FY 2026-2027

ADOPTED BUDGET

Volume 1

SEPTEMBER 15, 2026

TABLE OF CONTENTS

Volume 1

Imperial County

Adopted Budget – Volume 1

September 15, 2026

TABLE OF CONTENTS

Introduction and Overview Page

Introduction and Overview 1

County Executive Officer Letter to the Board of Supervisors FY 2026-2027 9

Resolution Adopting the Final Budget for FY 2026-2027 13

Authorized Allocations and Vacancies Report for FY 2026-2027 15

Departmental Budget Detail Reports **44**

Administration 45
Agricultural Commissioner 47
Air Pollution Control District 52
Assessor 77
Auditor Controller 80
Behavioral Health 83
Board of Supervisors 99
Child Support Services 107
Cooperative Extension 109
County Clerk Recorder 111
County Counsel 116
County Executive Office 118
District Attorney 183
Fire Protection 198
Human Resources & Risk Management 207
Imperial County Workforce and Economic Development 220
Library 239
Planning & Development Services 241
Probation Department 264
Public Administrator / Area Agency on Aging..... 282
Public Defender 303
Public Health Services 306
Public Works 319
Sheriff Coroner 346
Social Services 393
Special District 426
Treasurer Tax Collector..... 431

INTRODUCTION & OVERVIEW

WELCOME TO IMPERIAL COUNTY

Imperial County is home to approximately 182,863 residents which live and work within its seven cities (Brawley, Calexico, Calipatria, El Centro, Holtville, Imperial and Westmorland) and eight unincorporated communities (Bombay Beach, Heber, Niland, Ocotillo, Palo Verde, Salton City, Seeley and Winterhaven). The County was the last to be established in California in 1907; however, it is the ninth largest California County encompassing 4,482 square miles.

We have a rich agricultural heritage, which includes the production of half of our nation's winter vegetables, an extensive amount of renewable resources, including geothermal, wind and solar, a wide range of cultural and outdoor recreational activities with hundreds of points of interest such as the Imperial Sand Dunes Recreation Area, a magnet for off-road enthusiasts, and the Sonny Bono Salton Sea National Wildlife Refuge, a renowned birding site, and a lively population with frequent family-oriented community events.

VISION & MISSION STATEMENT

VISION

Building opportunity by leading California's renewable energy future while remaining true to our rich agricultural heritage.

MISSION STATEMENT

To provide a five-year framework to improve quality of life in Imperial County.

IMPERIAL COUNTY
GOALS/GUIDING PRINCIPLES

IDENTITY & IMAGE

To cultivate a strong sense of communication pride by enhancing the environmental, creating opportunity and articulating the County's issues and assets to the world.

ECONOMIC DEVELOPMENT & JOB CREATION

Develop mechanisms to foster a robust economy, solid educational opportunities and jobs.

CUSTOMER SERVICE & EFFICIENCY

Create a culture service excellence among all County departments and constituent agencies.

INFRASTRUCTURE & SUSTAINABILITY

Foster efficient utilization of all resources in Imperial County: Human, Natural and Environmental.

IMPERIAL COUNTY
BOARD OF SUPERVISORS



Jesus Eduardo Escobar
First District



Martha Cardenas-Singh
Second District



Peggy Price
Board Chair
Third District



Ryan E. Kelley
Fourth District



John Hawk
Fifth District

IMPERIAL COUNTY
EXECUTIVE OFFICE

Dr. Kathleen Lang
County Executive Officer

Mayra Widmann
Deputy County Executive Officer
Budget & Finance

Budget & Finance Team

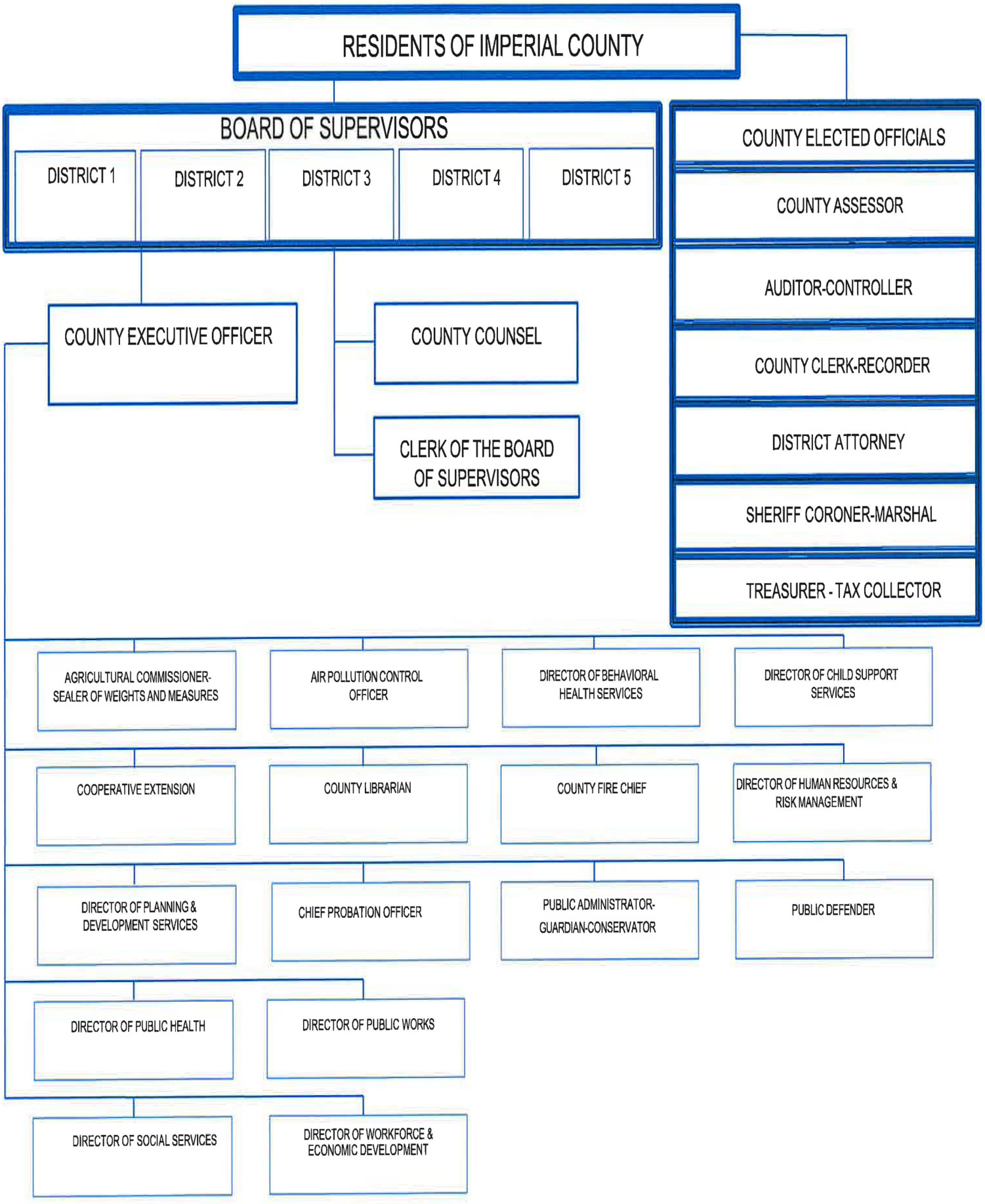
Lorraine Martinez
Executive Office Budget & Program Administrator

Karina Munoz
Executive Office Budget & Program Administrator

Kimberly Cortes
Administrative Analyst II

Lydia J. Tovar
Administrative Analyst II

COUNTY OF IMPERIAL



TRANSMITTAL LETTER

BOARD AGENDA FACT SHEET

CLERK USE ONLY
BOS ACTION
#_____

County Executive Office
Department

September 15, 2026
Requested Board Date

1. Request:

Board Approval ☑

Other (specify) _____ ☐

Information Only/Presentation ☐

Scheduled Hearing ☐

Time: 11:00 a.m.

2. Requested Action: *Type requested action below*

1. Adopt the Amended FY 2026-2027 Recommended Budget as presented.
2. Adopt the FY 2026-2027 Authorized Allocation and Vacancy Report dated September 4, 2026.
3. Approve Resolution Adopting the Final Budget for FY 2026-2027

3. Cost _____ **Source:** _____

4. If approval of Contract, reviewed/approved by County Counsel on: _____

By: _____ **Action Request #** _____
Assigned by County Counsel's Office

5. If approval of position allocation change, reviewed by Human Resources on: _____

By: _____ ☐

6. Reviewed by ITS Department on: _____ **By:** _____

7. Electronic copy submittal date: _____ **By:** _____

_____
Department Head/Agency Representative

INSTRUCTIONS: Back-up must be submitted 15 BUSINESS days prior to requested date (Please note a Holidays count as a business day.) Back-up submitted must contain an Original and 1 copy. Copies must be submitted to the County Executive Office double sided and three (3) hole punched. Back-up must be submitted in a PDF format to vanessasalcido@co.imperial.ca.us and gracielaalvarez@co.imperial.ca.us

---

Reviewed By: _____
Executive Office Staff

Reviewed By: _____
Deputy CEO

CEO/CLERK USE ONLY:

DATE STAMP

BOARD DATE: _____

Action	☐	**Filing**	☐
Consent	☐	**Presentation**	☐
Hearing	☐	**CEO Approval**	☐
Consent Budget	☐	**Other (specify):**	☐ _____

_____ _____
CEO ***Date***

Dr. Kathleen Lang
County Executive Officer
KathleenLang@co.imperial.ca.us
www.co.imperial.ca.us

940 Main Street, Suite 208
El Centro, CA 92243
Tel: 442-265-1001
Fax: 442-265-1010

September 15, 2026

Board of Supervisors
County of Imperial
940 Main St.
El Centro, CA 92243

Dear Honorable Board Members:

After careful review and consideration, the Fiscal Year (FY) 2026-2027 Final Budget for the County of Imperial is hereby presented for your Board's consideration and formal adoption. Prepared in strict compliance with the County Budget Act (California Government Code § 29000–29144 and § 30200), this comprehensive financial plan maintains our statutory obligation to adopt a balanced budget while preserving essential public services across the region.

Executive Overview & Macro Economic Context

The FY 2026-2027 Final Budget represents **$799.9 million across all funds**, reflecting a 4% increase ($36.9 million) over the $763.0 million budget adopted in the prior fiscal year. This growth reflects ongoing cost pressures—including contractual salary and benefit adjustments, inflation in operational materials, and expanding demand for health and public safety infrastructure—balanced against prudent revenue projections.

Countywide Appropriations by Functional Category

Countywide expenditure remains heavily concentrated in core public safety net services, public health, and law enforcement:

- **Public Assistance: $230.8 million** (28.9% of total budget), providing crucial social safety net programs, child welfare, and community support.
- **Health & Sanitation: $226.0 million** (28.3% of total budget), funding countywide public health initiatives, behavioral health programs, and environmental health safeguards.
- **Public Protection: $146.0 million** (18.3% of total budget), supporting the Sheriff-Coroner, District Attorney, Public Defender, Probation, and emergency response infrastructure.
- **General Government: $136.8 million** (17.1% of total budget), sustaining core administrative, financial, tax administration, and facility operations.

- **Other Functions:** The remaining 7.5% is distributed across Public Ways & Facilities, Education, Recreation, Special Districts and Administration.

General Fund Discretionary Analysis

General Fund discretionary spending in the Final Budget is **$147.2 million**, reflecting a net increase of $4.6 million (3.2%) over FY 2025-2026 levels. The allocation of discretionary General Fund dollars highlights the Board's prioritizing of county safety and infrastructure:

1. **Public Protection: $102.4 million** (69.0% of General Fund spending), serving as the single largest discretionary investment.
2. **General Government: $29.5 million** (20.0% of General Fund spending), covering core administrative oversight and governance operations.
3. **Public Assistance: $12.95 million** (8.8% of General Fund spending), which includes an **$8.7 million** direct local contribution to support the Department of Social Services operations.

Budget Balancing & Fiscal Sustainability Strategy

To address structural budget pressures and align revenues with anticipated expenditures, a total of **$4.2 million** in targeted transfers will be utilized to balance the FY 2026-2027 Final Budget:

- **Realignment Transfers:** Strategic utilization of state realignment revenues to offset mandated social service and health program costs.
- **PARS Reserve Adjustments:** $2.2 million from the Public Agency Retirement Services (PARS) account to manage pension and benefit obligations.

General Fund expenditures were held at levels strictly consistent with the County's long-term commitment to fiscal discipline. Following the public budget hearings held on August 18, 2026 and closed on August 26, 2026, the Final Budget incorporates only those departmental augmentation requests explicitly approved by your Board to address critical operational needs.

Workforce Allocation & Position Tracking

Personnel costs continue to represent the single largest operating expense within the budget. The Final Budget authorizes a total of **2,654.75 funded full-time equivalent (FTE) positions**, reflecting a net reduction of 4 funded positions from the previous fiscal year.

- **Total Active/Funded Positions:** 2,654.75 FTE
- **Current Vacancies:** 421.75 funded positions across all county funds, including 81 vacant funded positions within the General Fund.

The County Executive Office and Human Resources continue to monitor vacant positions closely to ensure essential operational capacity is maintained while reducing unnecessary overhead.

Key Statutory Deadlines

- **August 26, 2026:** Board of Supervisors Public Budget Hearings *(Completed)*
- **September 4, 2026:** Finalization of Authorized Allocation and Vacancy Report
- **December 1, 2026:** Statutory deadline for submitting the Final Adopted Budget to the California State Controller's Office.

Requested Board Actions

It is respectfully recommended that your Honorable Board take the following formal actions:

1. **Adopt** the Amended FY 2026-2027 Recommended Budget as presented.
2. **Adopt** the FY 2026-2027 Authorized Allocation and Vacancy Report dated September 4, 2026.
3. **Approve** the Resolution formally adopting the Final Budget for Fiscal Year 2026-2027.

Acknowledgment

The preparation of this budget is the result of months of diligent work, financial analysis, and collaboration across all departments. I extend my sincere gratitude to our department heads, fiscal staff, and your Honorable Board for your continued leadership, prudent fiscal governance, and dedication to serving the residents of Imperial County.

Respectfully submitted,

Dr. Kathleen Lang

County Executive Officer

MINUTE ORDER
OF
IMPERIAL COUNTY
BOARD OF SUPERVISORS

Date: September 15, 2026	**Book:** 468	**Page:** 190	**File #:** 140.7c	**M.O.#:** 15
Department: EXECUTIVE OFFICE			**2nd Page:**	

THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL, STATE OF CALIFORNIA, on a motion by Supervisor : PRICE , second by Supervisor : R. KELLEY and approved by the following roll call vote;

AYES : ESCOBAR, CARDENAS-SINGH, PRICE, R. KELLEY, HAWK
NAYES : NONE
ABSTAINED : NONE
EXCUSED OR ABSENT : NONE

Approved the following actions related to Fiscal Year 2026-2027 Budget:

a. Adopted Amended Fiscal Year 2026-2027 recommended budget as presented;
b. Adopted the Fiscal Year 2026-2027 authorized allocation and vacancy report date September 4, 2026; and
c. Adopted Resolution adopting Final Budget for Fiscal Year 2026-2027.

Public Comment: Ruth Duarte, Idell Burden.

Topic: Resolution No. 2026-185 **X-Topic:**

cc:
- ☒ File
- ☐ Ag. Comm
- ☐ Assessor
- ☒ Auditor
- ☐ Behavioral Health
- ☒ CEO
- ☐ County Clerk
- ☐ County Counsel
- ☐ District Attorney
- ☐ Facilities Manag.
- ☐ Fire/OES
- ☐ HR - Risk
- ☐ Info/Tech
- ☐ OET
- ☐ Planning
- ☐ Probation
- ☐ Public Health
- ☐ Public Works
- ☐ Sheriff-Coroner
- ☐ Social Services
- ☐ Other...

BOS APPROVED 09-15-26
M.O. #15

RESOLUTION OF THE COUNTY OF IMPERIAL BOARD OF SUPERVISORS ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-2027

Resolution No. 2026- 185

WHEREAS, the Imperial County Board of Supervisors ("Board") has held hearings as required by law on the County of Imperial's Recommended Budget for Fiscal Year 2026-2027, said hearings having commenced on August 18, 2026, pursuant to the requirements of Sections 29080 through 29092 of the Government Code of the State of California; and

WHEREAS, on August 18, 2026, said Board met according to published notice and heard all members of the general public and officials present regarding the matters aforesaid and has considered, made, and settled all revisions of, deductions from, and increases or additions to the Recommended Budget for Fiscal Year 2026-2027 which it deems advisable; and

WHEREAS, the record is in final form in the possession of the Imperial County Clerk of the Board of Supervisors and Auditor-Controller, which meets requirements set forth in Government Code Section 29089, and the public hearing on said budget being now finally closed, and the meetings thereon finally concluded;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Imperial, State of California, as follows:

1. The Board hereby finds and determines that the foregoing recitals are true and correct.
2. The Board hereby adopts the Final Budget for Fiscal Year 2026-2027 for the County of Imperial and all other entities whose affairs are financed and under the supervision of the Board of Supervisors, in accordance with the Recommended Budget, less such deletions and reductions, plus such additions and increases, as have been made by order of this Board during and after the final budget hearings commencing August 18, 2026, and prior to the adoption of this resolution, which is incorporated herein and made part of this resolution as though set forth in full pursuant to Government Code Section 29090, said adoption being by reference to the Recommended Budget on file with the Clerk of this Board and minutes of this Board as to changes therein, and said Final Budget consists of:

    a. Appropriations by objects of expenditure within each budget unit;
    b. Other financing uses by budget unit;
    c. Intra-fund transfers by budget unit;
    d. Residual equity transfers-out by fund;
    e. Appropriations for contingencies, by fund;
    f. Provisions for reserves and designations, by fund and purpose; and
    g. The means of financing the budget requirements.

BE IT FURTHER RESOLVED, that a copy of the Final Budget shall be filed with the Clerk of the Board of Supervisors and the State of California as required by law.

PASSED AND ADOPTED, by the Board of Supervisors of the County of Imperial during a regular meeting on this 15th day of September 2026, by the following roll call vote:

AYES: Escobar, Cardenas-Singh, Price, Kelley, Hawk

NOES: None

ABSTAIN: None

ABSENT: None

Peggy Price

Peggy Price, Chairwoman
Imperial County Board of Supervisors

ATTEST:

Cynthia Medina, Clerk of the Board
County of Imperial, State of California

AUTHORIZED ALLOCATIONS AND VACANCIES REPORT

COUNTY OF IMPERIAL

AUTHORIZED ALLOCATIONS & VACANCIES REPORT

FISCAL YEAR 2026-2027

Allocation updated: 09/04/2026, Pay-Period closing 08/20/2026

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
DEPARTMENT: AGRICULTURAL COMMISSIONER				**45**	**8**	**2**	**6**	**0**	**45**
AGRICULTURAL COMMISSIONER	1031	445	AG COMMISSIONER/SEALER OF WEIGHTS & MEASURES	1					1
		401	ASSISTANT AG COMM/SEALER W & MEASURES	1					1
		377	DEPUTY AG COMMISSIONER/SEALER	4					4
		344	AG BIOLOGIST/STANDARDS SPECIALIST IV	4					4
		312	AG BIOLOGIST/STANDARDS SPECIALIST III	20	1		1		20
		312	AG BIOLOGIST/STANDARDS SPECIALIST III-Limited Term	3	3	1	2		3
		242	OFFICE SUPERVISOR II	1					1
		201	ACCOUNTING TECHNICIAN	1					1
		194	AG ASSISTANT/STANDARDS TECHNICIAN	6	1	1			6
		189	OFFICE TECHNICIAN	1					1
		175	ACCOUNT CLERK III	1	1		1		1
		171	OFFICE ASSISTANT III	1	1		1		1
		152	OFFICE ASSISTANT II	1	1		1		1
			Total	**45**	**8**	**2**	**6**	**0**	**45**
DEPARTMENT: AIR POLLUTION CONTROL DISTRICT				**29**	**7**	**5**	**2**	**0**	**29**
AIR POLLUTION CONTROL	1596	445	AIR POLLUTION CONTROL OFFICER	1					1
		401	ASSISTANT AIR POLLUTION CONTROL OFFICER	1	1	1			1
		362	AIR POLLUTION CONTROL DIVISION MANAGER	3					3
		324	AIR POLLUTION CONTROL DISTRICT PROJECT MANAGER	1					1
		311	APC DISTRICT SENIOR ENGINEER	1					1
		295	ADMINISTRATIVE ANALYST II	1					1
		290	APC ENVIRONMENTAL COORDINATOR II	2					2
		290	APC SPECIAL PROJECTS COORDINATOR II	2					2
		290	APC ENGINEER II	3	1	1			3
		269	APC SPECIALIST	1					1
		269	APC SPECIALIST -Limited Term	2	2		2		2
		263	SENIOR AIR POLLUTION CONTROL INSPECTOR	1					1
		249	APC MONITORING SPECIALIST	1					1
		245	APC INSPECTOR II	3					3
		242	OFFICE SUPERVISOR II	1					1
		239	APC MONITORING TECHNICIAN	2	2	2			2

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		189	OFFICE TECHNICIAN	1					1
		171	OFFICE ASSISTANT III	2	1	1			2
			Total	**29**	**7**	**5**	**2**	**0**	**29**
DEPARTMENT: ASSESSOR				**33**	**4**	**0**	**4**	**0**	**33**
ASSESSOR	1008	Flat	COUNTY ASSESSOR	1					1
		354	ASSISTANT COUNTY ASSESSOR	1					1
		304	AUDITOR-APPRAISER SUPERVISOR	2	1		1		2
		298	APPRAISAL SUPERVISOR	2					2
		297	GIS PROJECT COORDINATOR	1					1
		296	ASSESSMENT SYSTEM ANALYST	1					1
		259	CADASTRAL MAPPING/GIS SPECIALIST	1					1
		253	AUDITOR-APPRAISER II	3					3
		253	APPRAISER III	11	2		2		11
		232	ASSESSMENT SERVICES SUPERVISOR	1					1
		201	ADMINISTRATIVE SECRETARY	1					1
		201	APPRAISAL TECHNICIAN	1	1		1		1
		189	ASSESSMENT TECHNICIAN III	2					2
		185	SENIOR TITLE EXAMINER	1					1
		180	ASSESSMENT TECHNICIAN II	2					2
		175	TITLE EXAMINER	2					2
			Total	**33**	**4**	**0**	**4**	**0**	**33**
DEPARTMENT: AUDITOR-CONTROLLER				**23**	**5**	**3**	**2**	**0**	**23**
AUDITOR-CONTROLLER	1006	Flat	AUDITOR-CONTROLLER	1					1
		377	ASSISTANT AUDITOR-CONTROLLER	1	1	1			1
		330	SPECIAL ACCOUNTING MANAGER	1					1
		330	GENERAL ACCOUNTING MANAGER	1					1
		323	AUDITS & SYSTEMS MANAGER	1	1	1			1
		295	ADMINISTRATIVE ANALYST II	1					1
		289	SENIOR ACCOUNTANT AUDITOR	2	2		2		2
		268	ACCOUNTANT-AUDITOR	5					5
		256	PAYROLL COORDINATOR	1					1
		201	ACCOUNTING TECHNICIAN	2					2
		201	PAYROLL TECHNICIAN	1					1
		175	ACCOUNT CLERK III	4	1	1			4
			Total	**21**	**5**	**3**	**2**	**0**	**21**

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
SOCIAL SERVICES AUDITOR DEPT	1048	201	ACCOUNTING TECHNICIAN	1					1
		175	ACCOUNT CLERK III	1					1
			Total	**2**	**0**	**0**	**0**	**0**	**2**
DEPARTMENT: BEHAVIORAL HEALTH				**694.75**	**155.75**	**145.75**	**10**	**0**	**694.75**
BEHAVIORAL HEALTH	1046	445	DIRECTOR OF BEHAVIORAL HEALTH SERVICES	1					1
		641	BEHAVIORAL HEALTH MEDICAL DIRECTOR	1					1
		621	PSYCHIATRIST	13	8	1	7		13
		621	PSYCHIATRIST (Part-Time Permanent)	0.75	0.75	0.75			0.75
		437	SUPERVISING CLINICAL PSYCHOLOGIST	2	1	1			2
		417	CLINICAL PSYCHOLOGIST II	2	1	1			2
		415	ASSISTANT DIRECTOR OF BEHAVIORAL HEALTH SERVICES	1					1
		401	DEPUTY DIRECTOR OF BEHAVIORAL HEALTH SERVICES	4					4
		401	DEPUTY DIRECTOR BEHAVIORAL HEALTH ADMINISTRATION	1					1
		376	BEHAVIORAL HEALTH SUPERVISING THERAPIST	4	1	1			4
		362	BEHAVIORAL HEALTH MANAGER	15					15
		356	SENIOR BEHAVIORAL HEALTH THERAPIST	64	20	20			64
		333	PROGRAM SUPERVISOR III	8					8
		329	NURSING SUPERVISOR	1	1	1			1
		317	ADMINISTRATIVE ANALYST III	4					4
		311	PROGRAM SUPERVISOR II	29	4	4			29
		302	SUPERVISING VOCATIONAL NURSE/PSYCHIATRIC TECHNICIAN	4					4
		298	BEHAVIORAL HEALTH FISCAL SUPERVISOR	1					1
		296	QUALITY IMPROVEMENT COORDINATOR	1	1		1		1
		295	ADMINISTRATIVE ANALYST II	25					25
		282	VOCATIONAL NURSE/PSYCHIATRIC TECHNICIAN III	29	5	5			29
		279	PSYCHIATRIC NURSE II	1	1	1			1
		277	MENTAL HEALTH REHABILITATION SPECIALIST-SHIFT LEAD	5	3	3			5
		269	QUALITY IMPROVEMENT SPECIALIST	5					5
		268	ACCOUNTANT-AUDITOR	5					5
		262	MENTAL HEALTH REHABILITATION SPECIALIST	10	2	2			10
		256	ADMINISTRATIVE SERVICES SUPERVISOR	2					2
		250	MENTAL HEALTH REHABILIATION TECHNICIAN III	98	22	22			98
		242	OFFICE SUPERVISOR II	7	1	1			7
		228	BEHAVIORAL HEALTH PEER SUPPORT SPECIALIST II	7	2	2			7
		227	BEHAVIORAL HEALTH WORKER SUPERVISOR	8					8

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		218	COMMUNITY SERVICE WORKER II	20	7	7			20
		205	BEHAVIORAL HEALTH WORKER II	36	8	8			36
		202	ACCESS & BENEFIT WORKER II	11	1	1			11
		201	ADMINISTRATIVE SECRETARY	6	2	2			6
		199	BEHAVIORAL HEALTH OFFICE TECHNICIAN	28					28
		185	MEDICAL RECORDS SUPERVISOR	1	1		1		1
		184	BEHAVIORAL HEALTH OFFICE ASSISTANT	54	13	13			54
		175	ACCOUNT CLERK III	10	3	3			10
		147	MEDICAL RECORDS ASSISTANT	1	1		1		1
			Total	**525.75**	**109.75**	**99.75**	**10**	**0**	**525.75**
SUBSTANCE ABUSE	1570	401	DEPUTY DIRECTOR OF BEHAVIORAL HEALTH SERVICES	1					1
		401	PSYCHIATRIC MENTAL HEALTH NURSE PRACTIONER	1	1	1			1
		401	PHYSICIAN ASSISTANT/NURSE PRACTITIONER II	1	1	1			1
		376	BEHAVIORAL HEALTH SUPERVISING THERAPIST	1					1
		362	BEHAVIORAL HEALTH MANAGER	3					3
		356	SENIOR BEHAVIORAL HEALTH THERAPIST	18	5	5			18
		333	PROGRAM SUPERVISOR III	1	1	1			1
		329	NURSING SUPERVISOR	1					1
		317	ADMINISTRATIVE ANALYST III	1					1
		311	PROGRAM SUPERVISOR II	5	1	1			5
		295	ADMINISTRATIVE ANALYST II	10					10
		282	VOCATIONAL NURSE/PSYCHIATRIC TECHNICIAN III	1					1
		269	QUALITY IMPROVEMENT SPECIALIST	5	1	1			5
		260	SUBSTANCE USE DISORDERS COUNSELOR III	21	11	11			21
		242	OFFICE SUPERVISOR II	1	1	1			1
		228	BEHAVIORAL HEALTH PEER SUPPORT SPECIALIST II	2	1	1			2
		218	COMMUNITY SERVICE WORKER II	5	1	1			5
		205	BEHAVIORAL HEALTH WORKER II	11	1	1			11
		202	ACCESS & BENEFIT WORKER II	3					3
		201	ADMINISTRATIVE SECRETARY	2					2
		199	BEHAVIORAL HEALTH OFFICE TECHNICIAN	12					12
		184	BEHAVIORAL HEALTH OFFICE ASSISTANT	18	8	8			18
		175	ACCOUNT CLERK III	1	1	1			1
			Total	**125**	**34**	**34**	**0**	**0**	**125**
BHSA - FSP	2066001	356	SENIOR BEHAVIORAL HEALTH THERAPIST	2					2

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		282	VOCATIONAL NURSE/PSYCHIATRIC TECHNICIAN III	1	1	1			1
		250	MENTAL HEALTH REHABILITATION TECHNICIAN III	8					8
		228	BEHAVIORAL HEALTH PEER SUPPORT SPECIALIST	4	4	4			4
		218	COMMUNITY SERVICE WORKER II	4	2	2			4
		205	BEHAVIORAL HEALTH WORKER II	4					4
		184	BEHAVIORAL HEALTH OFFICE ASSISTANT	1					1
			Total	**24**	**7**	**7**		**0**	**24**
BHSA - BHSS	2067001	362	BEHAVIORAL HEALTH MANAGER	1					1
		317	ADMINISTRATIVE ANALYST III	1					1
		250	MENTAL HEALTH REHABILITATION TECHNICIAN III	10	4	4			10
		218	COMMUNITY SERVICE WORKER II	3	1	1			3
		205	BEHAVIORAL HEALTH WORKER II	3					3
		184	BEHAVIORAL HEALTH OFFICE ASSISTANT	2					2
			Total	**20**	**5**	**5**		**0**	**20**
DEPARTMENT: BOARD OF SUPERVISORS				**10**	**1**	**1**	**0**	**0**	**10**
BOARD OF SUPERVISORS	1001	Flat	COUNTY SUPERVISOR	5					5
			Total	**5**	**0**	**0**	**0**	**0**	**5**
CLERK OF THE BOARD	1003	364	CLERK OF THE BOARD OF SUPERVISORS	1					1
		317	CLERK OF THE BOARD OF SUPERVISORS ASSISTANT	1	1	1			1
		256	ASSESSMENT APPEALS SPECIALIST	1					1
		209	ADMINISTRATIVE SECRETARY TO THE BOARD OF SUPERVISORS	1					1
		196	OFFICE TECHNICIAN-CONFIDENTIAL	1					1
			Total	**5**	**1**	**1**	**0**	**0**	**5**
DEPARTMENT: CEO				**88**	**27**	**20**	**7**	**0**	**88**
COUNTY EXECUTIVE OFFICE	1002	Flat	COUNTY EXECUTIVE OFFICER	1					1
		463	ASSISTANT COUNTY EXECUTIVE OFFICER	1					1
		401	DEPUTY COUNTY EXECUTIVE OFFICER	3					3
		401	DEPUTY COUNTY EXECUTIVE OFFICER-NATURAL RESOURCES	1	1		1		1
		338	PUBLIC INFORMATION OFFICER-CONFIDENTIAL	1	1		1		1
		335	EXECUTIVE OFFICE BUDGET AND PROGRAM ADMINISTRATOR-CONF	2					2
		317	ADMINISTRATIVE ANALYST III-CONFIDENTIAL	2	1		1		2
		264	ASSISTANT TO THE COUNTY EXECUTIVE OFFICER	1					1
		196	OFFICE TECHNICIAN-CONFIDENTIAL	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		175	OFFICE ASSISTANT III-CONFIDENTIAL	1	1	1			1
			Total	**14**	**4**	**1**	**3**	**0**	**14**
AIRPORT IMPERIAL	5000	330	AIRPORT MANAGER	1	1	1			1
		273	AIRPORT ANALYST	1					1
		273	ADMINISTRATIVE ANALYST I	1	1		1		1
		171	OFFICE ASSISTANT III	1	1	1			1
			Total	**4**	**3**	**2**	**1**	**0**	**4**
COUNTY FELLOWSHIP	1963	FLAT	FELLOWSHIP PROGRAM PARTICIPANT-Limited Term	5	5	5			5
			Total	**5**	**5**	**5**	**0**	**0**	**5**
REGISTRAR OF VOTERS-ELECTIONS	1014	362	REGISTRAR OF VOTERS/ELECTIONS MANAGER	1					1
		256	ELECTIONS COORDINATOR	1					1
		289	ELECTIONS TECHNICIAN	2					2
		189	OFFICE TECHNICIAN	1					1
		171	OFFICE ASSISTANT III	1					1
			Total	**6**	**0**	**0**	**0**	**0**	**6**
VETERANS SERVICES	1054	330	VETERANS SERVICES OFFICER	1					1
		238	SENIOR VETERAN REPRESENTATIVE	1					1
		197	VETERANS SERVICES REPRESENTATIVE	1	1	1			1
		171	OFFICE ASSISTANT III	1					1
			Total	**4**	**1**	**1**	**0**	**0**	**4**
CEO-GSA									
BUDGET & FINANCE	1065	401	DEPUTY COUNTY EXECUTIVE OFFICER-BUDGET & FINANCE	1					1
		335	EXECUTIVE OFFICE BUDGET AND PROGRAM ADMINISTRATOR-CONF	2					2
		317	ADMINISTRATIVE ANALYST III-CONFIDENTIAL	2					2
		231	ACCOUNTING SUPERVISOR	1					1
		201	ACCOUNTING TECHNICIAN	2					2
		175	ACCOUNT CLERK III	3	1	1			3
			Total	**11**	**1**	**1**	**0**	**0**	**11**
FLEET SERVICES	5200	325	FLEET SERVICES MANAGER	1	1	1			1
		255	SUPERVISING VEHICLE & LIGHT EQUIPMENT MECHANIC	1					1
		205	AUTOMOTIVE MECHANIC	4					4
		180	AUTOMOTIVE SERVICE WORKER	3					3

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
			Total	**9**	**1**	**1**	**0**	**0**	**9**
INFORMATION & TECHNICAL SERVICES	5213	394	INFORMATION & TECHNICAL SERVICES MANAGER	1					1
		372	NETWORK OPERATIONS SUPERVISOR	1	1	1			1
		360	INFRASTRUCTURE ENGINEER III	1					1
		340	TELECOMMUNICATION SYSTEMS SPECIALIST II	1					1
		340	INFRASTRUCTURE ENGINEER II	1					1
		334	NETWORK ENGINEER	1	1	1			1
		310	SOFTWARE ADMINISTRATOR II	10	6	5	1		10
		297	IT BUSINESS ANALYST	1					1
		258	TECHNOLOGY SPECIALIST III	1					1
		248	TECHNOLOGY SPECIALIST II	7	2	1	1		7
		242	HELP DESK SUPERVISOR	1					1
		175	ACCOUNT CLERK III	1	1	1			1
		171	OFFICE ASSISTANT III	1	1		1		1
			Total	**28**	**12**	**9**	**3**	**0**	**28**
PROCUREMENT SERVICES	1010	305	PURCHASING SUPERVISOR	1					1
		253	PURCHASING SYSTEM COORDINATOR II	1					1
		235	PURCHASING SYSTEM COORDINATOR I	1					1
		189	OFFICE TECHNICIAN	2					2
		171	OFFICE ASSISTANT III	1					1
		171	MAIL CLERK	1					1
			Total	**7**	**0**	**0**	**0**	**0**	**7**
DEPARTMENT: CHILD SUPPORT SERVICES				**74**	**29**	**13**	**16**	**0**	**74**
CHILD SUPPORT SERVICES	1022	Flat	DIRECTOR CHILD SUPPORT SERVICES	1					1
		438	ASSISTANT DIRECTOR CHILD SUPPORT SERVICES	1	1		1		1
		438	SUPERVISING CHILD SUPPORT ATTORNEY	1	1	1			1
		423	CHILD SUPPORT ATTORNEY V	3	1		1		3
		362	CHILD SUPPORT PROGRAM MANAGER	2	1		1		2
		362	ADMINISTRATIVE SERVICE MANAGER	1					1
		317	STAFF SERVICES ANALYST III	1					1
		295	STAFF SERVICES ANALYST II-FISCAL/STAFF DEV	1	1		1		1
		277	CHILD SUPPORT COMPLIANCE TECH	1	1	1			1
		262	CHILD SUPPORT SUPERVISOR	6	1		1		6

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		236	CHILD SUPPORT SPEC PRG COORD-OMBUDSMAN	1					1
		236	CHILD SUPPORT SPEC PRG COORD-OUTREACH	1	1		1		1
		236	CHILD SUPPORT SPECIALIST III	6	5		5		6
		218	CHILD SUPPORT SPECIALIST II	30	11	8	3		30
		201	ADMINISTRATIVE SECRETARY	1					1
		189	CHILD SUPPORT ASSISTANT III	2	2		2		2
		185	LEGAL CLERK II	3					3
		183	CHILD SUPPORT PROCESS SERVER	1					1
		171	CHILD SUPPORT ASSISTANT II	11	3	3			11
			Total	**74**	**29**	**13**	**16**	**0**	**74**
DEPARTMENT: COOPERATIVE EXTENSION				**5**	**1**	**1**	**0**	**0**	**5**
COOPERATIVE EXTENSION	1055	242	OFFICE SUPERVISOR II	1					1
		189	OFFICE TECHNICIAN	3	1	1			3
		174	AGRICULTURAL EXTENSION ASSISTANT	1					1
			Total	**5**	**1**	**1**	**0**	**0**	**5**
DEPARTMENT: COUNTY CLERK RECORDER				**12**	**1**	**1**	**0**	**0**	**12**
COUNTY CLERK/RECORDER	1038	Flat	COUNTY CLERK/RECORDER	1					1
		298	ASST COUNTY CLERK/RECORDER	1					1
		221	OFFICE SUPERVISOR I	1					1
		189	RECORDER DOCUMENT EXAMINER	2					2
		189	OFFICE TECHNICIAN	1					1
		175	ACCOUNT CLERK III	1					1
		171	IMAGING TECHNICIAN	1					1
		171	OFFICE ASSISTANT III	4	1	1			4
			Total	**12**	**1**	**1**	**0**	**0**	**12**
DEPARTMENT: COUNTY COUNSEL				**18**	**5**	**3**	**2**	**0**	**18**
COUNTY COUNSEL	1011	Flat	COUNTY COUNSEL	1					1
		458	ASSISTANT COUNTY COUNSEL	1					1
		438	SENIOR DEPUTY COUNTY COUNSEL	2					2
		423	DEPUTY COUNTY COUNSEL V	7	5	3	2		7
		277	LEGAL OFFICE SUPERVISOR III-CONFIDENTIAL	1					1
		192	LEGAL OFFICE ASSISTANT II-CONFIDENTIAL	5					5
			Total	**17**	**5**	**3**	**2**	**0**	**17**

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
EQUAL EMPLOYMENT OPPORTUNITY	1013	335	EQUAL EMPLOYMENT OPPORTUNITY MANAGER	1	0	0			1
			Total	**1**	**0**	**0**	**0**	**0**	**1**
DEPARTMENT: DISTRICT ATTORNEY				**96**	**37**	**23**	**14**	**0**	**96**
DISTRICT ATTORNEY	1020	Flat	DISTRICT ATTORNEY	1					1
		458	ASSISTANT DISTRICT ATTORNEY	1	1	1			1
		438	SENIOR DEPUTY DISTRICT ATTORNEY	4	1	1			4
		423	DEPUTY DISTRICT ATTORNEY V	7	3	3			7
		410	DEPUTY DISTRICT ATTORNEY IV	6	2	1	1		6
		410	DEPUTY DISTRICT ATTORNEY IV-Limited Term	1	1		1		1
		372	CHIEF INVESTIGATOR	1					1
		338	SUPERVISING DISTRICT ATTORNEY INVESTIGATOR	2					2
		325	ADMINISTRATIVE MANAGER - DA	1					1
		318	DISTRICT ATTORNEY INVESTIGATOR II	14	1		1		14
		317	ADMINISTRATIVE ANALYST III	1					1
		300	PARALEGAL	2					2
		300	VICTIM WITNESS PROGRAM SUPERVISOR-Limited Term	1					1
		287	DISTRICT ATTORNEY'S CRIMINAL JUSTICE SYSTEM ADMINISTRATOR	1					1
		279	CRIMINAL RESEARCH SPECIALIST II	1					1
		277	LEGAL OFFICE SUPERVISOR III	1					1
		256	EXECUTIVE ASSISTANT II	1					1
		221	VICTIM ADVOCATE SPECIALIST II	2					2
		217	INVESTIGATIVE ASSISTANT	4	2	1	1		4
		204	VICTIM ADVOCATE SPECIALIST I	1	1		1		1
		204	VICTIM ADVOCATE SPECIALIST I-Limited Term	1	1	1			1
		201	ADMINISTRATIVE SECRETARY	1	1		1		1
		185	LEGAL OFFICE ASSISTANT II	15	7	6	1		15
			Total	**70**	**21**	**14**	**7**	**0**	**70**
DA LAW CLERK/PARALEGAL PRGR	1020003	300	PARALEGAL - Limited Term	2					2
			Total	**2**	**0**	**0**	**0**	**0**	**2**
HUMAN EXPLOITATION	1069	423	DEPUTY DISTRICT ATTORNEY V	1	1	1			1
		318	DISTRICT ATTORNEY INVESTIGATOR II	1	1		1		1
			Total	**2**	**2**	**1**	**1**	**0**	**2**
HIDTA - DISTRICT ATTORNEY	1524	423	DEPUTY DISTRICT ATTORNEY V	1	1	1			1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		410	DEPUTY DISTRICT ATTORNEY IV	1					1
		279	CRIMINAL RESEARCH SPECIALIST II	3	2	2			3
		279	CRIMINAL RESEARCH SPECIALIST II-Limited Term	2	2		2		2
		217	EVIDENCE TECHNICIAN	1					1
		185	LEGAL OFFICE ASSISTANT II	1	1	1			1
			Total	**9**	**6**	**4**	**2**	**0**	**9**
VICTIM/WITNESS ASSIST.	1566	221	VICTIM ADVOCATE SPECIALIST II	2					2
		204	VICTIM ADVOCATE SPECIALIST I-Limited Term	1					1
		189	OFFICE TECHNICIAN-Limited Term	1					1
			Total	**4**	**0**	**0**	**0**	**0**	**4**
SPECIAL PROSECUTION UNIT	1602	410	DEPUTY DISTRICT ATTORNEY IV	1	1		1		1
		298	DISTRICT ATTORNEY INVESTIGATOR	1	1		1		1
			Total	**2**	**2**	**0**	**2**	**0**	**2**
JAG IC LEAD PROGRAM	1881	410	DEPUTY DISTRICT ATTORNEY IV	1	1		1		1
		318	DISTRICT ATTORNEY INVESTIGATOR II	1	1		1		1
			Total	**2**	**2**	**0**	**2**	**0**	**2**
UNDERSERVED ADVOCACY PROGRAM	1898	221	VICTIM ADVOCATE SPECIALIST II - Limited Term	2	2	2			2
			Total	**2**	**2**	**2**	**0**	**0**	**2**
REAL ESTATE FRAUD UNIT	1901	318	DISTRICT ATTORNEY INVESTIGATOR II	1	1	1			1
			Total	**1**	**1**	**1**	**0**	**0**	**1**
LAW ENFORCEMENT SPECIALIZED UNIT	1911	318	DISTRICT ATTORNEY INVESTIGATOR II	1	1	1			1
			Total	**1**	**1**	**1**	**0**	**0**	**1**
OTS DUI & DUID VERTICAL	2038	423	DEPUTY DISTRICT ATTORNEY V - Limited Term	1					1
			Total	**1**	**0**	**0**	**0**	**0**	**1**
DEPARTMENT: FIRE PROTECTION SERVICES				**73**	**15**	**5**	**10**	**0**	**73**
FIRE PROTECTION	1501	419	COUNTY FIRE CHIEF	0.5					0.5
		334	DEPUTY CHIEF OPERATIONS AND TRAINING	1					1
		334	DEPUTY FIRE MARSHAL	1					1
		324	FIRE BATTALION CHIEF	3					3

