THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY

DEPT: Chief Executive Office

BOARD AGENDA: 7.1
AGENDA DATE: September 15, 2026

SUBJECT:
Public Hearing to Consider and Adopt the 2027 Adopted Budget and Related Actions

BOARD ACTION AS FOLLOWS: **RESOLUTION NO. 2026-0471**

On motion of Supervisor Grewal **Seconded by Supervisor** B. Condit
and approved by the following vote,
Ayes: Supervisors: B. Condit, Withrow, Grewal, and Chairman Chiesa
Noes: Supervisors: C. Condit
Excused or Absent: Supervisors: None
Abstaining: Supervisor: None

1) _____ **Approved as recommended**
2) _____ **Denied**
3) __X__ **Approved as amended**
4) _____ **Other:**

MOTION: **Amended** the item to add Staff Recommendation Nos. 10-12 to read as follows: (10) Adjust the appropriations in the Recommended Adopted Budget by $1,104,406, funded by Net County Cost, in the Sheriff – Operations Legal Budget Unit, with an offsetting decrease in appropriations in County Operations - Appropriations for Contingencies and savings to Net County Cost; (11) Add one Block-Budgeted Deputy Sheriff I/II to Sheriff – Operations Legal Budget Unit for County Security to the Recommended Adopted Budget; and, (12) Direct staff to return to the Board by December 15, 2026, with an update on the Community Services Agency budget and the related actions to address the structural deficit, including the impact on positions that are being reduced; and approved Staff Recommendation Nos. 1-9 as amended

ATTEST: MARY E. HARTSFIELD, Clerk of the Board of Supervisors **File No.**

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM

DEPT: Chief Executive Office

BOARD AGENDA:7.1
AGENDA DATE: September 15, 2026

CONSENT ☐

CEO CONCURRENCE: YES

4/5 Vote Required: YES

SUBJECT:

Public Hearing to Consider and Adopt the 2027 Adopted Budget and Related Actions

STAFF RECOMMENDATION:

1. Accept the recommended 2027 Adopted Budget as presented by the Chief Executive Officer.
2. Conduct the scheduled public hearing to receive public comment and input on the recommended operational plan for Fiscal Year 2027.
3. Direct and approve any changes the Board of Supervisors chooses to make to the 2027 Adopted Budget, then formally adopt the 2027 Adopted Budget.
4. Authorize the Chief Executive Officer and the Auditor-Controller to make the necessary technical adjustments to implement the 2027 Adopted Budget.
5. Direct the Chief Executive Officer and the Auditor-Controller to prepare the Adopted Budget document and supporting schedules in accordance with State law and submit to the State Controller prior to December 1, 2026.
6. Amend the Salary and Position Allocation Resolution to reflect the recommended changes identified in the 2027 Adopted Budget, as outlined in the Staffing Impacts section of this report, and detailed in Attachment 2, to become effective the start of the first full pay period beginning on or after September 19, 2026, unless otherwise indicated.
7. Approve the reduction-in-force of four (4) positions (three (3) of which were filled as of September 10, 2026) within the Department of Parks and Recreation, effective October 16, 2026, and 67 positions (65 of which were filled as of September 10, 2026) within the Community Services Agency, effective March 31, 2027, as outlined in the Staffing Impacts section of this report, and detailed in Attachment 2.
8. Authorize the Chief Executive Office, the Director of Parks and Recreation and the Director of the Community Services Agency to fulfill the operational activities associated with implementation of the above recommendations.
9. Approve a total appropriations/budgetary limit for annual appropriations of tax revenue for Fiscal Year 2027 in accordance with the provisions of Propositions 4 and 111 and establish a General Operating Limit of $593,671,120 using the Population and Inflation Methodology per Attachment 3.

DISCUSSION:

The 2027 Adopted Budget serves as the definitive operational plan for Stanislaus County for the budget period ending June 30, 2027. It replaces the Rollover 2027 Proposed Budget, which was created to provide the County with spending authority for the first several months of the fiscal year. The Rollover Fiscal Year 2027 Proposed Budget was approved on June 23, 2026, and included a total of $7.5 million in time-sensitive increased appropriations, $4.8 million in vehicle replacements and zero-emission vehicle purchases tied to specific ordering and upfitting windows and $2.7 million in general liability insurance costs. These adjustments have been carried forward into the Departments' Adopted Base Budget.

While the budget may be adjusted throughout the year via quarterly updates to the Board of Supervisors or through separate Board action, the Adopted Budget remains the primary benchmark from which all year-to-year budget comparisons are made.

Summary of the 2027 Adopted Base Budget

The 2027 Adopted Base Budget ("Base Budget") was created through a process of in-depth review by departments of current service levels, projected revenue, and trends of actual revenue and spending over the past several years. Base Budget includes Cost Allocation Plan changes, cost-of-doing-business adjustments, and salary and benefit costs for all positions, excluding strategic vacancies maintained to help departments align with available revenue. Base Budget also includes $7.5 million in appropriations for time-sensitive vehicle purchases and general liability insurance costs approved as part of the Rollover Proposed Budget. Base Budget represents an increase of $43.8 million, or 2.3%, above the 2026 Adopted Budget, largely as the result of labor agreement increases approved after last year's budget was finalized.

Base Budget totals $1.93 billion and is funded by $1.40 billion in estimated revenue (including $1.37 billion in department revenue and $32.6 million in County Match revenue), the use of $149.9 million in fund balance and retained earnings, and $376.6 million in General Fund Contributions. General Fund Contributions are also referred to as Net County Cost in the budget document and include $330.3 million in Discretionary Revenue, approximately $3.8 million in General Fund assignments, and the use of $42.5 million in unassigned fund balance.

Summary of 2027 Adopted Budget Recommendations

The 2027 Adopted Budget recommendations reflect an emphasis on maintaining service levels where possible while being responsible stewards of public funds. Rising costs, combined with limited revenue growth, have limited the County's capacity to support new General Fund requests, particularly those with ongoing obligations. As a result, budget recommendations prioritize upholding Board commitments and maintaining critical or mandated core operations. Recommended adjustments provide funding for the purchase and replacement of essential equipment, information technology, and vehicles, along with operational, administrative, and compliance-related updates. Recommended adjustments also include targeted increases in Behavioral Health and Recovery Services (BHRS) to support program expansion and strengthen service delivery capacity enabled by increased Department revenue. These increases are partially offset by right-sizing efforts to align spending with projected revenues, as

well as reductions that reflect organizational adjustments needed to support long-term fiscal balance.

The recommended budget supports $17.8 million in departmental requests, representing 90% of total requests, while $2.4 million in unmet departmental needs remain unfunded. It is important to note that given the anticipated limited Discretionary Revenue growth, departments were challenged to make do with funding sufficient to maintain existing service levels and replace aging vehicles and technology, unless additional revenue could be identified. Departments responded by submitting very limited requests requiring General Fund, focusing on necessary replacements and critical operational needs consistent with maintaining current services. This discipline supported the creation of a fiscally sound budget, though it means that there are many needs that would enhance operations and services to the community but remain unfunded and unrealized. As a result, departments continue employing strategies such as maximizing the efficiency and effectiveness of existing resources, holding positions vacant, and reallocating staff and funding to priority services. The County will continue to rely on its established practice of quarterly budget monitoring to ensure fiscal discipline, operational efficiency, and the sustained delivery of essential services within a financially constrained environment.

The 2027 Adopted Budget is organized by Board of Supervisors' priority area in support of the organization's mission, vision, and values.

<u>Mission:</u>

We Build Community

<u>Vision:</u>

Becoming a community of choice, where people live, work, and thrive – a place worthy of calling home.

<u>Values:</u>

We believe EACH PERSON MATTERS

We work every day to earn people's TRUST

We are GOOD PARTNERS

We encourage INNOVATION

We deliver RESULTS

<u>Priorities:</u>

Supporting a Strong and Safe Community

Supporting a Healthy Community

Developing a High-Performing Economy

Promoting Lifelong Learning

Delivering Efficient Public Services

Enhancing Community Infrastructure

The following table provides a summary of the recommended 2027 Adopted Budget, organized by Board priority. The table shows a balanced budget, noting total appropriations and identifying how those costs are supported by department revenue, County Match revenue, department fund balance, and General Fund Contributions, or Net County Cost. Detailed information on the Adopted Budget is provided in the budget document, Attachment 1, beginning on page 35. Appropriations represent the spending authority granted by the Board of Supervisors to authorize expenditures.

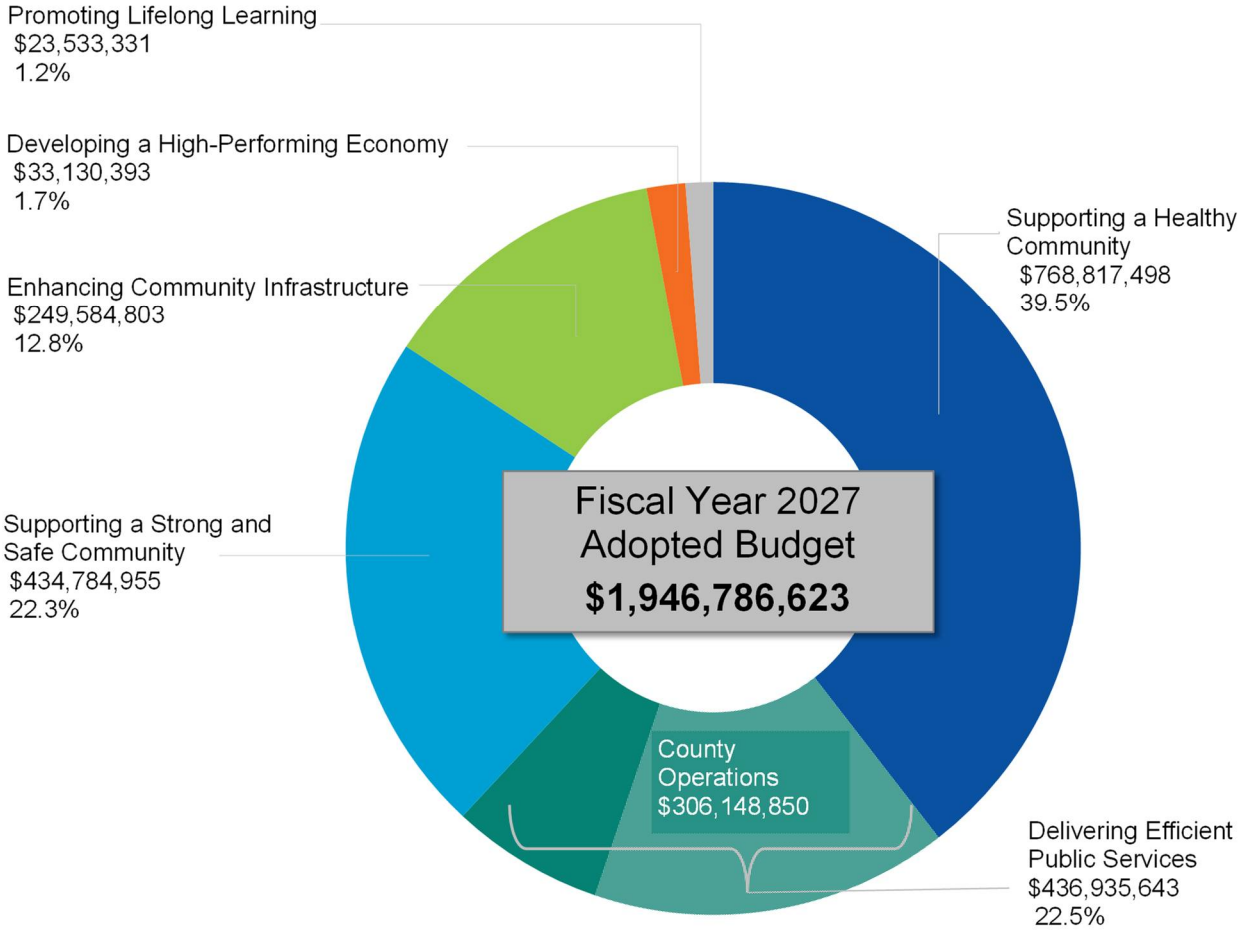
Summary of Adopted Budget by Board Priority	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2027 Adopted Budget
RESOURCES							
Department Revenue*	$142,560,823	$ 705,115,397	$ 29,079,870	$ 22,502,757	$ 310,073,019	$165,849,465	**$1,375,181,331**
County Match Revenue	2,371,340	26,029,320	-	866,810	2,500,000	840,409	**32,607,879**
Department Fund Balance	22,752,427	35,753,342	5,000	163,764	23,505,569	71,763,496	**153,943,598**
General Fund Contribution**	267,100,365	1,919,439	4,045,523	-	100,857,055	11,131,433	**385,053,815**
Total Adopted Budget Resources	**$434,784,955**	**$ 768,817,498**	**$ 33,130,393**	**$ 23,533,331**	**$ 436,935,643**	**$249,584,803**	**$1,946,786,623**
APPROPRIATIONS							
Total Adopted Budget Appropriations	**$434,784,955**	**$ 768,817,498**	**$ 33,130,393**	**$ 23,533,331**	**$ 436,935,643**	**$249,584,803**	**$1,946,786,623**

*Department Revenue excludes Discretionary Revenue of $339 million and County Match Revenue of $32.6 million; if included, the County revenue totals $1.75 billion.

**General Fund Contribution is funded by the use of $339 million in Discretionary Revenue and $46.1 million in fund balance.

The 2027 Adopted Budget totals $1.95 billion for all funds and incorporates $17.8 million in adjustments to the Base Budget. The Adopted Budget is funded by $1.41 billion in estimated revenue (including $1.38 billion in department revenue and $32.6 million in County Match revenue and excluding $339.0 million in Discretionary Revenue), the use of $153.9 million in fund balance and retained earnings, and $385.1 million in General Fund Contributions. General Fund Contributions are also referred to as Net County Cost in the budget document and include $339.0 million in Discretionary Revenue and the use of $46.1 million in General Fund restricted, assigned, and unassigned fund balance.