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		297	EMERGENCY COMMUNICATIONS PROJECT COORDINATOR-Limited Term	1					1
		296	FIRE CAPTAIN	19	1		1		19
		286	SENIOR FIREFIGHTER (MECHANIC)	1					1
		255	FIRE PREVENTION SPECIALIST	1					1
		266	FIRE ENGINEER	25	5	3	2		25
		247	FIREFIGHTER (MECHANIC)	1	1	1			1
		223	FIRE EQUIPMENT MECHANIC	2	2	1	1		2
		215	FIRE CODE INSPECTOR	1					1
		254	FIREFIGHTER I-Limited Term	6	6		6		6
		201	ADMINISTRATIVE SECRETARY	0.5					0.5
		171	OFFICE ASSISTANT III	1					1
			Total	**64**	**15**	**5**	**10**	**0**	**64**
CITY OF IMPERIAL FIRE SERVICE	1560	296	FIRE CAPTAIN	3					3
		266	FIRE ENGINEER	3					3
			Total	**6**	**0**	**0**	**0**	**0**	**6**
OFFICE OF EMERGENCY SERV	1551	419	COUNTY FIRE CHIEF	0.5					0.5
		283	DEPARTMENT FISCAL MANAGER	1					1
		280	DEPUTY EMERGENCY SERVICE COORDINATOR	1					1
		201	ADMINISTRATIVE SECRETARY	0.5					0.5
			Total	**3**	**0**	**0**	**0**	**0**	**3**
DEPARTMENT: HUMAN RESOURCES & RISK MANAGEMENT				**28**	**6**	**2**	**4**	**0**	**28**
HUMAN RESOURCES & RISK MNGT	1012	437	DIRECTOR OF HR & RM	1					1
		401	DEPUTY DIRECTOR OF HR & RM	1					1
		366	ASST DIRECTOR HR & RM	1	1		1		1
		335	HR PROGRAM MANAGER	2	1	1			2
		317	SENIOR HR ANALYST	3	1		1		3
		317	RISK MGT ANALYST III-CONF	1					1
		295	HR ANALYST II	4					4
		295	RISK MGT ANALYST II	1	1	1			1
		273	HR ANALYST I	3	1		1		3
		273	RISK MGT ANALYST I	1					1
		254	HR SPECIALIST	1					1
		254	RISK MGT SPECIALIST-CONF	1	1		1		1
		256	EXECUTIVE ASSISTANT II-CONF	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		230	HR TECHNICIAN	2					2
		196	OFFICE TECHNICIAN-CONFIDENTIAL	3					3
		175	OFFICE ASSISTANT III-CONF	2					2
			Total	**28**	**6**	**2**	**4**	**0**	**28**
DEPARTMENT: COUNTY LIBRARY				**9.5**	**4.5**	**1**	**3.5**	**0**	**9.5**
COUNTY LIBRARY	1500	390	COUNTY LIBRARIAN	1					1
		256	LITERACY COORDINATOR-Limited Term	1	1	1			1
		223	LIBRARY ADMINISTRATIVE COORDINATOR	1					1
		171	LIBRARY ASSISTANT II	2					2
		171	LIBRARY ASSISTANT II-Limited Term	1	1		1		1
		170	FAMILY LITERACY SPECIALIST-Limited Term	2	2		2		2
		161	LIBRARY ASSISTANT I	1.5	0.5		0.5		1.5
			Total	**9.5**	**4.5**	**1**	**3.5**	**0**	**9.5**
DEPARTMENT: PLANNING & BUILDING SERVICES				**38**	**7**	**3**	**4**	**0**	**38**
BUILDING INSPECTION	1035	354	BUILDING DIVISION MANAGER	1					1
		292	BUILDING INSPECTOR IV	10	3		3		10
		268	PERMIT SPECIALIST	1					1
		241	ACCOUNTANT	1					1
		201	ADMINISTRATIVE SECRETARY	1					1
		175	ACCOUNT CLERK III	2	2	2			2
		171	OFFICE ASSISTANT III	3	1		1		3
			Total	**19**	**6**	**2**	**4**	**0**	**19**
PLANNING DEPARTMENT	1041	445	DIRECTOR OF PLANNING & BUILDING SERVICES	1					1
		401	ASST DIRECTOR OF PLANNING & BUILDING SERVICES	1					1
		354	PLANNING DIVISION MANAGER	1					1
		311	PLANNER IV	6					6
		293	PLANNER III	1					1
		268	PERMIT SPECIALIST	1					1
		268	ACCOUNTANT-AUDITOR	1					1
		242	OFFICE SUPERVISOR II	1					1
		241	ACCOUNTANT	1					1
		259	AUTO CAED/GIS TECHNICIAN II	1					1
		239	AUTO CAED/GIS TECHNICIAN I	1	1	1			1
		189	OFFICE TECHNICIAN	2					2

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		171	OFFICE ASSISTANT III	1					1
			Total	**19**	**1**	**1**	**0**	**0**	**19**
DEPARTMENT: PROBATION				**146**	**31**	**18**	**13**	**0**	**146**
JUVENILE HALL	1026	293	PROBATION CORRECTIONS FACILITY MANAGER	1					1
		244	SHIFT SUPERVISOR-JUVENILE HALL	7	2	1	1		7
		203	FOOD SERVICES SUPERVISOR-JUVENILE HALL	1					1
		202	JUVENILE CORRECTIONS OFFICER	18	7	5	2		18
		189	OFFICE TECHNICIAN	1					1
		175	COOK	4	1		1		4
		175	ACCOUNT CLERK III	1	1	1			1
			Total	**33**	**11**	**7**	**4**	**0**	**33**
PROBATION	1028	430	CHIEF PROBATION OFFICER	1					1
		392	ASSISTANT CHIEF PROBATION OFFICER	1	1	1			1
		388	DEPUTY COUNTY PROBATION OFFICER	2	2		2		2
		352	PROBATION DIVISION MANAGER	3					3
		322	SUPERVISORY PROBATION OFFICER	6					6
		305	BUSINESS MANAGER-PROBATION	1					1
		302	SENIOR PROBATION OFFICER	6	2		2		6
		295	ADMINISTRATIVE ANALYST II	1					1
		284	DEPUTY PROBATION OFFICER II	46	4	3	1		46
		242	OFFICE SUPERVISOR II	1					1
		241	ACCOUNTANT	1					1
		218	PRE TRIAL SERVICES SPECIALIST	3					3
		194	PROBATION ASSISTANT	6	2		2		6
		189	OFFICE TECHNICIAN	1					1
		175	ACCOUNT CLERK III	1					1
		171	OFFICE ASSISTANT III	5	2	2			5
		152	OFFICE ASSISTANT II	1	1		1		1
			Total	**86**	**14**	**6**	**8**	**0**	**86**
PROBATION IVSIT	1028-697	284	DEPUTY PROBATION OFFICER II	1					1
			Total	**1**	**0**	**0**	**0**	**0**	**1**
AB1913-PROBATION	1674-001	284	DEPUTY PROBATION OFFICER II	1					1
			Total	**1**	**0**	**0**	**0**	**0**	**1**

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
AB1913-PROBATION PEER COURT	1674-002	194	PROBATION ASSISTANT	1	1		1		1
			Total	**1**	**1**	**0**	**1**	**0**	**1**
WRAPAROUND PROGRAM-PROBATION	1866	284	DEPUTY PROBATION OFFICER II	1					1
		284	DEPUTY PROBATION OFFICER II-Limited Term	1					1
			Total	**2**	**0**	**0**	**0**	**0**	**2**
JUV JUSTICE REALIGNMENT BLOCK GRANT	1969	322	SUPERVISORY PROBATION OFFICER	2	1	1			2
		302	SENIOR PROBATION OFFICER	1					1
		202	JUVENILE CORRECTIONS OFFICER	5	2	2			5
			Total	**8**	**3**	**3**	**0**	**0**	**8**
YOUTH OFFENDER BLOCK GRANT	7390	322	SUPERVISORY PROBATION OFFICER	2					2
		302	SENIOR PROBATION OFFICER	1					1
		284	DEPUTY PROBATION OFFICER II	4	1	1			4
		246	YOUTH SERVICES SPECIALIST II	6	1	1			6
		194	PROBATION ASSISTANT	1					1
			Total	**14**	**2**	**2**	**0**	**0**	**14**
DEPARTMENT: PUBLIC ADMINISTRATOR				**17**	**4**	**1**	**3**	**0**	**17**
PUBLIC ADMINISTRATOR	1039	364	PUBLIC ADMINISTRATOR/GUARDIAN/CONSERVATOR	1					1
		259	DEPUTY PUBLIC GUARDIAN-ADMINISTRATOR II	3					3
		239	DEPUTY PUBLIC GUARDIAN-ADMINISTRATOR I-Limited Term	2	1		1		2
		231	ACCOUNTING SUPERVISOR	1					1
		199	PUBLIC GUARDIAN ADMINISTRATOR ASSISTANT	1					1
		191	ESTATE PROPERTY COORDINATOR	1					1
		175	ACCOUNT CLERK III	1					1
		153	ACCOUNT CLERK II	1	1		1		1
			Total	**11**	**2**	**0**	**2**	**0**	**11**
AREA AGENCY ON AGING	1603	304	AREA AGENCY AGING MANAGER-Limited Term	1					1
		273	ADMINISTRATIVE ANALYST I - Limited Term	1					1
		236	OMBUDSMAN COORDINATOR-Limited Term	1					1
		218	INFORMATION AND ASSISTANCE COORDINATOR-Limited Term	1					1
		184	COMMUNITY SERVICE WORKER I-Limited Term	1	1	1			1
		175	ACCOUNT CLERK III-Limited Term	1	1		1		1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
			Total	**6**	**2**	**1**	**1**	**0**	**6**
DEPARTMENT: PUBLIC DEFENDER				**28**	**2**	**1**	**1**	**0**	**28**
PUBLIC DEFENDER	1021	Flat	PUBLIC DEFENDER	1					1
		458	ASSISTANT PUBLIC DEFENDER	1					1
		438	SENIOR DEPUTY PUBLIC DEFENDER	3					3
		423	DEPUTY PUBLIC DEFENDER V	8					8
		410	DEPUTY PUBLIC DEFENDER IV	2	1	1			2
		410	DEPUTY PUBLIC DEFENDER IV-Limited Term	3					3
		278	PUBLIC DEFENDER INVESTIGATOR	3					3
		277	LEGAL OFFICE SUPERVISOR III	1					1
		221	LEGAL OFFICE SUPERVISOR I	1					1
		185	LEGAL OFFICE ASSISTANT II	5	1		1		5
			Total	**28**	**2**	**1**	**1**	**0**	**28**
DEPARTMENT: PUBLIC HEALTH				**223**	**112**	**40**	**72**	**0**	**223**
ANIMAL CONTROL	1034	267	ANIMAL CONTROL SUPERVISOR	1					1
		232	ANIMAL SHELTER SUPERVISOR	1					1
		227	SENIOR ANIMAL CONTROL OFFICER	1					1
		207	ANIMAL CONTROL OFFICER	3					3
		187	ANIMAL SHELTER ATTENDANT-Limited Term	1	1		1		1
		172	ANIMAL CONTROL ASSISTANT	2	2		2		2
			Total	**9**	**3**	**0**	**3**	**0**	**9**
PUBLIC HEALTH	1044	463	PUBLIC HEALTH OFFICER*c	1	1		1		1
		452	MEDICAL DIRECTOR*c	1	1		1		1
		445	DIRECTOR PUBLIC HEALTH	1					1
		401	DEPUTY DIRECTOR-HEALTH & SUPPORT SERVICES	1					1
		401	DEPUTY DIRECTOR-COMMUNITY HEALTH	1					1
		401	PHYS ASST/PH NURSE PRACTITIONER II	1					1
		386	PUBLIC HEALTH NURSING MANAGER	1					1
		386	MATERNAL CHILD & ADOLESCENT HEALTH MGR	1					1
		381	PHYS ASST/PH NURSE PRACTITIONER I	1	1		1		1
		371	PROGRAM SUPERVISOR II-PUBLIC HEALTH NURSING	2					2
		371	PROGRAM SUPERVISOR II-PH NURSING -Limited Term	1					1
		367	COMMUNICABLE DISEASE CONTROL & PREVENTION MANAGER	1					1
		362	EMS/DISASTER PREPAREDNESS MANAGER	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		362	HEALTH PROMOTION MANAGER	1					1
		362	HEALTH PROMOTION MANAGER-Limited Term	1	1	1			1
		362	PUBLIC HEALTH LABORATORY MANAGER	1	1		1		1
		353	PUBLIC HEALTH NURSE II	11	9	1	8		11
		349	PUBLIC HLTH PRG PLANNING & EVALUATION SPEC	1					1
		347	PROGRAM SUPERVISOR EPIDEMIOLOGY	1					1
		344	SPECIAL PROJECTS COORDINATOR-PUBLIC HEALTH	2	1	1			2
		344	SPECIAL PROJECTS COORDINATOR HEALTH EQUITY-Limited Term	1					1
		337	PUBLIC HLTH LABORATORY TECH SUPRV	1	1		1		1
		330	ADMINISTRATIVE MANAGER-PUBLIC HEALTH	1					1
		324	COMMUNITY HEALTH NURSE II	8	4	1	3		8
		324	COMMUNITY HEALTH NURSE II-Limited Term	1	1		1		1
		318	PUBLIC HEALTH INFORMATION OFFICER	1					1
		314	PUBLIC HEALTH MICROBIOLOGIST	1	1	1			1
		311	EPIDEMIOLOGIST I	1					1
		311	EPIDEMIOLOGIST I-Limited Term	1					1
		311	PROGRAM SUPERVISOR II-PH	5	4		4		5
		299	HEALTH EDUCATION SPECIALIST II-Limited Term	1	1		1		1
		295	ADMINISTRATIVE ANALYST II-Limited Term	3	1	1			3
		295	EMERGENCY MEDICAL SERVICES COORDINATOR	1					1
		295	MULTIMEDIA COMMUNICATIONS SPECIALIST II	1					1
		294	PROGRAM SUPERVISOR I- PUBLIC HEALTH	1	1		1		1
		294	PROGRAM SUPERVISOR I- PH -Limited Term	3	1	1			3
		290	PUBLIC HEALTH NUTRITIONIST	1	1	1			1
		290	PUBLIC HEALTH NUTRITIONIST-Limited Term	2	2		2		2
		278	HEALTH PROGRAMS COORDINATOR-Limited Term	6	3	3			6
		273	STAFF SERVICES ANALYST I-PUBLIC HEALTH	1					1
		273	ADMINISTRATIVE ANALYST I	1	1		1		1
		273	ADMINISTRATIVE ANALYST I-Limited Term	3	2	1	1		3
		273	MULTIMEDIA COMMUNICATIONS SPECIALIST I-Limted Term	1	1	1			1
		264	LICENSED VOCATIONAL NURSE-PUBLIC HEALTH	2					2
		264	LICENSED VOCATIONAL NURSE-PUBLIC HEALTH-Limited Term	1	1	1			1
		248	HEALTH EDUCATION SPECIALIST I	2	1		1		2
		248	HEALTH EDUCATION SPECIALIST I-Limited Term	3	3	2	1		3
		241	ACCOUNTANT	1	1		1		1
		241	ACCOUNTANT-Limited Term	1					1
		237	SOCIAL WORKER II	1	1		1		1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		237	SOCIAL WORKER II-Limited Term	1	1		1		1
		221	PUBLIC HEALTH LABORATORY TECHNICIAN	1					1
		218	COMMUNITY SERVICE WORKER II-Limited Term	8	4	4			8
		214	COMMUNICABLE DISEASES SPECIALIST	1					1
		214	COMMUNICABLE DISEASES SPECIALIST-Limited Term	3	1	1			3
		206	REGISTERED DENTAL ASSISTANT	1	1		1		1
		201	ACCOUNTING TECHNICIAN	1					1
		201	ADMINISTRATIVE SECRETARY	1	1		1		1
		197	CASE MANAGEMENT TECHNICIAN I - Limited Term	2	2	2			2
		189	OFFICE TECHNICIAN	5	3	1	2		5
		189	OFFICE TECHNICIAN-Limited Term	1	1	1			1
		184	COMMUNITY SERVICE WORKER I-Limited Term	5	5	1	4		5
		177	LABORATORY ASSISTANT	1					1
		175	ACCOUNT CLERK III	3					3
		171	OFFICE ASSISTANT III	2					2
		171	OFFICE ASSISTANT III - Limited Term	1					1
		171	HEALTH SERVICES ASSISTANT	12	7		7		12
		153	ACCOUNT CLERK II	1	1		1		1
		152	OFFICE ASSISTANT II	2	1		1		2
		152	OFFICE ASSISTANT II-Limited Term	1	1		1		1
			Total	**142**	**76**	**26**	**50**	**0**	**142**
CALIF CHILDREN SERVICES	1053	371	PROGRAM SUPERVISOR II-PUBLIC HEALTH NURSING	1					1
		357	MEDICAL THERAPY UNIT SUPERVISOR	1	1		1		1
		353	PUBLIC HEALTH NURSE II	1					1
		343	OCCUPATIONAL THERAPIST	1	1		1		1
		324	COMMUNITY HEALTH NURSE II	3	2		2		3
		171	OFFICE ASSISTANT III	3	1		1		3
		149	THERAPY AID	2	2	2			2
			Total	**12**	**7**	**2**	**5**	**0**	**12**
ENVIRONMENTAL HEALTH SERV.	1510	401	DEPUTY DIRECTOR ENVIRONMENTAL HEALTH	1					1
		367	HAZARDOUS MATERIALS PROGRAM MANAGER-Limited Term	1	1		1		1
		362	ENVIRONMENTAL HEALTH SERVICE MANAGER	1					1
		362	ENVIRONMENTAL CONSUMER PROTECTION MANAGER	1					1
		343	HAZARDOUS MATERIALS SPECIALIST III-Limited Term	1	1		1		1
		343	ENVIRONMENTAL HEALTH SPECIALIST III	3	3	3			3

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		328	HAZARDOUS MATERIALS SPECIALIST II-Limited Term	2	1	1			2
		328	ENVIRONMENTAL HEALTH SPECIALIST II	4					4
		317	HAZARDOUS MATERIALS SPECIALIST I-Limited Term	2					2
		311	ENVIRONMENTAL HEALTH SPECIALIST I	1	1	1			1
		309	ENVIRONMENTAL HEALTH COMPLIANCE SPECIALIST III	1					1
		309	ENV HEALTH COMP SPECIALIST **III** (SALTON SEA & IMP. CO. WATER WAY SPEC.)	1					1
		291	ENVIRONMENTAL HEALTH COMPLIANCE SPECIALIST II	3	2	1	1		3
		291	ENVIRONMENTAL HEALTH COMPLIANCE SPECIALIST II-Limited Term	4	3	3			4
		253	ENVIRONMENTAL COMPLIANCE TECHNICIAN-Limited Term	1	1	1			1
		248	HEALTH EDUCATION SPECIALIST I	1	1		1		1
		189	OFFICE TECHNICIAN	1					1
			Total	**29**	**14**	**10**	**4**	**0**	**29**
TOBACCO EDUCATION	1604	294	PROGRAM SUPERVISOR I-PH -Limited Term	1	1		1		1
		278	HEALTH PROGRAM COORDINATOR-Limited Term	1	1	1			1
		248	HEALTH EDUCATION SPECIALIST I-Limited Term	1					1
		218	COMMUNITY SERVICE WORKER II-Limited Term	1					1
		184	COMMUNITY SERVICE WORKER I	1	1		1		1
		171	HEALTH SERVICES ASSISTANT	4	4		4		4
			Total	**9**	**7**	**1**	**6**	**0**	**9**
MOSQUITO ABATEMENT	1607	312	VECTOR BIOLOGIST/ENTOMOLOGIST	1					1
		306	VECTOR CONTROL SUPERVISOR	1					1
		221	VECTOR CONTROL TECHNICIAN	6	2	1	1		6
		189	OFFICE TECHNICIAN	1					1
			Total	**9**	**2**	**1**	**1**	**0**	**9**
LOCAL HEALTH AUTHORITY	1899	362	LOCAL HEALTH AUTHORITY (LHA) COMMISSION MANAGER - Limted Term	1	1		1		1
		278	HEALTH PROGRAMS COORDINATOR - Limited Term	1	1		1		1
		273	ADMINISTRATIVE ANALYST I - Limited Term	1	1		1		1
			Total	**3**	**3**	**0**	**3**	**0**	**3**
FUTURE OF PUBLIC HEALTH FoPH-014	1997	401	DEPUTY DIRECTOR STRATEGIC PLANNING, ANALYSIS & COMMUNICATION	1					1
		344	SPECIAL PROJECTS COORDINATOR-PUBLIC HEALTH	2					2
		311	EPIDEMIOLOGIST I	1					1
		295	ADMINISTRATIVE ANALYST II	3					3
		291	ENVIRONMENTAL HEALTH COMPLIANCE SPECIALIST II	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		268	ACCOUNTANT-AUDITOR	1					1
		221	OFFICE SUPERVISOR I	1					1
			Total	**10**	**0**	**0**	**0**	**0**	**10**
DEPARTMENT: PUBLIC WORKS				**204**	**82**	**36**	**46**	**0**	**204**
ROAD CONSTRUCTION	1542	445	DIRECTOR OF PUBLIC WORKS	1					1
		425	ASSISTANT DIRECTOR PUBLIC WORKS	1	1	1			1
		415	DEPUTY DIRECTOR PUBLIC WORKS-ENGINEERING	1					1
		395	COUNTY SURVEYOR	1	1	1			1
		395	PRINCIPAL ENGINEER	4	1		1		4
		370	ASSOCIATE ENGINEER	2					2
		362	DEPUTY DIRECTOR PUBLIC WORKS-ADMINISTRATION	1					1
		362	DEPUTY DIRECTOR PUBLIC WORKS-FIELD OPERATIONS	1					1
		335	ASSISTANT ENGINEER	2	1	1			2
		317	ADMINISTRATIVE ANALYST III	2					2
		305	JUNIOR ENGINEER	1					1
		295	ADMINISTRATIVE ANALYST II	2	1		1		2
		284	CONSTRUCTION ENGINEERING COORDINATOR	2	1	1			2
		283	DEPARTMENT FISCAL MANAGER	1					1
		278	REGIONAL ROAD SUPERINTENDENT	4	2		2		4
		273	ADMINISTRATIVE ANALYST I	1					1
		268	PERMIT SPECIALIST	2	2	2			2
		265	SURVEY TECHNICIAN	1					1
		248	ASSISTANT REGIONAL ROAD SUPERINTENDENT	4	1	1			4
		244	CREW LEADER	1	1		1		1
		242	OFFICE SUPERVISOR II	1					1
		241	ACCOUNTANT	1					1
		239	ENGINEER TECHNICIAN	4	2		2		4
		237	STRIPING AND SIGN SUPERVISOR	1					1
		235	RIGHT-OF-WAY TECHNICIAN	1	1	1			1
		232	FIELD OPERATIONS CREW LEADER	3	1	1			3
		223	HEAVY EQUIPMENT MECHANIC	4	2	2			4
		211	SENIOR EQUIPMENT OPERATOR	3					3
		206	STRIPING & SIGN ASSISTANT II	1					1
		206	EQUIPMENT OPERATOR II	26	13	6	7		26
		203	SURVEY ASSISTANT II	2	2		2		2
		191	STRIPING & SIGN ASSISTANT I	3	2	2			3

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		191	EQUIPMENT OPERATOR I	19	13	4	9		19
		176	ROAD MAINTENANCE WORKER	5	3	3			5
		175	ACCOUNT CLERK III	5	1		1		5
		171	OFFICE ASSISTANT III	2					2
			Total	**116**	**52**	**26**	**26**	**0**	**116**
SOLID WASTE DISPOSAL	1580	257	SOLID WASTE SUPERINTENDENT	1					1
		223	MECHANIC/EQUIPMENT OPERATOR	2	2	1	1		2
		206	EQUIPMENT OPERATOR II	10	9	2	7		10
		176	SOLID WASTE SITE ATTENDANT	7	7	4	3		7
			Total	**20**	**18**	**7**	**11**	**0**	**20**
FACILITIES SERVICES - CAPITAL FACILITIES	1015	362	DEPUTY DIRECTOR PUBLIC WORKS FACILITIES SERVICES & CAPITAL FACILITIES	1					1
		320	FACILITIES SPECIAL PROJECTS COORDINATOR	1	1		1		1
		295	ADMINISTRATIVE ANALYST II	1					1
		279	MAINTENANCE SUPERVISOR II	2					2
		278	SENIOR CONSTRUCTION PROGRAM PROJECT TECHNICIAN	1					1
		259	MAINTENANCE SUPERVISOR CORRECTIONS	1					1
		257	PARKS AND FACILITIES SUPERVISOR	1					1
		239	CONSTRUCTION TECHNICIAN	1					1
		236	ELECTRICIAN II	1					1
		224	ELECTRICIAN I	2	1		1		2
		223	HVAC MECHANIC II	4	1	1			4
		206	PLUMBER	4					4
		206	CARPENTER	3					3
		204	BUILDING MAINTENANCE TECHNICIAN	1					1
		203	PAINTER	1					1
		203	LOCKSMITH	1					1
		189	BUILDING MAINTENANCE WORKER II-STRUCTURAL	2	1		1		2
		189	BUILDING MAINT WORKER II-STRUCTURAL -Limited Term	1					1
		189	BUILDING MAINTENANCE WORKER II-MECHANICAL	6	1		1		6
		189	OFFICE TECHNICIAN	1					1
		187	BUILDING SERVICES SUPERVISOR	1					1
		179	BUILDING MAINTENANCE WORKER I	4	3		3		4
		171	BUILDING SERVICES WORKER II	3	1	1			3
		171	GROUNDS MAINTENANCE WORKER II	7					7
		168	AIRPORT MAINTENANCE WORKER	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		161	BUILDING SERVICES WORKER I	5					5
		161	BUILDING SERVICES WORKER I-Limited Term	1	1		1		1
			Total	**58**	**10**	**2**	**8**	**0**	**58**
P.W. ARCHITECTURE & DESIGN	1017	320	CAPITAL IMPROVEMENT PROG PROJECT COORDINATOR	1					1
		278	SENIOR CAPITAL IMPROV PROG PROJECT TECHNICIAN	1					1
		239	BUILDING PROJECTS TECHNICIAN	1					1
			Total	**3**	**0**	**0**	**0**	**0**	**3**
PARKS & RECREATIONS	1063	285	PARKS MANAGER	1	1		1		1
		195	SENIOR PARK RANGER	1					1
		175	PARK RANGER	4					4
		171	OFFICE ASSISTANT III	1	1	1			1
			Total	**7**	**2**	**1**	**1**	**0**	**7**
DEPARTMENT: RETIREMENT				**10**	**2**	**2**	**0**	**1**	**11**
EMPLOYEE RETIREMENT	5516	436	RETIREMENT ADMINISTRATOR	1					1
		337	ASSISTANT RETIREMENT ADMINISTRATOR	1					1
		293	RETIREMENT FINANCIAL OFFICER	1					1
		249	RETIREMENT SPECIALIST II	2					2
		229	RETIREMENT SPECIALIST I	3	1	1			3
		229	RETIREMENT SPECIALIST I - Limited Term	0	1	1		1	1
		201	ACCOUNTING TECHNICIAN	1					1
		201	RETIREMENT ADMINISTRATIVE ASSISTANT	1					1
			Total	**10**	**2**	**2**	**0**	**1**	**11**
DEPARTMENT: SHERIFF CORONER				**355**	**72**	**37**	**35**	**2**	**357**
SHERIFF-CORONER	1024	Flat	SHERIFF-CORONER	1					1
		372	CHIEF DEPUTY	3	1		1		3
		362	ADMINISTRATIVE SERVICES MANAGER - SHERIFF'S OFFICE	1					1
		352	SHERIFF LIEUTENANT	3					3
		332	SHERIFF SERGEANT	18	2	1	1		18
		299	SENIOR DEPUTY SHERIFF	23	4		4		23
		298	SCIENTIFIC INVESTIGATIONS SUPERVISOR	1					1
		295	ADMINISTRATIVE ANALYST II	1					1
		282	DEPUTY SHERIFF	50	22	9	13		50
		273	ADMINISTRATIVE ANALYST I	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		277	PUBLIC SAFETY DISPATCH SUPERVISOR	1					1
		274	SHERIFF'S TRAINING COORDINATOR	1					1
		268	CRIME PREVENTION SERVICES SUPERVISOR	1					1
		261	FORENSIC SPECIALIST II	3					3
		257	PUBLIC SAFETY LEAD DISPATCHER	2					2
		256	SHERIFF'S RECORDS DIVISION SUPERVISOR	1					1
		255	FIREARMS INSTRUCTOR	1					1
		241	ACCOUNTANT	1					1
		237	PUBLIC SAFETY DISPATCHER	8	2	2			8
		232	CIVIL DIVISION SUPERVISOR	1					1
		228	CRIME PREVENTION COORDINATOR II	1					1
		220	SAFETY RGR-BOAT	0					0
		207	SHERIFF'S SERVICE OFFICER	3	1		1		3
		201	ACCOUNTING TECHNICIAN	1					1
		191	CRIME PREVENTION COORDINATOR I	2					2
		189	OFFICE TECHNICIAN	4	1	1			4
		183	CIVIL PROCESS SERVER	2					2
		180	SHERIFF'S RECORDS CLERK	8					8
		171	OFFICE ASSISTANT III	4	1	1			4
			Total	**147**	**34**	**14**	**20**	**0**	**147**
SHERIFF-BOAT & WATERWAY	1024002	282	DEPUTY SHERIFF	1					1
			Total	**1**	**0**	**0**	**0**	**0**	**1**
SHERIFF CORRECTIONS DIVISION	1025	394	UNDERSHERIFF	1					1
		372	CHIEF DEPUTY	1					1
		362	CORRECTIONAL CAPTAIN	1					1
		302	CORRECTIONAL LIEUTENANT	2					2
		282	CORRECTIONAL SERGEANT	13	1	1			13
		273	ADMINISTRATIVE ANALYST I	1					1
		253	CORRECTIONAL CORPORAL	11					11
		245	CORRECTIONAL OFFICER	68	6	6			68
		239	BUILDING PROJECTS TECHNICIAN	1	1		1		1
		226	FOOD SERVICE SUPERVISOR-JAIL	1	1	1			1
		225	CORRECTIONAL SERVICES ASSISTANT III-Limited Term	1					1
		211	RECORDS DIVISION SPECIALIST	1					1
		210	CORRECTIONAL SERVICE ASSISTANT II	4					4

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		210	PRINT SHOP COORDINATOR	1	1	1			1
		201	ACCOUNTING TECHNICIAN	2					2
		200	PRINT SHOP OPERATOR	1	1	1			1
		195	LAUNDRY OFFICER	1					1
		195	CORRECTIONAL SERVICE ASSISTANT I	1					1
		189	OFFICE TECHNICIAN	2					2
		183	FOOD SERVICE LEAD-JAIL	8	2	1	1		8
		180	SHERIFF'S CORRECTIONAL CLERK	20	4	2	2		20
		155	COMMISSARY CLERK	1					1
		152	OFFICE ASSISTANT II	1	1		1		1
			Total	**144**	**18**	**13**	**5**	**0**	**144**
SHERIFF-OFDF	1070	302	CORRECTIONAL LIEUTENANT	1					1
		245	CORRECTIONAL OFFICER	4					4
			Total	**5**	**0**	**0**	**0**	**0**	**5**
GLAMIS DUNES	1539	332	SHERIFF SERGEANT	1					1
		282	DEPUTY SHERIFF	1					1
			Total	**2**	**0**	**0**	**0**	**0**	**2**
HIDTA GRANT - COALITION	1563-001	299	SENIOR DEPUTY SHERIFF	2	1		1		2
		282	DEPUTY SHERIFF	3	3		3		3
			Total	**5**	**4**	**0**	**4**	**0**	**5**
HIDTA-LECC	1563-004	282	DEPUTY SHERIFF	1	1	1			1
		201	ADMINISTRATIVE SECRETARY	1	1		1		1
			Total	**2**	**2**	**1**	**1**	**0**	**2**
HIDTA-MMT	1563-006	332	SHERIFF SERGEANT	1					1
		299	SENIOR DEPUTY SHERIFF	1					1
			Total	**2**	**0**	**0**	**0**	**0**	**2**
RECREATION SAFETY ENFOR DIV.	1741	282	DEPUTY SHERIFF-Limited Term	2	2		2		2
		171	OFFICE ASSISTANT III-Limited Term	1	1		1		1
			Total	**3**	**3**	**0**	**3**	**0**	**3**
CAL-MNET	1761-003	352	SHERIFF LIEUTENANT-Limited Term	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		189	OFFICE TECHNICIAN-Limited Term	1	1		1		1
			Total	**2**	**1**	**0**	**1**	**0**	**2**
HOLTVILLE LAW ENFORCEMENT	1813	332	SHERIFF SERGEANT	1					1
		299	SENIOR DEPUTY SHERIFF	2					2
		282	DEPUTY SHERIFF	3					3
		237	PUBLIC SAFETY DISPATCHER	1	1	1			1
			Total	**7**	**1**	**1**	**0**	**0**	**7**
COURT SECURITY	1814	332	SHERIFF SERGEANT	1					1
		299	SENIOR DEPUTY SHERIFF	4					4
		282	DEPUTY SHERIFF	8	2	2			8
			Total	**13**	**2**	**2**	**0**	**0**	**13**
FIREARMS TRAFFICKING TASK FRC	1815	282	DEPUTY SHERIFF	1	1		1		1
			Total	**1**	**1**	**0**	**1**	**0**	**1**
CORRECTIONAL WORK CREW	1878	195	CORRECTIONAL SERVICE ASSISTANT I -Limited Term	1	1	1			1
			Total	**1**	**1**	**1**	**0**	**0**	**1**
IVC LAW ENFORCEMENT	1902	282	DEPUTY SHERIFF	2					2
			Total	**2**	**0**	**0**	**0**	**0**	**2**
IMPERIAL DISPATCH SERVICES	1929	237	PUBLIC SAFETY DISPATCHER-Limited Term	3	2	2			3
			Total	**3**	**2**	**2**	**0**	**0**	**3**
HOLTVILLE USD LAW ENF	1994	282	DEPUTY SHERIFF-Limited Term	1					1
			Total	**1**	**0**	**0**	**0**	**0**	**1**
CAL-AIM PATH GRANT	1998	302	CORRECTIONAL LIEUTENANT-Limited Term	1					1
		273	ADMINISTRATIVE ANALYST I-Limited Term	1					1
			Total	**2**	**0**	**0**	**0**	**0**	**2**
TOBACCO GRANT PROGRAM	2003	207	SHERIFF'S SERVICE OFFICER-Limited Term	2	1	1			2
			Total	**2**	**1**	**1**	**0**	**0**	**2**
STONEGARDEN 2021	2006	207	SHERIFF'S SERVICE OFFICER - Limited Term	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		175	ACCOUNT CLERK III - Limited Term	1					1
			Total	**2**	**0**	**0**	**0**	**0**	**2**
COPS HIRING PROGRAM	2037	282	DEPUTY SHERIFF - Limited Term	5					5
			Total	**5**	**0**	**0**	**0**	**0**	**5**
DOF IC COURTHOUSE FUND	2040	180	SHERIFF'S CORRECTIONAL CLERK	2					2
			Total	**2**	**0**	**0**	**0**	**0**	**2**
STONEGARDEN 2024	2052001	207	SHERIFF'S SERVICE OFFICER - Limited Term	0	1	1		1	1
		175	ACCOUNT CLERK III - Limited Term	0	1	1		1	1
			Total	**0**	**2**	**2**	**0**	**2**	**2**
BYRNE SCIP COHORT 2	2058	217	EVIDENCE TECHNICIAN - Limited Term	1					1
			Total	**1**	**0**	**0**	**0**	**0**	**1**
DEPARTMENT: SOCIAL SERVICES				**589**	**52**	**41**	**11**	**0**	**589**
SOCIAL SERVICES	1047	445	DIRECTOR SOCIAL SERVICES	1					1
		415	ASSISTANT DIRECTOR OF SOCIAL SERVICES	1					1
		401	DEPUTY DIRECTOR OF SOCIAL SERVICES-ADMINISTRATION	1					1
		401	DEPUTY DIRECTOR OF SOCIAL SERVICES	5					5
		362	PROGRAM MANAGER I	12					12
		362	ADMINISTRATIVE SERVICES MANAGER	2					2
		321	SOCIAL WORKER SUPERVISOR II	11					11
		317	STAFF SERVICE ANALYST III	4					4
		317	STAFF SERVICE ANALYST III - FISCAL	1					1
		317	SENIOR SYSTEM SUPPORT ANALYST-SOCIAL SERVICES	1					1
		299	SOCIAL WORKER SUPERVISOR I	8					8
		295	STAFF SERVICE ANALYST II	23	1	1			23
		295	STAFF SERVICE ANALYST II - FISCAL	2					2
		278	ELIGIBILITY TECHNICIAN SUPERVISOR	19					19
		278	EMPLOYMENT & TRAINING WORKER SUPERVISOR	3					3
		273	SOCIAL WORKER IV	74	9	6	3		74
		268	ACCOUNTANT-AUDITOR	2					2
		263	SYSTEM SUPPORT ANALYST-SOCIAL SERVICES	6	2		2		6
		255	SOCIAL WORKER III	8					8
		242	OFFICE ASSISTANT SUPERVISOR II	1					1

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		237	SOCIAL WORKER II	30					30
		236	ELIGIBILITY TECHNICIAN III	31	3	2	1		31
		236	EMPLOYMENT & TRAINING WORKER III	3					3
		231	ACCOUNTING SUPERVISOR	3					3
		222	OFFICE ASSISTANT SUPERVISOR I	8	2	1	1		8
		218	ELIGIBILITY TECHNICIAN II	123	6	6			123
		218	EMPLOYMENT & TRAINING WORKER II	12					12
		205	SOCIAL SERVICES ASSISTANT	26	2	2			26
		201	ADMINISTRATIVE SECRETARY	1					1
		201	ACCOUNTING TECHNICIAN	9					9
		192	SERVICES SUPPORT ASSISTANT III	1					1
		189	OFFICE TECHNICIAN	7	2		2		7
		175	ACCOUNT CLERK III	12					12
		172	SERVICES SUPPORT ASSISTANT II	7					7
		171	OFFICE ASSISTANT III	80	11	10	1		80
		167	SCREENER	5	2	2			5
		153	ACCOUNT CLERK II	3	3	3			3
			Total	**546**	**43**	**33**	**10**	**0**	**546**
BETTY JO MCNEECE REC HOME	1027	362	PROGRAM MANAGER I	1					1
		321	SOCIAL WORKER SUPERVISOR II	3	1	1			3
		273	SOCIAL WORKER IV	1	1	1			1
		237	SOCIAL WORKER II-BJMRH	6	1	1			6
		205	SOCIAL SERVICE ASSISTANT-BJMRH	15					15
		189	OFFICE TECHNICIAN	1					1
			Total	**27**	**3**	**3**	**0**	**0**	**27**
IHSS PUBLIC AUTHORITY	1728	362	PROGRAM MANAGER - IHSS PUBLIC AUTHORITY	1					1
		273	ADMINISTRATIVE ANALYST I	1					1
		219	PUBLIC AUTHORITY SOCIAL WORKER	1					1
		189	PUBLIC AUTHORITY ASSISTANT	1					1
		189	OFFICE TECHNICIAN	1					1
		171	OFFICE ASSISTANT III	2					2
		167	SCREENER	1	1		1		1
			TOTAL	**8**	**1**	**0**	**1**	**0**	**8**
FAMILY JUSTICE CENTER	1928	237	SOCIAL WORKER II-Limited Term	2	2	2			2

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		205	SOCIAL SERVICES ASSISTANT-Limited Term	1	1	1			1
			TOTAL	**3**	**3**	**3**	**0**	**0**	**3**
IV CONTINUUM OF CARE	1944	362	HOMELESS SERVICES MANAGER-Limited Term	1	1	1			1
		295	ADMINISTRATIVE ANALYST II-Limited Term	2	1	1			2
		175	ACCOUNT CLERK III-Limited Term	1					1
		171	OFFICE ASSISTANT III - Limited Term	1					1
			TOTAL	**5**	**2**	**2**	**0**	**0**	**5**
DEPARTMENT: TREASURER-TAX COLLECTOR				**17**	**0**	**0**	**0**	**0**	**17**
TREASURER	1007-001	Flat	TREASURER-TAX COLLECTOR	1					1
		330	CHIEF DEPUTY TREASURER-TAX COLLECTOR	1					1
		231	ACCOUNTING SUPERVISOR	1					1
		201	ACCOUNTING TECHNICIAN	7					7
		175	ACCOUNT CLERK III	3					3
			Total	**13**	**0**	**0**	**0**	**0**	**13**
TAX COLLECTOR	1007-002	330	CHIEF DEPUTY TREASURER-TAX COLLECTOR	1					1
		258	TAX COLLECTIONS SPECIALIST	2					2
		201	TAX COLLECTIONS TECHNICIAN	1					1
			Total	**4**	**0**	**0**	**0**	**0**	**4**
DEPARTMENT: WORKFORCE AND ECONOMIC DEVELOPMENT				**75**	**37**	**17**	**20**	**0**	**75**
WORKFORCE DEVELOPMENT OFFICE	1531	419	DIRECTOR OF WORKFORCE AND ECONOMIC DEVELOPMENT	1					1
		354	ASSISTANT DIRECTOR WORKFORCE DEVELOPMENT OFFICE	1	1		1		1
		317	ADMINISTRATIVE ANALYST III	1					1
		304	WORKFORCE DEVELOPMENT OFFICE ADMINISTRATIVE MANAGER	1	1	1			1
		304	WORKFORCE DEVELOPMENT OFFICE PROGRAM AND COMPLIANCE MANAGER	1					1
		295	ADMINISTRATIVE ANALYST II	2					2
		283	DEPARTMENT FISCAL MANANGER	1					1
		273	ADMINISTRATIVE ANALYST I	2					2
		268	ACCOUNTANT-AUDITOR	3	1		1		3
		256	BUSINESS SERVICES SUPERVISOR	1					1
		256	ONE STOP SITE SUPERVISOR	3					3
		241	ACCOUNTANT	1	1		1		1
		217	PROGRAM COMPLIANCE COORDINATOR	4	1	1			4

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS **end** of FY 2025-2026	TOTAL VACANCIES P.P. ending **08/20/2026**	VACANT FUNDED FY 2026-2027	VACANT **UNFUNDED** FY 2026-2027	New Approved ALLOCATIONS FY 2026-2027	TOTAL Approved ALLOCATIONS **FY 2026-2027**
		217	PROGRAM COMPLIANCE COORDINATOR-Limited Term	1	1		1		1
		217	EMPLOYMENT COORDINATOR	3					3
		217	CLIENT SERVICES SPECIALIST	7	4		4		7
		201	ADMINISTRATIVE SECRETARY	1					1
		189	OFFICE TECHNICIAN	2	1	1			2
		185	ASSESSMENT TECHNICIAN (WORKFORCE DEV OFFICE)	3	2		2		3
		185	EMPLOYMENT DEVELOPER	3	2	2			3
		185	CLIENT SERVICES TECHNICIAN	7	5	5			7
		175	ACCOUNT CLERK III	1	1	1			1
		171	CLIENT SERVICES ASSISTANT	4	2	2			4
		171	CLIENT SERVICES ASSISTANT-Limited Term	3	3		3		3
		Flat	FELLOWSHIP PROGRAM PARTICIPANT	1	1	1			1
			Total	**58**	**27**	**14**	**13**	**0**	**58**
I.C. COMMUNITY ECONOMIC DEV.	1004	304	COMMUNITY & ECONOMIC DEVELOPMENT PROGRAM MANAGER	2	1		1		2
		292	COMMUNITY & ECONOMIC DEVELOPMENT COORDINATOR III	3					3
		292	COMMUNITY & ECONOMIC DEVELOPMENT COORDINATOR III-Limited Term	3	3		3		3
		241	ACCOUNTANT	1					1
		202	PROJECT INSPECTOR	1	1		1		1
		189	OFFICE TECHNICIAN	1	1		1		1
		171	OFFICE ASSISTANT III	1					1
		153	ACCOUNT CLERK II	1	1		1		1
			Total	**13**	**7**	**0**	**7**	**0**	**13**
SMALL BUSINESS DEVELOPMENT	1984	342	SMALL BUSINESS DEVELOPMENT CENTER MANAGER-Limited Term	1	1	1			1
		280	BUSINESS PROJECT ADVISOR-Limited Term	2	1	1			2
			Total	**3**	**2**	**2**	**0**	**0**	**3**
LITHIUM VALLEY CLEAN TECH	2030	295	REGIONAL INNOVATION OFFICER-Limited Term	1	1	1			1
			Total	**1**	**1**	**1**	**0**	**0**	**1**
*c - Contract									
			County Totals	**2,940.25**	**707.25**	**421.75**	**285.50**	**3.00**	**2,943.25**

DEPARTMENTAL BUDGET DETAIL REPORTS

Administration

Description

General Operating Fund is used to account for and report all financial resources not accounted for and reported in another fund. This fund has a greater number and variety of revenue sources than any other fund, and its resources finance a wider range of activities. Resources of the General Fund are expended and replenished on an annual basis.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	106,177,211.46	110,938,203.56	113,384,973.00	113,384,973.00
General Fund Operating	106,177,211.46	110,938,203.56	113,384,973.00	113,384,973.00
Expenses	11,064,390.38	(1,705,209.90)	(409,154.00)	(409,154.00)
General Fund Operating	11,064,390.38	(1,705,209.90)	(409,154.00)	(409,154.00)

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	95,112,821.08	112,643,413.46	113,794,127.00	114,651,308.00

1000001 - General Fund Operating

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	106,177,211.46	110,938,203.56	113,384,973.00	113,384,973.00
CHARGES FOR SERVICES	7,767,277.40	9,550,866.67	9,679,262.00	9,679,262.00
CURRENT TAXES	53,497,682.91	51,915,622.86	53,633,524.00	53,633,524.00
FEDERAL REVENUES	3,808,098.00	3,944,360.00	4,671,833.00	4,671,833.00
FINES, FORFEITURES&PENALTIES	5,406,308.17	5,956,728.76	5,529,061.00	5,529,061.00
INTERGOVERNMENTAL REVENUES	32,203,441.39	34,807,974.49	36,213,392.00	36,213,392.00
LICENSES, PERMITS	131,427.70	278,383.49	204,890.00	204,890.00
MISCELLANEOUS REVENUES	22,789.68	429,445.81	43,975.00	43,975.00
REV FROM USE OF MONEY&PROPERTY	3,340,186.21	4,054,821.48	3,409,036.00	3,409,036.00
Expenses	11,064,390.38	(1,705,209.90)	(409,154.00)	(409,154.00)
INTRA-FUND TRANSFERS	3,000,000.00	(551,566.00)	0.00	0.00
OTHER CHARGES	0.00	(1,246,968.70)	0.00	0.00
OTHER FINANCING SOURCES - 0054	7,918,166.31	(35,622.49)	(639,723.00)	(639,723.00)
SERVICES & SUPPLIES	146,224.07	128,947.29	230,569.00	230,569.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	95,112,821.08	112,643,413.46	113,794,127.00	114,651,308.00

Agricultural Commissioner

Description

The Agricultural Commissioner/Sealer of Weights and Measures leads a technical and experienced team of 45 staff members conducting regulatory programs and providing services to protect the agricultural industry, consumers, businesses, and the environment of Imperial County. By enforcing the laws of the California Food and Ag Code, the California Code of Regulation, the California Business and Professions Code, and County Ordinances, this office protects the many aspects and complexities of ag production and consumer protection all the while providing effective and fair and balanced enforcement and education. Mandated duties and significant activities include pesticide use enforcement, pest detection and eradication, pest exclusion and quarantine, the certification of agricultural products for export, pest management, seed law enforcement, nursery inspections and crop statics.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	4,100,368.97	3,894,422.65	4,249,192.00	4,249,192.00
Agricultural Commissioner	4,084,065.82	3,889,375.95	4,242,802.00	4,242,802.00
Border Inspection Station	3,711.68	3,390.28	3,350.00	3,350.00
Pesticide Training and Mitigation Program	2,265.55	1,656.42	1,640.00	1,640.00
Weights & Measures	10,325.92	0.00	1,400.00	1,400.00
Expenses	6,124,296.65	5,853,693.44	6,242,967.00	6,242,967.00
Agricultural Commissioner	6,097,054.34	5,834,306.91	6,209,223.00	6,209,223.00
Border Inspection Station	7,639.77	7,624.40	10,194.00	10,194.00
Pesticide Training and Mitigation Program	12,293.52	10,334.34	12,550.00	12,550.00
Weights & Measures	7,309.02	1,427.79	11,000.00	11,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,023,927.68)	(1,959,270.79)	(1,993,775.00)	(1,857,944.00)

1031001 - Agricultural Commissioner

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	4,084,065.82	3,889,375.95	4,242,802.00	4,242,802.00
CHARGES FOR SERVICES	968,393.85	910,294.90	1,043,620.00	1,043,620.00
FINES, FORFEITURES&PENALTIES	10,500.00	10,575.00	10,000.00	10,000.00
INTERGOVERNMENTAL REVENUES	2,802,633.87	2,671,781.25	2,898,182.00	2,898,182.00
LICENSES, PERMITS	302,538.10	296,724.80	291,000.00	291,000.00
Expenses	6,097,054.34	5,834,306.91	6,209,223.00	6,209,223.00
CAPITAL ASSETS	53,051.61	0.00	0.00	0.00
INTRA-FUND TRANSFERS	61,127.98	11,850.16	39,800.00	39,800.00
OTHER FINANCING SOURCES - 0054	(53,528.76)	218.26	0.00	0.00
SALARIES & BENEFITS	4,924,095.66	4,674,055.22	5,031,533.00	5,031,533.00
SERVICES & SUPPLIES	1,112,307.85	1,148,183.27	1,137,890.00	1,137,890.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,012,988.52)	(1,944,930.96)	(1,966,421.00)	(1,830,590.00)

1632001 - Border Inspection Station

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,711.68	3,390.28	3,350.00	3,350.00
REV FROM USE OF MONEY&PROPERTY	3,711.68	3,390.28	3,350.00	3,350.00
Expenses	7,639.77	7,624.40	10,194.00	10,194.00
OTHER FINANCING SOURCES - 0054	3,828.00	3,828.00	6,000.00	6,000.00
SERVICES & SUPPLIES	3,811.77	3,796.40	4,194.00	4,194.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(3,928.09)	(4,234.12)	(6,844.00)	(6,844.00)

1623001 - Pesticide Training and Mitigation Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,265.55	1,656.42	1,640.00	1,640.00
FINES, FORFEITURES&PENALTIES	250.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	2,015.55	1,656.42	1,640.00	1,640.00
Expenses	12,293.52	10,334.34	12,550.00	12,550.00
SERVICES & SUPPLIES	12,293.52	10,334.34	12,550.00	12,550.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(10,027.97)	(8,677.92)	(10,910.00)	(10,910.00)

1989001 - Weights & Measures

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	10,325.92	0.00	1,400.00	1,400.00
FINES, FORFEITURES&PENALTIES	7,725.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	2,600.92	0.00	1,400.00	1,400.00
Expenses	7,309.02	1,427.79	11,000.00	11,000.00
SERVICES & SUPPLIES	7,309.02	1,427.79	11,000.00	11,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	3,016.90	(1,427.79)	(9,600.00)	(9,600.00)

Air Pollution Control District

Description

The purpose of the Imperial County Air Pollution Control District is to maintain and improve the quality of air in the County. This will be done by enforcing air pollution regulations and by educating the general public about the dangers of air pollution and ways to combat it. Air Pollution Control Districts are mandated under California law and service in a joint effort with State and Federal governments.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	13,841,238.40	18,557,631.16	22,279,240.00	22,279,240.00
AB617 California Air Resources Board (CARB) - Community Air Protection Program (CAPP)	139,744.15	100,892.40	100,000.00	100,000.00
AB617 Incentive Projects	6,583,303.25	554,113.52	450,000.00	450,000.00
AB617 Northend Implementation	53,667.69	46,450.41	1,739,749.00	1,739,749.00
AB617 Northend Incentives	0.00	3,789,894.09	4,850,000.00	4,850,000.00
Air Pollution Control District	4,263,039.47	2,945,492.05	6,797,314.00	6,797,314.00
APCD Ozone Operational Development Fees	1,721.04	1,541.69	1,600.00	1,600.00
APCD Particulate Matter (PM10) - Operational Development	174.08	155.94	0.00	0.00
APCD Rule 310	241,323.00	280,487.46	403,000.00	403,000.00
California Air Resources Board (CARB) and the Supplemental Environmental Program (SEP) Grant	21,450.96	8,410.83	255,853.00	255,853.00
CAPP CW-Implementation	0.00	2,178,335.00	0.00	0.00
CAPP CW-Incentives	0.00	6,766,325.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Carl Moyer Memorial Air Quality Standards Attainment Program	189,891.65	211,148.47	1,127,785.00	1,127,785.00
CNG Facility - Operating	10,555.39	11,212.48	10,900.00	10,900.00
Department of Motor Vehicles (DMV) Fees Program - Air Pollution Control	1,181,748.92	1,446,186.40	1,590,000.00	1,590,000.00
Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program - Carl Moyer	20,569.98	4,982.90	800.00	800.00
Prescribed Burn Program	1,043.97	11,214.18	22,449.00	22,449.00
Targeted Air Shed Grant (TAG)	1,119,653.24	187,394.53	1,399,262.00	1,399,262.00
Targeted Air Shed Grant (TAG) El Centro	0.00	0.00	3,525,528.00	3,525,528.00
Woodsmoke Reduction Program	13,351.61	13,393.81	5,000.00	5,000.00
Expenses	12,388,354.60	10,760,457.67	22,063,355.00	22,063,355.00
AB617 California Air Resources Board (CARB) - Community Air Protection Program (CAPP)	1,600,685.43	1,472,609.76	100,000.00	100,000.00
AB617 Incentive Projects	4,265,624.83	3,380,971.21	450,000.00	450,000.00
AB617 Northend Implementation	351,198.52	135,980.30	1,699,749.00	1,699,749.00
AB617 Northend Incentives	0.00	0.00	4,850,000.00	4,850,000.00
Air Pollution Control District	2,606,666.38	5,298,061.82	5,652,474.00	5,652,474.00
APCD Ozone Operational Development Fees	0.00	49,963.00	1,600.00	1,600.00
APCD Particulate Matter (PM10) -	0.00	5,053.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Operational Development				
APCD Rule 310	0.00	1,067,152.24	403,000.00	403,000.00
California Air Resources Board (CARB) and the Supplemental Environmental Program (SEP) Grant	598,997.75	0.00	247,853.00	247,853.00
CAPP CW-Implementation	0.00	108,208.03	0.00	0.00
CAPP CW-Incentives	0.00	845,791.00	1,000,000.00	1,000,000.00
Carl Moyer Memorial Air Quality Standards Attainment Program	192,487.94	264,935.00	1,117,785.00	1,117,785.00
Clean Air Fund-Air Pollution	157,931.00	69,499.25	0.00	0.00
Community Air Protection Incentives (CAPP) CW Administration	0.00	(2,653,036.00)	0.00	0.00
Department of Motor Vehicles (DMV) Fees Program - Air Pollution Control	937,574.03	70,899.53	1,590,000.00	1,590,000.00
Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program - Carl Moyer	557,015.00	456,085.69	0.00	0.00
Prescribed Burn Program	2,623.99	1,236.81	21,304.00	21,304.00
Targeted Air Shed Grant (TAG)	1,117,549.73	187,047.03	1,399,062.00	1,399,062.00
Targeted Air Shed Grant (TAG) El Centro	0.00	0.00	3,525,528.00	3,525,528.00
Woodsmoke Reduction Program	0.00	0.00	5,000.00	5,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,452,883.80	7,797,173.49	215,885.00	215,885.00

1924001 - AB617 California Air Resources Board (CARB) - Community Air Protection Program (CAPP)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	139,744.15	100,892.40	100,000.00	100,000.00
REV FROM USE OF MONEY&PROPERTY	139,744.15	100,892.40	100,000.00	100,000.00
Expenses	1,600,685.43	1,472,609.76	100,000.00	100,000.00
CAPITAL ASSETS	75,448.84	0.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(2,011,760.00)	(2,011,760.00)
OTHER FINANCING SOURCES - 0054	850,000.00	0.00	0.00	0.00
SERVICES & SUPPLIES	675,236.59	1,472,609.76	2,111,760.00	2,111,760.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,460,941.28)	(1,371,717.36)	0.00	0.00

1966001 - AB617 Incentive Projects

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	6,583,303.25	554,113.52	450,000.00	450,000.00
INTERGOVERNMENTAL REVENUES	6,072,342.86	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	510,960.39	554,113.52	450,000.00	450,000.00
Expenses	4,265,624.83	3,380,971.21	450,000.00	450,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(9,951,648.00)	(9,951,648.00)
SERVICES & SUPPLIES	4,265,624.83	3,380,971.21	10,401,648.00	10,401,648.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,317,678.42	(2,826,857.69)	0.00	0.00

2013001 - AB617 Northend Implementation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	53,667.69	46,450.41	1,739,749.00	1,739,749.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	1,699,749.00	1,699,749.00
MISCELLANEOUS REVENUES	0.00	75.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	53,667.69	46,375.41	40,000.00	40,000.00
Expenses	351,198.52	135,980.30	1,699,749.00	1,699,749.00
SERVICES & SUPPLIES	351,198.52	135,980.30	1,699,749.00	1,699,749.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(297,530.83)	(89,529.89)	40,000.00	40,000.00

2014001 - AB617 Northend Incentives

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	3,789,894.09	4,850,000.00	4,850,000.00
INTERGOVERNMENTAL REVENUES	0.00	3,750,000.00	4,850,000.00	4,850,000.00
REV FROM USE OF MONEY&PROPERTY	0.00	39,894.09	0.00	0.00
Expenses	0.00	0.00	4,850,000.00	4,850,000.00
SERVICES & SUPPLIES	0.00	0.00	4,850,000.00	4,850,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	3,789,894.09	0.00	0.00

1596001 - Air Pollution Control District

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	4,263,039.47	2,945,492.05	6,797,314.00	6,797,314.00
CHARGES FOR SERVICES	38,694.84	17,124.32	40,671.00	40,671.00
FEDERAL REVENUES	394,165.44	344,882.35	2,504,000.00	2,504,000.00
FINES, FORFEITURES&PENALTIES	126,357.25	196,371.91	200,000.00	200,000.00
INTERGOVERNMENTAL REVENUES	1,560,342.37	240,703.05	1,820,000.00	1,820,000.00
LICENSES, PERMITS	1,806,949.50	1,832,141.75	1,907,443.00	1,907,443.00
MISCELLANEOUS REVENUES	45.00	107.00	200.00	200.00
REV FROM USE OF MONEY&PROPERTY	336,485.07	314,161.67	325,000.00	325,000.00
Expenses	2,606,666.38	5,298,061.82	5,652,474.00	5,652,474.00
CAPITAL ASSETS	71,090.77	87,466.90	0.00	0.00
INTRA-FUND TRANSFERS	(23,393.00)	(615.50)	10,000.00	10,000.00
OTHER FINANCING SOURCES - 0054	(1,838,806.00)	1,807,245.00	(1,235,864.00)	(1,235,864.00)
SALARIES & BENEFITS	2,600,172.39	2,546,111.31	3,067,839.00	3,067,839.00
SERVICES & SUPPLIES	1,797,602.22	857,854.11	3,810,499.00	3,810,499.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,656,373.09	(2,352,569.77)	1,144,840.00	1,144,840.00

1770001 - APCD Ozone Operational Development Fees

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,721.04	1,541.69	1,600.00	1,600.00
REV FROM USE OF MONEY&PROPERTY	1,721.04	1,541.69	1,600.00	1,600.00
Expenses	0.00	49,963.00	1,600.00	1,600.00
INTRA-FUND TRANSFERS	0.00	0.00	(49,247.00)	(49,247.00)
OTHER FINANCING SOURCES - 0054	0.00	49,963.00	0.00	0.00
SERVICES & SUPPLIES	0.00	0.00	50,847.00	50,847.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,721.04	(48,421.31)	0.00	0.00

1769001 - APCD Particulate Matter (PM10) - Operational Development

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	174.08	155.94	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	174.08	155.94	0.00	0.00
Expenses	0.00	5,053.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(133.00)	(133.00)
OTHER FINANCING SOURCES - 0054	0.00	5,053.00	0.00	0.00
SERVICES & SUPPLIES	0.00	0.00	133.00	133.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	174.08	(4,897.06)	0.00	0.00

1913001 - APCD Rule 310

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	241,323.00	280,487.46	403,000.00	403,000.00
CHARGES FOR SERVICES	186,420.10	223,534.17	350,000.00	350,000.00
REV FROM USE OF MONEY&PROPERTY	54,902.90	56,953.29	53,000.00	53,000.00
Expenses	0.00	1,067,152.24	403,000.00	403,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(477,000.00)	(477,000.00)
OTHER FINANCING SOURCES - 0054	0.00	(55,016.00)	0.00	0.00
SERVICES & SUPPLIES	0.00	1,122,168.24	880,000.00	880,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	241,323.00	(786,664.78)	0.00	0.00

1960001 - California Air Resources Board (CARB) and the Supplemental Environmental Program (SEP) Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	21,450.96	8,410.83	255,853.00	255,853.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	247,853.00	247,853.00
REV FROM USE OF MONEY&PROPERTY	21,450.96	8,410.83	8,000.00	8,000.00
Expenses	598,997.75	0.00	247,853.00	247,853.00
INTRA-FUND TRANSFERS	275,004.00	0.00	0.00	0.00
SERVICES & SUPPLIES	323,993.75	0.00	247,853.00	247,853.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(577,546.79)	8,410.83	8,000.00	8,000.00

2027001 - CAPP CW-Implementation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	2,178,335.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	2,178,335.00	0.00	0.00
Expenses	0.00	108,208.03	0.00	0.00
INTRA-FUND EXPENSE	0.00	0.00	385,864.00	385,864.00
INTRA-FUND TRANSFERS	0.00	0.00	(1,571,168.00)	(1,571,168.00)
SERVICES & SUPPLIES	0.00	108,208.03	1,185,304.00	1,185,304.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	2,070,126.97	0.00	0.00

2028001 - CAPP CW-Incentives

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	6,766,325.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	6,766,325.00	0.00	0.00
Expenses	0.00	845,791.00	1,000,000.00	1,000,000.00
OTHER FINANCING SOURCES - 0054	0.00	845,791.00	0.00	0.00
SERVICES & SUPPLIES	0.00	0.00	1,000,000.00	1,000,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	5,920,534.00	(1,000,000.00)	(1,000,000.00)

1544001 - Carl Moyer Memo i Ai Qu it St nd ds Attainment Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	189,891.65	211,148.47	1,127,785.00	1,127,785.00
INTERGOVERNMENTAL REVENUES	175,000.00	200,000.00	1,117,785.00	1,117,785.00
REV FROM USE OF MONEY&PROPERTY	14,891.65	11,148.47	10,000.00	10,000.00
Expenses	192,487.94	264,935.00	1,117,785.00	1,117,785.00
SERVICES & SUPPLIES	192,487.94	264,935.00	1,117,785.00	1,117,785.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,596.29)	(53,786.53)	10,000.00	10,000.00

1648001 - Clean Air Fund-Air Pollution

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	157,931.00	69,499.25	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(912,630.00)	(912,630.00)
OTHER FINANCING SOURCES - 0054	138,806.00	0.00	0.00	0.00
SERVICES & SUPPLIES	19,125.00	69,499.25	912,630.00	912,630.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(157,931.00)	(69,499.25)	0.00	0.00

1667001 - CNG Facility - Operating

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	10,555.39	11,212.48	10,900.00	10,900.00
CHARGES FOR SERVICES	4,950.00	5,400.00	5,400.00	5,400.00
REV FROM USE OF MONEY&PROPERTY	5,605.39	5,812.48	5,500.00	5,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	10,555.39	11,212.48	10,900.00	10,900.00

2061001 - Community Air Protection Incentives (CAPP) CW Administration

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	0.00	(2,653,036.00)	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(1,500,000.00)	(1,500,000.00)
OTHER FINANCING SOURCES - 0054	0.00	(2,653,036.00)	0.00	0.00
SERVICES & SUPPLIES	0.00	0.00	1,500,000.00	1,500,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	2,653,036.00	0.00	0.00

1626001 - Department of Motor Vehicl s (DMV) F s Program - Air Pollution Control

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,181,748.92	1,446,186.40	1,590,000.00	1,590,000.00
INTERGOVERNMENTAL REVENUES	1,093,920.92	1,273,802.07	1,500,000.00	1,500,000.00
MISCELLANEOUS REVENUES	0.00	45,667.97	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	87,828.00	126,716.36	90,000.00	90,000.00
Expenses	937,574.03	70,899.53	1,590,000.00	1,590,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(210,000.00)	(210,000.00)
OTHER FINANCING SOURCES - 0054	850,000.00	0.00	850,000.00	850,000.00
SERVICES & SUPPLIES	87,574.03	70,899.53	950,000.00	950,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	244,174.89	1,375,286.87	0.00	0.00

1925001 - Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program - Carl Moyer

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	20,569.98	4,982.90	800.00	800.00
REV FROM USE OF MONEY&PROPERTY	20,569.98	4,982.90	800.00	800.00
Expenses	557,015.00	456,085.69	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(42,670.00)	(42,670.00)
SERVICES & SUPPLIES	557,015.00	456,085.69	42,670.00	42,670.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(536,445.02)	(451,102.79)	800.00	800.00

2015001 - Prescribed Burn Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,043.97	11,214.18	22,449.00	22,449.00
INTERGOVERNMENTAL REVENUES	0.00	10,000.00	21,409.00	21,409.00
REV FROM USE OF MONEY&PROPERTY	1,043.97	1,214.18	1,040.00	1,040.00
Expenses	2,623.99	1,236.81	21,304.00	21,304.00
INTRA-FUND TRANSFERS	2,007.00	0.00	0.00	0.00
SERVICES & SUPPLIES	616.99	1,236.81	21,304.00	21,304.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,580.02)	9,977.37	1,145.00	1,145.00

1978001 - Targeted Air Shed Grant (TAG)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,119,653.24	187,394.53	1,399,262.00	1,399,262.00
FEDERAL REVENUES	1,117,549.73	187,047.03	1,399,062.00	1,399,062.00
REV FROM USE OF MONEY&PROPERTY	2,103.51	347.50	200.00	200.00
Expenses	1,117,549.73	187,047.03	1,399,062.00	1,399,062.00
SERVICES & SUPPLIES	1,117,549.73	187,047.03	1,399,062.00	1,399,062.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,103.51	347.50	200.00	200.00

1978002 - Targeted Air Shed Grant (TAG) El Centro

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	3,525,528.00	3,525,528.00
FEDERAL REVENUES	0.00	0.00	3,525,528.00	3,525,528.00
Expenses	0.00	0.00	3,525,528.00	3,525,528.00
SERVICES & SUPPLIES	0.00	0.00	3,525,528.00	3,525,528.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1940001 - Woodsmoke Reduction Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	13,351.61	13,393.81	5,000.00	5,000.00
REV FROM USE OF MONEY&PROPERTY	13,351.61	13,393.81	5,000.00	5,000.00
Expenses	0.00	0.00	5,000.00	5,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(29,755.00)	(29,755.00)
SERVICES & SUPPLIES	0.00	0.00	34,755.00	34,755.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	13,351.61	13,393.81	0.00	0.00

Assessor

Description

The County Assessor's office is responsible for ensuring that all privately held assessable real property and certain personal property, as prescribed by the California Revenue and Taxation Code is properly and accurately valued to create an annual Assessment Roll. The Assessment Roll established by the Assessor's staff is used by the County Auditor-Controller to calculate an annual property tax for every assessable property. The extension of the Assessment Roll results in the creation of tax statements that are delivered and collected by the County Treasurer-Tax Collector. The collected property tax revenue is distributed to the various taxing jurisdictions that provide education, public safety and other essential services to the citizens of the Imperial County.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	209,911.47	167,879.40	215,102.00	215,102.00
Assessor	173,758.35	142,303.60	181,102.00	181,102.00
Assessor Geographic Information System Mapping	36,153.12	25,575.80	34,000.00	34,000.00
Expenses	2,834,294.89	3,083,207.16	3,298,474.93	3,298,474.93
Assessor	2,798,032.12	3,050,004.85	3,264,474.93	3,264,474.93
Assessor Geographic Information System Mapping	36,262.77	33,202.31	34,000.00	34,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,624,383.42)	(2,915,327.76)	(3,083,372.93)	(3,007,678.93)

1008001 - Assessor

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	173,758.35	142,303.60	181,102.00	181,102.00
CHARGES FOR SERVICES	173,758.35	142,303.60	181,102.00	181,102.00
Expenses	2,798,032.12	3,050,004.85	3,264,474.93	3,264,474.93
INTRA-FUND TRANSFERS	5,060.54	1,602.93	4,708.00	4,708.00
SALARIES & BENEFITS	2,496,224.65	2,722,177.71	2,959,333.54	2,959,333.54
SERVICES & SUPPLIES	296,746.93	326,224.21	300,433.39	300,433.39

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,624,273.77)	(2,907,701.25)	(3,083,372.93)	(3,007,678.93)

1008002 - Assessor Geographic Information System Mapping

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	36,153.12	25,575.80	34,000.00	34,000.00
CHARGES FOR SERVICES	36,153.12	25,575.80	34,000.00	34,000.00
Expenses	36,262.77	33,202.31	34,000.00	34,000.00
SERVICES & SUPPLIES	36,262.77	33,202.31	34,000.00	34,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(109.65)	(7,626.51)	0.00	0.00

Auditor Controller

Description

The Auditor-Controller is the Chief Accounting Officer of the County. Upon order of the Board of Supervisors, the Auditor-Controller exercises general supervision over the accounting forms and methods of keeping the accounts of all departments and agencies under the control of the Board of Supervisors and of all districts, whose funds are kept in the County Treasury. The Auditor-Controller's Office is organized under five main functional areas: The audit, payroll, property tax, general accounting, and administrative function. The Auditor-Controller is an elected official and acts on the public's behalf to monitor the financial operations of the county.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	932,570.97	829,336.10	826,496.00	826,496.00
Auditor-Controller	803,497.35	735,343.85	681,369.00	681,369.00
Social Services - Auditor's Department	129,073.62	93,992.25	145,127.00	145,127.00
Expenses	2,886,783.37	2,729,996.05	3,081,452.00	3,081,452.00
Auditor-Controller	2,757,709.75	2,632,715.95	2,936,325.00	2,936,325.00
Social Services - Auditor's Department	129,073.62	97,280.10	145,127.00	145,127.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,954,212.40)	(1,900,659.95)	(2,254,956.00)	(2,195,363.00)

1006001 - Auditor-Controller

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	803,497.35	735,343.85	681,369.00	681,369.00
CHARGES FOR SERVICES	647,567.97	610,213.64	565,869.00	565,869.00
INTERGOVERNMENTAL REVENUES	155,929.38	125,090.00	115,500.00	115,500.00
MISCELLANEOUS REVENUES	0.00	40.21	0.00	0.00
Expenses	2,757,709.75	2,632,715.95	2,936,325.00	2,936,325.00
CAPITAL ASSETS	52,919.06	0.00	0.00	0.00
INTRA-FUND TRANSFERS	(1,268.55)	(71,120.40)	(15,000.00)	(15,000.00)
SALARIES & BENEFITS	1,743,613.89	1,719,100.42	1,928,224.00	1,928,224.00
SERVICES & SUPPLIES	962,445.35	984,735.93	1,023,101.00	1,023,101.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,954,212.40)	(1,897,372.10)	(2,254,956.00)	(2,195,363.00)

1048001 - Social Services - Auditor's Department

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	129,073.62	93,992.25	145,127.00	145,127.00
CHARGES FOR SERVICES	129,073.62	93,992.25	145,127.00	145,127.00
Expenses	129,073.62	97,280.10	145,127.00	145,127.00
INTRA-FUND TRANSFERS	2,252.00	2,001.77	1,800.00	1,800.00
SALARIES & BENEFITS	108,779.26	75,065.45	123,424.00	123,424.00
SERVICES & SUPPLIES	18,042.36	20,212.88	19,903.00	19,903.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(3,287.85)	0.00	0.00

Behavioral Health

Description

Imperial County Behavioral Health Services (ICBHS) is the county designated agency to manage the Mental Health Plan (MHP) for Imperial County. ICBHS has created a provider network that includes staff, contract, and fee-for-service providers of specialty mental health and substance use disorder services to provide adequate levels of care to Imperial County beneficiaries.

This department satisfies the conditions of funding for various Mental Health and Substance Use Disorder program funding streams and services inclusive of: Medi-Cal; Behavioral Health Subaccount; Mental Health Services Act; County Mental Health Services; Projects for Assistance in Transition from Homeless Program; Substance Abuse and Prevention Treatment Block Grant; Community Mental Health Services Block Grant Program; and State Hospital Services.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	66,631,838.42	77,998,331.47	201,451,851.00	201,451,851.00
Alcohol Education & Prevention	0.00	118,642.00	118,642.00	118,642.00
Behavioral Health Advance	176,265.71	3,047,445.16	19,069,214.00	19,069,214.00
Behavioral Health Continuum Infrastructure Program - Children	138,558.55	1,635,809.08	5,714,470.00	5,714,470.00
Behavioral Health Continuum Infrastructure Program - MHTES	129,396.18	52,534.95	4,166,890.00	4,166,890.00
Behavioral Health Continuum Infrastructure Program - SUB	244,602.71	1,210,992.34	15,363,876.00	15,363,876.00
Behavioral Health Services	54,947,657.93	57,778,247.28	72,766,799.00	72,766,799.00
Behavioral Health Services Act (BHSA) - Behavioral Health Services and Support (BHSS)	0.00	0.00	14,473,180.00	14,473,180.00
Behavioral Health Services Act (BHSA) - Full Service Partnership (FSP)	0.00	0.00	23,975,000.00	23,975,000.00
Behavioral Health Services Act (BHSA) - Housing	0.00	0.00	5,898,913.00	5,898,913.00
BHCIP SUD-FSP	0.00	(308.42)	22,746,377.00	22,746,377.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
National Opioids Settlement Funds	19,888.99	100,807.38	1,000,000.00	1,000,000.00
Substance Abuse Disorder Treatment Program	10,975,468.35	14,054,161.70	16,158,490.00	16,158,490.00
Expenses	69,181,532.87	86,550,919.17	201,451,851.00	201,451,851.00
AB 2086 Alcohol	750,000.00	0.00	0.00	0.00
Alcohol Education & Prevention	0.00	118,642.00	118,642.00	118,642.00
Behavioral Health Advance	471,950.00	6,767,538.88	19,069,214.00	19,069,214.00
Behavioral Health Continuum Infrastructure Program - Children	223,489.60	4,235,499.90	5,714,470.00	5,714,470.00
Behavioral Health Continuum Infrastructure Program - MHTES	53,726.77	108,029.35	4,166,890.00	4,166,890.00
Behavioral Health Continuum Infrastructure Program - SUB	384,418.78	3,795,072.51	15,363,876.00	15,363,876.00
Behavioral Health Services	5,585,669.93	58,533,411.56	72,766,799.00	72,766,799.00
Behavioral Health Services Act (BHSA) - Behavioral Health Services and Support (BHSS)	0.00	53,886.76	14,473,180.00	14,473,180.00
Behavioral Health Services Act (BHSA) - Full Service Partnership (FSP)	0.00	47,594.44	23,975,000.00	23,975,000.00
Behavioral Health Services Act (BHSA) - Housing	0.00	0.00	5,898,913.00	5,898,913.00
BHCIP SUD-FSP	0.00	85,948.51	22,746,377.00	22,746,377.00
National Opioids Settlement Funds	19,888.99	100,807.38	1,000,000.00	1,000,000.00
Substance Abuse Disorder Treatment Program	11,692,388.80	12,704,487.88	16,158,490.00	16,158,490.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,549,694.45)	(8,552,587.70)	0.00	0.00

7215001 - AB 2086 Alcohol

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	750,000.00	0.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(798,049.00)	(798,049.00)
OTHER CHARGES	0.00	0.00	798,049.00	798,049.00
OTHER FINANCING SOURCES - 0054	750,000.00	0.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(750,000.00)	0.00	0.00	0.00

7269001 - Alcohol Education & Prevention

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	118,642.00	118,642.00	118,642.00
FINES, FORFEITURES&PENALTIES	0.00	118,642.00	118,642.00	118,642.00
Expenses	0.00	118,642.00	118,642.00	118,642.00
INTRA-FUND TRANSFERS	0.00	(2,344.61)	(2,344.00)	(2,344.00)
OTHER FINANCING SOURCES - 0054	0.00	120,986.61	120,986.00	120,986.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

7276001 - Behavioral Health Advance

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	176,265.71	3,047,445.16	19,069,214.00	19,069,214.00
CHARGES FOR SERVICES	0.00	2,165,000.00	0.00	0.00
FEDERAL REVENUES	0.00	267,538.88	0.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	18,669,214.00	18,669,214.00
REV FROM USE OF MONEY&PROPERTY	176,265.71	614,906.28	400,000.00	400,000.00
Expenses	471,950.00	6,767,538.88	19,069,214.00	19,069,214.00
INTRA-FUND TRANSFERS	0.00	0.00	(2,045,998.00)	(2,045,998.00)
OTHER CHARGES	0.00	6,767,538.88	19,115,212.00	19,115,212.00
OTHER FINANCING SOURCES - 0054	471,950.00	0.00	2,000,000.00	2,000,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(295,684.29)	(3,720,093.72)	0.00	0.00

4087001 - Behavioral Health Continuum Infrastructure Program - Children

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	138,558.55	1,635,809.08	5,714,470.00	5,714,470.00
CHARGES FOR SERVICES	138,753.94	391,622.06	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	1,253,900.70	5,714,470.00	5,714,470.00
REV FROM USE OF MONEY&PROPERTY	(195.39)	(9,713.68)	0.00	0.00
Expenses	223,489.60	4,235,499.90	5,714,470.00	5,714,470.00
CAPITAL ASSETS	23,615.00	4,140,525.35	4,913,829.00	4,913,829.00
OTHER FINANCING SOURCES - 0054	149,242.00	0.00	0.00	0.00
SERVICES & SUPPLIES	50,632.60	94,974.55	800,641.00	800,641.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(84,931.05)	(2,599,690.82)	0.00	0.00

4086001 - Behavioral Health Continuum Infrastructure Program - MHTES

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	129,396.18	52,534.95	4,166,890.00	4,166,890.00
CHARGES FOR SERVICES	130,203.41	52,998.38	81,074.00	81,074.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	4,085,816.00	4,085,816.00
REV FROM USE OF MONEY&PROPERTY	(807.23)	(463.43)	0.00	0.00
Expenses	53,726.77	108,029.35	4,166,890.00	4,166,890.00
CAPITAL ASSETS	(19,485.52)	0.00	3,764,171.00	3,764,171.00
SERVICES & SUPPLIES	73,212.29	108,029.35	402,719.00	402,719.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	75,669.41	(55,494.40)	0.00	0.00

4089001 - Behavioral Health Continuum Infrastructure Program - SUB

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	244,602.71	1,210,992.34	15,363,876.00	15,363,876.00
CHARGES FOR SERVICES	246,061.45	553,596.55	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	666,287.02	15,363,876.00	15,363,876.00
REV FROM USE OF MONEY&PROPERTY	(1,458.74)	(8,891.23)	0.00	0.00
Expenses	384,418.78	3,795,072.51	15,363,876.00	15,363,876.00
CAPITAL ASSETS	292,041.60	3,437,976.68	14,525,557.00	14,525,557.00
SERVICES & SUPPLIES	92,377.18	357,095.83	838,319.00	838,319.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(139,816.07)	(2,584,080.17)	0.00	0.00

1046001 - Behavioral Health Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	54,947,657.93	57,778,247.28	72,766,799.00	72,766,799.00
CHARGES FOR SERVICES	6,849,141.74	8,602,914.46	3,617,430.00	3,617,430.00
FEDERAL REVENUES	30,968,941.92	29,536,180.92	46,362,891.00	46,362,891.00
INTERGOVERNMENTAL REVENUES	13,330,505.94	19,572,977.41	19,741,478.00	19,741,478.00
MISCELLANEOUS REVENUES	3,810,060.74	12,118.89	3,015,000.00	3,015,000.00
REV FROM USE OF MONEY&PROPERTY	(10,992.41)	54,055.60	30,000.00	30,000.00
Expenses	55,585,669.93	58,533,411.56	72,766,799.00	72,766,799.00
CAPITAL ASSETS	155,723.96	0.00	0.00	0.00
INTRA-FUND TRANSFERS	(1,607,340.16)	(3,068,133.44)	(15,000,000.00)	(15,000,000.00)
OTHER CHARGES	930,851.26	1,726,736.05	130,000.00	130,000.00
OTHER FINANCING SOURCES - 0054	(349,507.81)	(549,409.40)	(2,135,010.00)	(2,135,010.00)
SALARIES & BENEFITS	32,184,622.24	35,065,041.90	54,771,833.00	54,771,833.00
SERVICES & SUPPLIES	24,271,320.44	25,359,176.45	34,999,976.00	34,999,976.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(638,012.00)	(755,164.28)	0.00	0.00

2067001 - Behavioral Health Services Act (BHSA) - Behavioral Health Services and Support (BHSS)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	14,473,180.00	14,473,180.00
CHARGES FOR SERVICES	0.00	0.00	219,520.00	219,520.00
FEDERAL REVENUES	0.00	0.00	2,983,176.00	2,983,176.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	11,018,984.00	11,018,984.00
MISCELLANEOUS REVENUES	0.00	0.00	1,500.00	1,500.00
REV FROM USE OF MONEY&PROPERTY	0.00	0.00	250,000.00	250,000.00
Expenses	0.00	53,886.76	14,473,180.00	14,473,180.00
INTRA-FUND TRANSFERS	0.00	0.00	6,500,000.00	6,500,000.00
SALARIES & BENEFITS	0.00	53,748.81	1,977,490.00	1,977,490.00
SERVICES & SUPPLIES	0.00	137.95	5,995,690.00	5,995,690.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(53,886.76)	0.00	0.00

2066001 - Behavioral Healt S rv c s Act (BHSA) - Full Service Partnership (FSP)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	23,975,000.00	23,975,000.00
CHARGES FOR SERVICES	0.00	0.00	385,000.00	385,000.00
FEDERAL REVENUES	0.00	0.00	5,213,954.00	5,213,954.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	18,026,046.00	18,026,046.00
MISCELLANEOUS REVENUES	0.00	0.00	50,000.00	50,000.00
REV FROM USE OF MONEY&PROPERTY	0.00	0.00	300,000.00	300,000.00
Expenses	0.00	47,594.44	23,975,000.00	23,975,000.00
INTRA-FUND TRANSFERS	0.00	0.00	10,900,000.00	10,900,000.00
OTHER CHARGES	0.00	0.00	12,000.00	12,000.00
SALARIES & BENEFITS	0.00	47,435.27	2,398,440.00	2,398,440.00
SERVICES & SUPPLIES	0.00	159.17	10,664,560.00	10,664,560.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(47,594.44)	0.00	0.00

2065001 - Behavioral Health Services Act (BHSA) - Housing

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	5,898,913.00	5,898,913.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	5,898,913.00	5,898,913.00
Expenses	0.00	0.00	5,898,913.00	5,898,913.00
INTRA-FUND TRANSFERS	0.00	0.00	837,100.00	837,100.00
SERVICES & SUPPLIES	0.00	0.00	5,061,813.00	5,061,813.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

4096001 - BHCIP SUD-FSP

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	(308.42)	22,746,377.00	22,746,377.00
CHARGES FOR SERVICES	0.00	0.00	340,580.00	340,580.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	22,405,797.00	22,405,797.00
REV FROM USE OF MONEY&PROPERTY	0.00	(308.42)	0.00	0.00
Expenses	0.00	85,948.51	22,746,377.00	22,746,377.00
CAPITAL ASSETS	0.00	0.00	19,704,004.00	19,704,004.00
SERVICES & SUPPLIES	0.00	85,948.51	3,042,373.00	3,042,373.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(86,256.93)	0.00	0.00

2002001 - National Opioids Settlement Funds

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	19,888.99	100,807.38	1,000,000.00	1,000,000.00
INTERGOVERNMENTAL REVENUES	19,888.99	100,807.38	1,000,000.00	1,000,000.00
Expenses	19,888.99	100,807.38	1,000,000.00	1,000,000.00
INTRA-FUND TRANSFERS	0.00	0.00	200,000.00	200,000.00
SERVICES & SUPPLIES	19,888.99	100,807.38	800,000.00	800,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1570001 - Substance Abuse Disorder Treatment Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	10,975,468.35	14,054,161.70	16,158,490.00	16,158,490.00
CHARGES FOR SERVICES	181,793.32	107,049.71	146,000.00	146,000.00
FEDERAL REVENUES	6,751,294.19	7,842,186.24	8,735,455.00	8,735,455.00
INTERGOVERNMENTAL REVENUES	4,078,801.03	6,055,089.12	7,257,035.00	7,257,035.00
MISCELLANEOUS REVENUES	134.00	2,976.18	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(36,554.19)	46,860.45	20,000.00	20,000.00
Expenses	11,692,388.80	12,704,487.88	16,158,490.00	16,158,490.00
CAPITAL ASSETS	43,822.38	0.00	0.00	0.00
INTRA-FUND TRANSFERS	(1,571,767.35)	(2,370,711.99)	(4,200,000.00)	(4,200,000.00)
OTHER CHARGES	2,971.20	9,839.67	20,000.00	20,000.00
OTHER FINANCING SOURCES - 0054	(750,000.00)	(488,966.24)	(1,003,982.00)	(1,003,982.00)
SALARIES & BENEFITS	7,078,569.38	7,923,798.49	10,996,120.00	10,996,120.00
SERVICES & SUPPLIES	6,888,793.19	7,630,527.95	10,346,352.00	10,346,352.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(716,920.45)	1,349,673.82	0.00	0.00

Board of Supervisors

Description

The Board of Supervisors is a 5-member governing body of Imperial County and is responsible for both the legislative and executive functions of County government. Each Board member is elected to serve a 4-year term and represents a specific section of the County known as their supervisory district. Through adoption of ordinances, resolutions and minute orders, the Board establishes County policy. The Board gives administrative direction to the County Departments directly and through the County Executive Officer.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,755.00	3,990.00	6,500.00	6,500.00
Board of Supervisors	0.00	0.00	1,500.00	1,500.00
Imperial County Assessment Appeals Board	1,755.00	3,990.00	5,000.00	5,000.00
Expenses	952,031.44	906,957.09	924,494.95	924,494.95
Board of Supervisors	877,797.89	848,857.64	870,553.95	870,553.95
Board of Supervisors - District 1	21,179.20	7,437.03	9,683.00	9,683.00
Board of Supervisors - District 2	12,807.16	9,982.90	9,683.00	9,683.00
Board of Supervisors - District 3	13,066.97	8,587.37	9,683.00	9,683.00
Board of Supervisors - District 4	15,604.04	21,350.87	9,683.00	9,683.00
Board of Supervisors - District 5	7,099.18	5,825.28	9,683.00	9,683.00
Imperial County Assessment Appeals Board	4,477.00	4,916.00	5,526.00	5,526.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(950,276.44)	(902,967.09)	(917,994.95)	(905,709.95)

1001002 - Board of Supervisors - District 1

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	21,179.20	7,437.03	9,683.00	9,683.00
SERVICES & SUPPLIES	21,179.20	7,437.03	9,683.00	9,683.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(21,179.20)	(7,437.03)	(9,683.00)	(9,683.00)

1001003 - Board of Supervisors - District 2

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	12,807.16	9,982.90	9,683.00	9,683.00
SERVICES & SUPPLIES	12,807.16	9,982.90	9,683.00	9,683.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(12,807.16)	(9,982.90)	(9,683.00)	(9,683.00)

1001004 - Board of Supervisors - District 3

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	13,066.97	8,587.37	9,683.00	9,683.00
SERVICES & SUPPLIES	13,066.97	8,587.37	9,683.00	9,683.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(13,066.97)	(8,587.37)	(9,683.00)	(9,683.00)

1001005 - Board of Supervisors - District 4

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	15,604.04	21,350.87	9,683.00	9,683.00
SERVICES & SUPPLIES	15,604.04	21,350.87	9,683.00	9,683.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(15,604.04)	(21,350.87)	(9,683.00)	(9,683.00)

1001006 - Board of Supervisors - District 5

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	7,099.18	5,825.28	9,683.00	9,683.00
SERVICES & SUPPLIES	7,099.18	5,825.28	9,683.00	9,683.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(7,099.18)	(5,825.28)	(9,683.00)	(9,683.00)

1003001 - Clerk of the Board

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	34,477.00	36,427.50	35,526.00	35,526.00
CHARGES FOR SERVICES	34,477.00	34,927.50	35,526.00	35,526.00
INTERGOVERNMENTAL REVENUES	0.00	1,500.00	0.00	0.00
Expenses	572,294.68	522,740.43	499,266.56	499,266.56
INTRA-FUND TRANSFERS	(20,306.89)	(28,931.99)	(31,656.00)	(31,656.00)
OTHER FINANCING SOURCES - 0054	0.00	(4,368.81)	0.00	0.00
SALARIES & BENEFITS	490,050.97	446,016.68	426,526.00	426,526.00
SERVICES & SUPPLIES	102,550.60	110,024.55	104,396.56	104,396.56

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(537,817.68)	(486,312.93)	(463,740.56)	(451,219.56)

1068001 - Imperial County Assessment Appeals Board

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,755.00	3,990.00	5,000.00	5,000.00
CHARGES FOR SERVICES	1,755.00	3,990.00	5,000.00	5,000.00
Expenses	4,477.00	4,916.00	5,526.00	5,526.00
INTRA-FUND TRANSFERS	4,477.00	4,916.00	5,526.00	5,526.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,722.00)	(926.00)	(526.00)	(526.00)

Child Support Services

Description

Child Support Services is responsible for enforcing the support obligations as set forth in the Code of Federal Regulations, California Family Code, California Penal Code, the California Code of Civil Procedure and the California Welfare and Institutions Code.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,417,652.35	5,583,103.50	6,405,040.00	6,405,040.00
Child Support Services	5,417,652.35	5,583,103.50	6,405,040.00	6,405,040.00
Expenses	5,552,117.10	5,631,136.40	6,405,040.00	6,405,040.00
Child Support Services	5,552,117.10	5,631,136.40	6,405,040.00	6,405,040.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(134,464.75)	(48,032.90)	0.00	0.00

1022001 - Child Support Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,417,652.35	5,583,103.50	6,405,040.00	6,405,040.00
CHARGES FOR SERVICES	1,554.16	1,914.82	1,607.00	1,607.00
FEDERAL REVENUES	3,402,726.00	3,497,783.00	4,470,703.00	4,470,703.00
INTERGOVERNMENTAL REVENUES	2,003,059.00	2,070,395.00	1,927,730.00	1,927,730.00
MISCELLANEOUS REVENUES	50.00	575.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	10,263.19	12,435.68	5,000.00	5,000.00
Expenses	5,552,117.10	5,631,136.40	6,405,040.00	6,405,040.00
INTRA-FUND TRANSFERS	3,268.51	622.54	4,000.00	4,000.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	(267,133.00)	(267,133.00)
SALARIES & BENEFITS	4,377,801.79	4,432,634.90	5,442,476.00	5,442,476.00
SERVICES & SUPPLIES	1,171,046.80	1,197,878.96	1,225,697.00	1,225,697.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(134,464.75)	(48,032.90)	0.00	0.00

Cooperative Extension

Description

Cooperative Extension is a collaborative partnership between Imperial County, The University of California Division of Agriculture and Natural Resources (UCANR) and the United States Department of Agriculture (USDA). It is the statewide, off-campus arm of the UCANR. Programs within the Cooperative Extension department include agriculture (Agronomy, Irrigation and Water Management, Livestock, and Weed Science) and youth, family, and communities (YFC) which includes CalFresh Healthy Living and 4H club programs. Information is developed, tested, and presented on these subjects by the department's advisors, research scientists, community educators and their Staff Research Associate (SRA), and lab and field assistants.