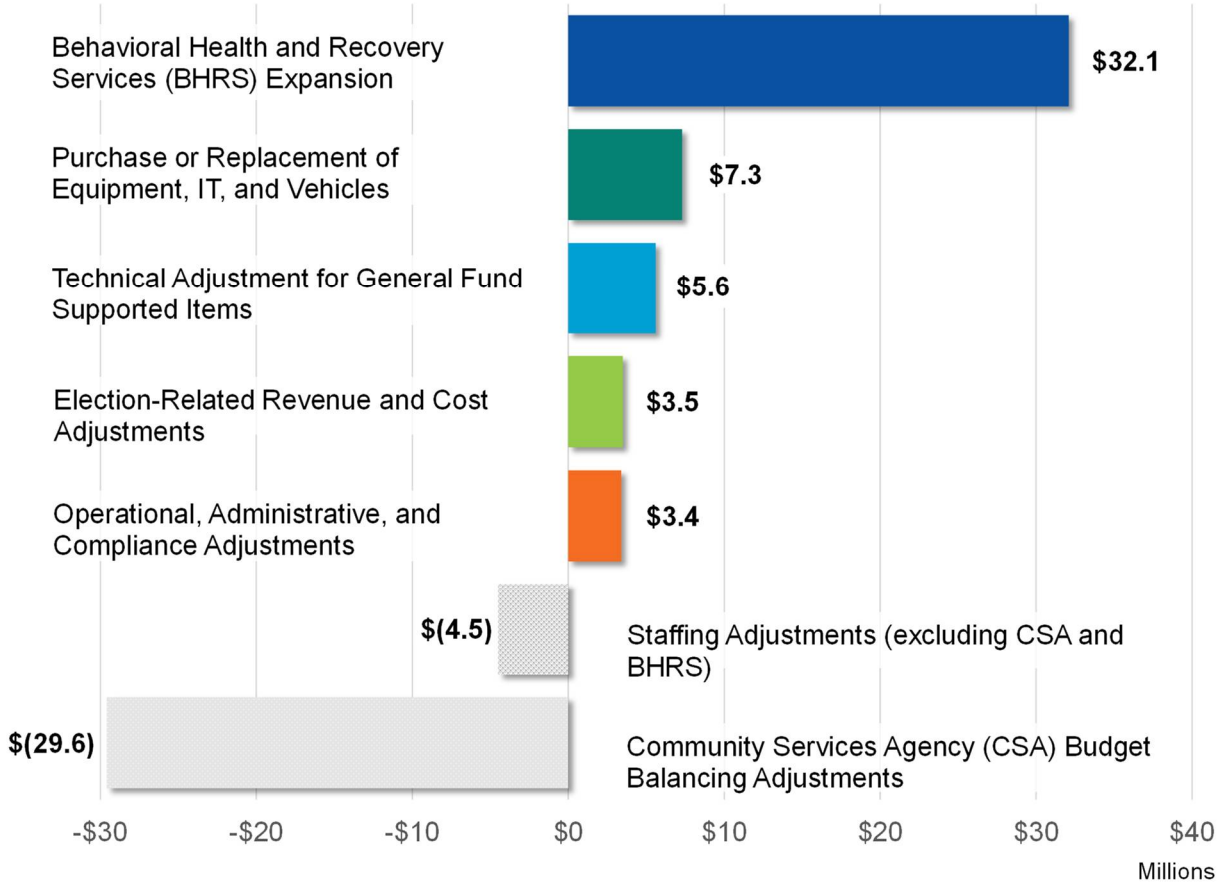
The following chart displays the 2027 Adopted Budget, identifying the percentage of the overall County budget that is devoted to each Board priority.



Departments *Supporting a Healthy Community* account for the largest portion of the County budget, representing 39.5% of the 2027 Adopted Budget. While departments *Delivering Efficient Public Services* at 22.5% make up the second largest priority, 70.1% of this budget, or $306.1 million, represents County Operations, which is comprised of various non-departmental technical accounting and project budgets, including Medical Self-Insurance, General Fund Contribution to Other Programs, Crows Landing Industrial Business Park (CLIBP), and American Rescue Plan Act (ARPA). Departments *Supporting a Strong and Safe Community* make up 22.3% of the budget, while those *Enhancing Community Infrastructure* account for 12.8%. The departments *Developing a High-Performing Economy* and *Promoting Lifelong Learning* constitute the remainder of the County budget, at 1.7% and 1.2%, respectively.

The 2027 Adopted Budget includes a net increase of $17.8 million over the Base Budget appropriation level. For reference, this represents a year-over-year increase of $61.6 million, or 3.3%, over the 2026 Adopted Budget. These adjustments over Base

can be organized into seven categories, illustrated in the table below, which together account for the full amount of the budget increase.



The 2027 Base Budget included $9.5 million in Appropriations for Contingencies for use during the fiscal year for unexpected and emergency financial exposures, which is increased by $6.7 million in the Adopted Budget. The additional appropriations over the required base amount to provide funding for cash-outs, health insurance increases, retirement rate increases, county security, and other potential exposures. If the recommended increase of $6.7 million is approved, approximately $16.2 million will be available for use for the remainder of the fiscal year.

Details on these budget adjustments and more can be found in the department sections of the 2027 Adopted Budget document, beginning on page 109 (Attachment 1).

<u>Community Development Fund</u>

The Community Development Fund was created to assist in the promotion of activities to enhance infrastructure or services in unincorporated areas in the County and provide a general public benefit. Per the Board of Supervisors approved policy, funding requests of $5,000 or less per beneficiary per fiscal year and meeting the provisions of the policy may be approved by an individual Board of Supervisors member. Requests greater than $5,000, or as stipulated by policy which could include projects under $5,000 as noted in the table below, require approval by three-fifths vote of the Board of Supervisors.

The following is a summary of the Community Development Fund's activity for the quarter ended June 30, 2026.

Requests of $5,000 or Less and Meeting Policy Requirements

Projects	District	Date Approved/ Event Date	Amount
Valley Improvement Projects – Earth Day	5	4/18/2026	$414
Total			**$414**

Requests Greater than $5,000 or Requiring Board of Supervisors' Approval

Projects	District	Date Approved	Board Resolution Number	Amount
Local Family Support with First 5	3	6/02/2026	2026-0278	$5,380
VFW Post 3199 Electronic Sign	3, 5	6/02/2026	2026-0278	$4,098
District 5 Cleanups	5	6/23/2026	2026-0358	$20,000
Total				**$29,478**

An update to the policy approved with the 2025 Adopted Budget stipulates that accumulated interest earnings be distributed to each District based on the year-end balances. As of June 30, 2026, the Community Development Fund had $1,834,651 available for new projects. During Fiscal Year 2026, the Community Development Fund accumulated $91,225 in interest earnings. After accounting for the interest earnings, the balance available for new projects is $1,925,876, as identified below.

Community Development Fund	District 1	District 2	District 3	District 4	District 5	Total Fund
Fund Balance as of 6/30/2026	$356,442	$541,195	$251,918	$549,001	$136,095	$1,834,651
Fiscal Year 2026 Interest Earnings	$17,724	$26,910	$12,526	$27,298	$6,767	$91,225
New Balance	**$374,166**	**$568,105**	**$264,444**	**$576,299**	**$142,862**	**$1,925,876**

Annual Appropriations Limit

On November 6, 1979, California voters passed Proposition 4, which limits government spending by setting caps on the annual appropriations of local tax revenues. On June 5, 1990, Proposition 111 modified how the Proposition 4 appropriations limit is calculated. This amendment changed the base year for calculations from Fiscal Year 1979 to Fiscal Year 1987 and allows the County to use more favorable population and cost-of-living factors.

The appropriations subject to the limit are based on revenue classified as “Proceeds of Tax.” The Fiscal Year 2027 revenue classified as “Proceeds of Tax” totals $302,588,647. Revenue from the Federal government is exempt from the appropriations limit. Guidelines for calculating the appropriations limit are issued by the State Controller’s Office.

The General Operating Limit of $593,671,120 is explained in Attachment 3, and the Proceeds of Tax Calculation Summary is included as Attachment 4. The importance of these documents is to ensure that the Adopted Budget actions do not exceed the legislated limitations. The Fiscal Year 2027 Appropriations Limit of $593.7 million represents the maximum amount that can be spent from the tax proceeds of $302.6 million, which is subject to the limit. The County’s level of appropriations related to the tax proceeds for Fiscal Year 2027 is less than the Appropriations Limit.

Special Districts

Special Districts for which the Board of Supervisors serves as the governing board and whose funds are maintained in the County Treasury are included in the County’s 2027 Adopted Budget, contained in a Special Districts section beginning on page 453 of Attachment 1. Special Districts are a form of government created by a local community to meet specific needs, where only those residents who benefit from the services provided pay for them. The Special Districts are identified by type, with 20 active County Service Areas, 37 Landscape and/or Lighting Districts, one Landscape Assessment District, and seven Storm Drain Districts.

Challenges and Opportunities

The County regularly evaluates the various challenges and opportunities that can impact intended outcomes. Some require a collaborative approach and are beyond the scope of any one department or agency to resolve. The following challenges are of particular note.

- Staff are monitoring direct and indirect impacts resulting from the One Big Beautiful Bill Act, also referred to as H.R.1, and the State’s implementation of these rules. The County anticipates local program changes, including significant impact to the County share of CalFresh, increased eligibility requirements to Medi-Cal, and the potential need to reinstate the County’s Medically Indigent Adult (MIA) program. An assignment of $20.5 million has been set aside in the County’s General Fund that can help mitigate the MIA program impacts.
- Staff will continue to monitor the Long-Range Model (LRM) to ensure costs remain aligned with available revenues. With revenue growth lagging behind inflationary pressures, the County has relied more heavily on General Fund savings to maintain service levels. The LRM helps identify when reserves may be depleted and when targeted reductions may be needed to sustain long-term fiscal stability.

Looking Forward

Performance Visioning continues to evolve as a process that interacts with the budget by informing decisions on how the organization allocates resources. Work on performance visioning is ongoing, with the presentation of the 2026 outcomes anticipated to be presented to the Board during Fiscal Year 2027.

Quarterly financial analysis of budget operations will continue to be a focus for County staff, with the next update planned for the 2027 First Quarter Financial Report targeted for late 2026.

POLICY ISSUE:

The recommended 2027 Adopted Budget is presented to the Board of Supervisors in compliance with both County and State requirements governing the budget process. Pursuant to County Code 2.08.050(C)(1), the County Chief Executive Officer (CEO) is required to, "as county budget officer, supervise and direct the preparation of the annual county budget. In the performance of this duty, the CEO shall review and evaluate all departmental requests and all items in the recommended budget including expenditures, revenues and reserves. The CEO shall submit the recommended budget to the board of supervisors together with a written report and recommendations which shall be based on board of supervisors' policy direction, revenue projections, budget targets, and proposed goals, objectives, work programs and projects developed by the various departments."

In accordance with California Government Code Section 29065, the recommended budget must be made available to the public no later than September 8. Following this, Section 29080 (b) requires the Board hold a public hearing at least 10 days after the release of the budget documents, and Section 29088 mandates that the budget be adopted by resolution no later than October 2.

Sections 29120 through 29130 of the California Government Code establish essential budgetary controls for the County and dependent special district officials, emphasizing the need to adhere to authorized budget appropriations. Specifically, Section 29121 stipulates that any obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not the liability of the County or district but are personally the responsibility of the official who authorizes the expenditure. This provision underscores the importance of officials ensuring compliance with budgetary limits approved by the Board of Supervisors and reinforces the need for the careful management of appropriations.

County Ordinance 3.12.010(B) further empowers the Board to make structural adjustments to County classifications and positions, which includes the creation, reclassification, or elimination of roles, at any regular meeting through resolution or ordinance. Additionally, under California Government Code Section 7910, the Board must adopt the County's appropriations limit for the upcoming fiscal year by resolution at a regularly scheduled meeting.

Finally, in line with County policy, the CEO must report on Community Development Fund activities as part of each quarterly financial cycle, ensuring the Board remains informed of approved projects and available balances.

FISCAL IMPACT:

Consistent with standard accounting practices, the County's budget is divided into separate financial entities known as funds. A fund contains a set of accounts that carry out specific activities or achieve certain objectives in accordance with special prescribed regulations, restrictions, or limitations. Governments use these fund entities to segregate their financial resources and demonstrate legal compliance. The County's budget includes three governmental funds: General, Special Revenue, and Capital Projects Funds, to account for local government activities. The County also uses two proprietary fund types that are for business-type activities, the Enterprise and Internal Service Funds.

Summary of the 2027 Adopted Budget by Fund Type

The following table identifies the total appropriations and funding sources used to balance the County's 2027 Adopted Budget, organized by fund type.

Adopted Budget Summary by Fund Type	Total Recommended Appropriations	Total Recommended Revenue	One-time Funding Required*
General Fund	$ 557,639,003	$ 511,569,577	$ 46,069,426
Special Revenue Fund	1,082,996,970	969,764,960	113,232,010
Capital Projects Fund	27,230,559	14,381,251	12,849,308
Enterprise Fund	84,108,216	68,347,028	15,761,188
Internal Service Fund	194,811,875	182,710,783	12,101,092
Total	**$1,946,786,623**	**$1,746,773,599**	**$200,013,024**

**Fund balance, retained earnings, and other one-time funding sources*

Recommended appropriations for all funds total $1.95 billion and rely on $1.75 billion in estimated revenue, including Discretionary Revenue and County Match Revenue, and the use of $200.0 million in one-time funding, including fund balance, retained earnings, and other one-time funding sources. The following is a brief description of the recommendations included in the 2027 Adopted Budget for each of these funds, noting the changes from the 2027 Base Budget and 2026 Adopted Budget for reference. Additional details are available in the budget document, beginning on page 65 (Attachment 1).

General Fund

$17.3 million increase over 2027 Base Budget

$18.9 million year-to-year increase over 2026 Adopted Budget

The General Fund is used to pay for core services such as public safety, parks and recreation, justice administration, tax assessment and collection, planning and community development, and a host of other vital services. The revenue used to pay for these services comes primarily from local taxes such as property tax and sales tax, franchise fees, charges for services, and a variety of other discretionary sources. Included in the total General Fund budget of $557.6 million is the Debt Service budget, which provides funding for annual County debt obligations of $1.0 million.

The 2027 Adopted Budget for General Fund totals $557.6 million, relying on $172.6 million in estimated department revenue and Net County Cost of $385.0 million. This is a $8.4 million, or 2.2%, increase in Net County Cost above the 2027 Base Budget, funded by $339.0 million in Discretionary Revenue. The General Fund assumes the use of $46.1 million in fund balance, bringing the total funding sources for the General Fund to $557.6 million. The General Fund fund balance on July 1, 2026, was $242.9 million, with a projected fiscal year-end balance of $196.9 million on June 30, 2027. The following table shows the funding sources used to balance the budget for the General Fund.

General Fund (GF)	2026 Adopted Budget	2027 Adopted Budget Base*	2027 Adopted Adjustments	Recommended 2027 Adopted Budget
Departmental Appropriations	$ 525,226,495	$ 530,836,793	$ 10,597,804	$ 541,434,597
Appropriations for Contingencies	13,511,449	9,461,517	6,742,889	16,204,406
Total Appropriations	**$ 538,737,944**	**$ 540,298,310**	**$ 17,340,693**	**$ 557,639,003**
Departmental Revenue	**163,897,602**	**163,667,835**	**8,917,353**	**172,585,188**
Net County Cost (Total appropriations - Dept revenue)	$ 374,840,342	$ 376,630,475	$ 8,423,340	$ 385,053,815
Sources of Funding				
Discretionary Revenue	$ 328,724,900	$ 330,280,687	$ 8,703,702	$ 338,984,389
Use of Assigned Fund Balance				
Future Budget Balancing	12,750,000	-	6,000,000	6,000,000
Election Costs	2,000,000	-	2,177,567	2,177,567
Future General Liability Increases to GF Dpts	2,000,000	2,000,000	-	2,000,000
Carryover Apropps (0100)	-	1,814,176	-	1,814,176
Stanislaus Veterans Center	116,473	-	116,473	116,473
Roads One-Person Patchers	***3,000,000***	-	**-**	**-**
CSA Mandated Match Estimate	2,500,000	-	-	-
Sheriff CCP 2024 Year End Projects	***1,325,343***	-	**-**	**-**
Use of Unassigned Fund Balance				
Unassigned (0100)	21,848,626	41,960,612	$ (8,574,402)	33,386,210
Unassigned (0105)	-	-	-	-
Unassigned (0107)	500,000	500,000	-	500,000
Unassigned (0108)	75,000	75,000	-	75,000
Total Sources of Funding	**$ 374,840,342**	**$ 376,630,475**	**$ 8,423,340**	**$ 385,053,815**

Bold italics represent one-time support

**Base includes $4,252,120 in appropriations approved with 2027 Proposed Budget funded with $4,112,697 Unassigned (0100) and $139,423 Departmental Revenue.*

Discretionary Revenue

Revenue available to the Board of Supervisors to fund programs at their discretion is referred to as Discretionary Revenue. Much of the revenue in this category supports public safety and criminal justice services provided by the District Attorney, Office of Emergency Services, Probation, Public Defender, and Sheriff departments, as well as government-related services provided by the Agricultural Commissioner, Assessor,

Auditor-Controller, Chief Executive Office, Clerk-Recorder, and Treasurer-Tax Collector. The health and human services departments use Discretionary Revenue to support maintenance of effort requirements, allowing them to obtain additional revenue for a variety of Federal and State-supported programs and services.