Financial resources to the Cooperative Extension are allocated from the above three entities. Additional sources of funding come from individuals, private and public groups, grants and gifts. This structure is unique among other County departments. Imperial County, a critical component of the Extension model, provides clerical staff, office space and operational expenses to help support this vital program which ultimately provides services to the citizens of Imperial County.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,720.00	1,800.00	2,100.00	2,100.00
Cooperative Extension	2,720.00	1,800.00	2,100.00	2,100.00
Expenses	410,503.29	455,703.84	514,809.00	514,809.00
Cooperative Extension	410,503.29	455,703.84	514,809.00	514,809.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(407,783.29)	(453,903.84)	(512,709.00)	(502,399.00)

1055001 - Cooperative Extension

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,720.00	1,800.00	2,100.00	2,100.00
CHARGES FOR SERVICES	2,720.00	1,800.00	2,100.00	2,100.00
Expenses	410,503.29	455,703.84	514,809.00	514,809.00
INTRA-FUND TRANSFERS	131.59	114.02	150.00	150.00
OTHER CHARGES	(0.66)	0.00	0.00	0.00
SALARIES & BENEFITS	265,209.61	311,778.55	376,338.00	376,338.00
SERVICES & SUPPLIES	145,162.75	143,811.27	138,321.00	138,321.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(407,783.29)	(453,903.84)	(512,709.00)	(502,399.00)

County Clerk Recorder

Description

The County Clerk's Department issues marriage licenses and notary certifications; files Environmental Impact Reports, notary bonds, power of attorney bonds and other miscellaneous records; examines and registers fictitious business name filings; administers oaths and posts required notices. The County Clerk collects a marriage license surcharge for distribution to the Domestic Violence Prevention Trust Fund and prepares reports for the County Auditor. The County Clerk also distributes fees to the California Department of Fish and Game. The County Recorder's Department is responsible for accepting, examining, recording, indexing and microfilming of real property transactions, maps and other documents required by law for recording. The County Recorder also maintains records of land ownership and vital records (certificates of births, deaths and marriages) within the County in perpetuity. The County Recorder is responsible for the mailing of involuntary lien notices to debtors and providing copies of all official records to the public upon collection of fees. We are also responsible for collecting recording fees, taxes and surcharges. The County Recorder is required to submit annual reports to state agencies on certain recorded documents and marriage records. The County Recorder acts as the Registrar of Marriages and registers all marriage licenses issued from this office. In addition, the County Recorder provides monthly revenue reports to the County Auditor's Office for the distribution of deed documentary transfer taxes and fees to the State.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	958,143.44	987,815.01	986,000.00	986,000.00
Clerk Recorder's Improvement Fund	82,895.00	90,407.00	80,000.00	80,000.00
County Clerk and Recorder	804,312.60	818,108.05	842,000.00	842,000.00
Recorder - Vital and Health Statistics	46,389.80	50,688.40	40,000.00	40,000.00
Social Security Redaction Program AB 1168	24,546.04	28,611.56	24,000.00	24,000.00
Expenses	1,354,576.83	1,427,926.53	1,436,556.01	1,436,556.01
Clerk Recorder's Improvement Fund	233,808.33	110,159.90	65,150.00	65,150.00
County Clerk and Recorder	1,086,108.72	1,257,297.34	1,325,803.01	1,325,803.01
Recorder - Vital and Health Statistics	30,222.82	56,419.79	40,000.00	40,000.00
Social Security Redaction Program AB 1168	4,436.96	4,049.50	5,603.00	5,603.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(396,433.39)	(440,111.52)	(450,556.01)	(421,247.01)

1651001 - Clerk Recorder's Improvement Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	82,895.00	90,407.00	80,000.00	80,000.00
CHARGES FOR SERVICES	82,895.00	90,407.00	80,000.00	80,000.00
Expenses	233,808.33	110,159.90	65,150.00	65,150.00
OTHER FINANCING SOURCES - 0054	114,856.00	0.00	0.00	0.00
SERVICES & SUPPLIES	118,952.33	110,159.90	65,150.00	65,150.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(150,913.33)	(19,752.90)	14,850.00	14,850.00

1038001 - County Clerk and Recorder

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	804,312.60	818,108.05	842,000.00	842,000.00
CHARGES FOR SERVICES	804,312.60	809,330.41	840,000.00	840,000.00
LICENSES, PERMITS	0.00	8,777.64	0.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	2,000.00	2,000.00
Expenses	1,086,108.72	1,257,297.34	1,325,803.01	1,325,803.01
CAPITAL ASSETS	32,811.78	0.00	0.00	0.00
INTRA-FUND TRANSFERS	3,124.93	(351.70)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(114,856.00)	0.00	0.00	0.00
SALARIES & BENEFITS	948,856.30	953,228.13	1,012,645.01	1,012,645.01
SERVICES & SUPPLIES	216,171.71	304,420.91	313,158.00	313,158.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(281,796.12)	(439,189.29)	(483,803.01)	(454,494.01)

1647001 - Recorder - Vital and Health Statistics

Custodial Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	46,389.80	50,688.40	40,000.00	40,000.00
CHARGES FOR SERVICES	46,389.80	50,688.40	40,000.00	40,000.00
Expenses	30,222.82	56,419.79	40,000.00	40,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(9,500.00)	(9,500.00)
SERVICES & SUPPLIES	30,222.82	56,419.79	49,500.00	49,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	16,166.98	(5,731.39)	0.00	0.00

1781001 - Social Security Redaction Program AB 1168

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	24,546.04	28,611.56	24,000.00	24,000.00
CHARGES FOR SERVICES	18,981.00	22,475.10	20,000.00	20,000.00
REV FROM USE OF MONEY&PROPERTY	5,565.04	6,136.46	4,000.00	4,000.00
Expenses	4,436.96	4,049.50	5,603.00	5,603.00
SERVICES & SUPPLIES	4,436.96	4,049.50	5,603.00	5,603.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	20,109.08	24,562.06	18,397.00	18,397.00

County Counsel

Description

The Office of County Counsel is the legal advisor to all County boards, commissions, and departments. This Office represents the County and its officers in civil litigation, administrative hearings, arbitrations, mediations, settlements, and other negotiations. In addition, the Office of County Counsel performs several legal tasks for the County's boards, commissions, and departments, including but not limited to drafting contracts, ordinances, and resolutions, analyzing statutory and case law, conducting legal research, and providing legal opinions.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,709,935.72	1,078,973.49	1,922,657.00	1,922,657.00
County Counsel	977,278.46	672,906.49	1,190,000.00	1,190,000.00
Courts-Non-Rule 810	732,657.26	406,067.00	732,657.00	732,657.00
Expenses	6,789,700.27	6,498,004.78	6,657,341.00	6,657,341.00
County Counsel	2,740,734.86	3,166,504.60	3,243,032.00	3,243,032.00
Courts-Non-Rule 810	3,939,583.08	3,180,329.45	3,230,000.00	3,230,000.00
Equal Employment Opportunity	109,382.33	151,170.73	184,309.00	184,309.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,079,764.55)	(5,419,031.29)	(4,734,684.00)	(4,657,570.00)

1011001 - County Counsel

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	977,278.46	672,906.49	1,190,000.00	1,190,000.00
CHARGES FOR SERVICES	700,049.46	550,254.49	885,000.00	885,000.00
INTERGOVERNMENTAL REVENUES	277,229.00	122,652.00	305,000.00	305,000.00
Expenses	2,740,734.86	3,166,504.60	3,243,032.00	3,243,032.00
INTRA-FUND TRANSFERS	1,008.74	629.43	2,000.00	2,000.00
SALARIES & BENEFITS	1,767,807.32	1,893,701.30	2,410,022.00	2,410,022.00
SERVICES & SUPPLIES	971,918.80	1,272,173.87	831,010.00	831,010.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,763,456.40)	(2,493,598.11)	(2,053,032.00)	(1,980,022.00)

County Executive Office

Description

The County Executive Office (CEO) is responsible for planning, organizing, controlling, and directing the overall operations of the county in order to ensure effective accomplishment of the Imperial County Board of Supervisors' directions and policies. The CEO provides the Board with objective analysis of issues on its agenda and oversees the preparation, adoption and administration of the County's Budget. In addition, the CEO is responsible for the oversight of the county and oversees the divisions of Airport Imperial, Registrar of Voters-Elections, Veterans Service Office and under the General Services Administration oversees Budget Fiscal, Fleet Services, Information & Technical Services and Procurement Services.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	32,953,056.93	25,486,905.14	21,987,260.27	21,987,260.27
Airport Holtville	1,500.00	8,519.04	8,119.00	8,119.00
Airport Imperial	883,892.96	773,516.98	740,000.00	740,000.00
American Rescue Plan Act (ARPA)	215,702.68	70,783.65	0.00	0.00
Broadband Network Design (LATA)	70,215.32	431,155.41	0.00	0.00
Centralized Mail	413,656.19	465,519.01	413,501.00	413,501.00
Commercial Through the Fence (CTTF) Airport Hangar Project	0.00	19,805.00	0.00	0.00
Community Benefit - District 1	2,723.68	2,444.65	2,000.00	2,000.00
Community Benefit - District 2	3,706.87	3,129.22	2,500.00	2,500.00
Community Benefit - District 3	2,022.60	403.44	500.00	500.00
Community Benefit - District 4	2,403.90	904.96	1,000.00	1,000.00
Community Benefit - District 5	1,154.76	1,443.54	1,000.00	1,000.00
County Executive Office	380,695.25	70,349.39	80,000.00	80,000.00
County Pension Obligation Bond 1997	3,107,394.48	2,038,837.38	1,398,096.00	1,398,096.00
Criminal Grand Jury	0.00	5.17	0.00	0.00
Criminal Justice Facility	401,352.92	461,313.42	390,000.00	390,000.00
Debt Service Capital Improvement -	715,390.00	715,557.50	713,500.00	713,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Certificates of Participation				
Elections - Registrar of Voters	449,938.74	977,434.28	340,500.00	340,500.00
ERP System and Implementation	607.33	55,275.43	0.00	0.00
Fire Development Impact Fees (Mitigation Fees)	118,889.69	181,269.91	110,000.00	110,000.00
Fleet Services Operating Fund	4,941,149.06	4,659,372.62	4,650,424.00	4,650,424.00
General Government Development Impact Fees - Countywide	136,239.46	178,080.30	138,000.00	138,000.00
General Government Development Impact Fees - Unincorporated	35,426.83	44,530.31	36,600.00	36,600.00
General Services Administration - Budget Finance	210,488.19	234,483.00	232,771.00	232,771.00
Geothermal & Lithium DEV-SB125	95,920.92	44,999.46	50,000.00	50,000.00
Geothermal Administration	5,961.39	206,103.32	202,181.00	202,181.00
GIS-Regional Aerial Imagery	4,120.55	3,944.80	2,000.00	2,000.00
Help America Vote Act of 2002 (HAVA)	6,470.15	193,006.71	8,324.00	8,324.00
Host/Community Benefit Fee Program	791,116.11	981,591.16	750,000.00	750,000.00
ICVAC Monument Donation Fund	0.00	0.00	2,000.00	2,000.00
Imperial County Fish and Game	2,977.61	41,001.13	40,740.00	40,740.00
Imperial County Security Services	2,504,026.94	1,866,246.36	2,455,138.00	2,455,138.00
Information and Technical Services (ITS)	2,898,812.41	2,988,678.33	3,164,254.00	3,164,254.00
Laurel Solar 3&4 Impound	18,065.50	18,122.61	18,500.00	18,500.00
Library Services Development Impact	37,377.04	44,937.30	33,900.00	33,900.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Fees				
Lithium Valley Specific Plan	10,053,326.03	60.85	0.00	0.00
Local Assistance and Tribal Consistency Fund (LATCF) - ARPA	1,409,163.99	4,873,093.28	2,865,063.00	2,865,063.00
Off-Highway Vehicle License Fees (OHVLF)	441,123.52	427,741.86	410,000.00	410,000.00
Parks and Recreation Development Impact Fees	37,620.55	45,235.91	37,000.00	37,000.00
Procurement Services	78,103.79	79,696.38	83,912.27	83,912.27
Procurement Services Trust	43,807.22	3,258.64	0.00	0.00
Provision for Contingency	2,744.93	0.00	0.00	0.00
Public Works Development Impact Fees	170,904.51	265,106.18	245,000.00	245,000.00
Seeley Fire Station Renewable	552,640.71	92,973.50	194,000.00	194,000.00
Sheriff's Development Impact Fees - Incorporated	55,028.99	84,484.49	55,500.00	55,500.00
Sheriff's Development Impact Fees - Unincorporated	29,669.30	50,803.46	28,500.00	28,500.00
Sunbeam Lake RV Park	982,858.53	1,047,320.40	1,138,863.00	1,138,863.00
Tobacco Settlement Bond Funds	545,483.33	553,656.40	550,000.00	550,000.00
Veterans Service Office	91,182.00	180,709.00	123,267.00	123,267.00
Welfare Advance Child Support	0.00	0.00	270,607.00	270,607.00
Expenses	37,991,379.36	51,095,858.88	47,577,772.83	47,577,772.83
Airport Holtville	20.08	358.64	6,830.00	6,830.00
Airport Imperial	1,627,904.30	1,043,225.59	733,500.00	733,500.00
Airport PFAS	(107,783.20)	(383,377.17)	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Airport Rehab. - Runway 14-32	(1,423,511.12)	897,225.13	0.00	0.00
American Rescue Plan Act (ARPA)	5,367,213.60	3,069,405.48	(0.02)	(0.02)
Broadband Network Design (LATA)	66,836.70	408,164.00	0.00	0.00
Centralized Mail	349,154.08	348,021.12	412,725.96	412,725.96
CLA Prof Acct and Financial Services	0.00	0.00	0.00	0.00
Commercial Through the Fence (CTTF) Airport Hangar Project	0.00	13,125.00	0.00	0.00
Community Benefit - District 1	15,476.03	13,446.20	59,276.00	59,276.00
Community Benefit - District 2	39,415.74	18,609.17	70,544.00	70,544.00
Community Benefit - District 3	76,404.57	(996.82)	5,364.00	5,364.00
Community Benefit - District 4	(3,488.47)	(662.14)	27,682.00	27,682.00
Community Benefit - District 5	(5,736.46)	5,515.71	36,831.00	36,831.00
Contribution to Others - Health & Sanitation	58,931.50	58,931.50	58,932.00	58,932.00
Contribution to Others - Public Assistance	7,514,872.75	9,438,284.96	10,855,591.00	10,855,591.00
Contribution to Others - Public Protection	3,356,209.81	3,839,259.00	5,819,322.00	5,819,322.00
Contribution to Others - Public Ways and Facilities	900,563.00	900,563.00	900,563.00	900,563.00
County Executive Office	1,977,189.27	2,283,867.86	2,177,104.00	2,177,104.00
County Pension Obligation Bond 2002	2,797,167.72	2,791,762.53	2,800,534.00	2,800,534.00
Criminal Grand Jury	0.00	0.00	25,000.00	25,000.00
Criminal Justice Facility	187,094.96	(327,347.50)	1,045.00	1,045.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Debt Service Capital Improvement - Certificates of Participation	715,390.00	715,557.50	713,500.00	713,500.00
Elections - Registrar of Voters	1,644,489.71	1,907,935.68	1,810,961.00	1,810,961.00
ERP System and Implementation	(5,947,749.00)	708,826.69	614,285.00	614,285.00
Fire Development Impact Fees (Mitigation Fees)	0.00	148,296.00	0.00	0.00
Fleet Services Operating Fund	3,025,190.59	4,920,595.89	4,650,424.00	4,650,424.00
General Services Administration - Budget Finance	1,227,552.48	1,363,644.91	1,516,948.37	1,516,948.37
Geothermal & Lithium DEV-SB125	1,644,059.07	1,157,501.94	50,000.00	50,000.00
Geothermal Administration	130,937.50	1,349.00	202,181.00	202,181.00
GIS-Regional Aerial Imagery	0.00	12,500.00	2,000.00	2,000.00
Grand Jury	5,032.79	9,887.31	15,787.00	15,787.00
Help America Vote Act of 2002 (HAVA)	3,570.66	177,379.74	8,324.00	8,324.00
Host/Community Benefit Fee Program	2,094,210.09	1,215,614.08	750,000.00	750,000.00
ICVAC Monument Donation Fund	0.00	0.00	2,000.00	2,000.00
Imperial County Fish and Game	0.00	0.00	5,600.00	5,600.00
Imperial County Security Services	2,689,959.88	2,054,369.96	2,655,138.00	2,655,138.00
Information and Technical Services (ITS)	2,751,367.17	2,849,343.68	3,634,738.70	3,634,738.70
Library Services Development Impact Fees	0.00	25,774.00	(23,339.00)	(23,339.00)
Lithium Valley Specific Plan	0.00	1,201,315.15	0.00	0.00
Local Assistance and Tribal	1,409,163.99	4,737,744.87	2,865,063.00	2,865,063.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Consistency Fund (LATCF) - ARPA				
Off-Highway Vehicle License Fees (OHVLF)	0.00	0.00	410,000.00	410,000.00
Parks and Recreation Development Impact Fees	0.00	16,054.00	0.00	0.00
Procurement Services	562,651.68	605,372.69	650,725.63	650,725.63
Procurement Services Trust	57,880.25	30,167.00	0.00	0.00
Public Works Development Impact Fees	284,900.00	146,404.00	0.00	0.00
Secured Solid Waste Land Use	(900,563.00)	(900,563.00)	(900,563.00)	(900,563.00)
Seeley Fire Station Renewable	451,290.71	0.00	100,000.00	100,000.00
Sunbeam Lake RV Park	998,691.96	1,080,949.77	1,124,500.00	1,124,500.00
Trial Court Funding - County Contribution	2,074,321.52	2,177,527.92	2,104,063.00	2,104,063.00
Veterans Service Office	275,096.45	314,928.84	353,985.19	353,985.19
Welfare Advance Child Support	0.00	0.00	270,607.00	270,607.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,038,322.43)	(25,608,953.74)	(25,590,512.56)	(24,626,360.56)

5001001 - Airport Holtville

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,500.00	8,519.04	8,119.00	8,119.00
CHARGES FOR SERVICES	0.00	6,119.04	6,119.00	6,119.00
REV FROM USE OF MONEY&PROPERTY	1,500.00	2,400.00	2,000.00	2,000.00
Expenses	20.08	358.64	6,830.00	6,830.00
INTRA-FUND TRANSFERS	0.00	0.00	6,500.00	6,500.00
SERVICES & SUPPLIES	20.08	358.64	330.00	330.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,479.92	8,160.40	1,289.00	1,289.00

5000001 - Airport Imperial

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	883,892.96	773,516.98	740,000.00	740,000.00
CHARGES FOR SERVICES	7,260.96	13,403.09	10,000.00	10,000.00
REV FROM USE OF MONEY&PROPERTY	876,632.00	760,113.89	730,000.00	730,000.00
Expenses	1,627,904.30	1,043,225.59	733,500.00	733,500.00
CAPITAL ASSETS	13,363.28	38,023.58	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(6,500.00)	(6,500.00)
OTHER CHARGES	674,901.93	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	218,627.00	408,652.89	0.00	0.00
SALARIES & BENEFITS	130,584.71	127,832.32	254,545.00	254,545.00
SERVICES & SUPPLIES	590,427.38	468,716.80	485,455.00	485,455.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(744,011.34)	(269,708.61)	6,500.00	6,500.00

4093001 - Airport PFAS

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	(107,783.20)	(383,377.17)	0.00	0.00
CAPITAL ASSETS	4,455.80	26,821.83	478,922.00	478,922.00
INTRA-FUND TRANSFERS	0.00	0.00	(478,922.00)	(478,922.00)
OTHER FINANCING SOURCES - 0054	(112,239.00)	(410,199.00)	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	107,783.20	383,377.17	0.00	0.00

4095001 - Airport Rehab. - Runway 14-32

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	(1,423,511.12)	897,225.13	0.00	0.00
CAPITAL ASSETS	0.00	1,333,699.28	116,143.00	116,143.00
INTRA-FUND TRANSFERS	0.00	0.00	(484,303.00)	(484,303.00)
OTHER FINANCING SOURCES - 0054	(1,448,434.00)	(551,566.00)	0.00	0.00
SERVICES & SUPPLIES	24,922.88	115,091.85	368,160.00	368,160.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,423,511.12	(897,225.13)	0.00	0.00

1964001 - American Rescue Plan Act (ARPA)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	215,702.68	70,783.65	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	215,702.68	70,783.65	0.00	0.00
Expenses	5,367,213.60	3,069,405.48	(0.02)	(0.02)
INTRA-FUND TRANSFERS	0.00	0.00	(141,921.00)	(141,921.00)
OTHER CHARGES	5,367,213.60	3,069,405.48	141,920.98	141,920.98

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,151,510.92)	(2,998,621.83)	0.02	0.02

5203001 - Centralized Mail

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	413,656.19	465,519.01	413,501.00	413,501.00
CHARGES FOR SERVICES	413,656.19	465,519.01	413,501.00	413,501.00
Expenses	349,154.08	348,021.12	412,725.96	412,725.96
SERVICES & SUPPLIES	349,154.08	348,021.12	412,725.96	412,725.96

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	64,502.11	117,497.89	775.04	775.04

2060001 - CLA Prof Acct and Financial Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	(389,685.41)	0.00	0.00
SERVICES & SUPPLIES	0.00	389,685.41	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

4094001 - Commercial Through the Fence (CTTF) Airport Hangar Project

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	19,805.00	0.00	0.00
CHARGES FOR SERVICES	0.00	19,805.00	0.00	0.00
Expenses	0.00	13,125.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(19,210.00)	(19,210.00)
SERVICES & SUPPLIES	0.00	13,125.00	19,210.00	19,210.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	6,680.00	0.00	0.00

1886001 - Community Benefit - District 1

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,723.68	2,444.65	2,000.00	2,000.00
REV FROM USE OF MONEY&PROPERTY	2,723.68	2,444.65	2,000.00	2,000.00
Expenses	15,476.03	13,446.20	59,276.00	59,276.00
OTHER FINANCING SOURCES - 0054	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
SERVICES & SUPPLIES	40,476.03	38,446.20	84,276.00	84,276.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(12,752.35)	(11,001.55)	(57,276.00)	(57,276.00)

1887001 - Community Benefit - District 2

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,706.87	3,129.22	2,500.00	2,500.00
MISCELLANEOUS REVENUES	0.00	610.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	3,706.87	2,519.22	2,500.00	2,500.00
Expenses	39,415.74	18,609.17	70,544.00	70,544.00
OTHER FINANCING SOURCES - 0054	7,002.99	(7,677.82)	(25,000.00)	(25,000.00)
SERVICES & SUPPLIES	32,412.75	26,286.99	95,544.00	95,544.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(35,708.87)	(15,479.95)	(68,044.00)	(68,044.00)

1888001 - Community Benefit - District 3

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,022.60	403.44	500.00	500.00
MISCELLANEOUS REVENUES	500.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	1,522.60	403.44	500.00	500.00
Expenses	76,404.57	(996.82)	5,364.00	5,364.00
OTHER FINANCING SOURCES - 0054	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
SERVICES & SUPPLIES	101,404.57	24,003.18	30,364.00	30,364.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(74,381.97)	1,400.26	(4,864.00)	(4,864.00)

1889001 - Community Benefit - District 4

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,403.90	904.96	1,000.00	1,000.00
CHARGES FOR SERVICES	1,263.99	0.00	0.00	0.00
MISCELLANEOUS REVENUES	500.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	639.91	904.96	1,000.00	1,000.00
Expenses	(3,488.47)	(662.14)	27,682.00	27,682.00
OTHER FINANCING SOURCES - 0054	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
SERVICES & SUPPLIES	21,511.53	24,337.86	52,682.00	52,682.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	5,892.37	1,567.10	(26,682.00)	(26,682.00)

1890001 - Community Benefit - District 5

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,154.76	1,443.54	1,000.00	1,000.00
REV FROM USE OF MONEY&PROPERTY	1,154.76	1,443.54	1,000.00	1,000.00
Expenses	(5,736.46)	5,515.71	36,831.00	36,831.00
OTHER FINANCING SOURCES - 0054	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)
SERVICES & SUPPLIES	19,263.54	30,515.71	61,831.00	61,831.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	6,891.22	(4,072.17)	(35,831.00)	(35,831.00)

1064001 - Contribution to Others - Health & Sanitation

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	58,931.50	58,931.50	58,932.00	58,932.00
OTHER FINANCING SOURCES - 0054	58,931.50	58,931.50	58,932.00	58,932.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(58,931.50)	(58,931.50)	(58,932.00)	(58,932.00)

1062001 - Contribution to Others - Public Assistance

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	7,514,872.75	9,438,284.96	10,855,591.00	10,855,591.00
OTHER CHARGES	7,514,872.75	8,814,154.96	10,855,591.00	10,855,591.00
OTHER FINANCING SOURCES - 0054	0.00	624,130.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(7,514,872.75)	(9,438,284.96)	(10,855,591.00)	(8,821,202.00)

1059001 - Contribution to Others - Public Protection

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	3,356,209.81	3,839,259.00	5,819,322.00	5,819,322.00
OTHER CHARGES	335,295.00	347,054.00	372,577.00	372,577.00
OTHER FINANCING SOURCES - 0054	2,870,914.81	3,342,205.00	5,296,745.00	5,296,745.00
SERVICES & SUPPLIES	150,000.00	150,000.00	150,000.00	150,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(3,356,209.81)	(3,839,259.00)	(5,819,322.00)	(7,148,897.00)

1060001 - Contribution to Others - Public Ways and Facilities

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	900,563.00	900,563.00	900,563.00	900,563.00
OTHER CHARGES	900,563.00	900,563.00	900,563.00	900,563.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(900,563.00)	(900,563.00)	(900,563.00)	(900,563.00)

1002001 - County Executive Office

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	380,695.25	70,349.39	80,000.00	80,000.00
CHARGES FOR SERVICES	380,695.25	69,184.39	80,000.00	80,000.00
MISCELLANEOUS REVENUES	0.00	40.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	0.00	1,125.00	0.00	0.00
Expenses	1,977,189.27	2,283,867.86	2,177,104.00	2,177,104.00
INTRA-FUND TRANSFERS	20,026.68	6,134.41	6,400.00	6,400.00
OTHER CHARGES	(27,710.95)	(23,638.82)	0.00	0.00
SALARIES & BENEFITS	1,836,326.92	1,743,747.30	1,922,954.00	1,922,954.00
SERVICES & SUPPLIES	148,546.62	557,624.97	247,750.00	247,750.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,596,494.02)	(2,213,518.47)	(2,097,104.00)	(1,919,336.00)

4500001 - County Pension Obligation Bond 1997

Debt Service

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,107,394.48	2,038,837.38	1,398,096.00	1,398,096.00
CHARGES FOR SERVICES	2,915,741.24	1,864,885.67	1,298,096.00	1,298,096.00
REV FROM USE OF MONEY&PROPERTY	191,653.24	173,951.71	100,000.00	100,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	3,107,394.48	2,038,837.38	1,398,096.00	1,398,096.00

4500002 - County Pension Obligation Bond 2002

Debt Service

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	2,797,167.72	2,791,762.53	2,800,534.00	2,800,534.00
CAPITAL ASSETS	1,930,000.00	2,045,000.00	2,165,000.00	2,165,000.00
OTHER FINANCING SOURCES - 0054	866,778.00	744,324.53	633,096.00	633,096.00
SERVICES & SUPPLIES	389.72	2,438.00	2,438.00	2,438.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,797,167.72)	(2,791,762.53)	(2,800,534.00)	(2,800,534.00)

1019001 - Courts-Non-Rule 810

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	732,657.26	406,067.00	732,657.00	732,657.00
INTERGOVERNMENTAL REVENUES	732,657.26	406,067.00	732,657.00	732,657.00
Expenses	3,939,583.08	3,180,329.45	3,230,000.00	3,230,000.00
SERVICES & SUPPLIES	3,939,583.08	3,180,329.45	3,230,000.00	3,230,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(3,206,925.82)	(2,774,262.45)	(2,497,343.00)	(2,497,343.00)

1056001 - Criminal Grand Jury

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	5.17	0.00	0.00
CHARGES FOR SERVICES	0.00	5.17	0.00	0.00
Expenses	0.00	0.00	25,000.00	25,000.00
SERVICES & SUPPLIES	0.00	0.00	25,000.00	25,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	5.17	(25,000.00)	(25,000.00)

1554001 - Criminal Justice Facility

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	401,352.92	461,313.42	390,000.00	390,000.00
FINES, FORFEITURES&PENALTIES	350,589.39	403,144.89	340,000.00	340,000.00
REV FROM USE OF MONEY&PROPERTY	50,763.53	58,168.53	50,000.00	50,000.00
Expenses	187,094.96	(327,347.50)	1,045.00	1,045.00
OTHER FINANCING SOURCES - 0054	187,019.00	(328,392.46)	0.00	0.00
SERVICES & SUPPLIES	75.96	1,044.96	1,045.00	1,045.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	214,257.96	788,660.92	388,955.00	388,955.00

7002001 - Debt Service Capital Improvement - Certificates of Participation

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	715,390.00	715,557.50	713,500.00	713,500.00
CHARGES FOR SERVICES	715,390.00	715,557.50	713,500.00	713,500.00
Expenses	715,390.00	715,557.50	713,500.00	713,500.00
CAPITAL ASSETS	520,000.00	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	195,390.00	715,557.50	713,500.00	713,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1014001 - Elections - Registrar of Voters

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	449,938.74	977,434.28	340,500.00	340,500.00
CHARGES FOR SERVICES	362,161.60	235,631.44	310,000.00	310,000.00
INTERGOVERNMENTAL REVENUES	52,663.00	703,424.00	0.00	0.00
MISCELLANEOUS REVENUES	35,114.14	38,378.84	30,500.00	30,500.00
Expenses	1,644,489.71	1,907,935.68	1,810,961.00	1,810,961.00
INTRA-FUND TRANSFERS	5,528.79	874.27	2,000.00	2,000.00
OTHER FINANCING SOURCES - 0054	2,709.13	(160,112.92)	(207,397.00)	(207,397.00)
SALARIES & BENEFITS	609,018.31	626,483.46	689,978.00	689,978.00
SERVICES & SUPPLIES	1,027,233.48	1,440,690.87	1,326,380.00	1,326,380.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,194,550.97)	(930,501.40)	(1,470,461.00)	(1,450,713.00)

2048001 - ERP System and Implementation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	607.33	55,275.43	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	607.33	55,275.43	0.00	0.00
Expenses	(5,947,749.00)	708,826.69	614,285.00	614,285.00
CAPITAL ASSETS	517,469.00	748,046.69	614,285.00	614,285.00
OTHER FINANCING SOURCES - 0054	(6,465,218.00)	(291,920.00)	0.00	0.00
SERVICES & SUPPLIES	0.00	252,700.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	5,948,356.33	(653,551.26)	(614,285.00)	(614,285.00)

1621001 - Fire Development Impact Fees (Mitigation Fees)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	118,889.69	181,269.91	110,000.00	110,000.00
CHARGES FOR SERVICES	108,999.11	168,931.65	100,000.00	100,000.00
REV FROM USE OF MONEY&PROPERTY	9,890.58	12,338.26	10,000.00	10,000.00
Expenses	0.00	148,296.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	148,296.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	118,889.69	32,973.91	110,000.00	110,000.00

5200001 - Fleet Services Operating Fund

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	4,941,149.06	4,659,372.62	4,650,424.00	4,650,424.00
CHARGES FOR SERVICES	4,918,486.95	4,635,932.70	4,630,424.00	4,630,424.00
MISCELLANEOUS REVENUES	265.00	275.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	22,397.11	23,164.92	20,000.00	20,000.00
Expenses	3,025,190.59	4,920,595.89	4,650,424.00	4,650,424.00
CAPITAL ASSETS	131,571.73	1,814,504.01	1,860,000.00	1,860,000.00
INTRA-FUND TRANSFERS	(213,540.61)	(128,114.59)	(537,356.00)	(537,356.00)
OTHER CHARGES	41,929.20	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(19,833.00)	0.00	0.00	0.00
SALARIES & BENEFITS	718,852.26	726,999.16	829,337.00	829,337.00
SERVICES & SUPPLIES	2,366,211.01	2,507,207.31	2,498,443.00	2,498,443.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,915,958.47	(261,223.27)	0.00	0.00

1780001 - General Government Development Impact Fees - Countywide

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	136,239.46	178,080.30	138,000.00	138,000.00
CHARGES FOR SERVICES	111,749.12	148,108.89	110,000.00	110,000.00
REV FROM USE OF MONEY&PROPERTY	24,490.34	29,971.41	28,000.00	28,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	136,239.46	178,080.30	138,000.00	138,000.00

1756001 - General Government Development Impact Fees - Unincorporated

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	35,426.83	44,530.31	36,600.00	36,600.00
CHARGES FOR SERVICES	28,673.19	36,381.07	30,000.00	30,000.00
REV FROM USE OF MONEY&PROPERTY	6,753.64	8,149.24	6,600.00	6,600.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	35,426.83	44,530.31	36,600.00	36,600.00

1065001 - General Services Administration - Budget Finance

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	210,488.19	234,483.00	232,771.00	232,771.00
CHARGES FOR SERVICES	210,488.19	234,483.00	232,771.00	232,771.00
Expenses	1,227,552.48	1,363,644.91	1,516,948.37	1,516,948.37
INTRA-FUND TRANSFERS	770.29	512.06	500.00	500.00
OTHER CHARGES	(27,892.31)	0.00	0.00	0.00
SALARIES & BENEFITS	1,050,524.75	1,166,012.31	1,305,929.37	1,305,929.37
SERVICES & SUPPLIES	204,149.75	197,120.54	210,519.00	210,519.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,017,064.29)	(1,129,161.91)	(1,284,177.37)	(1,248,653.37)

1995001 - Geothermal & Lithium DEV-SB125

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	95,920.92	44,999.46	50,000.00	50,000.00
REV FROM USE OF MONEY&PROPERTY	95,920.92	44,999.46	50,000.00	50,000.00
Expenses	1,644,059.07	1,157,501.94	50,000.00	50,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(79,115.00)	(79,115.00)
SERVICES & SUPPLIES	1,644,059.07	1,157,501.94	129,115.00	129,115.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,548,138.15)	(1,112,502.48)	0.00	0.00

1556001 - Geothermal Administration

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,961.39	206,103.32	202,181.00	202,181.00
CHARGES FOR SERVICES	2,616.96	201,681.00	201,681.00	201,681.00
MISCELLANEOUS REVENUES	0.00	1,349.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	3,344.43	3,073.32	500.00	500.00
Expenses	130,937.50	1,349.00	202,181.00	202,181.00
INTRA-FUND TRANSFERS	0.00	0.00	202,181.00	202,181.00
SERVICES & SUPPLIES	130,937.50	1,349.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(124,976.11)	204,754.32	0.00	0.00

1965001 - GIS-Regional Aerial Imagery

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	4,120.55	3,944.80	2,000.00	2,000.00
REV FROM USE OF MONEY&PROPERTY	4,120.55	3,944.80	2,000.00	2,000.00
Expenses	0.00	12,500.00	2,000.00	2,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(16,500.00)	(16,500.00)
SERVICES & SUPPLIES	0.00	12,500.00	18,500.00	18,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	4,120.55	(8,555.20)	0.00	0.00

1023001 - Grand Jury

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	5,032.79	9,887.31	15,787.00	15,787.00
SERVICES & SUPPLIES	5,032.79	9,887.31	15,787.00	15,787.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,032.79)	(9,887.31)	(15,787.00)	(15,586.00)

1806001 - Help America Vote Act of 2002 (HAVA)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	6,470.15	193,006.71	8,324.00	8,324.00
FEDERAL REVENUES	6,470.15	193,006.71	8,324.00	8,324.00
Expenses	3,570.66	177,379.74	8,324.00	8,324.00
OTHER FINANCING SOURCES - 0054	124,986.87	0.00	0.00	0.00
SERVICES & SUPPLIES	(121,416.21)	177,379.74	8,324.00	8,324.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,899.49	15,626.97	0.00	0.00

1842001 - Host/Community Benefit Fee Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	791,116.11	981,591.16	750,000.00	750,000.00
CHARGES FOR SERVICES	91,470.46	151,086.77	80,000.00	80,000.00
MISCELLANEOUS REVENUES	81,251.78	235,217.44	140,000.00	140,000.00
REV FROM USE OF MONEY&PROPERTY	618,393.87	595,286.95	530,000.00	530,000.00
Expenses	2,094,210.09	1,215,614.08	750,000.00	750,000.00
CAPITAL ASSETS	219,400.00	0.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(2,983,512.00)	(2,983,512.00)
OTHER FINANCING SOURCES - 0054	797,522.65	866,555.40	318,512.00	318,512.00
SALARIES & BENEFITS	0.00	217.47	0.00	0.00
SERVICES & SUPPLIES	1,077,287.44	348,841.21	3,415,000.00	3,415,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,303,093.98)	(234,022.92)	0.00	0.00

2063001 - ICVAC Monument Donation Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	2,000.00	2,000.00
CHARGES FOR SERVICES	0.00	0.00	2,000.00	2,000.00
Expenses	0.00	0.00	2,000.00	2,000.00
SERVICES & SUPPLIES	0.00	0.00	2,000.00	2,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1548001 - Imperial County Fish and Game

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,977.61	41,001.13	40,740.00	40,740.00
CHARGES FOR SERVICES	84.00	37,640.04	37,640.00	37,640.00
FINES, FORFEITURES&PENALTIES	0.00	0.00	100.00	100.00
REV FROM USE OF MONEY&PROPERTY	2,893.61	3,361.09	3,000.00	3,000.00
Expenses	0.00	0.00	5,600.00	5,600.00
SERVICES & SUPPLIES	0.00	0.00	5,600.00	5,600.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,977.61	41,001.13	35,140.00	35,140.00

1058001 - Imperial County Security Services

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,504,026.94	1,866,246.36	2,455,138.00	2,455,138.00
CHARGES FOR SERVICES	2,504,026.94	1,866,246.36	2,455,138.00	2,455,138.00
Expenses	2,689,959.88	2,054,369.96	2,655,138.00	2,655,138.00
INTRA-FUND TRANSFERS	(7,122.81)	(18,594.89)	(183,389.00)	(183,389.00)
SERVICES & SUPPLIES	2,697,082.69	2,072,964.85	2,838,527.00	2,838,527.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(185,932.94)	(188,123.60)	(200,000.00)	(200,000.00)

5213001 - Information and Technical Services (ITS)

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,898,812.41	2,988,678.33	3,164,254.00	3,164,254.00
CHARGES FOR SERVICES	2,818,891.77	2,907,171.46	3,139,254.00	3,139,254.00
MISCELLANEOUS REVENUES	117.59	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	79,803.05	81,506.87	25,000.00	25,000.00
Expenses	2,751,367.17	2,849,343.68	3,634,738.70	3,634,738.70
CAPITAL ASSETS	162,727.45	13,087.32	0.00	0.00
INTRA-FUND TRANSFERS	0.00	(144,251.14)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(150,919.89)	0.00	0.00	0.00
SALARIES & BENEFITS	1,928,365.27	2,056,555.81	2,519,342.70	2,519,342.70
SERVICES & SUPPLIES	811,194.34	923,951.69	1,115,396.00	1,115,396.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	147,445.24	139,334.65	(470,484.70)	(470,484.70)

2023001 - Laurel Solar 3&4 Impound

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	18,065.50	18,122.61	18,500.00	18,500.00
REV FROM USE OF MONEY&PROPERTY	18,065.50	18,122.61	18,500.00	18,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	18,065.50	18,122.61	18,500.00	18,500.00

1757001 - Library Services Development Impact Fees

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	37,377.04	44,937.30	33,900.00	33,900.00
CHARGES FOR SERVICES	34,828.02	41,006.51	30,000.00	30,000.00
REV FROM USE OF MONEY&PROPERTY	2,549.02	3,930.79	3,900.00	3,900.00
Expenses	0.00	25,774.00	(23,339.00)	(23,339.00)
OTHER FINANCING SOURCES - 0054	0.00	25,774.00	(23,339.00)	(23,339.00)

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	37,377.04	19,163.30	57,239.00	57,239.00

2049001 - Lithium Valley Specific Plan

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	10,053,326.03	60.85	0.00	0.00
CHARGES FOR SERVICES	0.00	60.85	0.00	0.00
INTERGOVERNMENTAL REVENUES	10,000,000.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	53,326.03	0.00	0.00	0.00
Expenses	0.00	1,201,315.15	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(3,023,466.00)	(3,023,466.00)
OTHER FINANCING SOURCES - 0054	0.00	624,700.00	681,125.00	681,125.00
SERVICES & SUPPLIES	0.00	576,615.15	2,342,341.00	2,342,341.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	10,053,326.03	(1,201,254.30)	0.00	0.00

2000001 - Local Assistance and Tribal Consistency Fund (LATCF) - ARPA

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,409,163.99	4,873,093.28	2,865,063.00	2,865,063.00
OTHER FINANCING SOURCES	1,409,163.99	4,737,744.87	2,865,063.00	2,865,063.00
REV FROM USE OF MONEY&PROPERTY	0.00	135,348.41	0.00	0.00
Expenses	1,409,163.99	4,737,744.87	2,865,063.00	2,865,063.00
OTHER FINANCING SOURCES - 0054	886,353.99	4,542,107.37	2,865,063.00	2,865,063.00
SERVICES & SUPPLIES	522,810.00	195,637.50	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	135,348.41	0.00	0.00

7152001 - Off-Highway Vehicle License Fees (OHVLF)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	441,123.52	427,741.86	410,000.00	410,000.00
INTERGOVERNMENTAL REVENUES	441,123.52	427,741.86	410,000.00	410,000.00
Expenses	0.00	0.00	410,000.00	410,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(464,832.00)	(464,832.00)
OTHER FINANCING SOURCES - 0054	0.00	0.00	874,832.00	874,832.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	441,123.52	427,741.86	0.00	0.00

1758001 - Parks and Recreation Development Impact Fees

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	37,620.55	45,235.91	37,000.00	37,000.00
CHARGES FOR SERVICES	36,320.52	42,183.15	35,000.00	35,000.00
REV FROM USE OF MONEY&PROPERTY	1,300.03	3,052.76	2,000.00	2,000.00
Expenses	0.00	16,054.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	16,054.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	37,620.55	29,181.91	37,000.00	37,000.00

1010001 - Procurement Services

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	78,103.79	79,696.38	83,912.27	83,912.27
CHARGES FOR SERVICES	78,103.79	79,696.38	83,912.27	83,912.27
Expenses	562,651.68	605,372.69	650,725.63	650,725.63
CAPITAL ASSETS	8,572.69	0.00	0.00	0.00
INTRA-FUND TRANSFERS	593.51	102.50	(5,000.00)	(5,000.00)
OTHER FINANCING SOURCES - 0054	(65,572.00)	(29,812.00)	(13,115.00)	(13,115.00)
SALARIES & BENEFITS	476,473.14	496,510.01	564,570.29	564,570.29
SERVICES & SUPPLIES	142,584.34	138,572.18	104,270.34	104,270.34

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(484,547.89)	(525,676.31)	(566,813.36)	(550,956.36)

1644001 - Procurement Services Trust

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	43,807.22	3,258.64	0.00	0.00
CHARGES FOR SERVICES	43,807.22	3,258.64	0.00	0.00
Expenses	57,880.25	30,167.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(13,115.00)	(13,115.00)
OTHER FINANCING SOURCES - 0054	57,119.00	29,812.00	13,115.00	13,115.00
SERVICES & SUPPLIES	761.25	355.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(14,073.03)	(26,908.36)	0.00	0.00

1759001 - Public Works Development Impact Fees

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	170,904.51	265,106.18	245,000.00	245,000.00
CHARGES FOR SERVICES	157,456.84	252,378.41	240,000.00	240,000.00
REV FROM USE OF MONEY&PROPERTY	13,447.67	12,727.77	5,000.00	5,000.00
Expenses	284,900.00	146,404.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	284,900.00	146,404.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(113,995.49)	118,702.18	245,000.00	245,000.00

5007001 - Secured Solid Waste Land Use

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	(900,563.00)	(900,563.00)	(900,563.00)	(900,563.00)
OTHER FINANCING SOURCES - 0054	(900,563.00)	(900,563.00)	(900,563.00)	(900,563.00)

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	900,563.00	900,563.00	900,563.00	900,563.00

2024001 - Seeley Fire Station Renewable

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	552,640.71	92,973.50	194,000.00	194,000.00
CHARGES FOR SERVICES	449,102.74	0.00	100,000.00	100,000.00
REV FROM USE OF MONEY&PROPERTY	103,537.97	92,973.50	94,000.00	94,000.00
Expenses	451,290.71	0.00	100,000.00	100,000.00
OTHER FINANCING SOURCES - 0054	330,753.70	0.00	0.00	0.00
SERVICES & SUPPLIES	120,537.01	0.00	100,000.00	100,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	101,350.00	92,973.50	94,000.00	94,000.00

1755001 - Sheriff's Development Impact Fees - Incorporated

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	55,028.99	84,484.49	55,500.00	55,500.00
CHARGES FOR SERVICES	51,197.48	78,094.47	50,000.00	50,000.00
REV FROM USE OF MONEY&PROPERTY	3,831.51	6,390.02	5,500.00	5,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	55,028.99	84,484.49	55,500.00	55,500.00

1779001 - Sheriff's Development Impact Fees - Unincorporated

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	29,669.30	50,803.46	28,500.00	28,500.00
CHARGES FOR SERVICES	26,813.91	46,592.93	25,000.00	25,000.00
REV FROM USE OF MONEY&PROPERTY	2,855.39	4,210.53	3,500.00	3,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	29,669.30	50,803.46	28,500.00	28,500.00

1829001 - Sunbeam Lake RV Park

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	982,858.53	1,047,320.40	1,138,863.00	1,138,863.00
CHARGES FOR SERVICES	145.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES	162,093.95	122,476.09	125,000.00	125,000.00
REV FROM USE OF MONEY&PROPERTY	820,619.58	924,844.31	1,013,863.00	1,013,863.00
Expenses	998,691.96	1,080,949.77	1,124,500.00	1,124,500.00
CAPITAL ASSETS	203,475.10	39,856.67	0.00	0.00
OTHER FINANCING SOURCES - 0054	(331,709.15)	(51,857.00)	0.00	0.00
SERVICES & SUPPLIES	1,126,926.01	1,092,950.10	1,124,500.00	1,124,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(15,833.43)	(33,629.37)	14,363.00	14,363.00

1005001 - Tobacco Settlement Bond Funds

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	545,483.33	553,656.40	550,000.00	550,000.00
REV FROM USE OF MONEY&PROPERTY	545,483.33	553,656.40	550,000.00	550,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	545,483.33	553,656.40	550,000.00	550,000.00

1030001 - Trial Court Funding - County Contribution

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	2,074,321.52	2,177,527.92	2,104,063.00	2,104,063.00
OTHER CHARGES	2,074,321.52	2,177,527.92	2,104,063.00	2,104,063.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,074,321.52)	(2,177,527.92)	(2,104,063.00)	(2,104,063.00)

1054001 - Veterans Service Office

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	91,182.00	180,709.00	123,267.00	123,267.00
CHARGES FOR SERVICES	0.00	1,500.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	91,182.00	179,209.00	123,267.00	123,267.00
Expenses	275,096.45	314,928.84	353,985.19	353,985.19
INTRA-FUND TRANSFERS	1,424.36	6,380.20	4,000.00	4,000.00
OTHER FINANCING SOURCES - 0054	(70,000.00)	(70,000.00)	(70,000.00)	(70,000.00)
SALARIES & BENEFITS	307,020.20	328,404.78	376,839.19	376,839.19
SERVICES & SUPPLIES	36,651.89	50,143.86	43,146.00	43,146.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(183,914.45)	(134,219.84)	(230,718.19)	(220,478.19)

7203001 - Welfare Advance Child Support

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	270,607.00	270,607.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	270,607.00	270,607.00
Expenses	0.00	0.00	270,607.00	270,607.00
INTRA-FUND TRANSFERS	0.00	0.00	(636,249.00)	(636,249.00)
OTHER CHARGES	0.00	0.00	267,133.00	267,133.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	639,723.00	639,723.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

District Attorney

Description

Article 11, section 1(b) of the California State Constitution declares that the legislature shall provide for County powers, an elected district attorney in each county. Government code section 24000, subdivision (a), provides that the district attorney is an officer of the county. Government code section 24009 provides that the district attorney shall be elected by the people.

The duties of the District Attorney include attending court, conducting prosecutions on behalf of the people for public offenses arising under State laws and County ordinances, instituting proceedings before magistrates for the arrest of persons charged with or suspected of public offenses; and, giving advice to the Grand Jury, when requested.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,891,744.24	3,859,912.33	3,418,855.00	3,418,855.00
Alcohol & Drug Impaired Driver Vertical Prosecution	176,186.30	161,772.01	226,500.00	226,500.00
Criminal Justice Investigation - Criminal Justice Automated Information Systems Improvement Fund	75,130.67	86,596.11	70,000.00	70,000.00
District Attorney	2,610,100.60	2,389,177.18	2,048,484.00	2,048,484.00
District Attorney - High Intensity Drug Trafficking Areas (HIDTA) Program	570,400.35	477,144.12	499,426.00	499,426.00
District Attorney Asset Forfeiture - Federal	3,857.24	44,187.36	0.00	0.00
District Attorney Federal Asset Forfeiture	55,044.42	89,852.76	0.00	0.00
Real Estate Fraud Unit	5,069.67	288,722.79	170,346.00	170,346.00
Victim Witness Assistance Program	395,954.99	322,460.00	404,099.00	404,099.00
Expenses	9,560,805.02	9,291,975.94	10,796,113.23	10,796,113.23
Alcohol & Drug Impaired Driver Vertical Prosecution	178,248.00	178,250.39	226,500.00	226,500.00
Case Management System	1,614.99	1,176.41	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Criminal Justice Investigation - Criminal Justice Automated Information Systems Improvement Fund	42,325.84	41,533.70	49,513.00	49,513.00
DA Law Clerk/Paralegal Program	0.00	0.00	0.00	0.00
District Attorney	8,144,511.43	8,039,774.63	9,118,251.00	9,118,251.00
District Attorney - High Intensity Drug Trafficking Areas (HIDTA) Program	650,830.85	421,313.97	459,173.39	459,173.39
District Attorney Asset Forfeiture - Federal	123,584.90	220,067.05	171,636.00	171,636.00
District Attorney Federal Asset Forfeiture	0.00	20,977.58	30,000.00	30,000.00
District Attorney State Asset Forfeiture	13,108.03	9,960.34	72,200.00	72,200.00
Human Exploitation Prosecution	5,821.20	5,804.52	129,395.13	129,395.13
Joint Venture-Calipatria St Pr	0.00	0.00	5,000.00	5,000.00
Real Estate Fraud Unit	5,069.67	22,855.25	130,345.71	130,345.71
Victim Witness Assistance Program	395,690.11	330,262.10	404,099.00	404,099.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,669,060.78)	(5,432,063.61)	(7,377,258.23)	(7,088,636.23)

2038001 - Alcohol & Drug Impaired Driver Vertical Prosecution

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	176,186.30	161,772.01	226,500.00	226,500.00
CHARGES FOR SERVICES	0.00	22,730.81	0.00	0.00
FEDERAL REVENUES	176,100.42	139,595.40	226,500.00	226,500.00
REV FROM USE OF MONEY&PROPERTY	85.88	(554.20)	0.00	0.00
Expenses	178,248.00	178,250.39	226,500.00	226,500.00
SALARIES & BENEFITS	178,231.87	177,269.39	188,609.00	188,609.00
SERVICES & SUPPLIES	16.13	981.00	37,891.00	37,891.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,061.70)	(16,478.38)	0.00	0.00

1910001 - Case Management System

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	1,614.99	1,176.41	0.00	0.00
OTHER FINANCING SOURCES - 0054	(139,585.55)	(142,965.59)	(152,709.00)	(152,709.00)
SERVICES & SUPPLIES	141,200.54	144,142.00	152,709.00	152,709.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,614.99)	(1,176.41)	0.00	0.00

7264001 - Criminal Justice Investigation - Criminal Justice Automated Information Systems Improvement Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	75,130.67	86,596.11	70,000.00	70,000.00
FINES, FORFEITURES&PENALTIES	75,130.67	86,596.11	70,000.00	70,000.00
Expenses	42,325.84	41,533.70	49,513.00	49,513.00
INTRA-FUND TRANSFERS	245.85	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	(1,200.00)	(1,200.00)
SERVICES & SUPPLIES	42,079.99	41,533.70	50,713.00	50,713.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	32,804.83	45,062.41	20,487.00	20,487.00

1020003 - DA Law Clerk/Paralegal Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	(269,523.00)	(269,523.00)
SALARIES & BENEFITS	0.00	0.00	269,523.00	269,523.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1020001 - District Attorney

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,610,100.60	2,389,177.18	2,048,484.00	2,048,484.00
CHARGES FOR SERVICES	1,073,667.91	1,169,855.18	836,500.00	836,500.00
FEDERAL REVENUES	206,285.39	221,312.09	196,000.00	196,000.00
FINES, FORFEITURES&PENALTIES	0.00	39,354.84	0.00	0.00
INTERGOVERNMENTAL REVENUES	1,330,147.30	958,655.07	1,012,984.00	1,012,984.00
MISCELLANEOUS REVENUES	0.00	0.00	3,000.00	3,000.00
Expenses	8,144,511.43	8,039,774.63	9,118,251.00	9,118,251.00
INTRA-FUND TRANSFERS	38,385.45	15,753.77	15,000.00	15,000.00
OTHER FINANCING SOURCES - 0054	(412,176.07)	(819,361.01)	(784,435.00)	(784,435.00)
SALARIES & BENEFITS	7,621,372.84	7,790,470.49	9,048,413.00	9,048,413.00
SERVICES & SUPPLIES	896,929.21	1,052,911.38	839,273.00	839,273.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,534,410.83)	(5,650,597.45)	(7,069,767.00)	(6,956,111.00)

1524001 - District Attorney - H gh Inten ty ug T afficking Areas (HIDTA) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	570,400.35	477,144.12	499,426.00	499,426.00
FEDERAL REVENUES	570,400.35	477,144.12	499,426.00	499,426.00
Expenses	650,830.85	421,313.97	459,173.39	459,173.39
INTRA-FUND TRANSFERS	(341.59)	(5,559.47)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(9,506.52)	0.00	(121,000.00)	(121,000.00)
SALARIES & BENEFITS	649,131.11	415,060.95	567,827.39	567,827.39
SERVICES & SUPPLIES	11,547.85	11,812.49	12,346.00	12,346.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(80,430.50)	55,830.15	40,252.61	85,823.61

1726002 - District Attorney Asset Forfeiture - Federal

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,857.24	44,187.36	0.00	0.00
FINES, FORFEITURES&PENALTIES	3,857.24	44,187.36	0.00	0.00
Expenses	123,584.90	220,067.05	171,636.00	171,636.00
CAPITAL ASSETS	28,688.76	27,424.00	0.00	0.00
INTRA-FUND TRANSFERS	341.59	5,559.47	0.00	0.00
OTHER FINANCING SOURCES - 0054	19,833.00	108,264.00	52,396.00	52,396.00
SERVICES & SUPPLIES	74,721.55	78,819.58	119,240.00	119,240.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(119,727.66)	(175,879.69)	(171,636.00)	(171,636.00)

1726001 - District Attorney Federal Asset Forfeiture

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	55,044.42	89,852.76	0.00	0.00
FINES, FORFEITURES&PENALTIES	27,862.58	65,292.93	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	27,181.84	24,559.83	0.00	0.00
Expenses	0.00	20,977.58	30,000.00	30,000.00
SERVICES & SUPPLIES	0.00	20,977.58	30,000.00	30,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	55,044.42	68,875.18	(30,000.00)	(30,000.00)

1655001 - District Attorney State Asset Forfeiture

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	13,108.03	9,960.34	72,200.00	72,200.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	20,000.00	20,000.00
SERVICES & SUPPLIES	13,108.03	9,960.34	52,200.00	52,200.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(13,108.03)	(9,960.34)	(72,200.00)	(72,200.00)

1069001 - Human Exploitation Prosecution

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	5,821.20	5,804.52	129,395.13	129,395.13
SALARIES & BENEFITS	133.20	116.52	120,813.13	120,813.13
SERVICES & SUPPLIES	5,688.00	5,688.00	8,582.00	8,582.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,821.20)	(5,804.52)	(129,395.13)	(0.13)

7050001 - Joint Venture-Calipatria St Pr

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	0.00	0.00	5,000.00	5,000.00
SERVICES & SUPPLIES	0.00	0.00	5,000.00	5,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	(5,000.00)	(5,000.00)

1901001 - Real Estate Fraud Unit

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,069.67	288,722.79	170,346.00	170,346.00
CHARGES FOR SERVICES	0.00	285,706.77	40,000.00	40,000.00
MISCELLANEOUS REVENUES	5,069.67	3,016.02	130,346.00	130,346.00
Expenses	5,069.67	22,855.25	130,345.71	130,345.71
SALARIES & BENEFITS	93.36	64.08	92,345.71	92,345.71
SERVICES & SUPPLIES	4,976.31	22,791.17	38,000.00	38,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	265,867.54	40,000.29	40,000.29

1566001 - Victim Witness Assistance Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	395,954.99	322,460.00	404,099.00	404,099.00
FEDERAL REVENUES	205,020.00	153,593.00	216,206.00	216,206.00
INTERGOVERNMENTAL REVENUES	190,934.99	168,712.00	187,893.00	187,893.00
MISCELLANEOUS REVENUES	0.00	155.00	0.00	0.00
Expenses	395,690.11	330,262.10	404,099.00	404,099.00
SALARIES & BENEFITS	299,915.96	231,378.78	321,051.00	321,051.00
SERVICES & SUPPLIES	95,774.15	98,883.32	83,048.00	83,048.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	264.88	(7,802.10)	0.00	0.00

Fire Protection

Description

The Fire Department is responsible for the protection in unincorporated areas of the County. To enhance its central core of firefighting personnel, the County has entered into contractual agreements with four (4) incorporated cities and one (1) special district for those agencies to provide fire suppression services to the unincorporated areas contiguous to their own jurisdictions. In payment for this service, the County furnishes fire apparatus, equipment, maintenance, fuel and an amount of money, which is in-lieu of salaries for the personnel performing these services. Additionally, the County has sub-stations in the townships/city of Heber, Imperial, Niland, Ocotillo, Seeley, Palo Verde, East County (Winterhaven), and continued temporary emergency coverage of Salton Community Service District to provide fire protection. In addition to fire suppression, the department provides mandatory fire and safety inspections of various businesses and facilities, arson investigations, medical responses BLS/ALS, hazardous device responses, heavy rescue services, hazardous materials incident response, airport fire/crash/rescue support and mutual aid support to all other departments and special districts both locally and throughout the State of California.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	8,130,928.06	8,547,361.39	8,789,469.00	8,789,469.00
2024 Homeland Security Grant	0.00	0.00	75,999.00	75,999.00
Assistance to Firefighters Grant	0.00	0.00	82,434.00	82,434.00
City of Imperial Fire Protection Services	1,316,690.17	1,202,180.64	1,601,335.00	1,601,335.00
County Fire Protection Operating	6,639,276.17	7,111,385.88	6,818,315.00	6,818,315.00
Fire Protection Hazardous Materials Incident Response Operations	5,115.00	12,333.29	17,745.00	17,745.00
Office of Emergency Services (OES)	127,740.68	183,865.12	154,341.00	154,341.00
Telephone Emergency Notification System (TENS) Program Grant	42,106.04	37,596.46	39,300.00	39,300.00
Expenses	8,331,143.28	8,731,049.75	8,789,468.72	8,789,468.72
2024 Homeland Security Grant	0.00	137,561.86	75,999.00	75,999.00
Assistance to Firefighters Grant	0.00	(44,116.00)	82,434.00	82,434.00
City of Imperial Fire Protection Services	1,109,754.58	1,483,613.59	1,601,335.25	1,601,335.25
County Fire Protection Operating	6,894,834.11	6,951,350.35	6,818,314.58	6,818,314.58

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Fire Protection Hazardous Materials Incident Response Operations	8,005.56	16,216.35	17,745.00	17,745.00
Office of Emergency Services (OES)	295,167.07	156,026.64	154,340.89	154,340.89
Telephone Emergency Notification System (TENS) Program Grant	23,381.96	30,396.96	39,300.00	39,300.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(200,215.22)	(183,688.36)	0.28	0.28

2053001 - 2024 Homeland Security Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	75,999.00	75,999.00
FEDERAL REVENUES	0.00	0.00	75,999.00	75,999.00
Expenses	0.00	137,561.86	75,999.00	75,999.00
CAPITAL ASSETS	0.00	104,712.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	12,000.00	0.00	0.00
SERVICES & SUPPLIES	0.00	20,849.86	75,999.00	75,999.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(137,561.86)	0.00	0.00

2059001 - Assistance to Firefighters Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	82,434.00	82,434.00
FEDERAL REVENUES	0.00	0.00	82,434.00	82,434.00
Expenses	0.00	(44,116.00)	82,434.00	82,434.00
OTHER FINANCING SOURCES - 0054	0.00	(44,116.00)	0.00	0.00
SERVICES & SUPPLIES	0.00	0.00	82,434.00	82,434.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	44,116.00	0.00	0.00

1560001 - City of Imperial Fire Protection Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,316,690.17	1,202,180.64	1,601,335.00	1,601,335.00
INTERGOVERNMENTAL REVENUES	1,302,045.70	1,187,296.97	1,592,382.00	1,592,382.00
MISCELLANEOUS REVENUES	0.00	105.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	14,644.47	14,778.67	8,953.00	8,953.00
Expenses	1,109,754.58	1,483,613.59	1,601,335.25	1,601,335.25
OTHER CHARGES	7,894.05	0.00	14,000.00	14,000.00
OTHER FINANCING SOURCES - 0054	237,492.00	237,492.00	407,349.00	407,349.00
SALARIES & BENEFITS	771,817.98	1,142,775.44	965,220.25	965,220.25
SERVICES & SUPPLIES	92,550.55	103,346.15	214,766.00	214,766.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	206,935.59	(281,432.95)	(0.25)	(0.25)

1501001 - County Fire Protection Operating

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	6,639,276.17	7,111,385.88	6,818,315.00	6,818,315.00
CHARGES FOR SERVICES	1,384,129.18	1,216,945.18	1,233,738.00	1,233,738.00
CURRENT TAXES	5,206,881.18	5,758,829.20	5,440,000.00	5,440,000.00
FEDERAL REVENUES	3,263.17	37,575.50	0.00	0.00
INTERGOVERNMENTAL REVENUES	36,408.40	88,593.48	61,600.00	61,600.00
MISCELLANEOUS REVENUES	2,078.24	1,415.96	74,850.00	74,850.00
REV FROM USE OF MONEY&PROPERTY	6,516.00	8,026.56	8,127.00	8,127.00
Expenses	6,894,834.11	6,951,350.35	6,818,314.58	6,818,314.58
CAPITAL ASSETS	386,889.31	72,263.09	0.00	0.00
INTER-FUND TRANSFERS	(2,389,678.00)	(3,233,707.00)	(4,886,378.00)	(4,886,378.00)
OTHER CHARGES	(94,180.57)	98,885.28	100,000.00	100,000.00
OTHER FINANCING SOURCES - 0054	(3,482,706.11)	(2,998,459.84)	(407,349.00)	(407,349.00)
SALARIES & BENEFITS	9,559,342.34	9,928,179.70	9,163,951.70	9,163,951.70
SERVICES & SUPPLIES	2,915,167.14	3,084,189.12	2,848,089.88	2,848,089.88

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(255,557.94)	160,035.53	0.42	0.42

1501002 - Fire Protection Haza d us Ma als Inc d nt Response Operations

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,115.00	12,333.29	17,745.00	17,745.00
CHARGES FOR SERVICES	0.00	15.00	3,000.00	3,000.00
INTERGOVERNMENTAL REVENUES	5,115.00	12,318.29	14,745.00	14,745.00
Expenses	8,005.56	16,216.35	17,745.00	17,745.00
SERVICES & SUPPLIES	8,005.56	16,216.35	17,745.00	17,745.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,890.56)	(3,883.06)	0.00	0.00

1551001 - Office of Emergency Services (OES)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	127,740.68	183,865.12	154,341.00	154,341.00
FEDERAL REVENUES	0.00	13,433.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	177,866.55	207,098.05	154,341.00	154,341.00
REV FROM USE OF MONEY&PROPERTY	(50,125.87)	(36,665.93)	0.00	0.00
Expenses	295,167.07	156,026.64	154,340.89	154,340.89
CAPITAL ASSETS	0.00	69,107.89	0.00	0.00
INTER-FUND TRANSFERS	(50,000.00)	(50,000.00)	(289,367.00)	(289,367.00)
OTHER FINANCING SOURCES - 0054	(8,519.17)	(262,057.00)	0.00	0.00
SALARIES & BENEFITS	297,480.95	358,351.29	369,654.89	369,654.89
SERVICES & SUPPLIES	56,205.29	40,624.46	74,053.00	74,053.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(167,426.39)	27,838.48	0.11	0.11

1777001 - Telephone Emergency Notification System (TENS) Program Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	42,106.04	37,596.46	39,300.00	39,300.00
INTERGOVERNMENTAL REVENUES	35,300.00	28,800.00	34,300.00	34,300.00
MISCELLANEOUS REVENUES	0.00	1,769.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	6,806.04	7,027.46	5,000.00	5,000.00
Expenses	23,381.96	30,396.96	39,300.00	39,300.00
SERVICES & SUPPLIES	23,381.96	30,396.96	39,300.00	39,300.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	18,724.08	7,199.50	0.00	0.00

Human Resources & Risk Management

Description

Human Resources and Risk Management is responsible for the administration of the County's comprehensive program of human resources, labor relations and risk management programs. This budget unit represents administrative costs for the County's risk management program, which includes health, dental and vision, liability, medical malpractice, workers' compensation, and unemployment insurance programs.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	72,422,477.93	76,938,305.27	84,399,663.00	84,399,663.00
CSAC-EIA Health Program	41,303,881.09	45,975,052.70	50,201,777.00	50,201,777.00
Human Resources and Risk Management	2,255,345.39	1,969,868.26	2,589,953.00	2,589,953.00
Loss Reserve - Auto Insurance	443,321.30	355,557.96	414,132.00	414,132.00
Loss Reserve - Dental/Vision	1,707,888.88	1,788,420.62	1,845,501.00	1,845,501.00
Loss Reserve - General Liability Operating	16,213,835.94	14,480,418.70	17,743,000.00	17,743,000.00
Loss Reserve - Medical Malpractice	813,378.24	791,845.84	496,259.00	496,259.00
Loss Reserve - Unemployment Compensation	359,565.41	325,803.80	353,784.00	353,784.00
Loss Reserve - Worker's Compensation	9,194,531.56	11,124,912.83	10,626,035.00	10,626,035.00
Workers Compensation - AIG Claims	129,362.40	125,369.95	128,144.00	128,144.00
Workers Compensation - Court Tail Claims	1,367.72	1,054.61	1,078.00	1,078.00
Expenses	69,697,048.24	82,699,908.62	82,920,000.00	82,920,000.00
CSAC-EIA Health Program	42,015,888.90	48,469,757.64	50,201,777.00	50,201,777.00
Human Resources and Risk Management	2,770,640.84	2,760,208.35	3,250,456.00	3,250,456.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Loss Reserve - Auto Insurance	435,136.67	301,115.45	414,132.00	414,132.00
Loss Reserve - Dental/Vision	1,644,807.12	1,620,839.93	1,819,378.00	1,819,378.00
Loss Reserve - General Liability Operating	13,686,638.22	17,859,478.14	17,743,000.00	17,743,000.00
Loss Reserve - Medical Malpractice	705,700.73	671,945.87	496,259.00	496,259.00
Loss Reserve - Unemployment Compensation	576,593.86	548,163.23	353,784.00	353,784.00
Loss Reserve - Worker's Compensation	7,724,770.82	10,437,435.57	8,511,992.00	8,511,992.00
Workers Compensation - AIG Claims	127,662.73	15,964.44	128,144.00	128,144.00
Workers Compensation - Court Tail Claims	9,208.35	15,000.00	1,078.00	1,078.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,725,429.69	(5,761,603.35)	1,479,663.00	1,559,894.00

5216001 - CSAC-EIA Health Program

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	41,303,881.09	45,975,052.70	50,201,777.00	50,201,777.00
CHARGES FOR SERVICES	40,961,254.71	45,647,790.13	49,811,482.00	49,811,482.00
MISCELLANEOUS REVENUES	7,237.20	9,141.64	3,990.00	3,990.00
REV FROM USE OF MONEY&PROPERTY	335,389.18	318,120.93	386,305.00	386,305.00
Expenses	42,015,888.90	48,469,757.64	50,201,777.00	50,201,777.00
INTRA-FUND TRANSFERS	0.00	0.00	(1,771,421.00)	(1,771,421.00)
OTHER CHARGES	19,912.41	14,927.59	25,000.00	25,000.00
OTHER FINANCING SOURCES - 0054	700.00	0.00	0.00	0.00
SERVICES & SUPPLIES	41,995,276.49	48,454,830.05	51,948,198.00	51,948,198.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(712,007.81)	(2,494,704.94)	0.00	0.00

1013001 - Equal Employment Opportunity

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	109,382.33	151,170.73	184,309.00	184,309.00
SALARIES & BENEFITS	76,511.97	120,616.93	133,392.00	133,392.00
SERVICES & SUPPLIES	32,870.36	30,553.80	50,917.00	50,917.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(109,382.33)	(151,170.73)	(184,309.00)	(180,205.00)

1012001 - Human Resources and Risk Management

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,255,345.39	1,969,868.26	2,589,953.00	2,589,953.00
CHARGES FOR SERVICES	2,255,345.39	1,969,868.26	2,589,953.00	2,589,953.00
Expenses	2,770,640.84	2,760,208.35	3,250,456.00	3,250,456.00
INTRA-FUND TRANSFERS	(130,457.55)	(133,693.04)	(148,128.00)	(148,128.00)
SALARIES & BENEFITS	2,471,755.72	2,438,057.65	2,846,484.00	2,846,484.00
SERVICES & SUPPLIES	429,342.67	455,843.74	552,100.00	552,100.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(515,295.45)	(790,340.09)	(660,503.00)	(580,272.00)

5212001 - Loss Reserve - Auto Insurance

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	443,321.30	355,557.96	414,132.00	414,132.00
CHARGES FOR SERVICES	378,012.36	291,765.87	349,000.00	349,000.00
REV FROM USE OF MONEY&PROPERTY	65,308.94	63,792.09	65,132.00	65,132.00
Expenses	435,136.67	301,115.45	414,132.00	414,132.00
INTRA-FUND TRANSFERS	213,540.61	128,114.59	128,018.00	128,018.00
OTHER CHARGES	23,000.00	20,000.00	150,000.00	150,000.00
OTHER FINANCING SOURCES - 0054	93,428.23	45,316.33	0.00	0.00
SERVICES & SUPPLIES	105,167.83	107,684.53	136,114.00	136,114.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	8,184.63	54,442.51	0.00	0.00

5210001 - Loss Reserve - Dental/Vision

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,707,888.88	1,788,420.62	1,845,501.00	1,845,501.00
CHARGES FOR SERVICES	1,617,626.82	1,697,851.86	1,752,018.00	1,752,018.00
REV FROM USE OF MONEY&PROPERTY	90,262.06	90,568.76	93,483.00	93,483.00
Expenses	1,644,807.12	1,620,839.93	1,819,378.00	1,819,378.00
OTHER CHARGES	3,421.00	3,554.00	0.00	0.00
SERVICES & SUPPLIES	1,641,386.12	1,617,285.93	1,819,378.00	1,819,378.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	63,081.76	167,580.69	26,123.00	26,123.00

5206001 - Loss Reserve - General Liability Operating

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	16,213,835.94	14,480,418.70	17,743,000.00	17,743,000.00
CHARGES FOR SERVICES	16,241,553.67	14,495,453.87	17,743,000.00	17,743,000.00
REV FROM USE OF MONEY&PROPERTY	(27,717.73)	(15,035.17)	0.00	0.00
Expenses	13,686,638.22	17,859,478.14	17,743,000.00	17,743,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(1,564,751.00)	(1,564,751.00)
OTHER CHARGES	1,124,000.00	54,000.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	128,209.15	0.00	0.00	0.00
SERVICES & SUPPLIES	12,434,429.07	17,805,478.14	19,307,751.00	19,307,751.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,527,197.72	(3,379,059.44)	0.00	0.00

5211001 - Loss Reserve - Medical Malpractice

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	813,378.24	791,845.84	496,259.00	496,259.00
CHARGES FOR SERVICES	783,732.03	755,000.04	464,000.00	464,000.00
REV FROM USE OF MONEY&PROPERTY	29,646.21	36,845.80	32,259.00	32,259.00
Expenses	705,700.73	671,945.87	496,259.00	496,259.00
INTRA-FUND TRANSFERS	0.00	0.00	(139,380.00)	(139,380.00)
SERVICES & SUPPLIES	705,700.73	671,945.87	635,639.00	635,639.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	107,677.51	119,899.97	0.00	0.00

5208001 - Loss Reserve - Unemployment Compensation

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	359,565.41	325,803.80	353,784.00	353,784.00
CHARGES FOR SERVICES	235,054.32	212,259.40	236,332.00	236,332.00
REV FROM USE OF MONEY&PROPERTY	124,511.09	113,544.40	117,452.00	117,452.00
Expenses	576,593.86	548,163.23	353,784.00	353,784.00
INTRA-FUND TRANSFERS	0.00	0.00	(262,900.00)	(262,900.00)
SERVICES & SUPPLIES	576,593.86	548,163.23	616,684.00	616,684.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(217,028.45)	(222,359.43)	0.00	0.00

5207001 - Loss Reserve - Worker's Compensation

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	9,194,531.56	11,124,912.83	10,626,035.00	10,626,035.00
CHARGES FOR SERVICES	7,543,392.56	9,385,252.04	8,881,858.00	8,881,858.00
MISCELLANEOUS REVENUES	0.00	600.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	1,651,139.00	1,739,060.79	1,744,177.00	1,744,177.00
Expenses	7,724,770.82	10,437,435.57	8,511,992.00	8,511,992.00
INTRA-FUND TRANSFERS	0.00	(15,964.44)	0.00	0.00
OTHER CHARGES	551,000.00	2,858,000.00	0.00	0.00
SERVICES & SUPPLIES	7,173,770.82	7,595,400.01	8,511,992.00	8,511,992.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,469,760.74	687,477.26	2,114,043.00	2,114,043.00

5215001 - Workers Compensation - AIG Claims

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	129,362.40	125,369.95	128,144.00	128,144.00
REV FROM USE OF MONEY&PROPERTY	129,362.40	125,369.95	128,144.00	128,144.00
Expenses	127,662.73	15,964.44	128,144.00	128,144.00
INTRA-FUND TRANSFERS	0.00	15,964.44	(11,856.00)	(11,856.00)
SERVICES & SUPPLIES	127,662.73	0.00	140,000.00	140,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,699.67	109,405.51	0.00	0.00

5214001 - Workers Compensation - Court Tail Claims

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,367.72	1,054.61	1,078.00	1,078.00
REV FROM USE OF MONEY&PROPERTY	1,367.72	1,054.61	1,078.00	1,078.00
Expenses	9,208.35	15,000.00	1,078.00	1,078.00
INTRA-FUND TRANSFERS	0.00	0.00	(18,922.00)	(18,922.00)
SERVICES & SUPPLIES	9,208.35	15,000.00	20,000.00	20,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(7,840.63)	(13,945.39)	0.00	0.00

Imperial County Workforce and Economic Development

Description

This budget unit was established to replace the former JTPA budget unit. The Workforce Development Office administers funds under the Workforce Investment Act (WIA). WIA consists of the following different Titles of this budget unit: Adult Programs, Youth Programs, Dislocated Worker Programs, Welfare-to-Work Programs.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	12,881,573.46	13,314,971.76	16,740,525.00	16,740,525.00
19-HOME-14974	184,112.00	305,793.00	16,101.00	16,101.00
21-CDBG-HA-00009	0.00	0.00	500,000.00	500,000.00
24-CDBG-10021	0.00	0.00	1,800,000.00	1,800,000.00
CDBG Covid Colonias 20-CDBG-CV2-3-COL-0001	0.00	2,279,744.24	0.00	0.00
Community Development Block Grant (CDBG) Program - Housing Revolving Loan Fund	96,020.06	33,807.58	0.00	0.00
FTHB Home Program Income	143,774.00	263,739.74	10,000.00	10,000.00
High Road Training Partnership (HRTP) Program	0.00	116,598.40	932,001.00	932,001.00
Imperial County Community and Economic Development (ICCED)	37,828.34	27,387.97	31,000.00	31,000.00
Lithium Valley Clean Tech	(1,286.24)	79,452.21	104,750.00	104,750.00
Neighborhood Stabilization Program (NSP3) Grant - Housing Activites	0.00	0.00	301,767.00	301,767.00
Neighborhood Stabilization Program (NSP3) Grant - Program Income	7,459.49	14,522.27	8,000.00	8,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Palo Verde County Water District Loan	0.00	0.00	5,485.00	5,485.00
Small Business Development Center	157,135.73	232,529.54	162,000.00	162,000.00
Southwest Border Regional Commission Innovation X Grant	0.00	0.00	400,000.00	400,000.00
USDA Rural Business Development Grant - Revolving Loan Fund (RLF)	15,869.79	15,919.95	5,543.00	5,543.00
Workforce Development Office - Administration	5,280,894.50	4,663,342.44	6,614,781.00	6,614,781.00
Workforce Investement Act (WIA)	6,959,765.79	5,282,134.42	5,849,097.00	5,849,097.00
Expenses	13,628,502.98	14,270,243.44	17,496,844.75	17,496,844.75
19-HOME-14974	162,088.46	301,118.51	16,100.70	16,100.70
21-CDBG-HA-00009	0.00	0.00	498,737.00	498,737.00
24-CDBG-10021	0.00	0.00	1,800,000.00	1,800,000.00
CDBG Covid Colonias 20-CDBG-CV2-3-COL-0001	42,499.00	2,236,495.24	0.00	0.00
Community Development Block Grant (CDBG) Program - Housing Revolving Loan Fund	90,000.00	0.00	0.00	0.00
FTHB Home Program Income	0.00	2,240.00	2,600.00	2,600.00
High Road Training Partnership (HRTP) Program	0.00	258,067.00	932,001.00	932,001.00
Imperial County Community and Economic Development (ICCED)	591,885.21	677,605.00	757,764.34	757,764.34
Lithium Valley Clean Tech	81,338.95	0.00	104,750.00	104,750.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Neighborhood Stabilization Program (NSP3) Grant - Housing Activites	0.00	0.00	301,767.00	301,767.00
Neighborhood Stabilization Program (NSP3) Grant - Program Income	196.50	0.00	201,803.00	201,803.00
Small Business Development Center	207,971.98	249,620.66	112,834.00	112,834.00
Southwest Border Regional Commission Innovation X Grant	0.00	0.00	400,000.00	400,000.00
Workforce Development Office - Administration	5,315,780.58	5,103,896.41	6,519,390.71	6,519,390.71
Workforce Investement Act (WIA)	7,136,742.30	5,441,200.62	5,849,097.00	5,849,097.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(746,929.52)	(955,271.68)	(756,319.75)	(738,920.75)

1982001 - 19-HOME-14974

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	184,112.00	305,793.00	16,101.00	16,101.00
CHARGES FOR SERVICES	184,112.00	(184,112.00)	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	486,898.00	16,101.00	16,101.00
MISCELLANEOUS REVENUES	0.00	3,007.00	0.00	0.00
Expenses	162,088.46	301,118.51	16,100.70	16,100.70
SERVICES & SUPPLIES	162,088.46	301,118.51	16,100.70	16,100.70

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	22,023.54	4,674.49	0.30	0.30

2026001 - 21-CDBG-HA-00009

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	500,000.00	500,000.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	500,000.00	500,000.00
Expenses	0.00	0.00	498,737.00	498,737.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	(43,230.00)	(43,230.00)
SERVICES & SUPPLIES	0.00	0.00	541,967.00	541,967.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	1,263.00	1,263.00

1987002 - 24-CDBG-1002

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	1,800,000.00	1,800,000.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	1,800,000.00	1,800,000.00
Expenses	0.00	0.00	1,800,000.00	1,800,000.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	(35,000.00)	(35,000.00)
SERVICES & SUPPLIES	0.00	0.00	1,835,000.00	1,835,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1571001 - Community Development Block Gran (CDBG) Program - Housing Revolving Loan Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	96,020.06	33,807.58	0.00	0.00
CHARGES FOR SERVICES	88,873.87	25,809.15	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	7,146.19	7,998.43	0.00	0.00
Expenses	90,000.00	0.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(35,000.00)	(35,000.00)
OTHER FINANCING SOURCES - 0054	90,000.00	0.00	35,000.00	35,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	6,020.06	33,807.58	0.00	0.00

1751001 - FTHB Home Program Income

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	143,774.00	263,739.74	10,000.00	10,000.00
CHARGES FOR SERVICES	139,474.00	130,088.00	0.00	0.00
MISCELLANEOUS REVENUES	4,300.00	133,651.74	10,000.00	10,000.00
Expenses	0.00	2,240.00	2,600.00	2,600.00
INTRA-FUND TRANSFERS	0.00	0.00	(250,000.00)	(250,000.00)
SERVICES & SUPPLIES	0.00	2,240.00	252,600.00	252,600.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	143,774.00	261,499.74	7,400.00	7,400.00

2055001 - High Road Training Partnership (HRTP) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	116,598.40	932,001.00	932,001.00
FEDERAL REVENUES	0.00	116,598.40	932,001.00	932,001.00
Expenses	0.00	258,067.00	932,001.00	932,001.00
INTRA-FUND TRANSFERS	0.00	0.00	158,914.00	158,914.00
SERVICES & SUPPLIES	0.00	258,067.00	773,087.00	773,087.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(141,468.60)	0.00	0.00

1004001 - Imperial County Community nd Economic Development (ICCED)

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	37,828.34	27,387.97	31,000.00	31,000.00
CHARGES FOR SERVICES	37,828.34	27,387.97	31,000.00	31,000.00
Expenses	591,885.21	677,605.00	757,764.34	757,764.34
INTRA-FUND TRANSFERS	727.38	45.50	1,000.00	1,000.00
SALARIES & BENEFITS	486,938.52	550,391.78	640,087.00	640,087.00
SERVICES & SUPPLIES	104,219.31	127,167.72	116,677.34	116,677.34

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(554,056.87)	(650,217.03)	(726,764.34)	(709,365.34)

2030001 - Lithium Valley Clean Tech

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	(1,286.24)	79,452.21	104,750.00	104,750.00
FEDERAL REVENUES	0.00	81,622.02	104,750.00	104,750.00
REV FROM USE OF MONEY&PROPERTY	(1,286.24)	(2,169.81)	0.00	0.00
Expenses	81,338.95	0.00	104,750.00	104,750.00
SALARIES & BENEFITS	81,285.65	0.00	96,519.00	96,519.00
SERVICES & SUPPLIES	53.30	0.00	8,231.00	8,231.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(82,625.19)	79,452.21	0.00	0.00

1834001 - Neighborhood Stabilization Program (NSP3) Grant - Housing Activites

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	301,767.00	301,767.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	301,767.00	301,767.00
Expenses	0.00	0.00	301,767.00	301,767.00
SERVICES & SUPPLIES	0.00	0.00	301,767.00	301,767.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1849001 - Neighborhood Stabilization Program (NSP3) Grant - Program Income

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	7,459.49	14,522.27	8,000.00	8,000.00
CHARGES FOR SERVICES	400.00	7,200.00	6,000.00	6,000.00
REV FROM USE OF MONEY&PROPERTY	7,059.49	7,322.27	2,000.00	2,000.00
Expenses	196.50	0.00	201,803.00	201,803.00
SERVICES & SUPPLIES	196.50	0.00	201,803.00	201,803.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	7,262.99	14,522.27	(193,803.00)	(193,803.00)

1867001 - Palo Verde County Water District Loan

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	5,485.00	5,485.00
CHARGES FOR SERVICES	0.00	0.00	5,485.00	5,485.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	5,485.00	5,485.00

1984001 - Small Business Development Center

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	157,135.73	232,529.54	162,000.00	162,000.00
CHARGES FOR SERVICES	24,999.00	0.00	0.00	0.00
FEDERAL REVENUES	80,267.12	75,522.05	75,000.00	75,000.00
INTERGOVERNMENTAL REVENUES	52,405.75	159,250.00	87,000.00	87,000.00
REV FROM USE OF MONEY&PROPERTY	(536.14)	(2,242.51)	0.00	0.00
Expenses	207,971.98	249,620.66	112,834.00	112,834.00
INTRA-FUND TRANSFERS	(133,625.91)	(72,712.16)	(234,058.00)	(234,058.00)
SALARIES & BENEFITS	327,662.57	307,957.68	319,440.00	319,440.00
SERVICES & SUPPLIES	13,935.32	14,375.14	27,452.00	27,452.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(50,836.25)	(17,091.12)	49,166.00	49,166.00

2056001 - Southwest Border Regional Commission Innovation X Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	400,000.00	400,000.00
FEDERAL REVENUES	0.00	0.00	400,000.00	400,000.00
Expenses	0.00	0.00	400,000.00	400,000.00
INTRA-FUND TRANSFERS	0.00	0.00	234,058.00	234,058.00
SERVICES & SUPPLIES	0.00	0.00	165,942.00	165,942.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1516001 - USDA Rural Business Development Grant - Revolving Loan Fund (RLF)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	15,869.79	15,919.95	5,543.00	5,543.00
REV FROM USE OF MONEY&PROPERTY	15,869.79	15,919.95	5,543.00	5,543.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	15,869.79	15,919.95	5,543.00	5,543.00

1531001 - Workforce Development Office - Administration

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,280,894.50	4,663,342.44	6,614,781.00	6,614,781.00
CHARGES FOR SERVICES	19.93	0.00	0.00	0.00
FEDERAL REVENUES	4,593,642.52	4,084,014.01	6,014,049.00	6,014,049.00
MISCELLANEOUS REVENUES	192.15	0.00	1,500.00	1,500.00
REV FROM USE OF MONEY&PROPERTY	687,039.90	579,328.43	599,232.00	599,232.00
Expenses	5,315,780.58	5,103,896.41	6,519,390.71	6,519,390.71
INTRA-FUND TRANSFERS	0.00	0.00	(158,914.00)	(158,914.00)
SALARIES & BENEFITS	3,048,821.92	2,977,270.09	4,012,735.71	4,012,735.71
SERVICES & SUPPLIES	2,266,958.66	2,126,626.32	2,665,569.00	2,665,569.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(34,886.08)	(440,553.97)	95,390.29	95,390.29

1659001 - Workforce Investement Act (WIA)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	6,959,765.79	5,282,134.42	5,849,097.00	5,849,097.00
CHARGES FOR SERVICES	135,345.31	0.00	0.00	0.00
FEDERAL REVENUES	6,824,215.48	5,281,865.42	5,849,097.00	5,849,097.00
MISCELLANEOUS REVENUES	205.00	269.00	0.00	0.00
Expenses	7,136,742.30	5,441,200.62	5,849,097.00	5,849,097.00
SERVICES & SUPPLIES	7,136,742.30	5,441,200.62	5,849,097.00	5,849,097.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(176,976.51)	(159,066.20)	0.00	0.00

Library

Description

The Imperial County Free Library (ICFL) system serves over 53,400 residents of Imperial County who live in the unincorporated areas or in the cities of Calipatria, Holtville, and Westmorland. The system has four branch locations open to the public, located in Calipatria, Heber, Holtville, and Salton City with an administrative headquarters located in County Center II in El Centro.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	887,890.29	608,989.64	589,379.00	589,379.00
County Library Operating	887,890.29	608,989.64	589,379.00	589,379.00
Expenses	876,196.53	743,094.64	589,379.00	589,379.00
County Library Operating	876,196.53	743,094.64	589,379.00	589,379.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	11,693.76	(134,105.00)	0.00	0.00

1500001 - County Library Operating

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	887,890.29	608,989.64	589,379.00	589,379.00
CHARGES FOR SERVICES	7,824.42	2,251.96	1,200.00	1,200.00
CURRENT TAXES	491,053.30	556,830.13	520,425.00	520,425.00
INTERGOVERNMENTAL REVENUES	413,876.19	68,701.57	67,754.00	67,754.00
MISCELLANEOUS REVENUES	0.00	13.85	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(24,863.62)	(18,807.87)	0.00	0.00
Expenses	876,196.53	743,094.64	589,379.00	589,379.00
INTRA-FUND TRANSFERS	312.05	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(10,614.57)	(42,317.42)	(38,399.00)	(38,399.00)
SALARIES & BENEFITS	689,668.07	627,563.67	470,952.00	470,952.00
SERVICES & SUPPLIES	196,830.98	157,848.39	156,826.00	156,826.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	11,693.76	(134,105.00)	0.00	0.00

Planning & Development Services

Description

Building & Safety is responsible for the enforcement of State and County Building Codes, and regulations, (Part 1.5 of Division 13 of the Health and Safety Code of the State of California), issuing permits, performing field inspections, and reviewing plans of proposed projects for compliance with current regulations and laws. Since 1985, the Division has been responsible for the enforcement of the California State Mobile Home Parks Act: 30 within the incorporated areas, and 46 within the unincorporated areas of Imperial County. The Division is also under contract with one (1) incorporated Cities: Calipatria. The Division's services also include code enforcement and providing staff to the Building Board of Appeals.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,795,611.17	3,982,980.53	6,652,872.00	6,652,872.00
Abandoned Vehicle Service Authority	186,538.61	158,921.36	183,690.00	183,690.00
Bldg Inspect Plan Check Fee	40,982.50	44,220.95	51,500.00	51,500.00
Building Permits-Planning	7,405.78	0.00	115,000.00	115,000.00
CBSC Surcharge	1,176.74	6,884.56	12,500.00	12,500.00
CEC Grant Solar App	0.00	0.00	40,000.00	40,000.00
Environment Impact Report - Planning	1,785,102.09	1,419,726.20	2,100,000.00	2,100,000.00
General Planning	0.00	1,199.15	28,000.00	28,000.00
HCD SB 2 Planning Grants Program (PGP)	32,852.78	(113.01)	27,000.00	27,000.00
Monitoring & Complnc-Planning	316,434.81	379,817.99	2,000,000.00	2,000,000.00
Planning - Building Inspection	614,092.59	773,595.37	742,993.00	742,993.00
Planning Department	584,832.81	685,349.94	556,689.00	556,689.00
Planning Dept Mis	13,574.50	197,202.63	300,000.00	300,000.00
Smara Consult Service	137,417.50	152,430.50	250,000.00	250,000.00
State Mobile Home Fees	48,405.00	98,560.00	125,000.00	125,000.00
State Smi Fund	3,619.80	36,037.31	85,500.00	85,500.00
USG Groundwater Monitoring EIR	23,175.66	29,147.58	35,000.00	35,000.00
Expenses	6,727,513.64	6,595,487.56	8,088,660.20	8,088,660.20

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Abandoned Vehicle Service Authority	317,734.66	158,921.36	183,690.00	183,690.00
Airport Land Use Commission	(54,939.32)	16,061.88	49,797.00	49,797.00
Bldg Inspect Plan Check Fee	43,465.50	44,220.95	51,500.00	51,500.00
Building Permits-Planning	0.00	0.00	115,000.00	115,000.00
CBSC Surcharge	1,126.56	6,861.60	12,500.00	12,500.00
CEC Grant Solar App	0.00	0.00	40,000.00	40,000.00
Environment Impact Report - Planning	1,982,758.68	1,419,726.20	2,100,000.00	2,100,000.00
General Planning	0.00	1,199.15	28,000.00	28,000.00
Groundwater Management Program	29,911.25	8,769.25	22,480.00	22,480.00
HCD SB 2 Planning Grants Program (PGP)	44,186.21	3,973.75	27,000.00	27,000.00
Monitoring & Complnc-Planning	197,382.84	329,017.99	2,000,000.00	2,000,000.00
Planning - Building Inspection	1,562,145.54	1,809,081.04	1,791,474.00	1,791,474.00
Planning Commission Advisory	47,003.95	51,772.04	62,323.00	62,323.00
Planning Department	2,099,012.72	2,222,188.18	2,496,850.20	2,496,850.20
Planning Dept Mis	13,915.50	137,852.81	300,000.00	300,000.00
Smara Consult Service	121,757.50	152,430.50	250,000.00	250,000.00
State Mobile Home Fees	48,405.00	98,560.00	125,000.00	125,000.00
State Smi Fund	3,619.80	36,037.31	85,500.00	85,500.00
Tyler Technology Permitting System	239,611.00	69,860.05	(1,687,454.00)	(1,687,454.00)
USG Groundwater Monitoring EIR	30,416.25	28,953.50	35,000.00	35,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,931,902.47)	(2,612,507.03)	(1,435,788.20)	(1,333,226.20)