The 2027 Adopted Budget includes estimated Discretionary Revenue of $339.0 million, an increase of $10.3 million over that identified in the 2026 Adopted Budget and $8.7 million above that projected in the 2027 Base Budget. The recommended increase is primarily attributed to an updated growth projection for property taxes of 2.01% as reported by the Assessor's Office for properties in unincorporated areas.

Discretionary Revenue Category	2026 Adopted Budget	2027 Base Budget	Recommended Adjustments	2027 Recommended Adopted Budget
Taxes	$ 231,727,820	$ 232,266,607	$ 7,031,593	$ 239,298,200
Licenses, Permits, and Franchises	1,400,000	1,333,000	44,000	1,377,000
Fines, Forfeitures, Penalties	3,240,000	3,580,000	320,000	3,900,000
Revenue from Use of Money & Property	18,795,000	18,864,000	604,395	19,468,395
Intergovernmental Revenue	65,860,761	66,535,761	173,939	66,709,700
Charges for Services	4,607,644	4,607,644	542,450	5,150,094
Miscellaneous	-	-	-	-
Other Financing Sources	3,093,675	3,093,675	(12,675)	3,081,000
Total Discretionary Revenue	**$ 328,724,900**	**$ 330,280,687**	**$ 8,703,702**	**$ 338,984,389**

Ongoing analysis of Discretionary Revenue is conducted throughout the fiscal year as revenue is received, and any necessary budget adjustments will be included in subsequent reports to the Board.

General Fund Reserves Summary

Fund balance "reserves" are classified in the General Fund as Non-Spendable, Restricted, Committed, Assigned, and Unassigned, the first three of which are the most restrictive categories and are legally or contractually obligated portions of the fund balance. A detailed description of what is contained in each of these categories can be found in the budget document, beginning on page 85 (Attachment 1). In total, fund balance in the General Fund was $242.9 million as of July 1, 2026. The beginning fund balance will be adjusted after post-closing adjustments are processed by the Auditor-Controller and may be reported differently on County financial statements.

Non-Spendable fund balance includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact. The July 1, 2026, balance for this category was $28.8 million and includes balances for Economic Development Advances, Teeter Receivable, and loans receivable. Fiscal Year 2026 post-close adjustments to address notes receivable will be reported at a future budget cycle as needed, and aside from that no changes are anticipated for this category in Fiscal Year 2027.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external parties, or through enabling legislation. The total beginning Restricted fund balance was $8.1 million. No changes are anticipated for

this category in Fiscal Year 2027, with the June 30, 2027, balance estimated to remain $8.1 million.

Committed fund balance includes amounts that can be used only for the specific purposes determined by formal action by the Board of Supervisors. Commitments may be changed only by the government taking the same formal action that imposed the original constraint. The total Committed fund balance as of July 1, 2026, was $3.8 million. Internal loan repayments from Stanislaus County Animal Services and Library Expansion are anticipated and will be reported at a future budget cycle. Aside from these changes, the fund balance is estimated to be $3.8 million as of June 30, 2027.

Assigned fund balance is comprised of amounts intended to be used by the County for specific purposes as expressed by the Board of Supervisors or authorized by the Chief Executive Officer, consistent with financial policies and long-range financial planning. Total Assigned fund balance as of July 1, 2026, was $148.6 million. Budgeted use in this category includes $6.0 million in one-time reserves for future budgeting necessary to fund operational cost projections in excess of current operating revenues, $2.0 million for future General Liability cost increases to General Fund departments, and $4.1 million for costs to support for the Elections costs, Stanislaus Veterans Center, and other County department allocation plan costs and exposures. Based on this usage, the estimated Assigned fund balance on June 30, 2027, will be $136.5 million.

Unassigned fund balance includes all amounts not contained in the other classifications and is available for any purpose. Total Unassigned fund balance as of July 1, 2026, was $53.6 million. Budgeted use includes $33.4 million to support various recommendations benefiting County departmental operations, $500,000 of the Community Development Bank balance for projects designated by each Board member, and $75,000 in Local Innovation Funds. These strategies combine for an Unassigned fund balance that is projected to be $19.6 million on June 30, 2027.

Overall use of fund balance in the General Fund totals $46.1 million, resulting in an estimated $196.9 million remaining as of June 30, 2027. The table below identifies the beginning fund balance for Fiscal Year 2027 along with uses of and/or contributions to fund balance, and the resulting projected year-end balance by General Fund reserve classification.

General Fund Category	Beginning Fund Balance 7/1/26	Budgeted Use of Fund Balance	Projected Fund Balance 6/30/27
Non-Spendable	$ 28,789,683	$ -	$ 28,789,683
Restricted	8,154,769	-	8,154,769
Committed	3,839,257	-	3,839,257
Assigned	148,593,994	(12,108,216)	136,485,778
Unassigned	53,561,207	(33,961,210)	19,599,997
Total Fund Balance	**$ 242,938,910**	**$ (46,069,426)**	**$ 196,869,484**

Long-Range Model

The annual budget process and associated analysis are completed with attention to the County's multi-year Long-Range Model, which provides guidance for financial decisions. The General Fund Long-Range Model is an illustration of the County's long-term financial plans that extend beyond the current fiscal year based on known and/or anticipated funding and expenditure projections. The projections include escalation factors designed to meet the normal cost-of-doing business increases to address the organization's ongoing service needs. This makes it possible to modify and/or develop

long-term strategies aimed at addressing the County's fiscal needs for three to five years into the future.

The Long-Range Model has been completed through Budget Year 2031, as displayed in the following table. The model shows the need to identify additional revenue, one-time funding solutions or budget balancing strategies to mitigate future projected deficits in Budget Years 2028 through 2031. Additional detail is available in the budget document, beginning on page 103 (Attachment 1).

Long-Range Model at 100% of Appropriations Expended					
Item	2027 Adopted Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget
Funding Assumptions					
Discretionary Revenue	$ 338,984,389	$ 347,400,000	$ 356,700,000	$ 366,300,000	$ 376,200,000
Departmental Revenue	172,585,188	174,300,000	176,100,000	177,800,000	179,600,000
Unassigned Fund Balance	33,961,210	-	-	-	-
Assigned Fund Balance	12,108,216	-	-	-	-
Total Funding	**$ 557,639,003**	**$ 521,700,000**	**$ 532,800,000**	**$ 544,100,000**	**$ 555,800,000**
Expenditure Assumptions					
Base Budget	$ 427,074,058	$ 444,200,000	$ 459,700,000	$ 475,800,000	$ 492,500,000
Health Insurance and Retirement	97,521,199	101,035,695	104,709,897	108,526,481	112,491,328
IHSS Wages and MOE	2,601,836	3,720,994	4,660,944	5,638,492	5,638,492
Contingencies (incl Reserve incr.)	16,765,406	10,457,984	10,617,036	10,625,395	11,168,464
One-time Projects and Equipment	10,146,930	11,500,000	11,500,000	11,500,000	11,500,000
Elections Support	3,529,574	3,500,000	3,500,000	3,500,000	3,500,000
Total Costs	**$ 557,639,003**	**$ 574,414,673**	**$ 594,687,877**	**$ 615,590,368**	**$ 636,798,283**
Total (Deficit in Brackets)	**$ -**	**$ (52,714,673)**	**$ (61,887,877)**	**$ (71,490,368)**	**$ (80,998,283)**

Special Revenue Funds

$2.7 million decrease below 2027 Base Budget

$20.7 million year-to-year increase over 2026 Adopted Budget

Special Revenue Funds are a fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This fund type accounts for over half of Stanislaus County's budget. Some of the larger Special Revenue Funds reside in the Community Services Agency, Behavioral Health and Recovery Services, and Public Works departments.

The 2027 Adopted Budget totals $1.08 billion for Special Revenue Funds which is supported by $939.7 million in department revenue, the use of $113.2 million in fund balance, and $30.1 million in General Fund Contributions and Mandated Match. Special Revenue Funds began the fiscal year with $398.7 million in fund balance and are projected to end the year with a balance of $285.5 million.

Capital Project Funds

No change from the 2027 Base Budget

$784,753 year-to-year decrease below 2026 Adopted Budget

There are five budgets that are considered Capital Projects Funds, three within the County Operations division including the Courthouse Construction Fund, Criminal

Justice Facilities Fund, and Crows Landing Industrial Business Park Project, and two in General Services Agency including Deferred Maintenance and Americans with Disabilities Act Projects. This fund type is typically used to account for financial resources that are used for the acquisition or construction of major capital facilities for the County.

The 2027 Adopted Budget for Capital Projects Funds totals $27.2 million, relying on $11.9 million in department revenue, $2.5 million in General Fund Contributions, and $12.8 million in fund balance. Capital Project Funds began the fiscal year with $15.5 million and are projected to end the year with a fund balance of $2.6 million.

Enterprise Funds

$3.0 million increase over 2027 Base Budget

$9.2 million year-to-year increase over 2026 Adopted Budget

Enterprise Funds are set up for specific services that are funded directly by fees charged for goods and/or services. Examples of County Enterprise Funds include the Health Services Agency – Clinics and Ancillary Services, the County landfills, and the jail commissary.

The 2027 Adopted Budget for Enterprise Funds totals $84.1 million, supported by $68.3 million in department revenue, and the use of $15.8 million in retained earnings. Enterprise Funds began the fiscal year with $99.1 million in retained earnings and are projected to end the year with a retained earnings balance of $83.4 million.

Internal Service Funds

$64,060 increase over 2027 Base Budget

$13.5 million year-to-year increase over 2026 Adopted Budget

Internal Service Funds are a proprietary fund type used to report activities that provide goods or services to other County departments or agencies on a cost-reimbursement basis. Examples of Internal Service Funds include Information Technology Central, General Services Agency Central Services and Fleet Divisions, and a variety of County self-insurance funds within County Operations.

The 2027 Adopted Budget for Internal Service Funds totals $194.8 million, relying on a total of $182.7 million in department revenue and the use of $12.1 million in retained earnings. Internal Service Funds began the fiscal year with a total of $35.8 million in retained earnings and are projected to end the year with a retained earnings balance of $23.7 million.

Overall Fund Balance

The beginning fund balance for all funds on July 1, 2026, was $792.0 million. The 2027 Adopted Budget contains recommendations totaling $1.95 billion in appropriations, funded by $1.75 billion in estimated revenue (inclusive of General Fund Contributions and Mandated County Match to non-General Fund departments) and the use of $200.0 million in fund balance and retained earnings, resulting in an overall projected fund balance of $592.0 million on June 30, 2027. The following table provides details on the use of fund balance and retained earnings projected for Fiscal Year 2027 by fund type.

Fund Type	Beginning Fund Balance on 7/1/2026	Recommended Adopted Budget Revenue	Recommended Adopted Budget Appropriations	Recommended Use of Fund Balance	Projected Fund Balance on 6/30/2027
General Fund	$ 242,938,910	$ 511,569,577	$ 557,639,003	$ 46,069,426	$ 196,869,484
Special Revenue	398,683,865	969,764,960	1,082,996,970	113,232,010	285,451,855
Capital Projects	15,474,513	14,381,251	27,230,559	12,849,308	2,625,205
Enterprise	99,143,535	68,347,028	84,108,216	15,761,188	83,382,347
Internal Service	35,787,349	182,710,783	194,811,875	12,101,092	23,686,257
Total All Funds	**$ 792,028,172**	**$1,746,773,599**	**$1,946,786,623**	**$ 200,013,024**	**$ 592,015,148**

BOARD OF SUPERVISORS' PRIORITY:

Approval of the recommended actions supports the Board of Supervisors' priorities *Supporting a Strong and Safe Community, Supporting a Healthy Community, Developing a High-Performing Economy, Promoting Lifelong Learning, Delivering Efficient Public Services,* and *Enhancing Community Infrastructure* by allocating fiscal resources aligned with the service needs and public policy direction for the community.

STAFFING IMPACT:

Summary of Changes Affecting the Position Allocation Count

The recommended 2027 Adopted Budget incorporates authority for 4,720 full-time allocated positions. This represents a net decrease in the allocation count of 184 positions from the 4,904 positions authorized in the 2026 Adopted Budget. To date, a net decrease of 204 positions was previously authorized, and a net increase of 20 positions is recommended with the 2027 Adopted Budget. The following table provides a summary of the changes since the 2026 Adopted Budget, including those approved by a separate Board agenda item.

Summary of Changes Affecting Position Allocation Count	
2026 Adopted Budget	**4,904**
Net decrease to the Position Allocation Count during Fiscal Year 2026 (Including all positions approved by a separate Board Agenda Item)	-133
Net decrease to the Position Allocation Count to date for Fiscal Year 2027 (Including all positions approved by a separate Board Agenda Item and Proposed Budget)	-71
Current Position Allocation	**4,700**
2027 Adopted Budget Recommendation	20
Total Authorized Positions with Approval of the 2027 Adopted Budget	**4,720**

The 2027 Adopted Budget staffing recommendations include the addition of 64 new positions and the deletion of 44 vacant positions for a net increase to the allocation count of 20 positions. Recommended changes to the position allocation are briefly described below by Board priority area, with detailed information provided on Attachment 2 and in the individual department sections of the budget document (Attachment 1).

Supporting a Strong and Safe Community – Net Three Positions

District Attorney - Recommendations include the deletion of one vacant block-budgeted Manager I/II.

Sheriff – Recommendations include the addition of seven positions: four Deputy Sheriff–Custodial positions to enhance Detention Center–West safety, one Senior Community Health Worker for pre-release coordination, one Community Services Officer for the Special Investigation Unit, and one Crime Analyst for the Stanislaus County Opioid Safety Coalition. In addition, due to reduced Cannabis program funding, three positions are recommended for deletion: one Community Services Officer, one Crime Analyst, and one Sergeant.

Supporting a Healthy Community – Net 17 Positions

Behavioral Health and Recovery Services – Recommendations include the addition of 53 new positions across several divisions.

- Seven positions for the Fiscal and Administration Services Division: two block-budgeted Accountant I/II positions, one Accountant III, one block-budgeted Manager I/II/III, one Staff Services Analyst, and two Staff Services Coordinator positions.
- Five positions for the Information Technology Team: one Data Scientist, two Staff Services Analyst positions, and two Staff Services Coordinator positions.
- Eight positions for the Adult System of Care: two block-budgeted Mental Health Clinician I/II positions, five block-budgeted Behavioral Health Specialist I/II positions, and one Mental Health Coordinator.
- 12 positions for the Behavioral Health Plan: one block-budgeted Manager I/II/III, two Mental Health Clinician III, eight Staff Services Analyst positions, and one Staff Services Coordinator.
- Six positions for the Managed Care Plan: one block-budgeted Manager I/II, one Mental Health Clinician III, one block-budgeted Psychiatric Nurse I/II, one Staff Services Analyst, and two Staff Services Technician positions.
- 13 positions for the Supportive Services and Housing Team: two Administrative Clerk II positions, one Administrative Clerk III, two Behavioral Health Coordinator positions, six block-budgeted Behavioral Health Specialist I/II positions, one block-budgeted Manager I/II/III, and one Staff Services Coordinator.
- One block-budgeted Mental Health Clinician I/II for the Community Response Team
- One Confidential Assistant II to support the Human Resources Team.