7325001 - Abandoned Vehicle Service Authority

Custodial Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	186,538.61	158,921.36	183,690.00	183,690.00
CHARGES FOR SERVICES	163,442.08	158,981.35	182,690.00	182,690.00
INTERGOVERNMENTAL REVENUES	1,550.84	(59.99)	1,000.00	1,000.00
REV FROM USE OF MONEY&PROPERTY	21,545.69	0.00	0.00	0.00
Expenses	317,734.66	158,921.36	183,690.00	183,690.00
SERVICES & SUPPLIES	317,734.66	158,921.36	183,690.00	183,690.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(131,196.05)	0.00	0.00	0.00

1043001 - Airport Land Use Commission

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	(54,939.32)	16,061.88	49,797.00	49,797.00
INTRA-FUND TRANSFERS	4,477.00	4,916.00	5,526.00	5,526.00
OTHER FINANCING SOURCES - 0054	(243,376.00)	(53,512.00)	0.00	0.00
SERVICES & SUPPLIES	183,959.68	64,657.88	44,271.00	44,271.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	54,939.32	(16,061.88)	(49,797.00)	(49,032.00)

7222001 - Bldg Inspect Plan Check Fee

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	40,982.50	44,220.95	51,500.00	51,500.00
CHARGES FOR SERVICES	40,982.50	44,220.95	51,500.00	51,500.00
Expenses	43,465.50	44,220.95	51,500.00	51,500.00
SERVICES & SUPPLIES	43,465.50	44,220.95	51,500.00	51,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,483.00)	0.00	0.00	0.00

7641001 - Building Permits-Planning

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	7,405.78	0.00	115,000.00	115,000.00
CHARGES FOR SERVICES	7,405.78	0.00	115,000.00	115,000.00
Expenses	0.00	0.00	115,000.00	115,000.00
SERVICES & SUPPLIES	0.00	0.00	115,000.00	115,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	7,405.78	0.00	0.00	0.00

7395001 - CBSC Surcharge

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,176.74	6,884.56	12,500.00	12,500.00
CHARGES FOR SERVICES	1,126.56	6,797.34	12,500.00	12,500.00
REV FROM USE OF MONEY&PROPERTY	50.18	87.22	0.00	0.00
Expenses	1,126.56	6,861.60	12,500.00	12,500.00
SERVICES & SUPPLIES	1,126.56	6,861.60	12,500.00	12,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	50.18	22.96	0.00	0.00

2011001 - CEC Grant Solar App

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	40,000.00	40,000.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	40,000.00	40,000.00
Expenses	0.00	0.00	40,000.00	40,000.00
SERVICES & SUPPLIES	0.00	0.00	40,000.00	40,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1072001 - Commercial Cannabis Activity Taxes

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,220,664.91	1,096,081.10	1,350,000.00	1,350,000.00
MISCELLANEOUS REVENUES	1,220,664.91	1,096,081.10	1,350,000.00	1,350,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,220,664.91	1,096,081.10	1,350,000.00	1,350,000.00

7642001 - Environment Impact Report - Planning

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,785,102.09	1,419,726.20	2,100,000.00	2,100,000.00
CHARGES FOR SERVICES	1,785,102.09	1,419,726.20	2,100,000.00	2,100,000.00
Expenses	1,982,758.68	1,419,726.20	2,100,000.00	2,100,000.00
SERVICES & SUPPLIES	1,982,758.68	1,419,726.20	2,100,000.00	2,100,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(197,656.59)	0.00	0.00	0.00

7086001 - General Planning

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	1,199.15	28,000.00	28,000.00
CHARGES FOR SERVICES	0.00	1,199.15	28,000.00	28,000.00
Expenses	0.00	1,199.15	28,000.00	28,000.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	20,000.00	20,000.00
SERVICES & SUPPLIES	0.00	1,199.15	8,000.00	8,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1037001 - Groundwater Management Program

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	29,911.25	8,769.25	22,480.00	22,480.00
SERVICES & SUPPLIES	29,911.25	8,769.25	22,480.00	22,480.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(29,911.25)	(8,769.25)	(22,480.00)	(22,480.00)

1947001 - HCD SB 2 Planning Grants Program (PGP)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	32,852.78	(113.01)	27,000.00	27,000.00
CHARGES FOR SERVICES	0.00	0.00	27,000.00	27,000.00
MISCELLANEOUS REVENUES	32,843.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	9.78	(113.01)	0.00	0.00
Expenses	44,186.21	3,973.75	27,000.00	27,000.00
SERVICES & SUPPLIES	44,186.21	3,973.75	27,000.00	27,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(11,333.43)	(4,086.76)	0.00	0.00

7640001 - Monitoring & Complnc-Planning

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	316,434.81	379,817.99	2,000,000.00	2,000,000.00
CHARGES FOR SERVICES	316,434.81	379,817.99	2,000,000.00	2,000,000.00
Expenses	197,382.84	329,017.99	2,000,000.00	2,000,000.00
SERVICES & SUPPLIES	197,382.84	329,017.99	2,000,000.00	2,000,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	119,051.97	50,800.00	0.00	0.00

1035001 - Planning - Building Inspection

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	614,092.59	773,595.37	742,993.00	742,993.00
CHARGES FOR SERVICES	31,750.38	34,421.06	17,700.00	17,700.00
LICENSES, PERMITS	582,342.21	739,174.31	725,193.00	725,193.00
MISCELLANEOUS REVENUES	0.00	0.00	100.00	100.00
Expenses	1,562,145.54	1,809,081.04	1,791,474.00	1,791,474.00
INTRA-FUND TRANSFERS	(11,943.84)	(10,923.17)	(14,174.00)	(14,174.00)
SALARIES & BENEFITS	1,278,016.77	1,367,893.77	1,365,008.00	1,365,008.00
SERVICES & SUPPLIES	296,072.61	452,110.44	440,640.00	440,640.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(948,052.95)	(1,035,485.67)	(1,048,481.00)	(1,011,268.00)

1040001 - Planning Commission Advisory

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	47,003.95	51,772.04	62,323.00	62,323.00
INTRA-FUND TRANSFERS	22,477.00	22,916.00	23,526.00	23,526.00
SALARIES & BENEFITS	6,327.63	5,894.29	12,157.00	12,157.00
SERVICES & SUPPLIES	18,199.32	22,961.75	26,640.00	26,640.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(47,003.95)	(51,772.04)	(62,323.00)	(61,525.00)

1041001 - Planning Department

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	584,832.81	685,349.94	556,689.00	556,689.00
CHARGES FOR SERVICES	275,648.45	310,573.72	239,007.00	239,007.00
LICENSES, PERMITS	309,184.36	374,776.22	317,682.00	317,682.00
Expenses	2,099,012.72	2,222,188.18	2,496,850.20	2,496,850.20
CAPITAL ASSETS	4,765.72	46,928.03	0.00	0.00
INTRA-FUND TRANSFERS	24,628.58	12,409.94	21,677.00	21,677.00
OTHER FINANCING SOURCES - 0054	5,000.00	0.00	0.00	0.00
SALARIES & BENEFITS	1,803,140.70	1,868,208.01	2,146,226.20	2,146,226.20
SERVICES & SUPPLIES	261,477.72	294,642.20	328,947.00	328,947.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,514,179.91)	(1,536,838.24)	(1,940,161.20)	(1,876,375.20)

7004001 - Planning Dept Mis

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	13,574.50	197,202.63	300,000.00	300,000.00
CHARGES FOR SERVICES	13,574.50	136,622.54	300,000.00	300,000.00
MISCELLANEOUS REVENUES	0.00	60,580.09	0.00	0.00
Expenses	13,915.50	137,852.81	300,000.00	300,000.00
SERVICES & SUPPLIES	13,915.50	137,852.81	300,000.00	300,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(341.00)	59,349.82	0.00	0.00

7036001 - Smara Consult Service

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	137,417.50	152,430.50	250,000.00	250,000.00
CHARGES FOR SERVICES	137,417.50	152,430.50	250,000.00	250,000.00
Expenses	121,757.50	152,430.50	250,000.00	250,000.00
SERVICES & SUPPLIES	121,757.50	152,430.50	250,000.00	250,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	15,660.00	0.00	0.00	0.00

7256001 - State Mobile Home Fees

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	48,405.00	98,560.00	125,000.00	125,000.00
CHARGES FOR SERVICES	48,405.00	98,560.00	125,000.00	125,000.00
Expenses	48,405.00	98,560.00	125,000.00	125,000.00
SERVICES & SUPPLIES	48,405.00	98,560.00	125,000.00	125,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

7210001 - State Smi Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,619.80	36,037.31	85,500.00	85,500.00
CHARGES FOR SERVICES	3,619.80	36,037.31	85,500.00	85,500.00
Expenses	3,619.80	36,037.31	85,500.00	85,500.00
SERVICES & SUPPLIES	3,619.80	36,037.31	85,500.00	85,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

2022001 - Tyler Technology Permitting System

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	239,611.00	69,860.05	(1,687,454.00)	(1,687,454.00)
OTHER FINANCING SOURCES - 0054	(639,524.99)	(750,228.04)	(1,687,454.00)	(1,687,454.00)
SERVICES & SUPPLIES	879,135.99	820,088.09	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(239,611.00)	(69,860.05)	1,687,454.00	1,687,454.00

7484001 - USG Groundwater Monitoring EIR

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	23,175.66	29,147.58	35,000.00	35,000.00
CHARGES FOR SERVICES	22,170.08	28,367.98	35,000.00	35,000.00
REV FROM USE OF MONEY&PROPERTY	1,005.58	779.60	0.00	0.00
Expenses	30,416.25	28,953.50	35,000.00	35,000.00
SERVICES & SUPPLIES	30,416.25	28,953.50	35,000.00	35,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(7,240.59)	194.08	0.00	0.00

Probation Department

Description

Imperial County Probation is a public safety agency whose purpose is to provide evidence -based interventions and supervision practices to reduce offender risk and recidivism. The Adult Unit conducts investigations for the Court, enforces court orders, obtains victim information, and facilitates the re-socialization of adult offenders as mandated pursuant to 1203.5 through 1203.14 of the Penal Code. The Department's Juvenile Unit conducts investigations for Court, establishes case plans for the minor and the family, and enforces court orders, as mandated in 232 through 727 of the Welfare and Institutions Code. Probation Officers are classified as peace officers and are authorized to carry firearms while on duty under PC Section 830.5.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	13,330,524.35	16,142,623.24	18,629,056.00	18,629,056.00
CalAim Path 3 Funds - Probation	0.00	905,181.00	450,000.00	450,000.00
Community Corrections Performance Incentives Act of 2009 - SB 678	280,094.62	269,348.36	557,148.00	557,148.00
Community Corrections Planning	58,628.71	57,106.25	100,000.00	100,000.00
Community Corrections Probation	6,879,915.00	7,972,118.78	9,716,493.00	9,716,493.00
Day Reporting Center - AB 109	120,800.00	84,033.04	0.00	0.00
Juvenile Crime Prevention Act AB 1913	684,920.29	1,409,565.68	1,053,921.00	1,053,921.00
Juvenile Hall	1,170,100.83	1,063,821.98	1,226,029.00	1,226,029.00
Juvenile Justice Realignment Block Grant	1,182,103.83	1,496,877.71	1,498,546.00	1,498,546.00
Probation - Vera's Initiative to End Girl's Incarceration Grant Agreement #2023-303-OYCR	125,000.22	325,024.86	358,372.00	358,372.00
Probation Board of Corrections Training Program	67,183.29	73,096.20	64,952.00	64,952.00
Probation Department	1,128,580.51	875,815.70	1,046,188.00	1,046,188.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Probation Federal Asset Forfeiture	0.00	0.00	40,000.00	40,000.00
Probation Imperial Valley Street Interdiction Team (IVSIT)	150,893.10	59,673.83	87,479.00	87,479.00
Wraparound Program - Probation	0.00	142.39	132,283.00	132,283.00
Youth Offender Block Grant (YOBG) Program	1,482,303.95	1,550,817.46	2,297,645.00	2,297,645.00
Expenses	21,260,159.76	23,828,021.77	26,591,435.80	26,591,435.80
CalAim Path 3 Funds - Probation	0.00	13,095.00	130,000.00	130,000.00
Community Corrections Performance Incentives Act of 2009 - SB 678	220,308.65	256,686.20	377,697.00	377,697.00
Community Corrections Planning	51,655.85	49,745.22	100,000.00	100,000.00
Community Corrections Probation	6,917,889.21	7,913,305.70	9,716,493.00	9,716,493.00
Day Reporting Center - AB 109	(85,191.49)	(106,379.82)	0.00	0.00
Juvenile Crime Prevention Act AB 1913	746,933.84	837,637.67	864,781.00	864,781.00
Juvenile Hall	3,356,850.91	3,667,583.03	3,596,558.36	3,596,558.36
Juvenile Justice Realignment Block Grant	892,906.39	1,112,539.97	1,498,546.00	1,498,546.00
Probation - Vera's Initiative to End Girl's Incarceration Grant Agreement #2023-303-OYCR	99,127.91	158,436.69	358,371.53	358,371.53
Probation Board of Corrections Training Program	65,281.59	66,927.62	64,952.00	64,952.00
Probation Department	7,404,517.04	7,763,802.13	7,264,801.15	7,264,801.15
Probation Federal Asset Forfeiture	43,304.80	80,481.59	40,000.00	40,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Probation Imperial Valley Street Interdiction Team (IVSIT)	141,040.55	164,112.03	149,308.00	149,308.00
Wraparound Program - Probation	(75,692.84)	33,113.31	132,283.00	132,283.00
Youth Offender Block Grant (YOBG) Program	1,481,227.35	1,816,935.43	2,297,644.76	2,297,644.76

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(7,929,635.41)	(7,685,398.53)	(7,962,379.80)	(7,719,743.80)

2057001 - CalAim Path 3 Funds - Probation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	905,181.00	450,000.00	450,000.00
INTERGOVERNMENTAL REVENUES	0.00	905,181.00	450,000.00	450,000.00
Expenses	0.00	13,095.00	130,000.00	130,000.00
SERVICES & SUPPLIES	0.00	13,095.00	130,000.00	130,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	892,086.00	320,000.00	320,000.00

1831001 - Community Correc ns Perf rmance Incentives Act of 2009 - SB 678

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	280,094.62	269,348.36	557,148.00	557,148.00
INTERGOVERNMENTAL REVENUES	200,811.75	200,000.00	492,148.00	492,148.00
MISCELLANEOUS REVENUES	9,541.64	772.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	69,741.23	68,576.36	65,000.00	65,000.00
Expenses	220,308.65	256,686.20	377,697.00	377,697.00
OTHER FINANCING SOURCES - 0054	24,097.51	17,461.39	20,000.00	20,000.00
SALARIES & BENEFITS	43,176.18	43,477.50	50,617.00	50,617.00
SERVICES & SUPPLIES	153,034.96	195,747.31	307,080.00	307,080.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	59,785.97	12,662.16	179,451.00	136,838.00

1836001 - Community Corrections Planning

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	58,628.71	57,106.25	100,000.00	100,000.00
INTERGOVERNMENTAL REVENUES	58,628.71	57,106.25	100,000.00	100,000.00
Expenses	51,655.85	49,745.22	100,000.00	100,000.00
SERVICES & SUPPLIES	51,655.85	49,745.22	100,000.00	100,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	6,972.86	7,361.03	0.00	0.00

1847001 - Community Corrections Probation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	6,879,915.00	7,972,118.78	9,716,493.00	9,716,493.00
INTERGOVERNMENTAL REVENUES	6,879,915.00	7,972,118.78	9,716,493.00	9,716,493.00
Expenses	6,917,889.21	7,913,305.70	9,716,493.00	9,716,493.00
INTRA-FUND TRANSFERS	580,122.92	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	6,319,169.78	7,891,224.62	9,591,493.00	9,591,493.00
SERVICES & SUPPLIES	18,596.51	22,081.08	125,000.00	125,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(37,974.21)	58,813.08	0.00	0.00

1858001 - Day Reporting Center - AB 109

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	120,800.00	84,033.04	0.00	0.00
CHARGES FOR SERVICES	120,800.00	80,533.04	0.00	0.00
MISCELLANEOUS REVENUES	0.00	3,500.00	0.00	0.00
Expenses	(85,191.49)	(106,379.82)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(1,391,768.78)	(1,209,634.34)	(1,621,784.00)	(1,621,784.00)
SERVICES & SUPPLIES	1,306,577.29	1,103,254.52	1,621,784.00	1,621,784.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	205,991.49	190,412.86	0.00	0.00

1674001 - Juvenile Crime Prevention Act AB 1913

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	684,920.29	1,409,565.68	1,053,921.00	1,053,921.00
INTERGOVERNMENTAL REVENUES	684,920.29	1,409,565.68	1,053,921.00	1,053,921.00
Expenses	746,933.84	837,637.67	864,781.00	864,781.00
OTHER FINANCING SOURCES - 0054	6,895.68	0.00	8,000.00	8,000.00
SALARIES & BENEFITS	120,406.34	153,035.06	146,500.00	146,500.00
SERVICES & SUPPLIES	619,631.82	684,602.61	710,281.00	710,281.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(62,013.55)	571,928.01	189,140.00	189,140.00

1026001 - Juvenile Hall

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,170,100.83	1,063,821.98	1,226,029.00	1,226,029.00
CHARGES FOR SERVICES	32,170.51	14,931.66	11,000.00	11,000.00
FEDERAL REVENUES	4,086.89	23,236.00	50,000.00	50,000.00
INTERGOVERNMENTAL REVENUES	1,133,843.43	1,025,654.32	1,165,029.00	1,165,029.00
Expenses	3,356,850.91	3,667,583.03	3,596,558.36	3,596,558.36
CAPITAL ASSETS	106,811.74	0.00	0.00	0.00
INTRA-FUND TRANSFERS	121,847.73	26,762.08	80,000.00	80,000.00
OTHER CHARGES	(232,658.00)	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(69,193.00)	(18,427.50)	(25,000.00)	(25,000.00)
SALARIES & BENEFITS	2,567,689.29	2,812,194.90	2,681,208.00	2,681,208.00
SERVICES & SUPPLIES	862,353.15	847,053.55	860,350.36	860,350.36

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,186,750.08)	(2,603,761.05)	(2,370,529.36)	(2,315,340.36)

1969001 - Juvenile Justice Realignment Block Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,182,103.83	1,496,877.71	1,498,546.00	1,498,546.00
CHARGES FOR SERVICES	2,079.83	(2,079.83)	0.00	0.00
INTERGOVERNMENTAL REVENUES	1,180,024.00	1,498,707.56	1,498,546.00	1,498,546.00
MISCELLANEOUS REVENUES	0.00	249.98	0.00	0.00
Expenses	892,906.39	1,112,539.97	1,498,546.00	1,498,546.00
INTRA-FUND TRANSFERS	0.00	0.00	(300,825.00)	(300,825.00)
OTHER CHARGES	139.00	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	30,000.00	50,000.00	52,720.00	52,720.00
SALARIES & BENEFITS	348,953.89	490,972.49	883,342.00	883,342.00
SERVICES & SUPPLIES	513,813.50	571,567.48	863,309.00	863,309.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	289,197.44	384,337.74	0.00	0.00

2010001 - Probation - Vera's Initiative to End Girl's Incarceration Grant Agreement #2023-303-OYCR

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	125,000.22	325,024.86	358,372.00	358,372.00
INTERGOVERNMENTAL REVENUES	125,000.22	325,000.00	358,372.00	358,372.00
MISCELLANEOUS REVENUES	0.00	24.86	0.00	0.00
Expenses	99,127.91	158,436.69	358,371.53	358,371.53
OTHER FINANCING SOURCES - 0054	0.00	152,199.52	153,371.53	153,371.53
SERVICES & SUPPLIES	99,127.91	6,237.17	205,000.00	205,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	25,872.31	166,588.17	0.47	0.47

1558001 - Probation Board of Corrections Training Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	67,183.29	73,096.20	64,952.00	64,952.00
CHARGES FOR SERVICES	922.00	1,255.92	0.00	0.00
INTERGOVERNMENTAL REVENUES	64,200.00	72,237.03	64,952.00	64,952.00
MISCELLANEOUS REVENUES	1,996.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	65.29	(396.75)	0.00	0.00
Expenses	65,281.59	66,927.62	64,952.00	64,952.00
SERVICES & SUPPLIES	65,281.59	66,927.62	64,952.00	64,952.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,901.70	6,168.58	0.00	0.00

1028001 - Probation Department

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,128,580.51	875,815.70	1,046,188.00	1,046,188.00
CHARGES FOR SERVICES	271,244.04	307,962.23	263,026.00	263,026.00
INTERGOVERNMENTAL REVENUES	857,336.47	567,853.47	783,162.00	783,162.00
Expenses	7,404,517.04	7,763,802.13	7,264,801.15	7,264,801.15
INTRA-FUND TRANSFERS	8,956.44	(18,366.24)	(17,350.00)	(17,350.00)
OTHER CHARGES	(836,763.00)	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(1,950,478.10)	(2,268,125.40)	(2,722,452.00)	(2,722,452.00)
SALARIES & BENEFITS	9,294,792.17	9,226,981.50	9,109,996.00	9,109,996.00
SERVICES & SUPPLIES	888,009.53	823,312.27	894,607.15	894,607.15

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(6,275,936.53)	(6,887,986.43)	(6,218,613.15)	(5,991,933.15)

1622001 - Probation Federal Asset Forfeiture

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	40,000.00	40,000.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	40,000.00	40,000.00
Expenses	43,304.80	80,481.59	40,000.00	40,000.00
CAPITAL ASSETS	0.00	34,293.61	0.00	0.00
OTHER FINANCING SOURCES - 0054	5,684.00	(0.29)	0.00	0.00
SERVICES & SUPPLIES	37,620.80	46,188.27	40,000.00	40,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(43,304.80)	(80,481.59)	0.00	0.00

1028697 - Probation Imperial Valley Street Interdiction Team (IVSIT)

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	150,893.10	59,673.83	87,479.00	87,479.00
INTERGOVERNMENTAL REVENUES	150,893.10	59,673.83	87,479.00	87,479.00
Expenses	141,040.55	164,112.03	149,308.00	149,308.00
OTHER CHARGES	(10,960.00)	0.00	0.00	0.00
SALARIES & BENEFITS	131,528.69	145,880.17	127,471.00	127,471.00
SERVICES & SUPPLIES	20,471.86	18,231.86	21,837.00	21,837.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	9,852.55	(104,438.20)	(61,829.00)	(58,449.00)

1866001 - Wraparound Program - Probation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	142.39	132,283.00	132,283.00
CHARGES FOR SERVICES	0.00	142.39	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	132,283.00	132,283.00
Expenses	(75,692.84)	33,113.31	132,283.00	132,283.00
OTHER FINANCING SOURCES - 0054	(466,675.00)	(522,821.00)	(628,864.00)	(628,864.00)
SALARIES & BENEFITS	305,903.03	316,885.61	338,100.00	338,100.00
SERVICES & SUPPLIES	85,079.13	239,048.70	423,047.00	423,047.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	75,692.84	(32,970.92)	0.00	0.00

7390001 - Youth Offender Block Grant (YOBG) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,482,303.95	1,550,817.46	2,297,645.00	2,297,645.00
CHARGES FOR SERVICES	0.00	159.65	0.00	0.00
INTERGOVERNMENTAL REVENUES	1,482,303.95	1,550,657.81	2,297,645.00	2,297,645.00
Expenses	1,481,227.35	1,816,935.43	2,297,644.76	2,297,644.76
INTRA-FUND TRANSFERS	149.00	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	41,542.18	(95,155.49)	(71,022.00)	(71,022.00)
SALARIES & BENEFITS	1,189,729.13	1,626,198.53	1,798,842.76	1,798,842.76
SERVICES & SUPPLIES	249,807.04	285,892.39	569,824.00	569,824.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,076.60	(266,117.97)	0.24	0.24

Public Administrator / Area Agency on Aging

Description

The Public Administrator plans, directs, manages and reviews the operation of various programs, including Public Administrator, Public Conservator/Guardian, Representative Payee Program, Indigent Burial and the Area Agency on Aging.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,682,499.61	2,125,665.19	2,311,710.00	2,311,710.00
Area Agency on Aging	338,337.21	364,370.59	465,632.00	465,632.00
Area Agency on Aging - ADRC	11,318.00	65,133.81	60,000.00	60,000.00
Area Agency on Aging - IIB Legal	46,161.00	47,100.00	45,059.00	45,059.00
Area Agency on Aging - IIIB Health Promotion	1,713.00	6,127.00	3,979.00	3,979.00
Area Agency on Aging - IIIB Respite	17,019.00	16,753.00	16,027.00	16,027.00
Area Agency on Aging - IIIB Transportation	20,918.00	14,830.00	24,206.00	24,206.00
Area Agency on Aging - IIIC-1 Congregate Nutrition	330,427.00	399,337.00	371,013.00	371,013.00
Area Agency on Aging - IIIC-1 Congregate Nutrition Education	8,350.00	9,592.00	10,960.00	10,960.00
Area Agency on Aging - IIIC-2 Home Delivered Meals	520,445.00	576,357.00	668,642.00	668,642.00
Area Agency on Aging - IIIC-2 Home Delivered Meals Nutrition Education	8,637.00	12,981.00	12,917.00	12,917.00
Area Agency on Aging - IIID Disease Prevention	4,252.00	24,413.00	15,988.00	15,988.00
Area Agency on Aging - IIIE Family Caregiver Legal	19,480.00	20,383.00	20,052.00	20,052.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Area Agency on Aging - IIIE Family Caregiver Respite	79,819.00	72,761.00	75,480.00	75,480.00
Area Agency on Aging - NM Nutrition	0.00	165,186.00	304,140.00	304,140.00
Area Agency on Aging - Nutrition Services Incentive Program - Congregate Nutrition	22,584.00	21,647.00	27,035.00	27,035.00
Area Agency on Aging - Nutrition Services Incentive Program - Home Delivered Meals	14,560.00	26,075.00	27,580.00	27,580.00
Indigent Burial Assistance Program	3,466.95	229.11	2,000.00	2,000.00
Public Administrator	235,012.45	282,389.68	161,000.00	161,000.00
Expenses	2,717,536.47	3,141,938.10	3,365,295.02	3,365,295.02
Area Agency on Aging	408,710.25	388,152.16	465,632.00	465,632.00
Area Agency on Aging - ADRC	11,317.81	69,210.32	60,000.00	60,000.00
Area Agency on Aging - IIB Legal	38,963.00	46,499.00	45,059.00	45,059.00
Area Agency on Aging - IIIB Health Promotion	1,961.47	5,917.00	3,979.00	3,979.00
Area Agency on Aging - IIIB Respite	19,731.00	14,085.00	16,027.00	16,027.00
Area Agency on Aging - IIIB Transportation	20,496.50	19,776.00	24,206.00	24,206.00
Area Agency on Aging - IIIC-1 Congregate Nutrition	370,992.04	415,528.38	371,013.00	371,013.00
Area Agency on Aging - IIIC-1 Congregate Nutrition Education	8,814.00	9,892.00	10,960.00	10,960.00
Area Agency on Aging - IIIC-2 Home Delivered Meals	679,151.14	737,510.46	668,642.00	668,642.00
Area Agency on Aging - IIIC-2 Home	11,286.00	12,474.00	12,917.00	12,917.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Delivered Meals Nutrition Education				
Area Agency on Aging - IIID Disease Prevention	19,593.53	14,408.00	15,988.00	15,988.00
Area Agency on Aging - IIIE Family Caregiver Legal	19,745.00	18,577.00	20,052.00	20,052.00
Area Agency on Aging - IIIE Family Caregiver Respite	81,667.00	77,698.00	75,480.00	75,480.00
Area Agency on Aging - NM Nutrition	0.00	141,507.00	304,140.00	304,140.00
Area Agency on Aging - Nutrition Services Incentive Program - Congregate Nutrition	29,436.00	23,660.00	27,035.00	27,035.00
Area Agency on Aging - Nutrition Services Incentive Program - Home Delivered Meals	19,601.00	27,878.00	27,580.00	27,580.00
Indigent Burial Assistance Program	35,670.75	47,283.85	48,562.00	48,562.00
Public Administrator	940,399.98	1,071,881.93	1,168,023.02	1,168,023.02

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,035,036.86)	(1,016,272.91)	(1,053,585.02)	(1,027,200.02)

1039001 - Public Administrator

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	235,012.45	282,389.68	161,000.00	161,000.00
CHARGES FOR SERVICES	226,012.45	274,889.68	155,000.00	155,000.00
REV FROM USE OF MONEY&PROPERTY	9,000.00	7,500.00	6,000.00	6,000.00
Expenses	940,399.98	1,071,881.93	1,168,023.02	1,168,023.02
INTRA-FUND TRANSFERS	3,262.84	2,478.79	5,380.00	5,380.00
OTHER FINANCING SOURCES - 0054	(50,571.90)	0.00	0.00	0.00
SALARIES & BENEFITS	726,292.80	806,139.82	902,073.02	902,073.02
SERVICES & SUPPLIES	261,416.24	263,263.32	260,570.00	260,570.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(705,387.53)	(789,492.25)	(1,007,023.02)	(981,038.02)

1051001 - Indigent Burial Assistance Program

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,466.95	229.11	2,000.00	2,000.00
CHARGES FOR SERVICES	3,466.95	229.11	0.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	2,000.00	2,000.00
Expenses	35,670.75	47,283.85	48,562.00	48,562.00
OTHER CHARGES	(20,747.07)	0.00	0.00	0.00
SERVICES & SUPPLIES	56,417.82	47,283.85	48,562.00	48,562.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(32,203.80)	(47,054.74)	(46,562.00)	(46,162.00)

1603001 - Area Agency on Aging

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	338,337.21	364,370.59	465,632.00	465,632.00
CHARGES FOR SERVICES	4,003.08	4,066.59	2,000.00	2,000.00
FEDERAL REVENUES	200,878.00	193,432.00	260,496.00	260,496.00
INTERGOVERNMENTAL REVENUES	115,467.03	167,385.00	193,136.00	193,136.00
MISCELLANEOUS REVENUES	0.00	166.16	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	17,989.10	(679.16)	10,000.00	10,000.00
Expenses	408,710.25	388,152.16	465,632.00	465,632.00
INTRA-FUND TRANSFERS	0.00	(52,679.68)	(42,540.00)	(42,540.00)
SALARIES & BENEFITS	327,563.24	367,559.27	410,687.00	410,687.00
SERVICES & SUPPLIES	81,147.01	73,272.57	97,485.00	97,485.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(70,373.04)	(23,781.57)	0.00	0.00

1603011 - Area Agency on Aging - IIIB Health Promotion

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,713.00	6,127.00	3,979.00	3,979.00
FEDERAL REVENUES	1,713.00	6,127.00	3,979.00	3,979.00
Expenses	1,961.47	5,917.00	3,979.00	3,979.00
SERVICES & SUPPLIES	1,961.47	5,917.00	3,979.00	3,979.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(248.47)	210.00	0.00	0.00

1603012 - Area Agency on Aging - IIIB Transportation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	20,918.00	14,830.00	24,206.00	24,206.00
FEDERAL REVENUES	20,918.00	14,830.00	24,206.00	24,206.00
Expenses	20,496.50	19,776.00	24,206.00	24,206.00
SERVICES & SUPPLIES	20,496.50	19,776.00	24,206.00	24,206.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	421.50	(4,946.00)	0.00	0.00

1603013 - Area Agency on Aging - IIB Legal

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	46,161.00	47,100.00	45,059.00	45,059.00
FEDERAL REVENUES	46,161.00	47,100.00	45,059.00	45,059.00
Expenses	38,963.00	46,499.00	45,059.00	45,059.00
SERVICES & SUPPLIES	38,963.00	46,499.00	45,059.00	45,059.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	7,198.00	601.00	0.00	0.00

1603015 - Area Agency on Aging - Nutrition Services Incentive Program - Congregate Nutrition

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	22,584.00	21,647.00	27,035.00	27,035.00
FEDERAL REVENUES	22,584.00	21,647.00	27,035.00	27,035.00
Expenses	29,436.00	23,660.00	27,035.00	27,035.00
SERVICES & SUPPLIES	29,436.00	23,660.00	27,035.00	27,035.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(6,852.00)	(2,013.00)	0.00	0.00

1603016 - Area Agency on Aging - IIIC-1 Congregate Nutrition

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	330,427.00	399,337.00	371,013.00	371,013.00
FEDERAL REVENUES	244,456.00	269,469.00	263,035.00	263,035.00
INTERGOVERNMENTAL REVENUES	85,971.00	129,868.00	107,978.00	107,978.00
Expenses	370,992.04	415,528.38	371,013.00	371,013.00
CAPITAL ASSETS	0.00	26,614.38	0.00	0.00
SERVICES & SUPPLIES	370,992.04	388,914.00	371,013.00	371,013.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(40,565.04)	(16,191.38)	0.00	0.00

1603017 - Area Agency on Aging - IIIC-1 Congregate Nutrition Education

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	8,350.00	9,592.00	10,960.00	10,960.00
FEDERAL REVENUES	8,350.00	9,592.00	10,960.00	10,960.00
Expenses	8,814.00	9,892.00	10,960.00	10,960.00
SERVICES & SUPPLIES	8,814.00	9,892.00	10,960.00	10,960.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(464.00)	(300.00)	0.00	0.00

1603018 - Area Agency on Aging - Nutrition Services Incentive Program - Home Delivered Meals

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	14,560.00	26,075.00	27,580.00	27,580.00
FEDERAL REVENUES	14,560.00	26,075.00	27,580.00	27,580.00
Expenses	19,601.00	27,878.00	27,580.00	27,580.00
SERVICES & SUPPLIES	19,601.00	27,878.00	27,580.00	27,580.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,041.00)	(1,803.00)	0.00	0.00

1603019 - Area Agency on Aging - IIIC-2 Home Delivered Meals

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	520,445.00	576,357.00	668,642.00	668,642.00
FEDERAL REVENUES	39,150.00	222,286.00	171,606.00	171,606.00
INTERGOVERNMENTAL REVENUES	481,295.00	354,071.00	497,036.00	497,036.00
Expenses	679,151.14	737,510.46	668,642.00	668,642.00
CAPITAL ASSETS	0.00	28,413.46	18,000.00	18,000.00
SERVICES & SUPPLIES	679,151.14	709,097.00	650,642.00	650,642.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(158,706.14)	(161,153.46)	0.00	0.00

1603020 - Area Agency on i - IIIC-2 Home D liv red Meals Nutrition Education

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	8,637.00	12,981.00	12,917.00	12,917.00
FEDERAL REVENUES	8,637.00	12,981.00	12,917.00	12,917.00
Expenses	11,286.00	12,474.00	12,917.00	12,917.00
SERVICES & SUPPLIES	11,286.00	12,474.00	12,917.00	12,917.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,649.00)	507.00	0.00	0.00

1603021 - Area Agency on Aging - IIID Disease Prevention

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	4,252.00	24,413.00	15,988.00	15,988.00
FEDERAL REVENUES	4,252.00	24,413.00	15,988.00	15,988.00
Expenses	19,593.53	14,408.00	15,988.00	15,988.00
SERVICES & SUPPLIES	19,593.53	14,408.00	15,988.00	15,988.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(15,341.53)	10,005.00	0.00	0.00

1603026 - Area Agency on Aging - IIIE Family Caregiver Legal

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	19,480.00	20,383.00	20,052.00	20,052.00
FEDERAL REVENUES	19,480.00	20,383.00	20,052.00	20,052.00
Expenses	19,745.00	18,577.00	20,052.00	20,052.00
SERVICES & SUPPLIES	19,745.00	18,577.00	20,052.00	20,052.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(265.00)	1,806.00	0.00	0.00

1603034 - Area Agency on Aging - IIIB Respite

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	17,019.00	16,753.00	16,027.00	16,027.00
FEDERAL REVENUES	17,019.00	16,753.00	16,027.00	16,027.00
Expenses	19,731.00	14,085.00	16,027.00	16,027.00
SERVICES & SUPPLIES	19,731.00	14,085.00	16,027.00	16,027.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,712.00)	2,668.00	0.00	0.00

1603035 - Area Agency on Aging - IIIE Family Caregiver Respite

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	79,819.00	72,761.00	75,480.00	75,480.00
FEDERAL REVENUES	79,819.00	72,761.00	75,480.00	75,480.00
Expenses	81,667.00	77,698.00	75,480.00	75,480.00
SERVICES & SUPPLIES	81,667.00	77,698.00	75,480.00	75,480.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,848.00)	(4,937.00)	0.00	0.00

1603050 - Area Agency on Aging - ADRC

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	11,318.00	65,133.81	60,000.00	60,000.00
INTERGOVERNMENTAL REVENUES	11,318.00	65,112.77	60,000.00	60,000.00
MISCELLANEOUS REVENUES	0.00	21.04	0.00	0.00
Expenses	11,317.81	69,210.32	60,000.00	60,000.00
INTRA-FUND TRANSFERS	149.00	27,230.51	42,540.00	42,540.00
SALARIES & BENEFITS	5,408.03	0.00	0.00	0.00
SERVICES & SUPPLIES	5,760.78	41,979.81	17,460.00	17,460.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.19	(4,076.51)	0.00	0.00

1603052 - Area Agency on Aging - NM Nutrition

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	165,186.00	304,140.00	304,140.00
INTERGOVERNMENTAL REVENUES	0.00	165,186.00	304,140.00	304,140.00
Expenses	0.00	141,507.00	304,140.00	304,140.00
SERVICES & SUPPLIES	0.00	141,507.00	304,140.00	304,140.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	23,679.00	0.00	0.00

Public Defender

Description

The Public Defender's office provides legal representation for any indigent person who is unable to hire counsel and who is charged with a criminal offense. The office also represents minors in juvenile proceedings, children and adults in dependency proceedings, and petitioners applying for restoration of their legal rights. In addition, the Public Defender defends those who are subject to involuntary commitment petitions either in conservatorship proceedings or as mentally disordered offenders.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,061,022.42	976,553.92	1,017,492.00	1,017,492.00
Public Defender	1,052,600.33	968,105.21	1,014,992.00	1,014,992.00
Public Defense Pilot Grant 2022-2025	8,422.09	8,448.71	2,500.00	2,500.00
Expenses	2,746,777.73	3,639,418.53	4,642,070.00	4,642,070.00
Public Defender	2,746,777.73	3,639,418.53	4,390,749.00	4,390,749.00
Public Defense Pilot Grant 2022-2025	0.00	0.00	251,321.00	251,321.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,685,755.31)	(2,662,864.61)	(3,624,578.00)	(3,489,969.00)

1021001 - Public Defender

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,052,600.33	968,105.21	1,014,992.00	1,014,992.00
CHARGES FOR SERVICES	0.00	0.00	50.00	50.00
INTERGOVERNMENTAL REVENUES	1,052,600.33	968,105.21	1,014,942.00	1,014,942.00
Expenses	2,746,777.73	3,639,418.53	4,390,749.00	4,390,749.00
INTRA-FUND TRANSFERS	10,078.78	3,485.19	1,000.00	1,000.00
OTHER FINANCING SOURCES - 0054	(321,261.60)	(357,787.46)	(373,905.00)	(373,905.00)
SALARIES & BENEFITS	2,834,754.71	3,770,942.93	4,457,638.00	4,457,638.00
SERVICES & SUPPLIES	223,205.84	222,777.87	306,016.00	306,016.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,694,177.40)	(2,671,313.32)	(3,375,757.00)	(3,241,148.00)

1985001 - Public Defense Pilot Grant 2022-2025

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	8,422.09	8,448.71	2,500.00	2,500.00
REV FROM USE OF MONEY&PROPERTY	8,422.09	8,448.71	2,500.00	2,500.00
Expenses	0.00	0.00	251,321.00	251,321.00
OTHER CHARGES	0.00	0.00	224,536.00	224,536.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	26,785.00	26,785.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	8,422.09	8,448.71	(248,821.00)	(248,821.00)

Public Health Services

Description

The Imperial County Public Health Department is part of the local public health system that delivers essential services to County residents. The Department utilizes the 10 Essential Public Health Services framework, listed below, to carry out its mission and drive its activities, always focusing on protecting, promoting and supporting the health of all.