Child Support Services – Recommendations include the deletion of two long-term vacant block-budgeted Child Support Specialist I/II positions.

Health Services Agency – Recommendations include the addition of one Physical Therapist Assistant and one Certified Occupational Therapist Assistant to support the Medical Therapy Unit.

It is also recommended to delete 36 vacant positions that are no longer necessary following structural and funding changes. These positions include: one Accountant II, one Accountant III, two Account Clerk III positions, five block-budgeted Administrative Clerk I/II positions, one Administrative Clerk III, one Associate Director, two Community Health Worker positions, one Confidential Assistant III, two block-budgeted Health Education Specialist positions, one Manager II, one Medical Assistant, one block-budgeted Medical Biller I/II, two block-budgeted Mental Health Clinician I/II positions, two Nurse Manager positions, one block-budgeted Public Health Nurse I/II, two block-budgeted Social Worker IV/V positions, one Sr. Community Health Worker, one block-budgeted Software Engineer I/II, two Staff Nurse III positions, one Staff Services Analyst, three Staff Services Coordinator positions, one block-budgeted Stock/Delivery Clerk I/II, and one block-budgeted Supervising Account Administrative Clerk I/II.

Developing a High-Performing Economy – Net zero positions

Workforce Development – Recommendations include the addition of one Confidential Assistant (CA) III to support the Assistant Director and back-up the HR CA III. To offset this addition, it is recommended to delete one Staff Services Technician.

Enhancing Community Infrastructure – Net zero positions

Public Works – Recommendations include the addition of one Transportation Project Coordinator to support construction project management and the deletion of one long-term vacant Civil Engineer.

The following table provides a summary of the staffing recommendations affecting the allocated position count by department.

Board Priority	Department	Add Position(s)	Delete Position(s)	Total
Supporting a Strong and Safe Community	District Attorney		-1	-1
Supporting a Strong and Safe Community	Sheriff	7	-3	4
Supporting a Healthy Community	Behavioral Health and Recovery Services	53		53
Supporting a Healthy Community	Child Support Services		-2	-2
Supporting a Healthy Community	Health Services Agency	2	-36	-34
Developing a High-Performing Economy	Workforce Development	1	-1	0
Enhancing Community Infrastructure	Public Works	1	-1	0
Grand Total		**64**	**-44**	**20**

Reduction-In-Force

In addition, the Adopted budget includes a recommendation to delete four positions (three of which were filled as of September 10, 2026) from Parks and Recreation effective October 16, 2026, and 67 positions (65 of which were filled as of September 10, 2026) from the Community Services Agency, effective March 31, 2027. These positions are not included in the figures above. In addition, there were nine (9) vacant positions vacant within the impacted classifications as of September 10, 2026, which may provide additional placement opportunities at the Community Services Agency. These vacancies along with any additional vacancies generated through attrition will help mitigate the number of employees impacted.

Approval of this item will allow the Community Services Agency, Parks and Recreation, and Chief Executive Office to begin reduction-in-force proceedings by engaging affected employees and their labor representatives to navigate the transition. These positions are recommended for deletion in accordance with the reduction-in-force provisions negotiated in the affected employees' memorandum of understanding.

The County is committed to fulfilling its obligations to bargain in good faith with employee organizations representing affected County personnel over the negotiable aspects and/or impacts of the potential actions. Impacted department staff and their labor organizations have been notified of the upcoming transition process and the potential impact on staffing. The Community Services Agency, Parks and Recreation and Chief Executive Office - Human Relations team will work to find positions in other County departments for the impacted employees.

The 71 impacted positions recommended for deletion through a reduction-in-force are detailed in Attachment 2.

Summary of Technical Changes Not Affecting the Position Allocation Count

The 2027 Adopted Budget includes technical adjustments that do not affect the position allocation count. These changes include block-budgeting one position, conducting classification studies of three positions, reclassifying 71 positions, and transferring 135 positions between legal budget units. The 2027 Adopted Budget also recommends adding five new classifications as follows:

- Peer Support Specialist I
- Peer Support Specialist II
- Property and Evidence Technician
- Certified Occupational Therapist Assistant
- Physical Therapist Assistant

These technical adjustments are broken down by department in the following table.

Department	Add New Classification	Block-Budget	Classification Study	Reclassify Upward/ Downward	Transfer In	Transfer Out
Behavioral Health and Recovery Services	2			31	133	133
Community Services Agency				30		
District Attorney				3		
Health Services Agency	2				1	1
Information Technology Central				1		
Public Defender		1	1			
Public Works				1		
Sheriff	1		1	5	1	1
Stanislaus Regional 911			1			
Grand Total	**5**	**1**	**3**	**71**	**135**	**135**

Total authorized positions include an additional 127 positions administered through the County's classification and payroll system and allocated to external organizations, as shown in the following table.

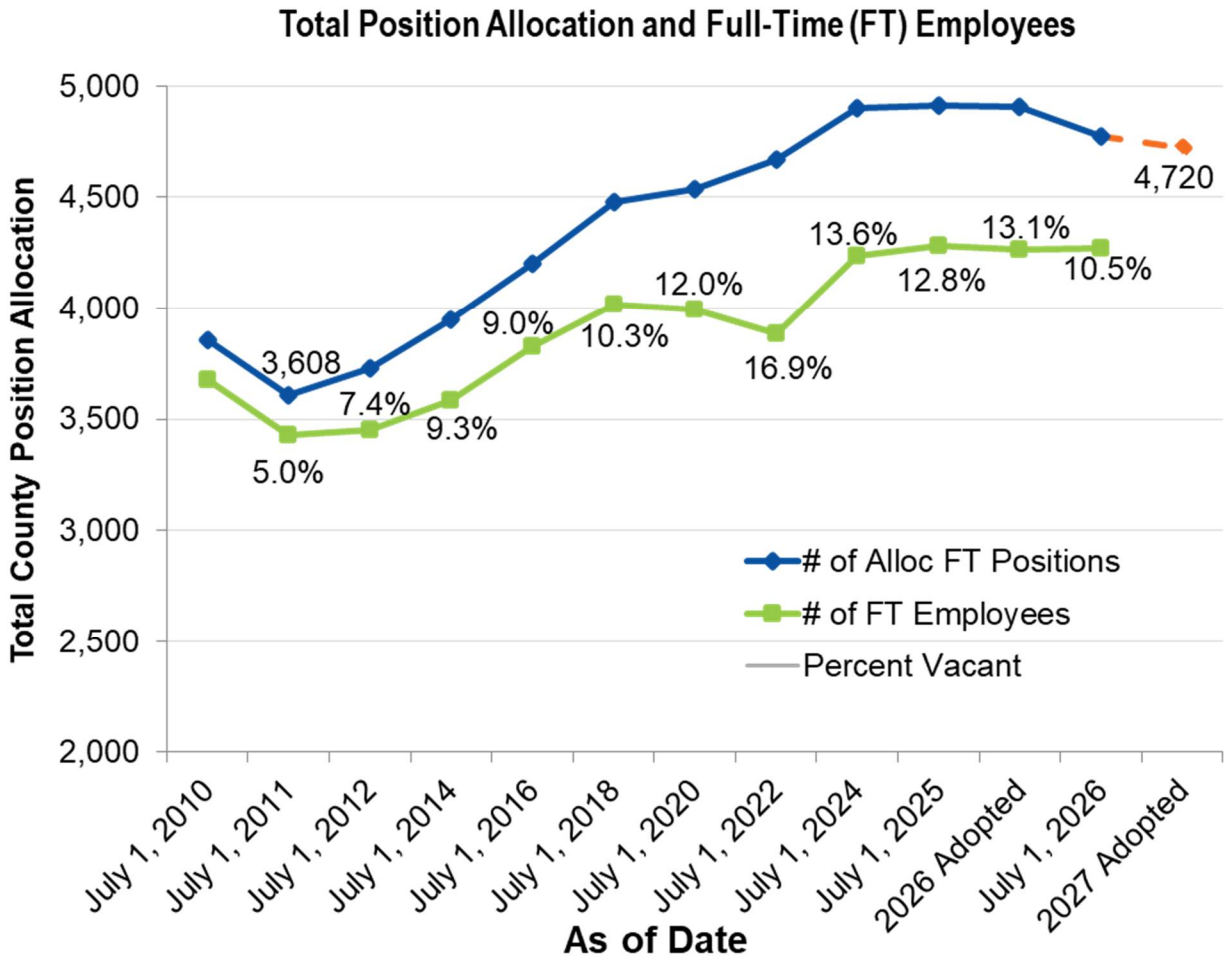
Organizations	Allocated Positions
Stanislaus Regional 911	58
Stanislaus Animal Services Agency	42
Stanislaus County Employees' Retirement Association (StanCERA)	16
First 5 Stanislaus	5
Local Agency Formation Commission (LAFCO)	3
Stanislaus Law Library	3
Grand Total	**127**

Staffing Recommendations

Staffing Attachment 2 reflects the recommended changes to authorized positions as part of the 2027 Adopted Budget. It is recommended that the Salary and Position Allocation Resolution be amended to reflect these changes effective the first full pay period on or after September 19, 2026, unless otherwise noted.

Staffing Trends

Since the 2011 economic downturn, the position allocation has grown by 1,296 positions, a 36% increase, rising from 3,608 positions in Fiscal Year 2012 to 4,904 in Fiscal Year 2026. For Fiscal Year 2027, the position allocation of 4,720 reflects a decrease of 3.8% compared to the prior year, consistent with the staffing levels outlined in the Adopted Budget. The following chart illustrates the total number of full-time allocated positions, number of full-time employees, and current vacancy rate.



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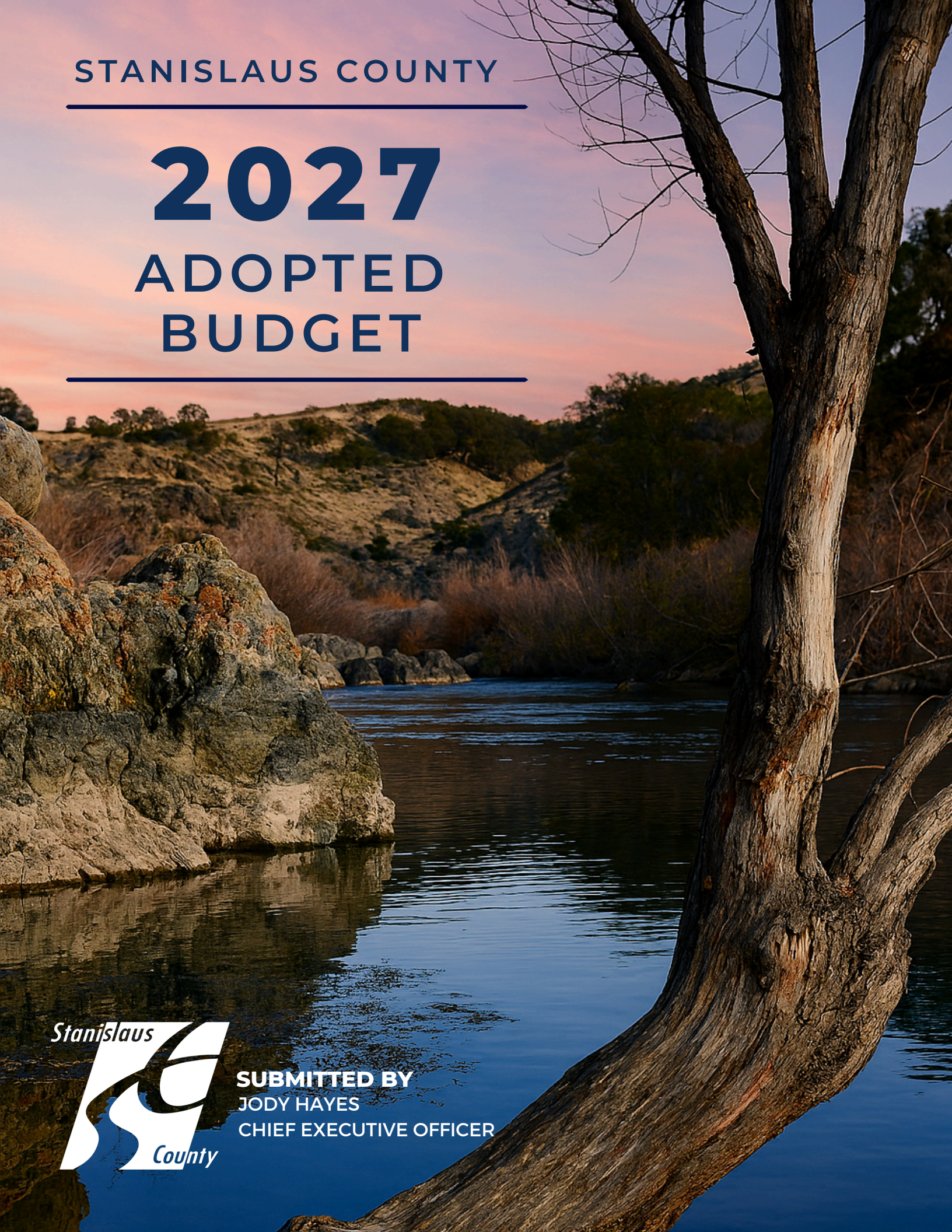
ATTACHMENT(S):

1. 2027 Adopted Budget
2. 2027 Adopted Budget Staffing Recommendations
3. Appropriations Limit Worksheet for Fiscal Year Ending June 30, 2027
4. Proceeds of Tax Calculation for Fiscal Year 2027
5. 2027 Adopted Budget Not Recommended List



STANISLAUS COUNTY

2027 ADOPTED BUDGET

Stanislaus County

SUBMITTED BY
JODY HAYES
CHIEF EXECUTIVE OFFICER

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Stanislaus
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Acknowledgments

The County benefits from the leadership, vision, and passion for community service modeled by our Board of Supervisors: Chairman Vito Chiesa, Supervisor Buck Condit, Supervisor Terry Withrow, Supervisor Mani Grewal, and Supervisor Channce Condit.

The Stanislaus County Budget is developed, analyzed, and monitored by a team of dedicated department professionals, working together to create a balanced, transparent, and informative budget document. This document serves as the definitive operational plan for Fiscal Year 2027, and contains tables, charts, and narratives describing the programs and services supported.

Informed by an updated Long-Range Model, the 2027 Adopted Budget includes funding and appropriations for strategies and initiatives to improve County infrastructure, supports existing service levels, and carefully expands where critically needed. The budget supports the County's overall mission, vision, values, and Board of Supervisors' priority areas.

It is with sincere thanks and appreciation that we recognize the staff and partners who have worked so hard to bring forward these balanced financial strategies to serve the community, this year and for years to come.

Together, *We Build Community!*

2027 Adopted Budget, submitted by

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ROBIN GOW
SWIFTS
A Gallery of Rogues

Budget Message

Fiscal Stewardship: Sustaining What We Build

Highlights:

- The importance of long-term fiscal stewardship
- Discretionary Revenue growth remains modest
- Reliance on reserves continues to grow
- Prioritization of maintaining existing services
- Mixed outlook for County programs
- Management Competencies and Organizational Values drive resilience
- Our workforce remains our chief asset

Jody Hayes, Chief Executive Officer

Dear Supervisors,

Stanislaus County has a long-standing commitment to responsible stewardship of public funds. That means balancing investment in our community today with the fiscal stability needed to sustain essential services tomorrow. As we develop the Fiscal Year 2027 Budget, that balance is increasingly important. After several years of revenue growth following the Great Recession, the County now faces the challenge of slower revenue growth while the cost of maintaining existing services continues to rise. Careful fiscal management is therefore essential.

Discretionary Revenue, which supports General Fund expenditures, illustrates the challenge. Property and sales taxes account for approximately 90 percent of Discretionary Revenue. Property tax, representing about 60 percent, is projected to increase by only $7.3 million over the 2026 Adopted Budget. Sales tax, representing about 30 percent, is expected to increase

by just $1.4 million. In total, Discretionary Revenue is projected to grow by $10.3 million, or less than three percent.

At the same time, the cost of doing business continues to increase. Rising labor costs and inflation affecting services, supplies, vehicles and technology all place additional pressure on County resources. In response, departments were asked to focus on maintaining existing service levels and addressing only the most critical operational needs unless additional revenue was available. Departments responded with discipline. General Fund requests were limited largely to necessary replacements and critical needs. While this approach helped produce a fiscally sound budget, it also means many worthwhile improvements and service enhancements remain unfunded.

While General Fund programs continue in preservation mode, the fiscal outlook varies across departments and programs funded through alternative revenues. Two of the largest departments, Behavioral Health and Recovery Services (BHRS) and the Community Services Agency (CSA), exemplify this complexity. For BHRS, this budget includes significant increases in staffing and contracted services, made possible in part by improved practices and expanded vendor capability to draw down Medi-Cal revenues, a major source of growth. In contrast, CSA faces stagnant or declining revenues, contributing to an ongoing structural deficit. Addressing this deficit requires spending reductions that will affect the department's capacity to provide public services. This contrast reinforces an important point: the County's fiscal outlook is not uniform. Some programs have opportunities for growth, while others face significant financial challenges. Continued adaptation and careful management will be necessary across the organization.

In total, the 2027 Adopted Budget stands at $1.95 billion, funded by $1.75 billion in estimated revenue and the use of $200.0 million in fund balance and retained earnings. The General Fund budget totals $557.6 million, funded by $511.5 million in estimated revenue and $46.1 million in fund balance. General Fund support relies on $339.0 million in Discretionary Revenue, $12.1 million in assigned fund balance (previously dedicated for specific purposes), and $34.0 million in unassigned fund balance. In all, the organization is supported by $385.1 million in Net County Cost, funding provided by the County General Fund.

A key trend to observe is the General Fund's reliance on fund balance (reserves) for ongoing operational costs. Although the General Fund budget historically relies on reserves to balance, this amount has increased steadily in recent years and requires great attention to maintain the overall fiscal health of the organization. To illustrate this point, the General Fund relied on less than $10 million in reserves to fund ongoing costs in the 2020 Adopted Budget. This amount has now grown to $46.1 million in the 2027 Adopted Budget, an increase from $41.8 million last fiscal year for ongoing costs. The County budget continues to figuratively stretch further out on a limb each year to balance, and monitoring this trend remains a chief priority for ensuring long-term fiscal sustainability.

While each budget presents a clear spending plan for the current fiscal year, the true measure of long-term fiscal health requires a broader, multi-year perspective recognizing past budget performance and data-driven projections in future years. The County's Long-Range Model, a multi-year forecasting tool, provides an essential resource in forming staff recommendations for each fiscal cycle. Financial trends in the current Long-Range Model recognize that the cost of maintaining current service levels continues to outpace the revenues we depend upon to fund those services. While County reserves provide some capacity to absorb this trend in the short term, there are scenarios, depending on department budget performance, in which significant reductions in service levels could be required in future years.

In reflecting on this current budget climate, I return as I often do to our mission: "We Build Community." While the development of new programs and services frequently draws headlines, embedded in our mission is the responsibility to preserve what we have built within the framework of our available resources. As stewards of the organization, this obligation shapes an appropriately cautious approach to budgeting. The County vision, "becoming a community of choice, where people live, work, and thrive—a place worthy of calling home," drives us to serve both present and future needs.

Meeting these challenges also means continued adaptation across departments. Some are deleting unfunded vacant and filled positions to align with reduced funding streams, while others are experiencing changes in resource allocation for specific programs and services. These shifts affect not only individual departments, but also the County as a whole, requiring collaborative efforts to maximize available resources and maintain operational efficiency.

Service to the community remains the foremost responsibility, demonstrated daily by the dedication of County staff. Challenging budget cycles can seem daunting, but our “Core Four” management principles of self-leadership, collaboration, leading change, and operational excellence provide the tools to move forward. These are the standards upon which leadership performance will be measured in Stanislaus County. Similarly, the County’s values remain central to our efforts: “we believe EACH PERSON MATTERS, we work every day to earn people’s TRUST, we are GOOD PARTNERS, we encourage INNOVATION, and we deliver RESULTS.” It is through these values that we reinforce and live out our commitment to our vision and mission.

As always, building community and sustaining what we have built would not be possible without the guidance of your Board, the leadership of our management teams, and the dedication of Countywide staff. It is the professionalism and commitment of more than 5,000 full-time and part-time employees that bring this budget to life. They deserve our sincere appreciation for the work they do every day to serve our residents and build a community we can all be proud of.

Sincerely,

Jody L. Hayes

Chief Executive Officer

Stanislaus County Board of Supervisors

Supervisorial Districts and Cities

Buck Condit - District 1 | 2029
Oakdale, Riverbank, and Modesto (portions thereof)
Unincorporated Eugene, Knights Ferry, and Valley Home

Vito Chiesa - District 2 | 2029
Hughson and Turlock
Unincorporated Denair, Hickman, La Grange, and Waterford

Terry Withrow - District 3 | 2027
Modesto (portions thereof)
Unincorporated Salida

Mani Grewal - District 4 | 2027
Modesto (portions thereof)

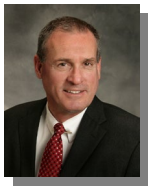
Channce Condit - District 5 | 2029
Ceres, Modesto (portions thereof), Newman, and Patterson
Unincorporated Crows Landing, Grayson, Empire, Keyes, and Westley

Supervisorial District Map

The Stanislaus County Board of Supervisors is the governing body responsible for setting priorities, approving budgets, and overseeing various programs and departments within the County. Furthermore, the Board regulates land use in the unincorporated areas of the County. Comprised of five members elected by district, the Board ensures that county operations align with the needs of the community. Supervisors also serve on various boards and commissions to advocate for County interests at local, state, and national levels.

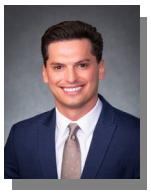
Buck Condit | District 1

Vito Chiesa | District 2

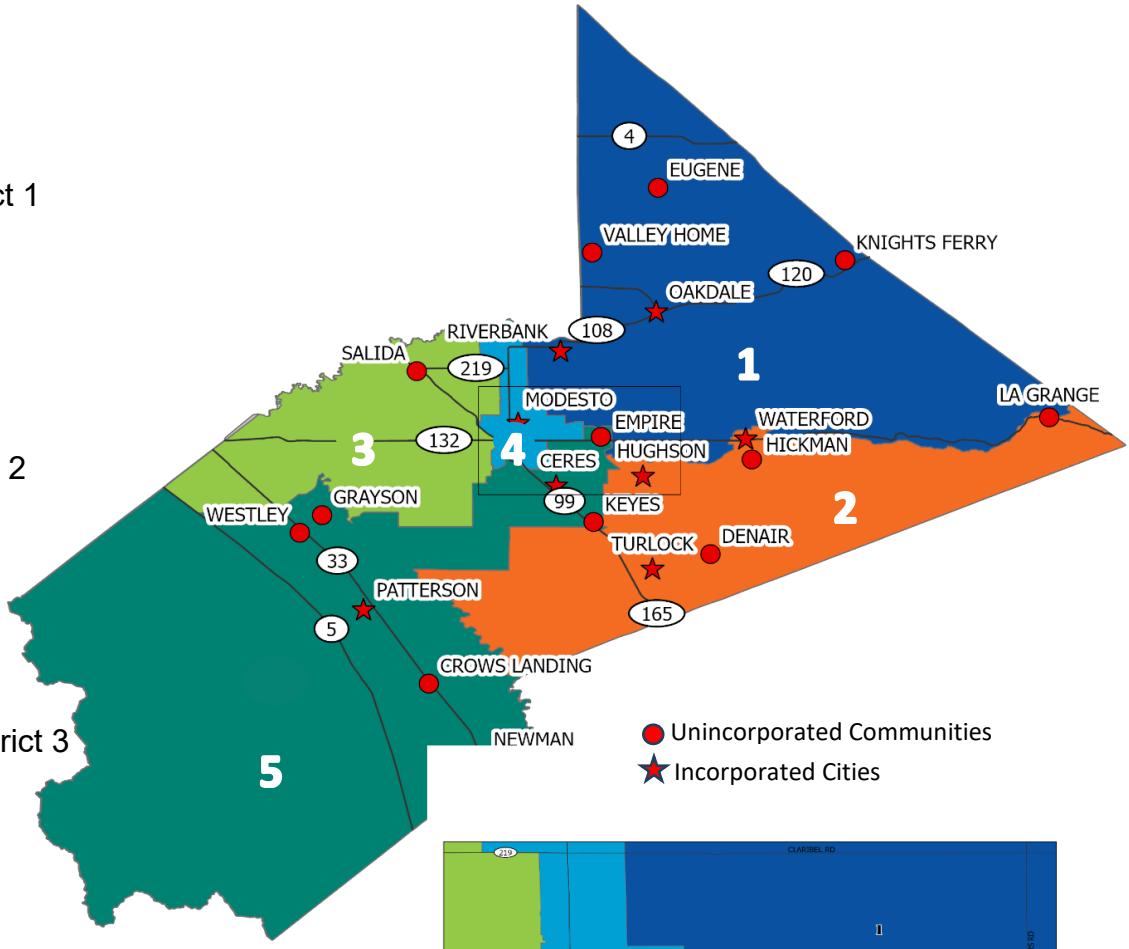


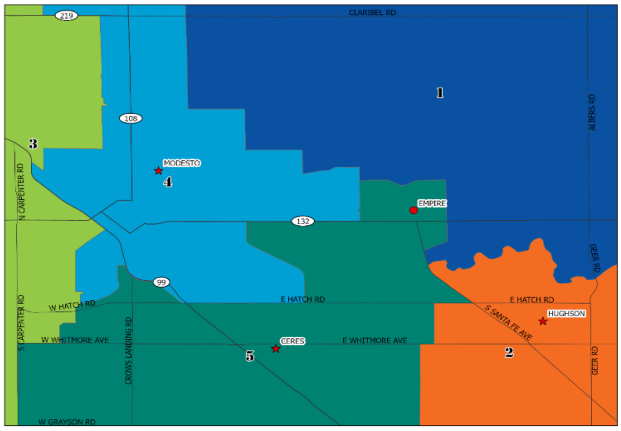
Terry Withrow | District 3

Mani Grewal | District 4

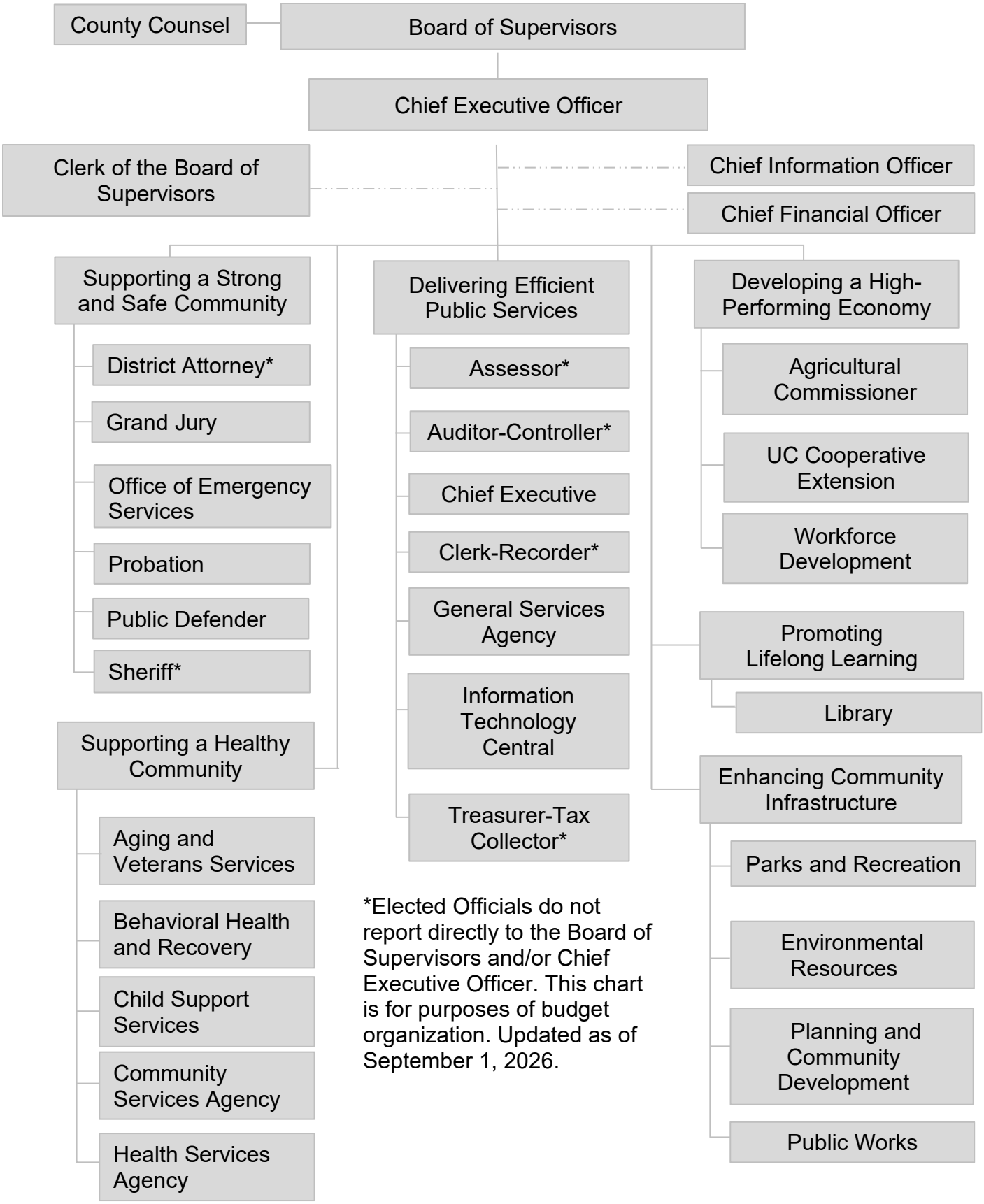


Channce Condit | District 5





Enlargement



*Elected Officials do not report directly to the Board of Supervisors and/or Chief Executive Officer. This chart is for purposes of budget organization. Updated as of September 1, 2026.

VISION

Becoming a community of choice, where people live, work, and thrive - a place worthy of calling home.