1. Assess and monitor population health status and public health issues facing the community
2. Investigate, diagnose, and address health problems and root causes
3. Communicate effectively to inform and educate people about health issues and functions
4. Strengthen, support, and mobilize communities and partnerships to improve health
5. Create, champion, and implement policies, plans, and laws that impact health
6. Utilize legal and regulatory actions designed to improve and protect the public's health
7. Promote and deliver strategies to improve equitable access to healthcare
8. Build and support a diverse and skilled public health workforce
9. Improve and innovate public health functions through ongoing evaluation, research, and continuous quality improvement
10. Build and maintain a strong organizational infrastructure for public health

The Imperial County Public Health Department is made up of an administrative section and three distinct divisions: Health and Support Services, Community Health, and Environmental Health. Each division supports a broad range of programs and efforts, including but not limited to, health education, infectious and chronic disease prevention, treatment of tuberculosis, case management and care coordination, monitoring compliance with clean water and safe food standards, vector control, birth and death records, and animal control.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	17,641,411.03	16,031,712.30	24,119,615.00	24,119,615.00
Animal Control	22,402.86	25,208.69	20,250.00	20,250.00
California Children Services	550,361.14	619,686.36	722,445.00	722,445.00
Emergency Preparedness	526,517.45	548,475.56	427,977.00	427,977.00
Environmental Health Services	2,241,188.95	2,356,351.75	2,424,953.00	2,424,953.00
Future of Public HLTH-014	1,451,637.13	1,400,657.39	1,456,703.00	1,456,703.00
Mosquito Abatement Program	603,918.36	604,626.57	601,285.00	601,285.00
POE Water Sys Phase III	89,058.12	533,781.98	2,095,500.00	2,095,500.00
Public Health Services	11,937,513.43	9,562,161.35	16,028,502.00	16,028,502.00
Tobacco Education Program	109,525.71	187,330.34	171,000.00	171,000.00
Tobacco Education Program (Proposition 56)	109,287.88	193,432.31	171,000.00	171,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	17,415,200.61	18,854,411.99	24,028,277.00	24,028,277.00
Animal Control	22,402.86	75,805.14	(71,088.00)	(71,088.00)
California Children Services	548,348.14	573,899.43	722,445.00	722,445.00
Emergency Preparedness	544,005.99	427,618.01	427,977.00	427,977.00
Environmental Health Services	2,241,188.95	2,551,851.04	2,424,953.00	2,424,953.00
Future of Public HLTH-014	1,451,637.13	1,452,922.93	1,456,703.00	1,456,703.00
IGT Intra Govern Transfer	0.00	0.00	0.00	0.00
Mosquito Abatement Program	603,918.36	610,457.56	601,285.00	601,285.00
POE Water Sys Phase III	89,058.12	535,064.23	2,095,500.00	2,095,500.00
Public Health Services	11,640,489.16	12,340,192.32	16,028,502.00	16,028,502.00
Tobacco Education Program	116,033.85	143,311.00	171,000.00	171,000.00
Tobacco Education Program (Proposition 56)	158,118.05	143,290.33	171,000.00	171,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	226,210.42	(2,822,699.69)	91,338.00	91,338.00

1034001 - Animal Control

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	22,402.86	25,208.69	20,250.00	20,250.00
CHARGES FOR SERVICES	16,775.32	20,955.15	13,100.00	13,100.00
CURRENT TAXES	5.00	0.00	0.00	0.00
LICENSES, PERMITS	6,152.50	2,595.00	7,000.00	7,000.00
MISCELLANEOUS REVENUES	0.00	46.50	50.00	50.00
REV FROM USE OF MONEY&PROPERTY	(529.96)	1,612.04	100.00	100.00
Expenses	22,402.86	75,805.14	(71,088.00)	(71,088.00)
OTHER FINANCING SOURCES - 0054	(718,731.97)	(658,406.40)	(839,054.00)	(839,054.00)
SALARIES & BENEFITS	553,585.40	551,067.03	561,611.00	561,611.00
SERVICES & SUPPLIES	187,549.43	183,144.51	206,355.00	206,355.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(50,596.45)	91,338.00	91,338.00

1053001 - California Children Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	550,361.14	619,686.36	722,445.00	722,445.00
CHARGES FOR SERVICES	470.00	1,628.00	4,000.00	4,000.00
INTERGOVERNMENTAL REVENUES	550,754.00	617,795.00	718,445.00	718,445.00
REV FROM USE OF MONEY&PROPERTY	(862.86)	263.36	0.00	0.00
Expenses	548,348.14	573,899.43	722,445.00	722,445.00
INTRA-FUND TRANSFERS	82,116.36	126,230.68	5,487.00	5,487.00
OTHER CHARGES	24,477.00	24,677.00	65,500.00	65,500.00
OTHER FINANCING SOURCES - 0054	(235,726.00)	(235,726.00)	(235,727.00)	(235,727.00)
SALARIES & BENEFITS	648,074.41	627,825.75	771,262.00	771,262.00
SERVICES & SUPPLIES	29,406.37	30,892.00	115,923.00	115,923.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,013.00	45,786.93	0.00	0.00

1702001 - Emergency Preparedness

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	526,517.45	548,475.56	427,977.00	427,977.00
INTERGOVERNMENTAL REVENUES	527,980.23	549,784.94	427,977.00	427,977.00
REV FROM USE OF MONEY&PROPERTY	(1,462.78)	(1,309.38)	0.00	0.00
Expenses	544,005.99	427,618.01	427,977.00	427,977.00
OTHER FINANCING SOURCES - 0054	544,005.99	427,618.01	427,977.00	427,977.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(17,488.54)	120,857.55	0.00	0.00

1510001 - Environmental Health Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,241,188.95	2,356,351.75	2,424,953.00	2,424,953.00
CHARGES FOR SERVICES	(3,799.61)	3,990.63	1,000.00	1,000.00
FINES, FORFEITURES&PENALTIES	80,063.47	52,523.39	30,000.00	30,000.00
INTERGOVERNMENTAL REVENUES	666,344.74	651,842.58	770,053.00	770,053.00
LICENSES, PERMITS	1,498,028.16	1,654,775.26	1,613,900.00	1,613,900.00
MISCELLANEOUS REVENUES	698.44	1,580.31	8,000.00	8,000.00
REV FROM USE OF MONEY&PROPERTY	(146.25)	(8,360.42)	2,000.00	2,000.00
Expenses	2,241,188.95	2,551,851.04	2,424,953.00	2,424,953.00
CAPITAL ASSETS	65,907.08	203,641.71	327,227.00	327,227.00
INTRA-FUND TRANSFERS	(121,486.27)	(2,394.00)	(5,000.00)	(5,000.00)
OTHER CHARGES	(5,286.60)	4,124.41	0.00	0.00
OTHER FINANCING SOURCES - 0054	(46,661.99)	(131,050.47)	(1,299,302.00)	(1,299,302.00)
SALARIES & BENEFITS	1,948,553.06	2,088,144.21	2,915,313.00	2,915,313.00
SERVICES & SUPPLIES	400,163.67	389,385.18	486,715.00	486,715.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(195,499.29)	0.00	0.00

1997001 - Future of Public HLTH-014

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,451,637.13	1,400,657.39	1,456,703.00	1,456,703.00
INTERGOVERNMENTAL REVENUES	1,466,965.84	1,410,565.50	1,455,703.00	1,455,703.00
MISCELLANEOUS REVENUES	0.00	92.50	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(15,328.71)	(10,000.61)	1,000.00	1,000.00
Expenses	1,451,637.13	1,452,922.93	1,456,703.00	1,456,703.00
OTHER FINANCING SOURCES - 0054	291,101.40	220,532.52	145,419.00	145,419.00
SALARIES & BENEFITS	1,042,833.91	1,131,241.50	1,203,091.00	1,203,091.00
SERVICES & SUPPLIES	117,701.82	101,148.91	108,193.00	108,193.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(52,265.54)	0.00	0.00

1896001 - IGT Intra Govern Transfer

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	0.00	0.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(320,540.55)	(320,540.55)
OTHER FINANCING SOURCES - 0054	0.00	0.00	320,540.55	320,540.55

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1607001 - Mosquito Abatement Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	603,918.36	604,626.57	601,285.00	601,285.00
CHARGES FOR SERVICES	603,289.56	603,022.69	600,785.00	600,785.00
MISCELLANEOUS REVENUES	0.00	466.92	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	628.80	1,136.96	500.00	500.00
Expenses	603,918.36	610,457.56	601,285.00	601,285.00
CAPITAL ASSETS	62,488.40	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(329,610.73)	(277,073.25)	(393,495.00)	(393,495.00)
SALARIES & BENEFITS	631,008.08	653,914.58	737,650.00	737,650.00
SERVICES & SUPPLIES	240,032.61	233,616.23	257,130.00	257,130.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(5,830.99)	0.00	0.00

2036001 - POE Water Sys Phase III

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	89,058.12	533,781.98	2,095,500.00	2,095,500.00
INTERGOVERNMENTAL REVENUES	89,058.12	533,781.98	2,095,000.00	2,095,000.00
REV FROM USE OF MONEY&PROPERTY	0.00	0.00	500.00	500.00
Expenses	89,058.12	535,064.23	2,095,500.00	2,095,500.00
OTHER FINANCING SOURCES - 0054	17,761.07	95,495.49	133,293.00	133,293.00
SERVICES & SUPPLIES	71,297.05	439,568.74	1,962,207.00	1,962,207.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(1,282.25)	0.00	0.00

1044001 - Public Health Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	11,937,513.43	9,562,161.35	16,028,502.00	16,028,502.00
CHARGES FOR SERVICES	731,262.64	657,123.44	597,500.00	597,500.00
FINES, FORFEITURES&PENALTIES	26,446.19	33,255.76	30,100.00	30,100.00
INTERGOVERNMENTAL REVENUES	11,148,654.50	8,846,929.98	15,377,402.00	15,377,402.00
LICENSES, PERMITS	3,512.50	3,047.50	4,500.00	4,500.00
MISCELLANEOUS REVENUES	2,476.56	5,058.70	4,000.00	4,000.00
REV FROM USE OF MONEY&PROPERTY	25,161.04	16,745.97	15,000.00	15,000.00
Expenses	11,640,489.16	12,340,192.32	16,028,502.00	16,028,502.00
CAPITAL ASSETS	53,900.00	260,220.57	0.00	0.00
INTRA-FUND EXPENSE	0.00	(207,699.03)	(536,376.00)	(536,376.00)
INTRA-FUND TRANSFERS	(125,570.40)	(148,866.15)	(5,487.00)	(5,487.00)
OTHER CHARGES	111,604.68	125,000.00	125,000.00	125,000.00
OTHER FINANCING SOURCES - 0054	112,956.83	288,228.56	1,773,826.00	1,773,826.00
SALARIES & BENEFITS	7,310,243.16	7,762,570.23	9,498,477.00	9,498,477.00
SERVICES & SUPPLIES	4,177,354.89	4,260,738.14	5,173,062.00	5,173,062.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	297,024.27	(2,778,030.97)	0.00	0.00

1604001 - Tobacco Education Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	109,525.71	187,330.34	171,000.00	171,000.00
INTERGOVERNMENTAL REVENUES	112,500.00	187,500.00	170,000.00	170,000.00
REV FROM USE OF MONEY&PROPERTY	(2,974.29)	(169.66)	1,000.00	1,000.00
Expenses	116,033.85	143,311.00	171,000.00	171,000.00
OTHER FINANCING SOURCES - 0054	(138,330.43)	(5,835.33)	(77,333.00)	(77,333.00)
SALARIES & BENEFITS	205,799.19	123,592.34	215,893.00	215,893.00
SERVICES & SUPPLIES	48,565.09	25,553.99	32,440.00	32,440.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(6,508.14)	44,019.34	0.00	0.00

1916001 - Tobacco Education Program (Proposition 56)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	109,287.88	193,432.31	171,000.00	171,000.00
INTERGOVERNMENTAL REVENUES	112,500.00	187,500.00	170,000.00	170,000.00
REV FROM USE OF MONEY&PROPERTY	(3,212.12)	5,932.31	1,000.00	1,000.00
Expenses	158,118.05	143,290.33	171,000.00	171,000.00
OTHER FINANCING SOURCES - 0054	123,667.43	127,864.03	146,532.00	146,532.00
SERVICES & SUPPLIES	34,450.62	15,426.30	24,468.00	24,468.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(48,830.17)	50,141.98	0.00	0.00

Public Works

Description

This department designs, constructs, and maintains all primary and secondary roads and bridges in the unincorporated area of the County except for State highways and roads on private property. It is also the responsibility of this department to maintain a safe, adequate road system in the County.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	43,985,193.47	48,642,862.77	46,200,098.00	46,200,098.00
Boating and Waterways Fund	11,798.82	0.00	1,416,435.00	1,416,435.00
Facilities Services and Capital Facilities	1,722,195.18	1,916,499.46	1,888,375.00	1,888,375.00
Flood Control	991.73	994.86	612.00	612.00
Gateway to the Americas County Service Area (CSA) - Administration of Water and Sewer Operation	577,913.39	675,478.91	666,000.00	666,000.00
Gateway to the Americas County Service Area (CSA) - Sewer Treatment Facility and Collection System	135,136.79	166,745.73	134,000.00	134,000.00
Gateway to the Americas County Service Area (CSA) - Water Treatment Facility & Distribution System	256,617.94	227,397.13	215,845.00	215,845.00
Highway Users Tax Act (HUTA)	0.00	0.00	10,894,915.00	10,894,915.00
Measure D Local Transportation Authority (LTA) Road Funds	5,472,030.75	4,930,912.26	4,650,000.00	4,650,000.00
Niland CSD CIP	3,633,142.77	6,142,290.52	3,177,405.00	3,177,405.00
Parks and Recreation	46,362.25	60,524.00	87,000.00	87,000.00
Prop 68 Per Capita Program	400,000.00	(38,295.00)	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Public Works Architecture and Design	174,735.69	130,911.64	181,740.00	181,740.00
Public Works Road Construction and Maintenance	15,363,404.10	14,133,146.53	3,640,000.00	3,640,000.00
Public Works Solid Waste Disposal	962,323.74	2,099,871.66	3,220,000.00	3,220,000.00
Road Maintenance and Rehabilitation Program Act (SB 1)	13,683,864.03	14,925,522.74	14,281,139.00	14,281,139.00
Salton City Solid Waste Site Closure/Postclosure	0.00	719,152.91	100,000.00	100,000.00
Solid Waste Closure/Postclosure	1,532,998.72	2,531,695.54	990,000.00	990,000.00
Survey Monument Preservation Fund	10,207.80	11,117.43	9,940.00	9,940.00
SW-Prop 1383 Hauling Services Program	0.00	0.00	581,373.00	581,373.00
Transportation Development Act Article 3	42,667.12	34,054.02	33,107.00	33,107.00
Transportation Development Act Article 8E	19,056.39	19,629.26	16,212.00	16,212.00
USDA POE Colonia Wastewater Treatment Improvements Grant	(60,253.74)	(44,786.83)	16,000.00	16,000.00
Expenses	39,568,446.51	45,566,068.59	46,020,441.05	46,020,441.05
Boating and Waterways Fund	0.00	1,766.00	1,416,435.00	1,416,435.00
Facilities Services and Capital Facilities	7,031,409.17	7,264,547.42	7,325,142.36	7,325,142.36
Gateway CSA WTP Impv	(898,944.50)	756,849.99	0.00	0.00
Gateway to the Americas County Service Area (CSA) - Administration of Water and Sewer Operation	116,272.83	57,806.18	63,784.00	63,784.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Gateway to the Americas County Service Area (CSA) - Common Area Maintenance	1,342.46	2,287.95	1,839.00	1,839.00
Gateway to the Americas County Service Area (CSA) - Sewer Treatment Facility and Collection System	394,472.17	363,245.13	356,290.00	356,290.00
Gateway to the Americas County Service Area (CSA) - Sreet Lighting Maintenance and Operations	27,400.62	34,702.53	31,058.00	31,058.00
Gateway to the Americas County Service Area (CSA) - Water Treatment Facility & Distribution System	495,084.52	408,069.56	443,946.50	443,946.50
Highway Users Tax Act (HUTA)	0.00	0.00	10,894,915.00	10,894,915.00
Measure D Local Transportation Authority (LTA) Road Funds	5,921,989.87	5,633,750.88	4,618,124.00	4,618,124.00
Niland CSD CIP	4,313,756.29	7,656,208.04	0.00	0.00
Parks and Recreation	876,778.92	897,335.41	906,883.80	906,883.80
Prop 68 Per Capita Program	7,095.00	(16,054.00)	0.00	0.00
Public Works Architecture and Design	303,182.96	228,291.18	403,882.31	403,882.31
Public Works Road Construction and Maintenance	7,205,138.87	11,414,775.00	2,165,557.08	2,165,557.08
Public Works Solid Waste Disposal	2,221,223.81	2,348,919.00	2,750,523.00	2,750,523.00
Road Maintenance and Rehabilitation Program Act (SB 1)	10,891,004.13	8,289,600.39	14,044,688.00	14,044,688.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Solid Waste Closure/Postclosure	152,316.73	0.00	0.00	0.00
Survey Monument Preservation Fund	0.00	105,200.00	0.00	0.00
SW-Prop 1383 Hauling Services Program	0.00	0.00	581,373.00	581,373.00
Transportation Development Act Article 3	339,795.00	0.00	0.00	0.00
USDA POE Colonia Wastewater Treatment Improvements Grant	169,127.66	118,767.93	16,000.00	16,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	4,416,746.96	3,076,794.18	179,656.95	305,279.95

4090001 - Boating and Waterways Fund

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	11,798.82	0.00	1,416,435.00	1,416,435.00
INTERGOVERNMENTAL REVENUES	11,798.82	0.00	1,416,435.00	1,416,435.00
Expenses	0.00	1,766.00	1,416,435.00	1,416,435.00
CAPITAL ASSETS	0.00	1,766.00	1,416,435.00	1,416,435.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	11,798.82	(1,766.00)	0.00	0.00

1015001 - Facilities Services and Capital Facilities

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,722,195.18	1,916,499.46	1,888,375.00	1,888,375.00
CHARGES FOR SERVICES	1,722,195.18	1,916,029.72	1,888,375.00	1,888,375.00
MISCELLANEOUS REVENUES	0.00	469.74	0.00	0.00
Expenses	7,031,409.17	7,264,547.42	7,325,142.36	7,325,142.36
INTRA-FUND TRANSFERS	(1,058,446.56)	(539,042.25)	(991,660.00)	(991,660.00)
SALARIES & BENEFITS	3,970,000.54	3,900,942.89	4,316,331.00	4,316,331.00
SERVICES & SUPPLIES	4,119,855.19	3,902,646.78	4,000,471.36	4,000,471.36

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(5,309,213.99)	(5,348,047.96)	(5,436,767.36)	(5,332,421.36)

5204001 - Flood Control

Internal Service Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	991.73	994.86	612.00	612.00
REV FROM USE OF MONEY&PROPERTY	991.73	994.86	612.00	612.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	991.73	994.86	612.00	612.00

4082001 - Gateway CSA WTP Impv

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	(898,944.50)	756,849.99	0.00	0.00
CAPITAL ASSETS	356,356.82	2,380,305.57	0.00	0.00
OTHER CHARGES	(338,276.32)	(1,623,455.58)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(917,025.00)	0.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	898,944.50	(756,849.99)	0.00	0.00

1519001 - Gateway to the Americas County Service Area (CSA) - Administration of Water and Sewer Operation

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	577,913.39	675,478.91	666,000.00	666,000.00
CHARGES FOR SERVICES	573,376.88	673,495.25	661,000.00	661,000.00
MISCELLANEOUS REVENUES	2,625.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	1,911.51	1,983.66	5,000.00	5,000.00
Expenses	116,272.83	57,806.18	63,784.00	63,784.00
INTRA-FUND TRANSFERS	0.00	43,308.41	0.00	0.00
OTHER FINANCING SOURCES - 0054	15,000.00	0.00	0.00	0.00
SERVICES & SUPPLIES	101,272.83	14,497.77	63,784.00	63,784.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	461,640.56	617,672.73	602,216.00	602,216.00

1519002 - Gateway to the Americas County Service Area (CSA) - Common Area Maintenance

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	1,342.46	2,287.95	1,839.00	1,839.00
SERVICES & SUPPLIES	1,342.46	2,287.95	1,839.00	1,839.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,342.46)	(2,287.95)	(1,839.00)	(1,839.00)

1519005 - Gateway to the Americas County Service Area (CSA) - Sewer Treatment Facility and Collection System

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	135,136.79	166,745.73	134,000.00	134,000.00
CHARGES FOR SERVICES	135,136.79	166,745.73	134,000.00	134,000.00
Expenses	394,472.17	363,245.13	356,290.00	356,290.00
INTRA-FUND TRANSFERS	226.50	10,447.32	200.00	200.00
SERVICES & SUPPLIES	394,245.67	352,797.81	356,090.00	356,090.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(259,335.38)	(196,499.40)	(222,290.00)	(222,290.00)

1519003 - Gateway to the Americas County Service Area (CSA) - Sreet Lighting Maintenance and Operations

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	27,400.62	34,702.53	31,058.00	31,058.00
SERVICES & SUPPLIES	27,400.62	34,702.53	31,058.00	31,058.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(27,400.62)	(34,702.53)	(31,058.00)	(31,058.00)

1519004 - Gateway to the Americas County Service Area (CSA) - Water Treatment Facility & Distribution System

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	256,617.94	227,397.13	215,845.00	215,845.00
CHARGES FOR SERVICES	256,617.94	227,397.13	215,845.00	215,845.00
Expenses	495,084.52	408,069.56	443,946.50	443,946.50
INTRA-FUND TRANSFERS	4,742.50	31,202.25	2,500.00	2,500.00
SERVICES & SUPPLIES	490,342.02	376,867.31	441,446.50	441,446.50

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(238,466.58)	(180,672.43)	(228,101.50)	(228,101.50)

1824001 - Measure D Local Transportation Authority (LTA) Road Funds

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,472,030.75	4,930,912.26	4,650,000.00	4,650,000.00
CHARGES FOR SERVICES	98,598.26	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	4,919,238.73	4,534,075.61	4,400,000.00	4,400,000.00
REV FROM USE OF MONEY&PROPERTY	454,193.76	396,836.65	250,000.00	250,000.00
Expenses	5,921,989.87	5,633,750.88	4,618,124.00	4,618,124.00
CAPITAL ASSETS	929,272.38	1,240,493.14	2,000,000.00	2,000,000.00
INTRA-FUND TRANSFERS	451,376.18	536,906.43	665,000.00	665,000.00
OTHER FINANCING SOURCES - 0054	532,164.00	1,944,599.00	0.00	0.00
SERVICES & SUPPLIES	4,009,177.31	1,911,752.31	1,953,124.00	1,953,124.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(449,959.12)	(702,838.62)	31,876.00	31,876.00

4091001 - Niland CSD CIP

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	3,633,142.77	6,142,290.52	3,177,405.00	3,177,405.00
CHARGES FOR SERVICES	0.00	300.00	0.00	0.00
FEDERAL REVENUES	1,770,902.00	3,360,875.28	1,593,923.00	1,593,923.00
INTERGOVERNMENTAL REVENUES	1,873,693.80	2,810,883.27	1,583,482.00	1,583,482.00
REV FROM USE OF MONEY&PROPERTY	(11,453.03)	(29,768.03)	0.00	0.00
Expenses	4,313,756.29	7,656,208.04	0.00	0.00
CAPITAL ASSETS	4,313,756.29	7,436,808.04	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	219,400.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(680,613.52)	(1,513,917.52)	3,177,405.00	3,177,405.00

1063001 - Parks and Recreation

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	46,362.25	60,524.00	87,000.00	87,000.00
CHARGES FOR SERVICES	2,000.00	0.00	2,000.00	2,000.00
REV FROM USE OF MONEY&PROPERTY	44,362.25	60,524.00	85,000.00	85,000.00
Expenses	876,778.92	897,335.41	906,883.80	906,883.80
CAPITAL ASSETS	72,490.00	0.00	0.00	0.00
INTRA-FUND TRANSFERS	151.14	0.00	0.00	0.00
OTHER CHARGES	(72,490.00)	0.00	0.00	0.00
SALARIES & BENEFITS	322,577.09	408,660.68	447,160.80	447,160.80
SERVICES & SUPPLIES	554,050.69	488,674.73	459,723.00	459,723.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(830,416.67)	(836,811.41)	(819,883.80)	(808,947.80)

1017001 - Public Works Architecture and Design

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	174,735.69	130,911.64	181,740.00	181,740.00
CHARGES FOR SERVICES	174,735.69	130,911.64	181,740.00	181,740.00
Expenses	303,182.96	228,291.18	403,882.31	403,882.31
INTRA-FUND TRANSFERS	(21,878.53)	(2,468.11)	10,000.00	10,000.00
SALARIES & BENEFITS	296,585.16	212,171.49	350,281.31	350,281.31
SERVICES & SUPPLIES	28,476.33	18,587.80	43,601.00	43,601.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(128,447.27)	(97,379.54)	(222,142.31)	(211,801.31)

1542001 - Public Works Road Construction and Maintenance

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	15,363,404.10	14,133,146.53	3,640,000.00	3,640,000.00
CHARGES FOR SERVICES	347,835.03	805,443.25	260,000.00	260,000.00
INTERGOVERNMENTAL REVENUES	14,789,393.08	12,519,637.52	2,600,000.00	2,600,000.00
LICENSES, PERMITS	135,568.69	498,225.10	350,000.00	350,000.00
MISCELLANEOUS REVENUES	0.00	1,737.10	280,000.00	280,000.00
REV FROM USE OF MONEY&PROPERTY	90,607.30	308,103.56	150,000.00	150,000.00
Expenses	7,205,138.87	11,414,775.00	2,165,557.08	2,165,557.08
CAPITAL ASSETS	1,049,188.56	5,292,053.20	0.00	0.00
INTER-FUND TRANSFERS	(1,712.73)	35,408.00	250,000.00	250,000.00
INTRA-FUND TRANSFERS	(7,232,869.42)	(2,934,751.07)	(14,894,915.00)	(14,894,915.00)
OTHER FINANCING SOURCES - 0054	(1,676,376.00)	(2,569,299.00)	0.00	0.00
SALARIES & BENEFITS	6,473,173.51	6,805,817.85	8,645,271.63	8,645,271.63
SERVICES & SUPPLIES	8,593,734.95	4,785,546.02	8,165,200.45	8,165,200.45

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	8,158,265.23	2,718,371.53	1,474,442.92	1,474,442.92

1580001 - Public Works Solid Waste Disposal

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	962,323.74	2,099,871.66	3,220,000.00	3,220,000.00
CHARGES FOR SERVICES	1,068,387.31	2,168,382.75	3,215,000.00	3,215,000.00
CURRENT TAXES	8,775.00	8,814.00	0.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	5,000.00	5,000.00
REV FROM USE OF MONEY&PROPERTY	(114,838.57)	(77,325.09)	0.00	0.00
Expenses	2,221,223.81	2,348,919.00	2,750,523.00	2,750,523.00
CAPITAL ASSETS	0.00	57,430.00	0.00	0.00
INTRA-FUND TRANSFERS	399,999.35	268,383.68	0.00	0.00
OTHER CHARGES	(52,995.50)	(26,579.50)	0.00	0.00
OTHER FINANCING SOURCES - 0054	302,187.00	415,038.04	713,500.00	713,500.00
SALARIES & BENEFITS	501,970.00	411,264.37	462,734.00	462,734.00
SERVICES & SUPPLIES	1,070,062.96	1,223,382.41	1,574,289.00	1,574,289.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,258,900.07)	(249,047.34)	469,477.00	469,477.00

1912001 - Road Maintenance and Rehabilitation Program Act (SB 1)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	13,683,864.03	14,925,522.74	14,281,139.00	14,281,139.00
CHARGES FOR SERVICES	42,406.97	36,023.75	0.00	0.00
FEDERAL REVENUES	0.00	663,279.50	0.00	0.00
INTERGOVERNMENTAL REVENUES	13,162,586.92	13,594,604.84	13,781,139.00	13,781,139.00
REV FROM USE OF MONEY&PROPERTY	478,870.14	631,614.65	500,000.00	500,000.00
Expenses	10,891,004.13	8,289,600.39	14,044,688.00	14,044,688.00
CAPITAL ASSETS	2,454,230.58	5,017,562.05	6,000,000.00	6,000,000.00
INTRA-FUND TRANSFERS	6,499,988.88	2,009,544.72	2,750,000.00	2,750,000.00
OTHER FINANCING SOURCES - 0054	680,872.00	0.00	0.00	0.00
SERVICES & SUPPLIES	1,255,912.67	1,262,493.62	5,294,688.00	5,294,688.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	2,792,859.90	6,635,922.35	236,451.00	236,451.00

5006001 - Salton City Solid Waste Site Closure/Postclosure

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	719,152.91	100,000.00	100,000.00
CHARGES FOR SERVICES	0.00	712,769.00	100,000.00	100,000.00
REV FROM USE OF MONEY&PROPERTY	0.00	6,383.91	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	719,152.91	100,000.00	100,000.00

5005001 - Solid Waste Closure/Postclosure

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,532,998.72	2,531,695.54	990,000.00	990,000.00
CHARGES FOR SERVICES	1,129,322.43	2,065,235.86	750,000.00	750,000.00
REV FROM USE OF MONEY&PROPERTY	403,676.29	466,459.68	240,000.00	240,000.00
Expenses	152,316.73	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	128,303.00	0.00	0.00	0.00
SERVICES & SUPPLIES	24,013.73	0.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,380,681.99	2,531,695.54	990,000.00	990,000.00

1547001 - Survey Monument Preservation Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	10,207.80	11,117.43	9,940.00	9,940.00
CHARGES FOR SERVICES	0.00	2,120.00	9,940.00	9,940.00
REV FROM USE OF MONEY&PROPERTY	10,207.80	8,997.43	0.00	0.00
Expenses	0.00	105,200.00	0.00	0.00
SERVICES & SUPPLIES	0.00	105,200.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	10,207.80	(94,082.57)	9,940.00	9,940.00

1580003 - SW-Prop 1383 Hauling Services Program

Enterprise Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	581,373.00	581,373.00
CHARGES FOR SERVICES	0.00	0.00	420,555.00	420,555.00
LICENSES, PERMITS	0.00	0.00	160,818.00	160,818.00
Expenses	0.00	0.00	581,373.00	581,373.00
SERVICES & SUPPLIES	0.00	0.00	581,373.00	581,373.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1990001 - Transportation Development Act Article 3

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	42,667.12	34,054.02	33,107.00	33,107.00
INTERGOVERNMENTAL REVENUES	31,416.00	32,372.00	32,307.00	32,307.00
REV FROM USE OF MONEY&PROPERTY	11,251.12	1,682.02	800.00	800.00
Expenses	339,795.00	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	339,795.00	0.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(297,127.88)	34,054.02	33,107.00	33,107.00

1992001 - Transportation Development Act Article 8E

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	19,056.39	19,629.26	16,212.00	16,212.00
INTERGOVERNMENTAL REVENUES	13,274.00	13,212.00	13,212.00	13,212.00
REV FROM USE OF MONEY&PROPERTY	5,782.39	6,417.26	3,000.00	3,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	19,056.39	19,629.26	16,212.00	16,212.00

1513001 - USDA POE Colonia Wastewater Treatment Improvements Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	(60,253.74)	(44,786.83)	16,000.00	16,000.00
CHARGES FOR SERVICES	15,480.00	15,300.00	16,000.00	16,000.00
REV FROM USE OF MONEY&PROPERTY	(75,733.74)	(60,086.83)	0.00	0.00
Expenses	169,127.66	118,767.93	16,000.00	16,000.00
INTRA-FUND TRANSFERS	1,991.51	7,039.02	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	(21,570.00)	(96,421.00)	(96,421.00)
SERVICES & SUPPLIES	167,136.15	133,298.91	112,421.00	112,421.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(229,381.40)	(163,554.76)	0.00	0.00

Sheriff Coroner

Description

The Sheriff is responsible for the enforcement of State Laws and County Ordinances; the prevention of crime and apprehension of criminals in unincorporated areas; the operation of jail facilities; and enforcement of court orders, coroner investigations and Officer of the Superior Court.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	14,141,339.33	16,504,899.89	15,805,874.25	15,805,874.25
Automated Fingerprint I.D. Fund	67,496.64	72,017.13	60,000.00	60,000.00
Byrne SCIP Cohort 2	0.00	152,303.34	145,021.00	145,021.00
Cal-MMET Grant	496,202.50	545,993.49	496,169.00	496,169.00
CalAIM Path Grant	2,479,874.65	1,600,245.64	1,150,000.00	1,150,000.00
City of Imperial Dispatch Services	(315,000.00)	305,709.19	300,000.00	300,000.00
Community Benefit Program - ICSO	(8,913.22)	(8,088.54)	0.00	0.00
Court Security Services	1,527,007.28	2,181,169.09	1,724,934.00	1,724,934.00
CTFGP - Law Enforcement 22-23	445,744.84	(2,751.58)	0.00	0.00
DOF Imperial County Courthouse Fund	0.00	(13,362.00)	124,841.00	124,841.00
Federal Asset Forfeiture - Operating	149,972.14	124,580.10	65,000.00	65,000.00
Federal Asset Forfeiture-Treasury	0.00	357,622.64	50,000.00	50,000.00
Firearm Relinquishment Grant	0.00	2,782.31	186,924.00	186,924.00
FY 24 COPS Hiring Program (CHP)	34,366.11	353,117.31	529,181.00	529,181.00
Glamis Dunes - California Off-Highway Vehicle (OHV) Grant - Law Enforcement to Desert Areas	41,149.42	192,750.71	329,241.00	329,241.00
High Intensity Drug Trafficking Areas	0.00	340.45	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
(HIDTA) Program - Law Enforcement Coordination Center (LECC)				
High Intensity Drug Trafficking Areas (HIDTA) Program Coalition	1,387,021.60	1,192,867.19	1,165,615.00	1,165,615.00
Holtville Law Enforcement	1,085,215.28	1,081,018.29	1,200,297.25	1,200,297.25
Holtville USD Law Enforcement	162,517.81	187,801.62	169,215.00	169,215.00
Imperial Valley College (IVC) Law Enforcement Services Program	235,384.38	356,115.78	382,741.00	382,741.00
Inmate Education (AB 104)	61,581.81	61,888.01	269,159.00	269,159.00
Jail Improvement State Fund	354.66	346.85	300.00	300.00
Jail Inmate Welfare Trust	473,198.31	543,715.49	559,295.00	559,295.00
Justice Assistance Grant (JAG) Program	0.00	98,348.00	2,201.00	2,201.00
Local Law Enforcement Supplemental Funding (LLESF) - Sheriff COPS Program AB 3229	156,533.73	50,068.02	65,500.00	65,500.00
Off Highway Enforcement	46,083.64	40,041.55	30,000.00	30,000.00
Peace Officers Training Fund	787.07	789.55	500.00	500.00
Sheriff - Boat and Waterways	464,346.96	181,941.07	184,634.00	184,634.00
Sheriff - Coroner Administration	2,512,244.73	1,595,662.79	2,347,250.00	2,347,250.00
Sheriff - Corrections Division	2,187,210.83	3,488,207.94	3,186,903.00	3,186,903.00
Sheriff - Oren Fox Detention Facility	133.55	0.00	0.00	0.00
Sheriff Communication	18,620.88	19,029.48	16,750.00	16,750.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Shelter Fund				
Sheriff Fees - Civil Division/Marshal (GC 26731)	39,826.68	34,710.47	33,000.00	33,000.00
Sheriff Processing Fees	23,490.89	18,284.80	24,850.00	24,850.00
Sheriff Standard Training Program	77,087.38	71,712.48	71,016.00	71,016.00
Sheriff Weapons Replacement Program	1,111.32	131.50	15.00	15.00
Sheriff's Information Technology Systems	952.51	2,699.89	2,888.00	2,888.00
Sheriff's Print Shop	35.07	273.50	2,500.00	2,500.00
State Asset Forfeiture - Operating	192.58	13,798.13	145.00	145.00
Stonegarden 2024	0.00	1,411,241.85	678,360.00	678,360.00
Tobacco Grant Program	289,507.30	189,776.36	251,429.00	251,429.00
Expenses	57,805,243.15	63,818,920.28	63,226,615.20	63,226,615.20
Automated Fingerprint I.D. Fund	34,331.00	57,769.39	60,000.00	60,000.00
Byrne SCIP Cohort 2	0.00	154,754.03	145,021.00	145,021.00
Cal-MMET Grant	595,642.37	533,070.57	496,169.00	496,169.00
CalAIM Path Grant	1,287,483.37	1,763,990.01	1,150,000.00	1,150,000.00
City of Imperial Dispatch Services	139,371.92	111,076.93	248,567.00	248,567.00
Community Benefit Program - ICSO	52,446.84	(57,312.70)	0.00	0.00
Court Security Services	1,769,620.51	1,518,640.14	1,724,933.79	1,724,933.79
CTFGP - Law Enforcement 22-23	438,697.91	101,132.42	0.00	0.00
DOF Imperial County Courthouse Fund	0.00	5,900.80	70,236.00	70,236.00
Federal Asset Forfeiture - Operating	61,524.04	52,601.15	65,000.00	65,000.00
Federal Asset Forfeiture-Treasury	0.00	0.00	50,000.00	50,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Firearm Relinquishment Grant	0.00	523.19	186,924.00	186,924.00
FY 24 COPS Hiring Program (CHP)	34,499.45	495,102.75	529,181.00	529,181.00
Glamis Dunes - California Off-Highway Vehicle (OHV) Grant - Law Enforcement to Desert Areas	367,001.67	555,127.22	329,240.88	329,240.88
High Intensity Drug Trafficking Areas (HIDTA) Program - Law Enforcement Coordination Center (LECC)	821,291.11	744,798.84	798,150.00	798,150.00
High Intensity Drug Trafficking Areas (HIDTA) Program - Major Mexican Traffickers (MMT)	189,334.77	349,489.94	321,085.00	321,085.00
High Intensity Drug Trafficking Areas (HIDTA) Program Coalition	145,608.63	148,854.88	46,380.00	46,380.00
Holtville Law Enforcement	1,071,803.13	1,070,066.55	1,123,165.00	1,123,165.00
Holtville USD Law Enforcement	125,423.59	132,618.17	151,562.00	151,562.00
Imperial Valley College (IVC) Law Enforcement Services Program	277,287.67	310,739.46	305,848.00	305,848.00
Inmate Education (AB 104)	92,639.26	38,732.06	269,159.00	269,159.00
Jail Improvement State Fund	276.99	0.00	300.00	300.00
Jail Inmate Welfare Trust	412,924.12	433,801.64	559,295.00	559,295.00
Justice Assistance Grant (JAG) Program	13,362.41	140,963.66	2,201.00	2,201.00
Local Law Enforcement Supplemental	148,523.73	73,246.04	61,100.00	61,100.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Funding (LLESF) - Sheriff COPS Program AB 3229				
Medication Assisted Treatment (MAT) Program	17,723.44	0.00	0.00	0.00
Off Highway Enforcement	52,773.91	45,980.76	30,000.00	30,000.00
Peace Officers Training Fund	0.00	0.00	500.00	500.00
Sheriff - Boat and Waterways	399,169.90	168,110.74	184,634.00	184,634.00
Sheriff - Coroner Administration	26,285,247.71	28,143,106.09	28,083,467.63	28,083,467.63
Sheriff - Corrections Division	22,170,137.19	24,363,100.20	24,395,833.52	24,395,833.52
Sheriff - Oren Fox Detention Facility	502,927.88	703,025.02	765,604.50	765,604.50
Sheriff Communication Shelter Fund	0.00	0.00	12,000.00	12,000.00
Sheriff Fees - Civil Division/Marshal (GC 26731)	38,668.19	72,847.21	33,000.00	33,000.00
Sheriff Processing Fees	18,297.61	14,757.83	24,850.00	24,850.00
Sheriff Standard Training Program	68,174.43	68,953.71	70,459.00	70,459.00
Sheriff Weapons Replacement Program	973.63	1,743.90	15.00	15.00
Sheriff's Information Technology Systems	20,258.30	356.58	300.00	300.00
Sheriff's Print Shop	0.00	308.57	2,500.00	2,500.00
State Asset Forfeiture - Operating	0.00	0.00	145.00	145.00
Stonegarden 2024	0.00	1,356,475.20	678,360.00	678,360.00
Tobacco Grant Program	151,796.47	144,467.33	251,428.88	251,428.88

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(43,663,903.82)	(47,314,020.39)	(47,420,740.95)	(46,710,081.95)

1663001 - Automated Fingerprint I.D. Fund

Custodial Funds

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	67,496.64	72,017.13	60,000.00	60,000.00
FINES, FORFEITURES&PENALTIES	36,110.13	41,915.04	35,000.00	35,000.00
REV FROM USE OF MONEY&PROPERTY	31,386.51	30,102.09	25,000.00	25,000.00
Expenses	34,331.00	57,769.39	60,000.00	60,000.00
CAPITAL ASSETS	0.00	49,922.73	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(95,418.00)	(95,418.00)
OTHER FINANCING SOURCES - 0054	32,251.00	0.00	146,434.00	146,434.00
SERVICES & SUPPLIES	2,080.00	7,846.66	8,984.00	8,984.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	33,165.64	14,247.74	0.00	0.00

2058001 - Byrne SCIP Cohort 2

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	152,303.34	145,021.00	145,021.00
FEDERAL REVENUES	0.00	152,374.00	145,021.00	145,021.00
REV FROM USE OF MONEY&PROPERTY	0.00	(70.66)	0.00	0.00
Expenses	0.00	154,754.03	145,021.00	145,021.00
CAPITAL ASSETS	0.00	99,862.24	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	8,894.01	52,183.00	52,183.00
SALARIES & BENEFITS	0.00	32,065.17	74,737.00	74,737.00
SERVICES & SUPPLIES	0.00	13,932.61	18,101.00	18,101.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(2,450.69)	0.00	0.00

1761003 - Cal-MMET Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	496,202.50	545,993.49	496,169.00	496,169.00
CHARGES FOR SERVICES	33.00	41,089.29	0.00	0.00
INTERGOVERNMENTAL REVENUES	496,169.50	504,904.20	496,169.00	496,169.00
Expenses	595,642.37	533,070.57	496,169.00	496,169.00
CAPITAL ASSETS	35,999.25	0.00	0.00	0.00
INTRA-FUND TRANSFERS	86,759.34	89,570.63	36,327.00	36,327.00
SALARIES & BENEFITS	174,517.54	189,655.64	195,004.00	195,004.00
SERVICES & SUPPLIES	298,366.24	253,844.30	264,838.00	264,838.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(99,439.87)	12,922.92	0.00	0.00

1998001 - CalAIM Path Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,479,874.65	1,600,245.64	1,150,000.00	1,150,000.00
CHARGES FOR SERVICES	0.00	155.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	2,400,000.00	1,525,000.00	1,100,000.00	1,100,000.00
REV FROM USE OF MONEY&PROPERTY	79,874.65	75,090.64	50,000.00	50,000.00
Expenses	1,287,483.37	1,763,990.01	1,150,000.00	1,150,000.00
INTRA-FUND TRANSFERS	766.28	2,962.32	64,829.00	64,829.00
OTHER FINANCING SOURCES - 0054	340,000.00	498,018.70	0.00	0.00
SALARIES & BENEFITS	242,843.94	248,740.46	258,032.00	258,032.00
SERVICES & SUPPLIES	703,873.15	1,014,268.53	827,139.00	827,139.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,192,391.28	(163,744.37)	0.00	0.00

1929001 - City of Imperial Dispatch Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	(315,000.00)	305,709.19	300,000.00	300,000.00
CHARGES FOR SERVICES	(315,000.00)	305,709.19	300,000.00	300,000.00
Expenses	139,371.92	111,076.93	248,567.00	248,567.00
INTRA-FUND TRANSFERS	(3,927.73)	(546.26)	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	2,956.00	(16,042.00)	(16,042.00)
SALARIES & BENEFITS	132,408.44	109,048.95	206,439.00	206,439.00
SERVICES & SUPPLIES	10,891.21	(381.76)	58,170.00	58,170.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(454,371.92)	194,632.26	51,433.00	51,433.00

2019001 - Community Benefit Program - ICSO

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	(8,913.22)	(8,088.54)	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(8,913.22)	(8,088.54)	0.00	0.00
Expenses	52,446.84	(57,312.70)	0.00	0.00
CAPITAL ASSETS	70,287.33	48,650.21	14,978.00	14,978.00
INTRA-FUND TRANSFERS	0.00	(275.79)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(212,997.39)	(261,054.40)	(132,713.00)	(132,713.00)
SALARIES & BENEFITS	0.00	26,799.38	7,310.00	7,310.00
SERVICES & SUPPLIES	195,156.90	128,567.90	110,425.00	110,425.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(61,360.06)	49,224.16	0.00	0.00

1814001 - Court Security Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,527,007.28	2,181,169.09	1,724,934.00	1,724,934.00
CHARGES FOR SERVICES	1,426,244.65	2,109,072.08	1,698,934.00	1,698,934.00
INTERGOVERNMENTAL REVENUES	107,040.00	77,581.00	35,000.00	35,000.00
MISCELLANEOUS REVENUES	224.72	1,498.60	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(6,502.09)	(6,982.59)	(9,000.00)	(9,000.00)
Expenses	1,769,620.51	1,518,640.14	1,724,933.79	1,724,933.79
INTRA-FUND TRANSFERS	(47,759.52)	(22,798.20)	(31,007.00)	(31,007.00)
SALARIES & BENEFITS	1,572,230.97	1,318,419.68	1,586,270.79	1,586,270.79
SERVICES & SUPPLIES	245,149.06	223,018.66	169,670.00	169,670.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(242,613.23)	662,528.95	0.21	0.21

2040001 - DOF Imperial County Courthouse Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	(13,362.00)	124,841.00	124,841.00
FEDERAL REVENUES	0.00	(13,362.00)	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	124,841.00	124,841.00
Expenses	0.00	5,900.80	70,236.00	70,236.00
SALARIES & BENEFITS	0.00	4,440.19	67,486.00	67,486.00
SERVICES & SUPPLIES	0.00	1,460.61	2,750.00	2,750.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(19,262.80)	54,605.00	54,605.00

1668001 - Federal Asset Forfeiture - Operating

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	149,972.14	124,580.10	65,000.00	65,000.00
FINES, FORFEITURES&PENALTIES	148,986.61	112,807.85	60,000.00	60,000.00
REV FROM USE OF MONEY&PROPERTY	985.53	11,772.25	5,000.00	5,000.00
Expenses	61,524.04	52,601.15	65,000.00	65,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(76,208.00)	(76,208.00)
OTHER FINANCING SOURCES - 0054	40,828.00	13,249.70	98,208.00	98,208.00
SERVICES & SUPPLIES	20,696.04	39,351.45	43,000.00	43,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	88,448.10	71,978.95	0.00	0.00

1668002 - Federal Asset Forfeiture-Treasury

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	357,622.64	50,000.00	50,000.00
FINES, FORFEITURES&PENALTIES	0.00	357,622.64	50,000.00	50,000.00
Expenses	0.00	0.00	50,000.00	50,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(18,208.00)	(18,208.00)
OTHER FINANCING SOURCES - 0054	0.00	0.00	38,208.00	38,208.00
SERVICES & SUPPLIES	0.00	0.00	30,000.00	30,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	357,622.64	0.00	0.00

2047001 - Firearm Relinquishment Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	2,782.31	186,924.00	186,924.00
CHARGES FOR SERVICES	0.00	2,782.31	186,924.00	186,924.00
Expenses	0.00	523.19	186,924.00	186,924.00
SERVICES & SUPPLIES	0.00	523.19	186,924.00	186,924.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	2,259.12	0.00	0.00

2037001 - FY 24 COPS Hiring Program (CHP)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	34,366.11	353,117.31	529,181.00	529,181.00
FEDERAL REVENUES	34,500.00	355,156.00	529,181.00	529,181.00
REV FROM USE OF MONEY&PROPERTY	(133.89)	(2,038.69)	0.00	0.00
Expenses	34,499.45	495,102.75	529,181.00	529,181.00
INTRA-FUND TRANSFERS	0.00	(1,280.00)	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	(19,250.00)	(19,250.00)
SALARIES & BENEFITS	33,213.02	488,009.39	540,931.00	540,931.00
SERVICES & SUPPLIES	1,286.43	8,373.36	7,500.00	7,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(133.34)	(141,985.44)	0.00	0.00

1539001 - Glamis Dunes - California Off-Highway Vehicle (OHV) Grant - Law Enforcement to Desert Areas

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	41,149.42	192,750.71	329,241.00	329,241.00
CHARGES FOR SERVICES	90,001.00	5,604.00	48,000.00	48,000.00
INTERGOVERNMENTAL REVENUES	(48,851.58)	187,146.71	281,241.00	281,241.00
Expenses	367,001.67	555,127.22	329,240.88	329,240.88
INTRA-FUND TRANSFERS	(29,226.14)	(11,763.75)	513,566.00	513,566.00
OTHER FINANCING SOURCES - 0054	(204,500.00)	(500.00)	(736,632.00)	(736,632.00)
SALARIES & BENEFITS	354,518.72	357,698.84	339,438.88	339,438.88
SERVICES & SUPPLIES	246,209.09	209,692.13	212,868.00	212,868.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(325,852.25)	(362,376.51)	0.12	0.12

1563004 - High Intensity Drug Trafficking Areas (HIDTA) Program - Law Enforcement Coordination Center (LECC)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	340.45	0.00	0.00
MISCELLANEOUS REVENUES	0.00	340.45	0.00	0.00
Expenses	821,291.11	744,798.84	798,150.00	798,150.00
SALARIES & BENEFITS	96,908.73	98,765.29	102,452.00	102,452.00
SERVICES & SUPPLIES	724,382.38	646,033.55	695,698.00	695,698.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(821,291.11)	(744,458.39)	(798,150.00)	(798,150.00)

1563006 - High Intensity Drug Trafficking Areas (HIDTA) Program - Major Mexican Traffickers (MMT)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	189,334.77	349,489.94	321,085.00	321,085.00
INTRA-FUND TRANSFERS	(1,511.21)	0.00	0.00	0.00
SALARIES & BENEFITS	173,517.98	330,640.72	302,257.00	302,257.00
SERVICES & SUPPLIES	17,328.00	18,849.22	18,828.00	18,828.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(189,334.77)	(349,489.94)	(321,085.00)	(321,085.00)

1563001 - High Intensity Drug Traff ck Areas (DTA) Program Coalition

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,387,021.60	1,192,867.19	1,165,615.00	1,165,615.00
CHARGES FOR SERVICES	0.00	9,083.99	0.00	0.00
FEDERAL REVENUES	1,387,021.60	1,183,783.20	1,165,615.00	1,165,615.00
Expenses	145,608.63	148,854.88	46,380.00	46,380.00
INTRA-FUND TRANSFERS	(21,499.98)	(19,053.50)	(19,000.00)	(19,000.00)
OTHER FINANCING SOURCES - 0054	0.00	(9,971.70)	(98,208.00)	(98,208.00)
SALARIES & BENEFITS	149,072.21	164,033.60	149,736.00	149,736.00
SERVICES & SUPPLIES	18,036.40	13,846.48	13,852.00	13,852.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,241,412.97	1,044,012.31	1,119,235.00	1,119,235.00

1813001 - Holtville Law Enforcement

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,085,215.28	1,081,018.29	1,200,297.25	1,200,297.25
CHARGES FOR SERVICES	1,061,462.03	1,058,546.57	1,185,297.25	1,185,297.25
MISCELLANEOUS REVENUES	0.00	375.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	23,753.25	22,096.72	15,000.00	15,000.00
Expenses	1,071,803.13	1,070,066.55	1,123,165.00	1,123,165.00
INTRA-FUND TRANSFERS	(42,692.11)	(16,166.22)	(45,000.00)	(45,000.00)
OTHER CHARGES	(1,872.86)	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	15,126.89	18,992.00	18,992.00
SALARIES & BENEFITS	954,077.26	940,575.05	978,887.00	978,887.00
SERVICES & SUPPLIES	162,290.84	130,530.83	170,286.00	170,286.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	13,412.15	10,951.74	77,132.25	77,132.25