MISSION

WE BUILD COMMUNITY

VALUES

We believe **EACH PERSON MATTERS**
We work every day to earn people's **TRUST**
We are **GOOD PARTNERS**
We encourage **INNOVATION**
We deliver **RESULTS**

PRIORITIES

Supporting a **Strong & Safe Community**
Supporting a **Healthy Community**
Developing a **High-Performing Economy**
Promoting **Lifelong Learning**
Delivering **Efficient Public Services**
Enhancing **Community Infrastructure**

Summary of Board Priorities and Focus Areas

Supporting a Strong and Safe Community

- Build on the strength of our neighborhoods to increase the safety of our community
- Demonstrate responsiveness to reported trends in criminal justice
- Enhance criminal justice system partnerships to more effectively and efficiently provide services
- Ensure local and regional disaster preparedness
- Enhance communications to increase public awareness of safety, resources, and services

Supporting a Healthy Community

- Support the physical, mental, emotional, spiritual, and financial health, and wellbeing of our families
- Promote and provide access to services that support protection, continued health, accountability, and independence
- Promote access to health care for individuals and families to thrive

Developing a High-Performing Economy

- Create a path to economic self-sufficiency
- Determine the needs of businesses to develop a skilled workforce that strengthens businesses
- Support and promote agricultural efficiencies through education, technology, and innovation
- Promote, protect, and support agricultural resources and equity in the marketplace

Promoting Lifelong Learning

- Provide materials, resources, programs, and spaces to promote lifelong learning and personal development

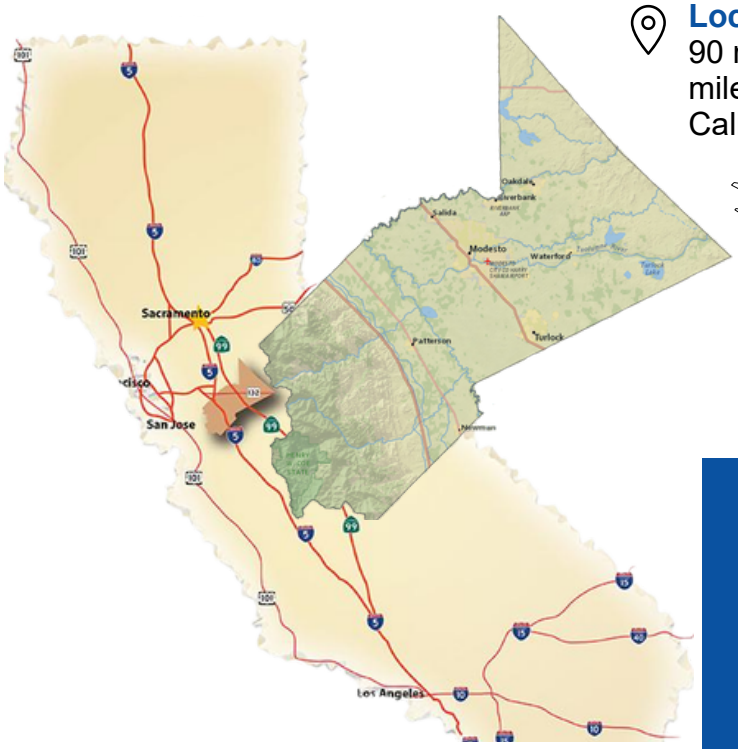
Delivering Efficient Public Services

- Improve engagement and transparency in County government
- Maintain healthy reserves
- Ensure integrity of fiscal systems
- Ensure safe, secure, and accessible County facilities, systems, and operations
- Increase business efficiency through use of modern technology and best practices
- Invest in recruitment and retention of individuals with passion for government service

Enhancing Community Infrastructure

- Ensure quality and quantity of reliable water sources
- Maintain effective solid waste disposal
- Improve transportation network
- Ensure infrastructure equity throughout the County
- Implement a comprehensive flood control strategy
- Position the County as a regional and statewide destination
- Promote adequate affordable housing

Community Profile



Location
90 miles east of San Francisco and 70 miles south of Sacramento in California's San Joaquin Valley

Local Airport
Modesto City-County Airport

I-5 and HWY 99
Major north-south transportation routes

1,515 Square Miles
16th Largest CA County
Founded April 1, 1854

557,159
Population
Unincorporated: 109,097
Nine Cities: 448,062
44% of Residents
Enrolled in Medi-Cal

1,521
Road Miles

232
Bridges

The Central Valley Produces 25% of Our Nation's Food
40% of the Nation's fruits, nuts, & other table foods

Notable Features

Agricultural Productivity

3 Major Rivers

41 Community Parks
5 Regional Parks

Historic and Cultural Sites

Agricultural & Food Manufacturing

Community Profile

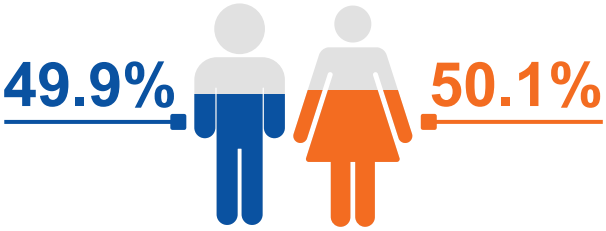
Population by City

City	Population
Ceres	49,075
Hughson	8,255
Modesto	220,048
Newman	12,362
Oakdale	23,489
Patterson	26,386
Riverbank	26,594
Turlock	72,592
Waterford	9,261
Incorporated	448,062
Balance of County	109,097
TOTAL	**557,159**

Population by Race and Ethnicity

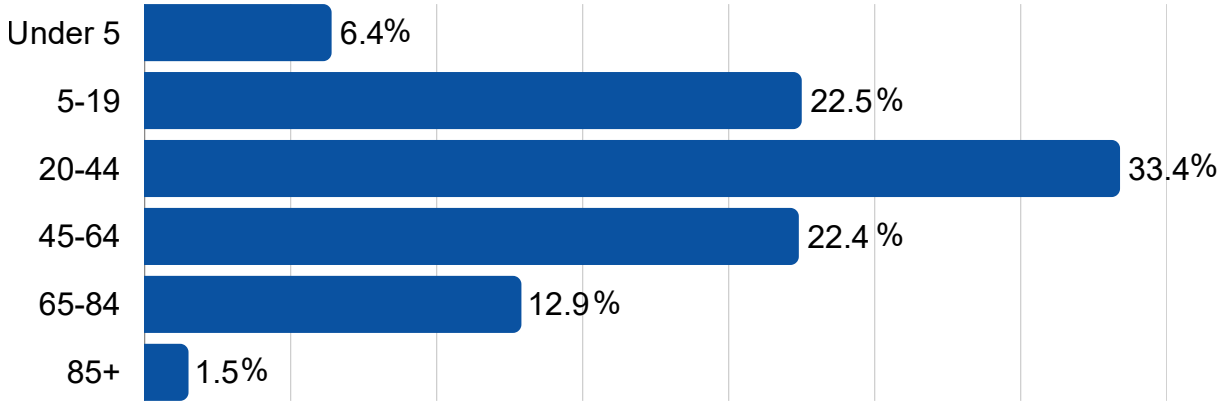
- Hispanic/Latino - 51.5%
- White - 34.3%
- Asian - 6.3%
- Two or more races - 4.4%
- Black - 2.1%
- American Indian and Alaska Native - 0.8%
- Native Hawaiian and other Pacific Islander - 0.3%
- Other Race - 0.3%

Sex



Age Distribution

Stanislaus County population by age group. Percent of total population.



Sources: State of California, Department of Finance, E-5 Population and Housing Estimates for Cities, Counties and the State — January 1, 2021-2026. Sacramento, California, May 2026.
U.S. Census Bureau, U.S. Department of Commerce. "Age and Sex." American Community Survey, 2024 ACS 1-Year Estimates Subject Tables, Table S0101.

Community Profile

Higher Education & Workforce Training

1. Modesto Junior College
2. California State University Stanislaus
3. San Joaquin Valley/ Carrington College

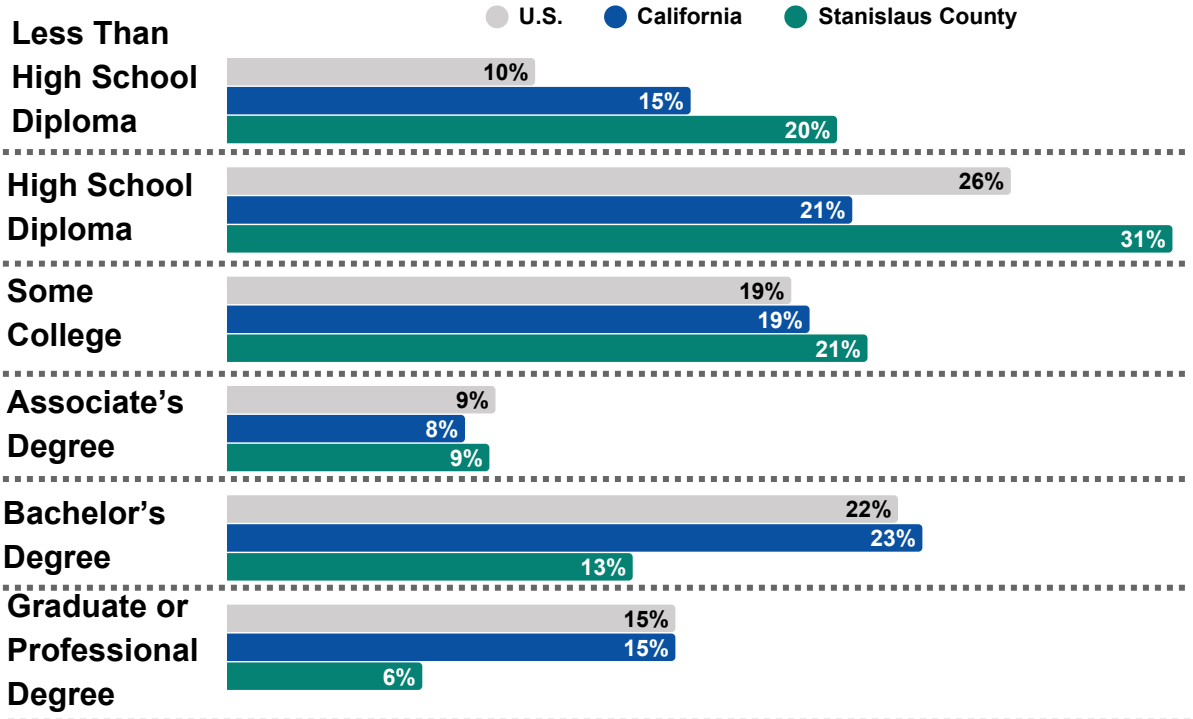
Career & Technical Training

1. VOLT Institute
2. Gurnick Academy of Medical Arts
3. Institute of Technology

Source: Economy Overview, Lightcast Q3 2025 Data Set, Stanislaus County Workforce Development.

Educational Attainment

Percentage of the population age 25 and over by highest level of educational attainment, compared to the State and nation.



Source: U.S. Census Bureau. "Educational Attainment." American Community Survey, 2024 ACS 1-Year Estimates Subject Tables, Table S1501.

Community Profile

Largest Private Employers | by # of employees

1. Kaiser Permanente - 3,800
2. E&J Gallo Winery - 3,639
3. Emanuel Medical Center - 3,419
4. Memorial Medical Center - 3,018
5. Doctors Medical Center - 2,600
6. Foster Farms - 2,000

Largest Public Employers | by # of employees

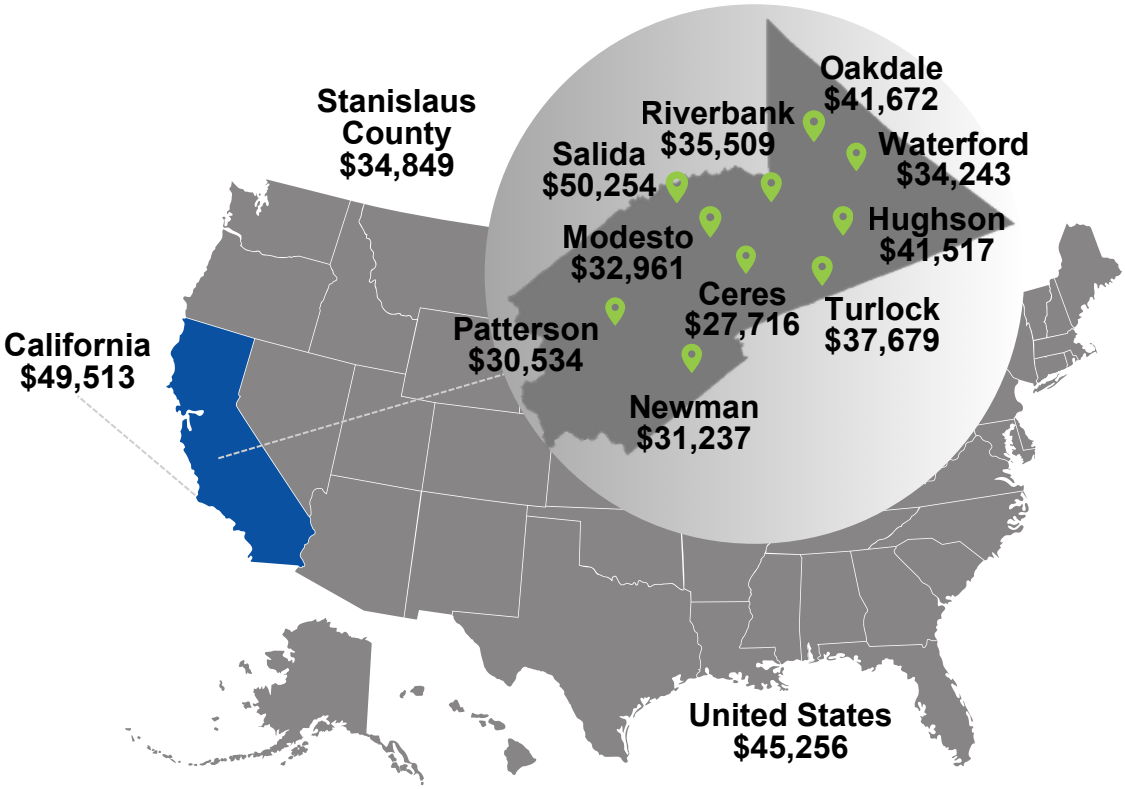
1. Modesto City Schools - 5,574
2. Stanislaus County - 4,262*
3. Turlock Unified School District - 2,835
4. Ceres Unified School District - 2,694
5. California State University, Stanislaus - 2,581
6. City of Modesto - 1,897

Note: *Stanislaus County had 4,771 full-time employees as of July 1,2026. Figures shown are for comparative purposes.

Source: FY 2025 ACFR Stanislaus County; California State Controller's Office, Government Compensation in California

Community Profile

Per Capita Income



Source: 2024 American Community Survey (ACS) 1-Year Estimates, U.S. Census Bureau

Top 5 Crops

Almonds	Milk	Poultry	Cattle & Calves	Nursery Stock
$824M	$755M	$292M	$208M	$111M

out of 3,078 counties nationwide in County Agricultural production

Source: Stanislaus County 2024 Crop Report

Community Profile

Median Household Income 2022 to 2024

Median Household Income 2024: $78,673

6%

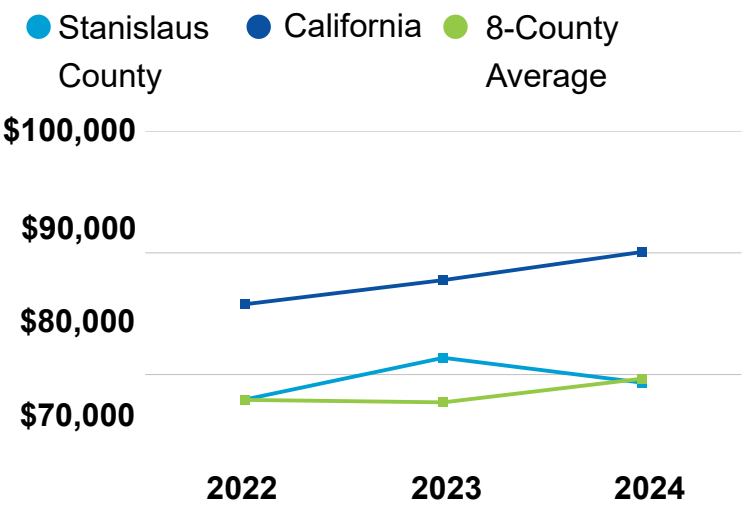
Stanislaus County up 6% since 2021

$8,342

Below State by $8,342

5th

Ranks 5th highest among the 8 Benchmark Counties



American Community Survey (ACS) | Department of Finance

8-Benchmark Counties

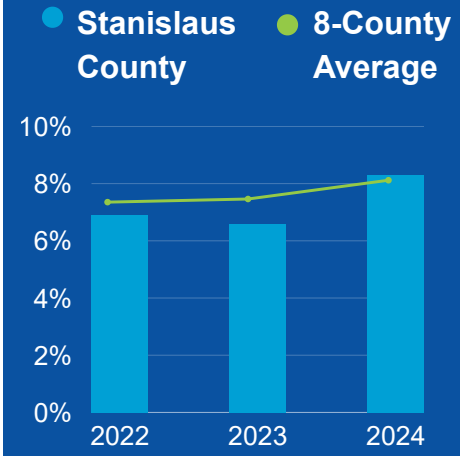
Fresno, Kern, Madera, Merced, Monterey, Sacramento, San Joaquin, Tulare

Labor Force Snapshot

Labor Force
252,493

~235,000
Employed

~17,000
Unemployed



Unemployment Rate:
8.3% (2024) Stanislaus ranked 5th highest out of 8 benchmark counties

Source: 2024 American Community Survey 1-Year Estimates, U.S. Census Bureau

Community Profile

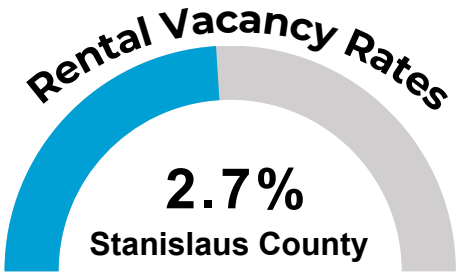
Median Rental Costs

	Stanislaus County	8-County Average	California
Fair Market Rent	$1,758	$1,773	$2,070
Median Rent	$1,885	$1,584	$1,687

8-Benchmark Counties

Fresno, Kern, Madera, Merced, Monterey, Sacramento, San Joaquin, Tulare

Rental Vacancy Rates



8-County Average	3.1%
California	4.3%
United States	5.7%

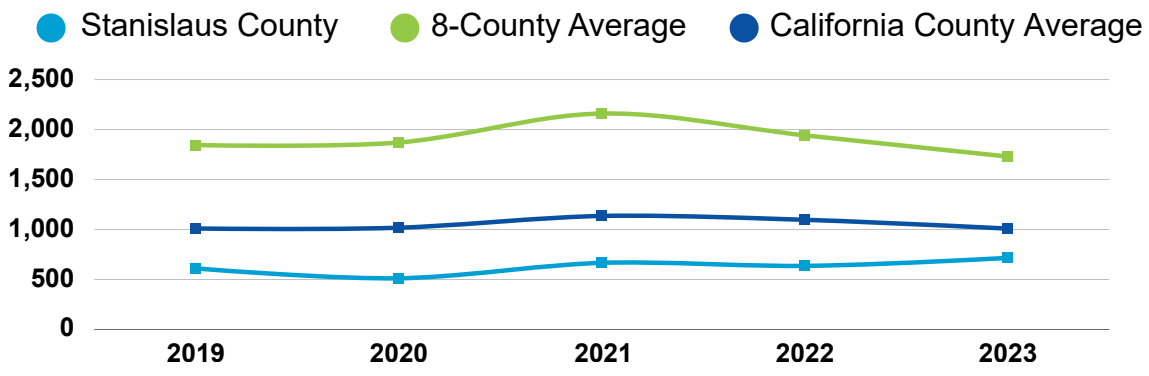
Median Home Prices

Stanislaus County	8-County Average	California
$473,625	$522,394	$914,810

Source: California Association of Realtors | Median Prices of Existing Single-Family Homes.

Last updated April 2026

New Single-Family Units



Sources: U.S. Census Bureau, U.S. Department of Commerce. "Selected Housing Characteristics." American Community Survey, 2024 ACS 1-Year Estimates Data Profiles, Table DP04.
U.S. Department of Housing and Urban Development. Office of Policy Development and Research. "Small Area Fair Market Rents Data FY2026."

Community Profile

Healthcare Highlights

Licensed Healthcare Beds by Facility Type

1,378 beds

General Acute Care Hospital
Provides comprehensive, short-term medical and surgical services.

1,795 beds

Skilled Nursing Facilities
Delivers 24-hour nursing care and rehabilitation services for patients needing ongoing medical support.

67 beds

Acute Psychiatric Hospitals
Provides short-term, intensive mental health treatment for individuals in crisis

60 beds

Congregate Living Health Facilities
Delivers skilled nursing care in a residential, home-like setting.

16 beds

Hospice Facilities
Offers comfort-focused care for patients with terminal illnesses.

240 stations

Chronic Dialysis Clinics
Offers ongoing treatment for patients with permanent kidney failure.

Hospitals & Medical Centers

- **Doctors Medical Center**
- **Emanuel Medical Center**
- **Kaiser Medical Center**
- **Memorial Medical Center**
- **Oak Valley Hospital**

Service Highlights

3 STEMI
(Heart Attack) Receiving Centers

3 STROKE CENTERS
1 Comprehensive
2 Primary

2 LEVEL II
Trauma Centers

Source: Center for Health Care Quality, California Department of Public Health. 2018. HealthcareFacilities-California_2018-09-05-CA-CDPH.

Community Profile

Museums

Modesto Children's Museum

McHenry Museum

The Cowboy Museum

Great Valley Museum

Be Anything Museum

Graffiti Museum

Annual Festivals and Events

Hughson Fruit and Nut Festival
April

Oakdale Rodeo
April

Patterson Apricot Fiesta
May

Ceres Street Faire
May

Stanislaus County Fair Turlock
July

Waterford Heritage Days
July

Newman Fall Festival
September

Denair Farm and Family Festival
September

Riverbank Cheese and Wine Festival
October

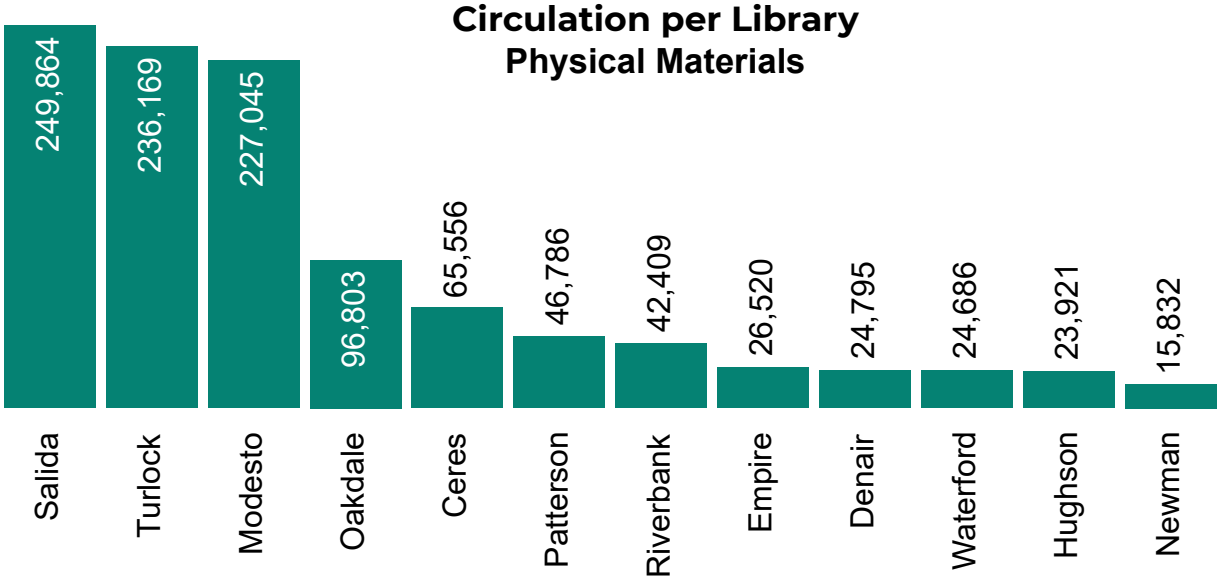
Community Profile

Stanislaus County Library Circulation Statistics 2025-2026

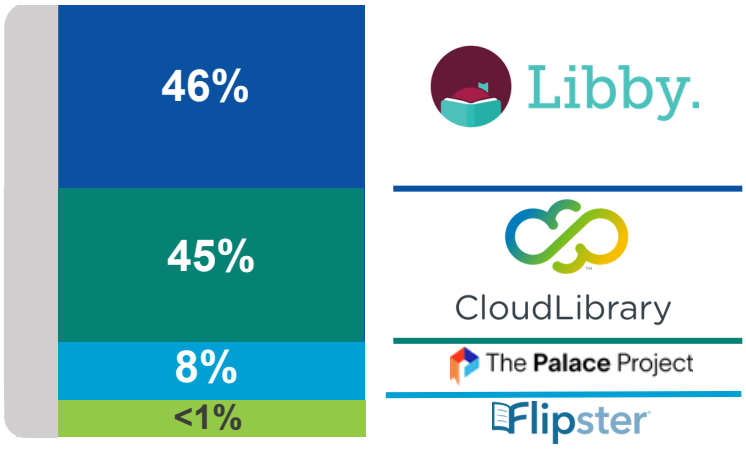
Physical & Digital Count
1,309,622

Door Counts
734,980

Circulation per Library
Physical Materials



Digital Circulation



Source: Stanislaus County Library Circulation Statistics 2025-2026

Introduction

The Stanislaus County Board of Supervisors approves a Proposed Budget each June that provides spending authority effective July 1. For Fiscal Year 2027 the County submitted a Proposed Rollover Budget based on the 2026 Midyear Budget, minus one-time prior year adjustments, plus limited adjustments for 2027. This approach was used instead of the traditional detailed review typically completed during the Proposed Budget cycle to allow the County to finalize year-end fund balances and to give departments time to receive more accurate revenue estimates before developing the detailed Adopted Budget.

The Fiscal Year 2027 Proposed Rollover Budget was approved on June 23, 2026, and included $7.5 million in time-sensitive vehicle replacements and zero-emission vehicle purchases tied to specific ordering and upfitting windows. These adjustments have been carried forward into the Departments' Adopted Base Budget.

During development of the 2027 Adopted Budget, departments aligned service levels with available funding to build their Adopted Base Budget. The Base Budget includes Cost Allocation Plan changes, cost-of-doing-business adjustments, and salary and benefit costs for all positions. This created a $43.8 million increase over the Fiscal Year 2026 Adopted Budget, approximately 2.3%. The increase is largely due to labor agreement increases approved after last year's budget was finalized.

The Adopted Budget, approved each September, serves as the County's operational plan for the year and the basis for year-to-year comparisons. The Fiscal Year 2027 Adopted Budget updates the Base Budget to reflect Federal and State Budget actions, revised revenues, department operational needs, and the fiscal results from closing Fiscal Year 2026. Additional adjustments may occur throughout the year through quarterly updates or individual Board agenda items.

The Fiscal Year 2027 Adopted Budget is organized around the Board of Supervisors' priorities:

- *Supporting a Strong and Safe Community*
- *Supporting a Healthy Community*
- *Developing a High-Performing Economy*

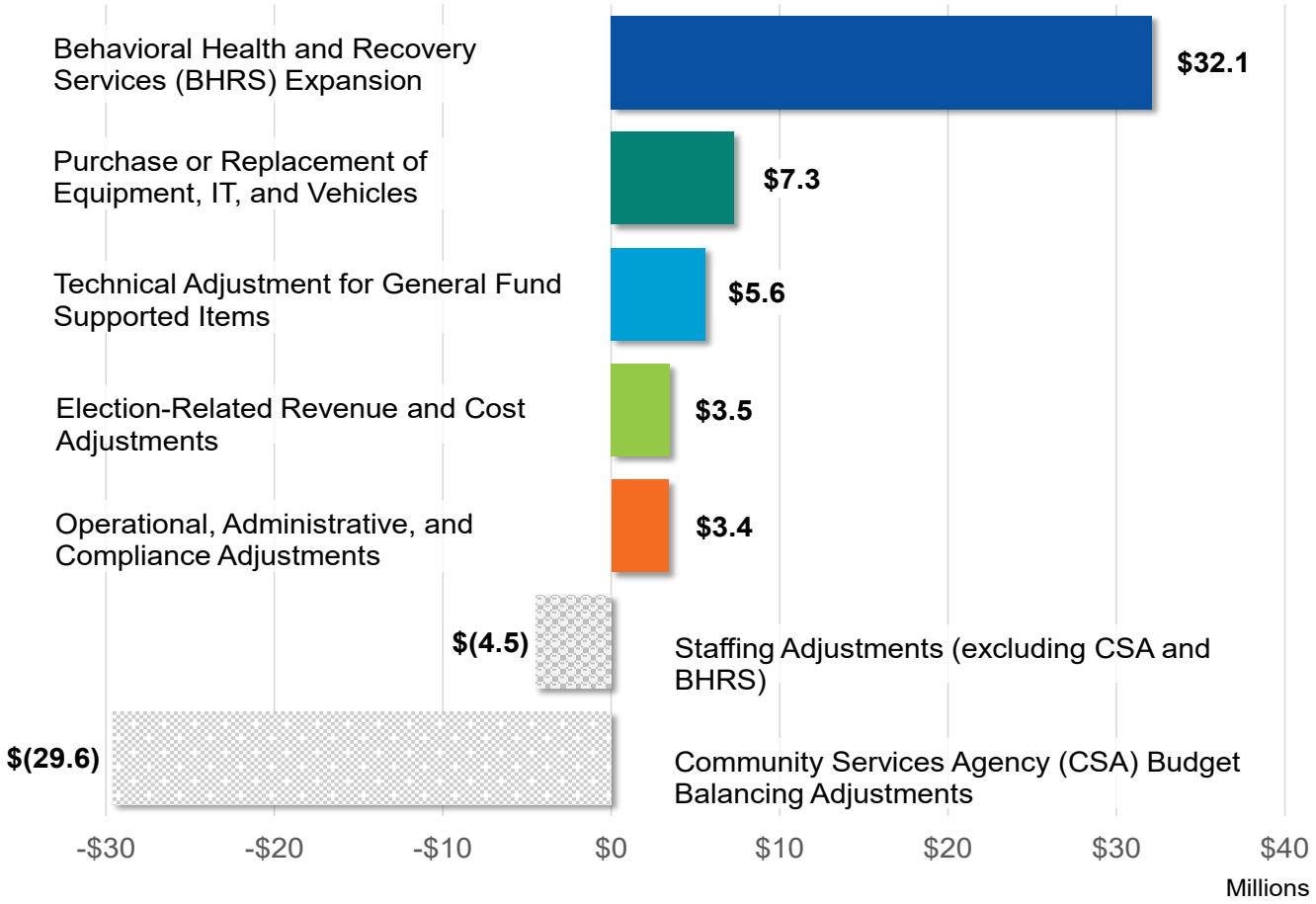
- *Promoting Lifelong Learning*
- *Delivering Efficient Public Services*
- *Enhancing Community Infrastructure*

These priorities serve to guide the organization in the allocation of finite resources. The 2027 Adopted Budget document is organized by these Board priorities.