1994001 - Holtville USD Law Enforcement

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	162,517.81	187,801.62	169,215.00	169,215.00
CHARGES FOR SERVICES	157,050.56	182,408.00	165,715.00	165,715.00
REV FROM USE OF MONEY&PROPERTY	5,467.25	5,393.62	3,500.00	3,500.00
Expenses	125,423.59	132,618.17	151,562.00	151,562.00
INTRA-FUND TRANSFERS	0.00	(120.86)	0.00	0.00
OTHER FINANCING SOURCES - 0054	0.00	2,806.00	16,042.00	16,042.00
SALARIES & BENEFITS	123,854.16	128,347.43	132,420.00	132,420.00
SERVICES & SUPPLIES	1,569.43	1,585.60	3,100.00	3,100.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	37,094.22	55,183.45	17,653.00	17,653.00

1902001 - Imperial Valley College (IVC) Law Enforcement Services Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	235,384.38	356,115.78	382,741.00	382,741.00
CHARGES FOR SERVICES	235,384.38	356,115.78	382,741.00	382,741.00
Expenses	277,287.67	310,739.46	305,848.00	305,848.00
INTRA-FUND TRANSFERS	(32,378.93)	(12,299.87)	(12,000.00)	(12,000.00)
SALARIES & BENEFITS	286,002.63	317,789.25	309,348.00	309,348.00
SERVICES & SUPPLIES	23,663.97	5,250.08	8,500.00	8,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(41,903.29)	45,376.32	76,893.00	76,893.00

1893001 - Inmate Education (AB 104)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	61,581.81	61,888.01	269,159.00	269,159.00
CHARGES FOR SERVICES	0.00	100,316.52	269,159.00	269,159.00
INTERGOVERNMENTAL REVENUES	61,361.00	(38,097.00)	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	220.81	(331.51)	0.00	0.00
Expenses	92,639.26	38,732.06	269,159.00	269,159.00
CAPITAL ASSETS	12,596.00	0.00	0.00	0.00
SERVICES & SUPPLIES	80,043.26	38,732.06	269,159.00	269,159.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(31,057.45)	23,155.95	0.00	0.00

1552001 - Jail Improvement State Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	354.66	346.85	300.00	300.00
REV FROM USE OF MONEY&PROPERTY	354.66	346.85	300.00	300.00
Expenses	276.99	0.00	300.00	300.00
INTRA-FUND TRANSFERS	0.00	0.00	(4,800.00)	(4,800.00)
SERVICES & SUPPLIES	276.99	0.00	5,100.00	5,100.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	77.67	346.85	0.00	0.00

7199001 - Jail Inmate Welfare Trust

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	473,198.31	543,715.49	559,295.00	559,295.00
CHARGES FOR SERVICES	55,800.00	14,540.00	34,295.00	34,295.00
MISCELLANEOUS REVENUES	417,398.31	529,175.49	525,000.00	525,000.00
Expenses	412,924.12	433,801.64	559,295.00	559,295.00
INTRA-FUND TRANSFERS	0.00	0.00	(4,705.00)	(4,705.00)
OTHER FINANCING SOURCES - 0054	(7,070.80)	0.00	0.00	0.00
SERVICES & SUPPLIES	419,994.92	433,801.64	564,000.00	564,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	60,274.19	109,913.85	0.00	0.00

2041001 - Justice Assistance Grant (JAG) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	98,348.00	2,201.00	2,201.00
FEDERAL REVENUES	0.00	98,348.00	2,201.00	2,201.00
Expenses	13,362.41	140,963.66	2,201.00	2,201.00
CAPITAL ASSETS	12,786.41	55,802.92	0.00	0.00
OTHER FINANCING SOURCES - 0054	(528.00)	0.00	0.00	0.00
SERVICES & SUPPLIES	1,104.00	85,160.74	2,201.00	2,201.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(13,362.41)	(42,615.66)	0.00	0.00

1789001 - Local Law Enforcement Supplemental Funding (LLESF) - Sheriff COPS Program AB 3229

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	156,533.73	50,068.02	65,500.00	65,500.00
CHARGES FOR SERVICES	31.30	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	151,703.00	46,383.91	61,100.00	61,100.00
REV FROM USE OF MONEY&PROPERTY	4,799.43	3,684.11	4,400.00	4,400.00
Expenses	148,523.73	73,246.04	61,100.00	61,100.00
CAPITAL ASSETS	61,085.97	61,100.00	61,100.00	61,100.00
SERVICES & SUPPLIES	87,437.76	12,146.04	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	8,010.00	(23,178.02)	4,400.00	4,400.00

1927001 - Medication Assisted Treatment (MAT) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	17,723.44	0.00	0.00	0.00
INTRA-FUND TRANSFERS	0.00	0.00	(3,377.00)	(3,377.00)
SERVICES & SUPPLIES	17,723.44	0.00	3,377.00	3,377.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(17,723.44)	0.00	0.00	0.00

1709001 - Off Highway Enforcement

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	46,083.64	40,041.55	30,000.00	30,000.00
CHARGES FOR SERVICES	0.00	3,075.00	0.00	0.00
FINES, FORFEITURES&PENALTIES	46,083.64	36,966.55	30,000.00	30,000.00
Expenses	52,773.91	45,980.76	30,000.00	30,000.00
OTHER FINANCING SOURCES - 0054	4,500.00	500.00	500.00	500.00
SERVICES & SUPPLIES	48,273.91	45,480.76	29,500.00	29,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(6,690.27)	(5,939.21)	0.00	0.00

1660001 - Peace Officers Training Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	787.07	789.55	500.00	500.00
REV FROM USE OF MONEY&PROPERTY	787.07	789.55	500.00	500.00
Expenses	0.00	0.00	500.00	500.00
INTRA-FUND TRANSFERS	0.00	0.00	(7,500.00)	(7,500.00)
SERVICES & SUPPLIES	0.00	0.00	8,000.00	8,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	787.07	789.55	0.00	0.00

1024002 - Sheriff - Boat and Waterways

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	464,346.96	181,941.07	184,634.00	184,634.00
CHARGES FOR SERVICES	10,382.59	2,306.65	5,000.00	5,000.00
INTERGOVERNMENTAL REVENUES	453,964.37	179,634.42	179,634.00	179,634.00
Expenses	399,169.90	168,110.74	184,634.00	184,634.00
CAPITAL ASSETS	157,006.00	0.00	0.00	0.00
OTHER CHARGES	(12,531.00)	0.00	0.00	0.00
SALARIES & BENEFITS	135,275.01	140,359.69	150,377.00	150,377.00
SERVICES & SUPPLIES	119,419.89	27,751.05	34,257.00	34,257.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	65,177.06	13,830.33	0.00	2,860.00

1024001 - Sheriff - Coroner Administration

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,512,244.73	1,595,662.79	2,347,250.00	2,347,250.00
CHARGES FOR SERVICES	1,701,748.69	838,347.60	1,497,700.00	1,497,700.00
FEDERAL REVENUES	94,000.00	0.00	94,000.00	94,000.00
INTERGOVERNMENTAL REVENUES	487,958.04	756,030.19	664,550.00	664,550.00
LICENSES, PERMITS	898.00	1,285.00	4,000.00	4,000.00
MISCELLANEOUS REVENUES	227,640.00	0.00	87,000.00	87,000.00
Expenses	26,285,247.71	28,143,106.09	28,083,467.63	28,083,467.63
CAPITAL ASSETS	112,893.15	151,596.48	0.00	0.00
INTRA-FUND TRANSFERS	195,241.79	148,671.15	217,406.00	217,406.00
OTHER CHARGES	(1,473,123.64)	(78,448.37)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(139,502.95)	(198,242.60)	(442,184.00)	(442,184.00)
SALARIES & BENEFITS	16,813,899.16	16,907,682.54	16,369,157.63	16,369,157.63
SERVICES & SUPPLIES	10,775,840.20	11,211,846.89	11,939,088.00	11,939,088.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(23,773,002.98)	(26,547,443.30)	(25,736,217.63)	(25,369,204.63)

1025001 - Sheriff - Corrections Division

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,187,210.83	3,488,207.94	3,186,903.00	3,186,903.00
CHARGES FOR SERVICES	2,095,476.83	3,428,392.93	3,138,653.00	3,138,653.00
INTERGOVERNMENTAL REVENUES	91,734.00	59,815.01	48,250.00	48,250.00
Expenses	22,170,137.19	24,363,100.20	24,395,833.52	24,395,833.52
CAPITAL ASSETS	690,304.83	402,797.67	0.00	0.00
INTRA-FUND TRANSFERS	454,655.64	478,110.10	594,457.00	594,457.00
OTHER CHARGES	(1,627,174.27)	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(2,725,665.59)	(3,142,436.92)	(3,044,868.00)	(3,044,868.00)
SALARIES & BENEFITS	15,197,723.02	16,017,640.82	15,530,652.52	15,530,652.52
SERVICES & SUPPLIES	10,180,293.56	10,606,988.53	11,315,592.00	11,315,592.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(19,982,926.36)	(20,874,892.26)	(21,208,930.52)	(20,881,071.52)

1070001 - Sheriff - Oren Fox Detention Facility

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	133.55	0.00	0.00	0.00
CHARGES FOR SERVICES	133.55	0.00	0.00	0.00
Expenses	502,927.88	703,025.02	765,604.50	765,604.50
OTHER CHARGES	(30,969.00)	0.00	0.00	0.00
OTHER FINANCING SOURCES - 0054	(7,500.00)	0.00	0.00	0.00
SALARIES & BENEFITS	350,514.57	536,244.26	571,617.50	571,617.50
SERVICES & SUPPLIES	190,882.31	166,780.76	193,987.00	193,987.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(502,794.33)	(703,025.02)	(765,604.50)	(752,677.50)

4043001 - Sheriff Communication Shelter Fund

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	18,620.88	19,029.48	16,750.00	16,750.00
REV FROM USE OF MONEY&PROPERTY	18,620.88	19,029.48	16,750.00	16,750.00
Expenses	0.00	0.00	12,000.00	12,000.00
SERVICES & SUPPLIES	0.00	0.00	12,000.00	12,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	18,620.88	19,029.48	4,750.00	4,750.00

1631001 - Sheriff Fees - Civil Division/Marshal (GC 26731)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	39,826.68	34,710.47	33,000.00	33,000.00
CHARGES FOR SERVICES	28,724.00	24,244.00	24,000.00	24,000.00
FINES, FORFEITURES&PENALTIES	1,105.00	1,155.00	1,000.00	1,000.00
REV FROM USE OF MONEY&PROPERTY	9,997.68	9,311.47	8,000.00	8,000.00
Expenses	38,668.19	72,847.21	33,000.00	33,000.00
INTRA-FUND TRANSFERS	0.00	0.00	(27,451.00)	(27,451.00)
OTHER FINANCING SOURCES - 0054	18,045.00	17,144.00	17,701.00	17,701.00
SERVICES & SUPPLIES	20,623.19	55,703.21	42,750.00	42,750.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,158.49	(38,136.74)	0.00	0.00

2039001 - Sheriff's Print Shop

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	35.07	273.50	2,500.00	2,500.00
CHARGES FOR SERVICES	35.07	273.50	2,500.00	2,500.00
Expenses	0.00	308.57	2,500.00	2,500.00
SERVICES & SUPPLIES	0.00	308.57	2,500.00	2,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	35.07	(35.07)	0.00	0.00

1665001 - Sheriff Processing Fees

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	23,490.89	18,284.80	24,850.00	24,850.00
CHARGES FOR SERVICES	21,886.98	18,414.47	25,000.00	25,000.00
REV FROM USE OF MONEY&PROPERTY	1,603.91	(129.67)	(150.00)	(150.00)
Expenses	18,297.61	14,757.83	24,850.00	24,850.00
OTHER FINANCING SOURCES - 0054	(18,045.00)	(17,144.00)	(17,701.00)	(17,701.00)
SALARIES & BENEFITS	12,234.62	8,699.03	19,593.00	19,593.00
SERVICES & SUPPLIES	24,107.99	23,202.80	22,958.00	22,958.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	5,193.28	3,526.97	0.00	0.00

1559001 - Sheriff Standard Training Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	77,087.38	71,712.48	71,016.00	71,016.00
CHARGES FOR SERVICES	67,971.60	63,207.25	63,016.00	63,016.00
REV FROM USE OF MONEY&PROPERTY	9,115.78	8,505.23	8,000.00	8,000.00
Expenses	68,174.43	68,953.71	70,459.00	70,459.00
OTHER FINANCING SOURCES - 0054	0.00	8,407.00	0.00	0.00
SERVICES & SUPPLIES	68,174.43	60,546.71	70,459.00	70,459.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	8,912.95	2,758.77	557.00	557.00

1713001 - Sheriff Weapons Replacement Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,111.32	131.50	15.00	15.00
CHARGES FOR SERVICES	951.00	9.64	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	160.32	121.86	15.00	15.00
Expenses	973.63	1,743.90	15.00	15.00
INTRA-FUND TRANSFERS	0.00	0.00	(2,985.00)	(2,985.00)
OTHER FINANCING SOURCES - 0054	528.00	0.00	0.00	0.00
SERVICES & SUPPLIES	445.63	1,743.90	3,000.00	3,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	137.69	(1,612.40)	0.00	0.00

1701001 - Sheriff's Information Technology Systems

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	952.51	2,699.89	2,888.00	2,888.00
CHARGES FOR SERVICES	348.96	2,388.00	2,388.00	2,388.00
REV FROM USE OF MONEY&PROPERTY	603.55	311.89	500.00	500.00
Expenses	20,258.30	356.58	300.00	300.00
OTHER FINANCING SOURCES - 0054	(13,394.00)	0.00	0.00	0.00
SERVICES & SUPPLIES	33,652.30	356.58	300.00	300.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(19,305.79)	2,343.31	2,588.00	2,588.00

1669001 - State Asset Forfeiture - Operating

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	192.58	13,798.13	145.00	145.00
FINES, FORFEITURES&PENALTIES	0.00	13,238.92	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	192.58	559.21	145.00	145.00
Expenses	0.00	0.00	145.00	145.00
INTRA-FUND TRANSFERS	0.00	0.00	(5,350.00)	(5,350.00)
SERVICES & SUPPLIES	0.00	0.00	5,495.00	5,495.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	192.58	13,798.13	0.00	0.00

2052001 - Stonegarden 2024

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	1,411,241.85	678,360.00	678,360.00
INTERGOVERNMENTAL REVENUES	0.00	1,416,834.00	678,360.00	678,360.00
REV FROM USE OF MONEY&PROPERTY	0.00	(5,592.15)	0.00	0.00
Expenses	0.00	1,356,475.20	678,360.00	678,360.00
INTRA-FUND TRANSFERS	0.00	54,999.46	0.00	0.00
OTHER CHARGES	0.00	933,412.67	406,682.00	406,682.00
SERVICES & SUPPLIES	0.00	368,063.07	271,678.00	271,678.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	54,766.65	0.00	0.00

2003001 - Tobacco Grant Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	289,507.30	189,776.36	251,429.00	251,429.00
INTERGOVERNMENTAL REVENUES	291,784.33	188,270.13	250,929.00	250,929.00
REV FROM USE OF MONEY&PROPERTY	(2,277.03)	1,506.23	500.00	500.00
Expenses	151,796.47	144,467.33	251,428.88	251,428.88
INTRA-FUND TRANSFERS	0.00	(205.63)	0.00	0.00
SALARIES & BENEFITS	119,335.50	108,318.41	186,790.00	186,790.00
SERVICES & SUPPLIES	32,460.97	36,354.55	64,638.88	64,638.88

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	137,710.83	45,309.03	0.12	0.12

Social Services

Description

The Department of Social Services provides a broad range of programs to promote safety, wellness, self-sufficiency, and improved quality of life for individuals and families in our community. The Department integrates services and resources to achieve the goals of each program. We strive to deliver services in a client-centered, cost-effective and outcome-driven manner that supports our County Strategic Plan and mission to improve the quality of life in Imperial County.

Our programs assist over 80,000 individuals in the county through Federal, State and local funded mandates and services. Services include Medi-Cal, CalFresh, CalWORKs, General Relief, In Home Supportive Services, Adult and Child Protective Services, Children and Family Services and the Children's Shelter. Our administrative and program budget is over 90 million dollars with over 500 staff members serving the community.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	165,212,821.43	176,669,178.27	193,311,058.00	193,311,058.00
Betty Jo McNeece Receiving Home	8,293.24	12,268.98	0.00	0.00
CalWorks Assistance Program	39,556,050.83	38,183,448.19	40,248,000.00	40,248,000.00
Categorical Aid	561,403.28	141,386.40	100,000.00	100,000.00
Categorical Aid - Adoption Assistance Program	7,611,120.00	8,159,499.00	8,954,000.00	8,954,000.00
Categorical Aid - Cash Assistance Program for Immigrants	442,134.00	389,387.00	410,000.00	410,000.00
Categorical Aid - Foster Care Assistance Program	13,082,694.00	13,288,545.93	14,714,751.00	14,714,751.00
Categorical Aid - In Home Support Services Expenses Maintenance of Efforts	16,514,389.00	17,995,321.00	19,210,000.00	19,210,000.00
Child Abuse Prevention Program (AB 1733)	9,085.63	57,725.14	16,500.00	16,500.00
County Victim Services (XC) Program	128,648.27	9.54	0.00	0.00
COVID-19 Emergency Homeless Funding Program	897,727.36	19,552.29	20,000.00	20,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Department of Social Services CALAIM Path	12,850.55	14,314.22	185,000.00	185,000.00
Elder Abuse Program	5,038.60	1,616.23	0.00	0.00
Family Justice Center	142,862.03	164,961.03	126,995.00	126,995.00
Homeless Emergency Aid Program (HEAP) Grant	834,332.34	309,789.91	75,000.00	75,000.00
Homeless Housing Assistance and Prevention (HHAP 5)	0.00	2,136,907.75	1,629,501.00	1,629,501.00
Homeless Housing Assistance and Prevention 4	46,276.68	1,425,485.07	125,000.00	125,000.00
Homeless Housing, Assistance and Prevention (HHAP) Program	74,557.00	2,072.60	500.00	500.00
Homeless Housing, Assistance and Prevention 2 (COC613)	25,537.60	20,490.48	7,000.00	7,000.00
Homeless Housing, Assistance and Prevention 2 (COI)	20,644.28	16,245.56	4,000.00	4,000.00
Homeless Housing, Assistance, and Prevention Program Round 3 (HHAP-3 or Program)	142,064.11	105,847.32	98,000.00	98,000.00
Imperial Valley Continuum of Care (CAP II)	44,000.00	46,800.00	50,000.00	50,000.00
Imperial Valley Continuum of Care (COC Planning)	12,711.72	50,000.00	50,000.00	50,000.00
Imperial Valley Continuum of Care (COC)	(3,314.80)	(1,137.42)	0.00	0.00
In-Home Support Services (IHSS) - Public Authority	22,522,576.42	24,653,216.04	27,452,692.00	27,452,692.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Medical and County Medical Services Program (CMSP) Fund	9,822,130.46	12,113,713.74	12,512,000.00	12,512,000.00
Receiving Home Donations	0.00	0.00	10,000.00	10,000.00
Social Services	52,699,008.83	57,361,712.27	67,312,119.00	67,312,119.00
Expenses	167,486,597.90	177,916,017.34	198,304,849.00	198,304,849.00
Betty Jo McNeece Receiving Home	8,293.24	12,268.98	0.00	0.00
CalWorks Assistance Program	39,277,945.29	37,822,239.99	40,248,000.00	40,248,000.00
Categorical Aid - Adoption Assistance Program	7,565,103.00	8,187,604.72	8,954,000.00	8,954,000.00
Categorical Aid - Cash Assistance Program for Immigrants	430,466.20	392,892.39	410,000.00	410,000.00
Categorical Aid - Foster Care Assistance Program	12,561,823.96	12,937,463.32	14,714,751.00	14,714,751.00
Categorical Aid - In Home Support Services Expenses Maintenance of Efforts	16,515,633.81	18,007,378.57	19,210,000.00	19,210,000.00
Child Abuse Prevention Program (AB 1733)	0.00	0.00	16,500.00	16,500.00
County Victim Services (XC) Program	66,097.05	0.00	350.00	350.00
COVID-19 Emergency Homeless Funding Program	581,392.90	0.00	595,770.00	595,770.00
Department of Social Services CALAIM Path	8,199.10	63,274.91	385,197.00	385,197.00
Elder Abuse Program	99,794.46	0.00	50,000.00	50,000.00
Family Justice Center	62,557.97	63,619.86	126,995.00	126,995.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
General Assistance Program - Aid to Indigents	285,018.06	182,264.79	200,000.00	200,000.00
Homeless Emergency Aid Program (HEAP) Grant	792.56	0.00	768,893.00	768,893.00
Homeless Housing Assistance and Prevention (HHAP 5)	0.00	1,212,024.62	2,533,134.00	2,533,134.00
Homeless Housing Assistance and Prevention 4	739,165.00	187,345.27	2,020,777.00	2,020,777.00
Homeless Housing, Assistance and Prevention (HHAP) Program	2,525,844.74	337,323.39	14,365.00	14,365.00
Homeless Housing, Assistance and Prevention 2 (COC613)	80,565.99	630,397.20	91,306.00	91,306.00
Homeless Housing, Assistance and Prevention 2 (COI)	150,508.06	476,727.44	80,000.00	80,000.00
Homeless Housing, Assistance, and Prevention Program Round 3 (HHAP-3 or Program)	399,186.59	3,550,989.50	498,000.00	498,000.00
Imperial Valley Continuum of Care (CAP II)	36,197.07	54,602.93	50,000.00	50,000.00
Imperial Valley Continuum of Care (COC Planning)	12,711.72	50,000.00	50,000.00	50,000.00
Imperial Valley Continuum of Care (COC)	(30,921.74)	(2,829.13)	0.00	0.00
In-Home Support Services (IHSS) - Public Authority	21,889,600.56	24,832,470.32	27,452,692.00	27,452,692.00
Medical and County Medical Services Program (CMSP) Fund	13,146,729.00	11,533,598.67	12,512,000.00	12,512,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Receiving Home Donations	0.00	0.00	10,000.00	10,000.00
Social Services	51,073,893.31	57,384,359.60	67,312,119.00	67,312,119.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,273,776.47)	(1,246,839.07)	(4,993,791.00)	(4,993,791.00)

1027001 - Betty Jo McNeece Receiving Home

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	8,293.24	12,268.98	0.00	0.00
MISCELLANEOUS REVENUES	8,293.24	12,268.98	0.00	0.00
Expenses	8,293.24	12,268.98	0.00	0.00
INTRA-FUND TRANSFERS	204,954.53	141,974.31	348,500.00	348,500.00
OTHER CHARGES	15.53	0.00	1,000.00	1,000.00
OTHER FINANCING SOURCES - 0054	(2,548,233.85)	(2,719,960.60)	(3,566,491.00)	(3,566,491.00)
SALARIES & BENEFITS	1,921,629.77	2,065,972.76	2,588,106.00	2,588,106.00
SERVICES & SUPPLIES	429,927.26	524,282.51	628,885.00	628,885.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1049004 - CalWorks Assistance Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	39,556,050.83	38,183,448.19	40,248,000.00	40,248,000.00
CHARGES FOR SERVICES	231,452.00	285,279.03	664,092.00	664,092.00
FEDERAL REVENUES	11,603,250.22	6,562,996.78	8,681,494.00	8,681,494.00
INTERGOVERNMENTAL REVENUES	15,540,763.42	21,583,876.14	19,504,180.00	19,504,180.00
OTHER FINANCING SOURCES	12,180,585.19	9,751,296.24	11,398,234.00	11,398,234.00
Expenses	39,277,945.29	37,822,239.99	40,248,000.00	40,248,000.00
OTHER CHARGES	39,277,945.29	37,822,239.99	40,248,000.00	40,248,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	278,105.54	361,208.20	0.00	(1.00)

1049001 - Categorical Aid

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	561,403.28	141,386.40	100,000.00	100,000.00
INTERGOVERNMENTAL REVENUES	560,922.22	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	481.06	141,386.40	100,000.00	100,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	561,403.28	141,386.40	100,000.00	100,000.00

1049005 - Categorical Aid - Adoption Assistance Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	7,611,120.00	8,159,499.00	8,954,000.00	8,954,000.00
CHARGES FOR SERVICES	0.00	0.00	447,700.00	447,700.00
FEDERAL REVENUES	3,767,178.00	4,037,036.00	4,477,000.00	4,477,000.00
INTERGOVERNMENTAL REVENUES	1,923,977.00	2,198,090.00	1,880,340.00	1,880,340.00
OTHER FINANCING SOURCES	1,919,965.00	1,924,373.00	2,148,960.00	2,148,960.00
Expenses	7,565,103.00	8,187,604.72	8,954,000.00	8,954,000.00
OTHER CHARGES	7,565,103.00	8,187,604.72	8,954,000.00	8,954,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	46,017.00	(28,105.72)	0.00	0.00

1049007 - Categorical Aid - Cash Assistance Program for Immigrants

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	442,134.00	389,387.00	410,000.00	410,000.00
INTERGOVERNMENTAL REVENUES	442,134.00	389,387.00	410,000.00	410,000.00
Expenses	430,466.20	392,892.39	410,000.00	410,000.00
OTHER CHARGES	430,466.20	392,892.39	410,000.00	410,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	11,667.80	(3,505.39)	0.00	0.00

1049006 - Categorical Aid - Foster Care Assistance Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	13,082,694.00	13,288,545.93	14,714,751.00	14,714,751.00
CHARGES FOR SERVICES	537,425.10	596,391.70	674,190.00	674,190.00
FEDERAL REVENUES	4,120,192.00	4,296,065.00	4,306,425.00	4,306,425.00
INTERGOVERNMENTAL REVENUES	4,729,113.90	4,910,089.23	5,614,806.00	5,614,806.00
OTHER FINANCING SOURCES	3,695,963.00	3,486,000.00	4,119,330.00	4,119,330.00
Expenses	12,561,823.96	12,937,463.32	14,714,751.00	14,714,751.00
OTHER CHARGES	12,095,148.96	12,262,986.09	13,917,600.00	13,917,600.00
OTHER FINANCING SOURCES - 0054	466,675.00	522,821.00	637,151.00	637,151.00
SERVICES & SUPPLIES	0.00	151,656.23	160,000.00	160,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	520,870.04	351,082.61	0.00	0.00

1049008 - Categorical Aid - In Home Support Services Expenses Maintenance of Efforts

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	16,514,389.00	17,995,321.00	19,210,000.00	19,210,000.00
CHARGES FOR SERVICES	1,591,952.25	1,994,883.97	3,151,064.00	3,151,064.00
INTERGOVERNMENTAL REVENUES	14,922,436.75	16,000,437.03	16,058,936.00	16,058,936.00
Expenses	16,515,633.81	18,007,378.57	19,210,000.00	19,210,000.00
OTHER CHARGES	16,515,633.81	18,007,378.57	19,210,000.00	19,210,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(1,244.81)	(12,057.57)	0.00	1.00

1564001 - Child Abuse Prevention Program (AB 1733)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	9,085.63	57,725.14	16,500.00	16,500.00
INTERGOVERNMENTAL REVENUES	0.00	47,570.06	16,500.00	16,500.00
REV FROM USE OF MONEY&PROPERTY	9,085.63	10,155.08	0.00	0.00
Expenses	0.00	0.00	16,500.00	16,500.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	16,500.00	16,500.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	9,085.63	57,725.14	0.00	0.00

1908001 - County Victim Services (XC) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	128,648.27	9.54	0.00	0.00
INTERGOVERNMENTAL REVENUES	128,210.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	438.27	9.54	0.00	0.00
Expenses	66,097.05	0.00	350.00	350.00
OTHER FINANCING SOURCES - 0054	66,055.41	0.00	350.00	350.00
SALARIES & BENEFITS	41.64	0.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	62,551.22	9.54	(350.00)	(350.00)

1942001 - COVID-19 Emergency Homeless Funding Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	897,727.36	19,552.29	20,000.00	20,000.00
INTERGOVERNMENTAL REVENUES	1,731.97	0.00	0.00	0.00
OTHER FINANCING SOURCES	890,888.42	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	5,106.97	19,552.29	20,000.00	20,000.00
Expenses	581,392.90	0.00	595,770.00	595,770.00
OTHER CHARGES	0.00	0.00	195,770.00	195,770.00
OTHER FINANCING SOURCES - 0054	581,392.90	0.00	400,000.00	400,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	316,334.46	19,552.29	(575,770.00)	(575,770.00)

2020001 - Department of Social Services CALAIM Path

Capital Projects

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	12,850.55	14,314.22	185,000.00	185,000.00
INTERGOVERNMENTAL REVENUES	1.00	0.00	175,000.00	175,000.00
REV FROM USE OF MONEY&PROPERTY	12,849.55	14,314.22	10,000.00	10,000.00
Expenses	8,199.10	63,274.91	385,197.00	385,197.00
CAPITAL ASSETS	0.00	0.00	385,197.00	385,197.00
SERVICES & SUPPLIES	8,199.10	63,274.91	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	4,651.45	(48,960.69)	(200,197.00)	(200,197.00)

1905001 - Elder Abuse Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	5,038.60	1,616.23	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	5,038.60	1,616.23	0.00	0.00
Expenses	99,794.46	0.00	50,000.00	50,000.00
OTHER FINANCING SOURCES - 0054	99,457.62	0.00	50,000.00	50,000.00
SALARIES & BENEFITS	64.44	0.00	0.00	0.00
SERVICES & SUPPLIES	272.40	0.00	0.00	0.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(94,755.86)	1,616.23	(50,000.00)	(50,000.00)

1928001 - Family Justice Center

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	142,862.03	164,961.03	126,995.00	126,995.00
INTERGOVERNMENTAL REVENUES	146,959.00	164,511.00	126,995.00	126,995.00
REV FROM USE OF MONEY&PROPERTY	(4,096.97)	450.03	0.00	0.00
Expenses	62,557.97	63,619.86	126,995.00	126,995.00
OTHER FINANCING SOURCES - 0054	(109,326.40)	0.00	(13,724.00)	(13,724.00)
SALARIES & BENEFITS	114,250.76	30,929.78	116,017.00	116,017.00
SERVICES & SUPPLIES	57,633.61	32,690.08	24,702.00	24,702.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	80,304.06	101,341.17	0.00	0.00

1050001 - General Assistance Program - Aid to Indigents

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Expenses	285,018.06	182,264.79	200,000.00	200,000.00
OTHER CHARGES	285,018.06	182,264.79	200,000.00	200,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(285,018.06)	(182,264.79)	(200,000.00)	(200,000.00)

1926001 - Homeless Emergency Aid Program (HEAP) Grant

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	834,332.34	309,789.91	75,000.00	75,000.00
INTERGOVERNMENTAL REVENUES	805,898.25	268,632.75	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	28,434.09	41,157.16	75,000.00	75,000.00
Expenses	792.56	0.00	768,893.00	768,893.00
OTHER CHARGES	792.56	0.00	164,536.00	164,536.00
OTHER FINANCING SOURCES - 0054	0.00	0.00	316,000.00	316,000.00
SERVICES & SUPPLIES	0.00	0.00	288,357.00	288,357.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	833,539.78	309,789.91	(693,893.00)	(693,893.00)

2050001 - Homeless Housing Assistance and Prevention (HHAP 5)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	2,136,907.75	1,629,501.00	1,629,501.00
INTERGOVERNMENTAL REVENUES	0.00	2,066,850.72	1,604,501.00	1,604,501.00
REV FROM USE OF MONEY&PROPERTY	0.00	70,057.03	25,000.00	25,000.00
Expenses	0.00	1,212,024.62	2,533,134.00	2,533,134.00
OTHER FINANCING SOURCES - 0054	0.00	12,024.62	41,500.00	41,500.00
SERVICES & SUPPLIES	0.00	1,200,000.00	2,491,634.00	2,491,634.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	924,883.13	(903,633.00)	(903,633.00)

2012001 - Homeless Housing Assistance and Prevention 4

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	46,276.68	1,425,485.07	125,000.00	125,000.00
INTERGOVERNMENTAL REVENUES	0.00	1,361,647.70	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	46,276.68	63,837.37	125,000.00	125,000.00
Expenses	739,165.00	187,345.27	2,020,777.00	2,020,777.00
OTHER CHARGES	0.00	0.00	40,000.00	40,000.00
OTHER FINANCING SOURCES - 0054	139,886.45	11,743.17	114,000.00	114,000.00
SERVICES & SUPPLIES	599,278.55	175,602.10	1,866,777.00	1,866,777.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(692,888.32)	1,238,139.80	(1,895,777.00)	(1,895,777.00)

1945001 - Homeless Housing, Assistance and Prevention (HHAP) Program

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	74,557.00	2,072.60	500.00	500.00
REV FROM USE OF MONEY&PROPERTY	74,557.00	2,072.60	500.00	500.00
Expenses	2,525,844.74	337,323.39	14,365.00	14,365.00
OTHER FINANCING SOURCES - 0054	418,129.19	11,539.77	8,000.00	8,000.00
SERVICES & SUPPLIES	2,107,715.55	325,783.62	6,365.00	6,365.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(2,451,287.74)	(335,250.79)	(13,865.00)	(13,865.00)

1971001 - Homeless Housing, Assistance and Prevention 2 (COC613)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	25,537.60	20,490.48	7,000.00	7,000.00
REV FROM USE OF MONEY&PROPERTY	25,537.60	20,490.48	7,000.00	7,000.00
Expenses	80,565.99	630,397.20	91,306.00	91,306.00
OTHER FINANCING SOURCES - 0054	0.00	16,331.37	45,653.00	45,653.00
SERVICES & SUPPLIES	80,565.99	614,065.83	45,653.00	45,653.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(55,028.39)	(609,906.72)	(84,306.00)	(84,306.00)

1970001 - Homeless Housing, Assistance and Prevention 2 (COI)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	20,644.28	16,245.56	4,000.00	4,000.00
REV FROM USE OF MONEY&PROPERTY	20,644.28	16,245.56	4,000.00	4,000.00
Expenses	150,508.06	476,727.44	80,000.00	80,000.00
OTHER FINANCING SOURCES - 0054	0.00	22,336.04	40,000.00	40,000.00
SERVICES & SUPPLIES	150,508.06	454,391.40	40,000.00	40,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(129,863.78)	(460,481.88)	(76,000.00)	(76,000.00)

1988001 - Homeless Housing, Assistance, and Prevention Program Round 3 (HHAP-3 or Program)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	142,064.11	105,847.32	98,000.00	98,000.00
REV FROM USE OF MONEY&PROPERTY	142,064.11	105,847.32	98,000.00	98,000.00
Expenses	399,186.59	3,550,989.50	498,000.00	498,000.00
OTHER FINANCING SOURCES - 0054	7,742.43	251,742.65	96,000.00	96,000.00
SERVICES & SUPPLIES	391,444.16	3,299,246.85	402,000.00	402,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(257,122.48)	(3,445,142.18)	(400,000.00)	(400,000.00)

1944003 - Imperial Valley Continuum of Care (CAP II)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	44,000.00	46,800.00	50,000.00	50,000.00
FEDERAL REVENUES	44,000.00	46,800.00	50,000.00	50,000.00
Expenses	36,197.07	54,602.93	50,000.00	50,000.00
OTHER FINANCING SOURCES - 0054	36,197.07	54,602.93	50,000.00	50,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	7,802.93	(7,802.93)	0.00	0.00

1944002 - Imperial Valley Continuum of Care (COC Planning)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	12,711.72	50,000.00	50,000.00	50,000.00
FEDERAL REVENUES	12,711.72	50,000.00	50,000.00	50,000.00
Expenses	12,711.72	50,000.00	50,000.00	50,000.00
OTHER FINANCING SOURCES - 0054	12,711.72	50,000.00	50,000.00	50,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1944001 - Imperial Valley Continuum of Care (COC)

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	(3,314.80)	(1,137.42)	0.00	0.00
MISCELLANEOUS REVENUES	0.00	37.80	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(3,314.80)	(1,175.22)	0.00	0.00
Expenses	(30,921.74)	(2,829.13)	0.00	0.00
OTHER FINANCING SOURCES - 0054	(378,870.67)	(292,495.83)	(808,653.00)	(808,653.00)
SALARIES & BENEFITS	339,926.44	286,202.56	525,476.00	525,476.00
SERVICES & SUPPLIES	8,022.49	3,464.14	283,177.00	283,177.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	27,606.94	1,691.71	0.00	0.00

1728001 - In-Home Support Services (IHSS) - Public Authority

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	22,522,576.42	24,653,216.04	27,452,692.00	27,452,692.00
CHARGES FOR SERVICES	90.00	30.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	22,544,583.67	24,663,263.00	27,452,692.00	27,452,692.00
MISCELLANEOUS REVENUES	50.00	0.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	(22,147.25)	(10,076.96)	0.00	0.00
Expenses	21,889,600.56	24,832,470.32	27,452,692.00	27,452,692.00
INTRA-FUND TRANSFERS	(45,142.93)	(49,723.20)	(61,754.00)	(61,754.00)
OTHER CHARGES	21,352,064.56	24,200,649.56	26,716,000.00	26,716,000.00
SALARIES & BENEFITS	499,036.50	605,925.76	658,166.00	658,166.00
SERVICES & SUPPLIES	83,642.43	75,618.20	140,280.00	140,280.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	632,975.86	(179,254.28)	0.00	0.00

1724001 - Medical and County Medical Services Program (CMSP) Fund

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	9,822,130.46	12,113,713.74	12,512,000.00	12,512,000.00
INTERGOVERNMENTAL REVENUES	9,586,645.00	12,037,479.00	12,512,000.00	12,512,000.00
REV FROM USE OF MONEY&PROPERTY	235,485.46	76,234.74	0.00	0.00
Expenses	13,146,729.00	11,533,598.67	12,512,000.00	12,512,000.00
OTHER CHARGES	13,146,729.00	11,533,598.67	12,512,000.00	12,512,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(3,324,598.54)	580,115.07	0.00	0.00

7045001 - Receiving Home Donations

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	0.00	0.00	10,000.00	10,000.00
CHARGES FOR SERVICES	0.00	0.00	10,000.00	10,000.00
Expenses	0.00	0.00	10,000.00	10,000.00
SERVICES & SUPPLIES	0.00	0.00	10,000.00	10,000.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	0.00	0.00	0.00

1047001 - Social Services

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	52,699,008.83	57,361,712.27	67,312,119.00	67,312,119.00
CHARGES FOR SERVICES	5,833,332.64	5,835,004.81	5,939,123.00	5,939,123.00
FEDERAL REVENUES	19,354,020.00	21,927,032.00	25,618,537.00	25,618,537.00
INTERGOVERNMENTAL REVENUES	18,196,133.21	22,124,170.33	24,962,912.00	24,962,912.00
MISCELLANEOUS REVENUES	2,170.98	9,999.43	0.00	0.00
OTHER FINANCING SOURCES	9,373,546.81	7,340,332.76	10,681,225.00	10,681,225.00
REV FROM USE OF MONEY&PROPERTY	(60,194.81)	125,172.94	110,322.00	110,322.00
Expenses	51,073,893.31	57,384,359.60	67,312,119.00	67,312,119.00
INTRA-FUND TRANSFERS	5,449.84	16,413.11	37,254.00	37,254.00
OTHER CHARGES	(9,659,611.64)	(7,928,149.82)	(8,012,000.00)	(8,012,000.00)
OTHER FINANCING SOURCES - 0054	2,327,182.69	2,641,444.32	3,243,666.00	3,243,666.00
SALARIES & BENEFITS	40,766,064.25	44,494,294.22	50,529,064.00	50,529,064.00
SERVICES & SUPPLIES	17,634,808.17	18,160,357.77	21,514,135.00	21,514,135.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	1,625,115.52	(22,647.33)	0.00	0.00

Special District

Description

Special Districts are public agencies created to provide specific services to a community, such as water service, sewer service, parks, fire protection and others.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	561,790.76	652,771.30	565,165.00	565,165.00
Country Club Sewer Maintenance District	83,477.93	200,763.88	70,005.00	70,005.00
Imperial Center Lighting Maintenance District	66,115.04	57,206.98	56,700.00	56,700.00
Niland County Sanitation District	387,386.99	370,521.17	412,560.00	412,560.00
Niland Service Area	24,810.80	24,279.27	25,900.00	25,900.00
Expenses	596,200.26	500,171.90	525,896.00	525,896.00
Country Club Sewer Maintenance District	35,292.27	58,740.04	59,740.00	59,740.00
Imperial Center Lighting Maintenance District	3,584.41	3,261.58	32,615.00	32,615.00
Niland County Sanitation District	549,947.81	427,144.00	411,841.00	411,841.00
Niland Service Area	7,375.77	11,026.28	21,700.00	21,700.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(34,409.50)	152,599.40	39,269.00	39,269.00

500001 - Country Club Sewer Maintenance District

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	83,477.93	200,763.88	70,005.00	70,005.00
CHARGES FOR SERVICES	83,770.38	199,121.88	70,000.00	70,000.00
CURRENT TAXES	3,581.16	3,515.91	3,475.00	3,475.00
INTERGOVERNMENTAL REVENUES	20.89	20.23	30.00	30.00
REV FROM USE OF MONEY&PROPERTY	(3,894.50)	(1,894.14)	(3,500.00)	(3,500.00)
Expenses	35,292.27	58,740.04	59,740.00	59,740.00
SERVICES & SUPPLIES	35,292.27	58,740.04	59,740.00	59,740.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	48,185.66	142,023.84	10,265.00	10,265.00

5526001 - Imperial Center Lighting Maintenance District

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	66,115.04	57,206.98	56,700.00	56,700.00
CHARGES FOR SERVICES	33,381.35	23,441.36	28,700.00	28,700.00
REV FROM USE OF MONEY&PROPERTY	32,733.69	33,765.62	28,000.00	28,000.00
Expenses	3,584.41	3,261.58	32,615.00	32,615.00
INTRA-FUND TRANSFERS	809.00	452.65	0.00	0.00
SERVICES & SUPPLIES	2,775.41	2,808.93	32,615.00	32,615.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	62,530.63	53,945.40	24,085.00	24,085.00

527001 - Niland County Sanitation District

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	387,386.99	370,521.17	412,560.00	412,560.00
CHARGES FOR SERVICES	373,547.71	358,713.40	400,000.00	400,000.00
CURRENT TAXES	13,402.05	11,478.01	14,660.00	14,660.00
INTERGOVERNMENTAL REVENUES	74.45	70.45	0.00	0.00
MISCELLANEOUS REVENUES	0.00	3,038.00	0.00	0.00
REV FROM USE OF MONEY&PROPERTY	362.78	(2,778.69)	(2,100.00)	(2,100.00)
Expenses	549,947.81	427,144.00	411,841.00	411,841.00
INTRA-FUND TRANSFERS	226.50	39,414.15	0.00	0.00
OTHER FINANCING SOURCES - 0054	19,200.14	(9,959.86)	19,201.00	19,201.00
SERVICES & SUPPLIES	530,521.17	397,689.71	392,640.00	392,640.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(162,560.82)	(56,622.83)	719.00	719.00

508001 - Niland Service Area

Special Revenue

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	24,810.80	24,279.27	25,900.00	25,900.00
CHARGES FOR SERVICES	15,038.34	14,258.07	18,500.00	18,500.00
REV FROM USE OF MONEY&PROPERTY	9,772.46	10,021.20	7,400.00	7,400.00
Expenses	7,375.77	11,026.28	21,700.00	21,700.00
INTRA-FUND TRANSFERS	386.43	2,369.42	6,000.00	6,000.00
SERVICES & SUPPLIES	6,989.34	8,656.86	15,700.00	15,700.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	17,435.03	13,252.99	4,200.00	4,200.00

Treasurer Tax Collector

Description

The Treasurer-Tax Collector is an elected position. The mandate of the office is to receive, safeguard and invest the County's, Schools and Special District funds. The work activities of the office are established by the provisions of the Government Code, the State Constitution and County Ordinance.

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	2,754,311.60	2,594,700.70	3,086,697.00	3,086,697.00
Commercial Cannabis Activity Taxes	1,220,664.91	1,096,081.10	1,350,000.00	1,350,000.00
Tax Collector	506,200.84	423,509.90	479,200.00	479,200.00
Treasurer	1,027,445.85	1,075,109.70	1,257,497.00	1,257,497.00
Expenses	1,785,871.88	1,983,303.23	2,181,476.00	2,181,476.00
Tax Collector	758,426.03	854,019.87	923,979.00	923,979.00
Treasurer	1,027,445.85	1,129,283.36	1,257,497.00	1,257,497.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	968,439.72	611,397.47	905,221.00	921,860.00

1007002 - Tax Collector

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	506,200.84	423,509.90	479,200.00	479,200.00
CHARGES FOR SERVICES	329,750.84	264,459.90	326,200.00	326,200.00
CURRENT TAXES	12,150.00	0.00	0.00	0.00
LICENSES, PERMITS	164,300.00	159,050.00	153,000.00	153,000.00
Expenses	758,426.03	854,019.87	923,979.00	923,979.00
INTRA-FUND TRANSFERS	1,726.38	94.34	9,483.00	9,483.00
SALARIES & BENEFITS	333,895.95	427,257.91	459,561.00	459,561.00
SERVICES & SUPPLIES	422,803.70	426,667.62	454,935.00	454,935.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	(252,225.19)	(430,509.97)	(444,779.00)	(428,140.00)

1007001 - Treasurer

General Fund

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Revenues	1,027,445.85	1,075,109.70	1,257,497.00	1,257,497.00
CHARGES FOR SERVICES	1,027,445.85	1,075,109.70	1,257,497.00	1,257,497.00
Expenses	1,027,445.85	1,129,283.36	1,257,497.00	1,257,497.00
INTRA-FUND TRANSFERS	16,042.52	12,710.32	15,121.00	15,121.00
SALARIES & BENEFITS	950,446.50	1,057,367.21	1,172,854.00	1,172,854.00
SERVICES & SUPPLIES	60,956.83	59,205.83	69,522.00	69,522.00

	2025 Actual	2026 Actual	2027 Recommended Budget	2027 Adopted Budget
Net	0.00	(54,173.66)	0.00	0.00