Highlights of 2027 Adopted Budget Adjustments

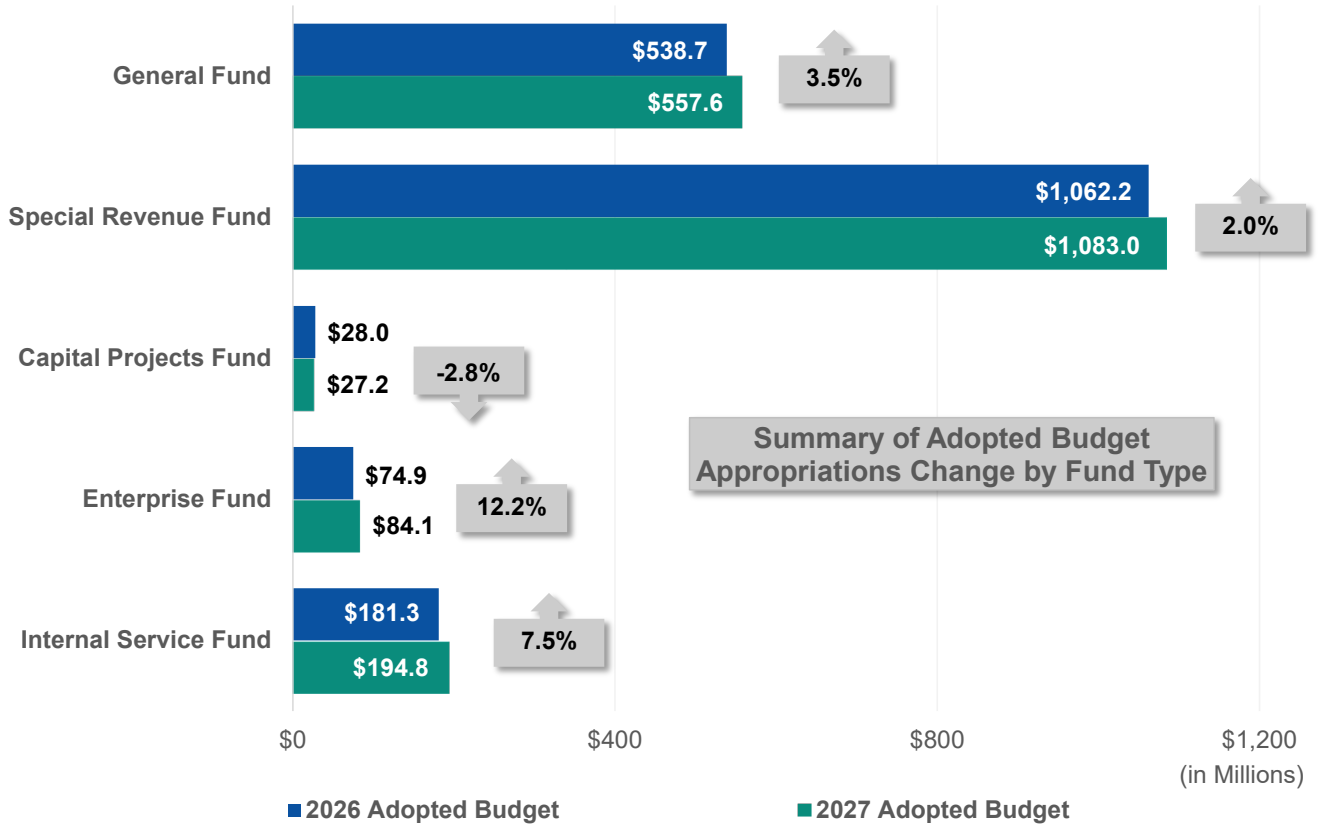
The 2027 Adopted Budget includes adjustments to the Base Budget that result in a net increase to appropriations of $17.8 million. These adjustments can be organized into eight categories, illustrated in the table below, which together account for the full amount of the budget increase (slight variance in total is due to rounding in individual categories).

Adopted Budget by Fund Type



Consistent with standard accounting practices, the County's budget is also divided into separate financial entities known as "funds." A fund contains a set of accounts that carry out specific activities or achieve certain objectives in accordance with special prescribed regulations, restrictions, or limitations. Governments use these fund entities to segregate their financial resources and demonstrate legal compliance. The County's budget includes the three "governmental funds" of General, Special Revenue, and Capital Projects to account for local government activities. The County also uses two proprietary fund types that are for "business-type" activities, the Enterprise and Internal Service funds.

Inclusive of the recommended adjustments to the 2027 Base Budget, the 2027 Adopted Budget totals $1.95 billion. The following chart summarizes the Adopted Budget by fund type for Fiscal Years 2026 and 2027 for comparison purposes, noting the change year over year.



General Fund

The General Fund is used to pay for core services such as public safety, parks and recreation, justice administration, tax assessment and collection, planning and community development,

and a host of other vital services. The revenue used to pay for these services comes primarily from local taxes such as property tax and sales tax, franchise fees, charges for services, and a variety of other discretionary sources. Included in the General Fund is the Debt Service budget that provides funding for annual County debt obligations of $1.0 million.

The 2027 Adopted Budget for the General Fund is $557.6 million, an increase of $18.9 million from the 2026 Adopted Budget of $538.7 million, and an increase of $17.3 million above the 2027 Base Budget of $540.3 million. Budgets within the General Fund are supported by $172.6 million in department revenue, $339.0 million in Discretionary Revenue, and the use of $46.1 million in fund balance. The General Fund began the fiscal year with $242.9 million in fund balance and is projected to end the year with a fund balance of $196.9 million.

Discretionary Revenue is the revenue that is available to the Board of Supervisors to fund programs at their discretion. Much of Discretionary Revenue funding supports public safety and criminal justice services provided by the Sheriff, District Attorney, Public Defender, and Probation, as well as government-related services provided by the Chief Executive Office, Agricultural Commissioner, Treasurer-Tax Collector, Auditor-Controller, and Assessor. The health and human services departments use Discretionary Revenue to support Maintenance of Effort (MOE) requirements, allowing them to obtain additional revenue for a variety of Federal and State-supported programs and services.

The 2027 Adopted Budget includes estimated Discretionary Revenue of $339.0 million, which is 2.6%, or $8.7 million, above the 2027 Base Budget of $330.3 million. Ongoing analysis of Discretionary Revenue is conducted throughout the fiscal year as revenue is received. Any necessary adjustments to the Discretionary Revenue budget will be included in subsequent reports to the Board to reflect the most up-to-date information. Additional detail on Discretionary Revenue can be found in the Schedules section of the budget.

Special Revenue Funds

Special Revenue Funds are a fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds account for over half of Stanislaus County's budget. Some of the larger Special Revenue Funds include Behavioral Health and Recovery Services, Community Services Agency, Workforce Development, Child Support Services, Environmental Resources, Public

Works, and a variety of grant-related programs. The 2027 Adopted Budget for Special Revenue Funds is $1.08 billion, an increase of $20.7 million over the 2026 Adopted Budget of $1.06 billion and $2.7 million below the 2027 Base Budget of $1.09 billion. Budgets within the Special Revenue Funds are supported by $939.7 million in department revenue, the use of $113.2 million in departmental fund balance, and a $30.1 million General Fund contribution. The Special Revenue Funds began the fiscal year with $398.7 million in fund balance and are projected to end the year with a fund balance of $285.5 million.

Capital Projects Funds

This fund type is typically used to account for financial resources dedicated to the acquisition or construction of major capital facilities within the County. It includes County Operations - Courthouse Construction Fund, Criminal Justice Facilities Fund, and Crows Landing Industrial Business Park budgets. Capital Projects Funds also cover costs related to the upkeep and improvement of County facilities which are reflected in the General Services Agency (GSA) Americans with Disabilities Act (ADA) and GSA Facilities Maintenance budgets. The 2027 Adopted Budget for Capital Projects Funds is $27.2 million, a decrease of $784,753 from the 2026 Adopted Budget of $28.0 million and represents no change from the 2027 Base Budget. Budgets within Capital Projects Funds are funded by $11.9 million in department revenue, the use of $12.8 million in department fund balance, and $2.5 million in General Fund contribution. These funds began the fiscal year with $15.5 million in fund balance and are projected to end the fiscal year with a fund balance of $2.6 million.

Enterprise Funds

Enterprise Funds are set up for specific services that are funded directly by fees charged for goods and/or services. Examples of County Enterprise Funds include the Health Services Agency - Clinics and Ancillary Services budget, the County landfills, and the jail commissary. The 2027 Adopted Budget for Enterprise Funds is $84.1 million, an increase of $9.2 million from the 2026 Adopted Budget of $74.9 million and an increase of $3.0 million from the 2027 Base Budget. Budgets within the Enterprise Funds are funded by $68.3 million in department revenue and the use of $15.8 million in prior year retained earnings. Enterprise Funds began the fiscal year with $99.1 million in retained earnings and are projected to end the year with a retained earnings balance of $83.4 million.

Internal Service Funds

Internal Service Funds are a proprietary fund type used to report activities that provide goods or services to other County departments or agencies on a cost-reimbursement basis. Examples of Internal Service Funds include Information Technology Central (ITC), General Services Agency (GSA) Central Services and Fleet Services Divisions, and a variety of County self-insurance funds within County Operations.

The 2027 Adopted Budget for Internal Service Funds totals $194.8 million, an increase of $13.5 million over the 2026 Adopted Budget of $181.3 million and $64,060 over the 2027 Base Budget. The Internal Service Funds budgets are funded by a total of $182.7 million in estimated department revenue and the use of $12.1 million in retained earnings. Internal Service Funds began the fiscal year with a total of $35.8 million in combined retained earnings and are projected to end the year with a retained earnings balance of $23.7 million.

Adopted Budget by Priority

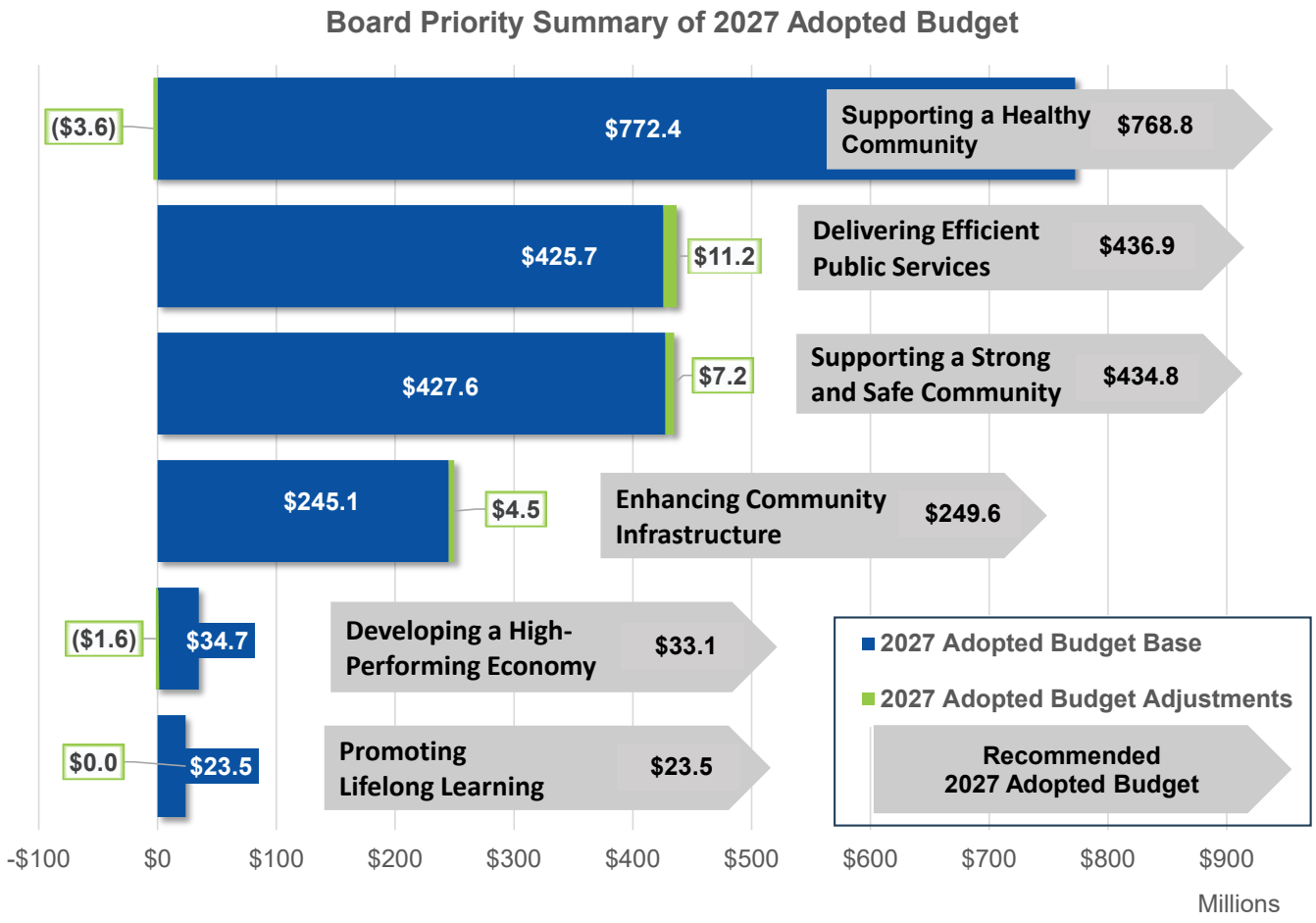
Below is a summary of the 2027 Adopted Budget by Board of Supervisors' priority area. Detailed descriptions and recommendations can be found later in the document in their respective priority sections.

Summary of Adopted Budget by Board Priority	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2027 Adopted Budget
RESOURCES							
Department Revenue*	$ 142,560,823	$ 705,115,397	$ 29,079,870	$ 22,502,757	$ 310,073,019	$ 165,849,465	**$ 1,375,181,331**
County Match Revenue	2,371,340	26,029,320	-	866,810	2,500,000	840,409	**32,607,879**
Department Fund Balance	22,752,427	35,753,342	5,000	163,764	23,505,569	71,763,496	**153,943,598**
General Fund Contribution**	267,100,365	1,919,439	4,045,523	-	100,857,055	11,131,433	**385,053,815**
Total Adopted Budget Resources	**$ 434,784,955**	**$ 768,817,498**	**$ 33,130,393**	**$ 23,533,331**	**$ 436,935,643**	**$ 249,584,803**	**$ 1,946,786,623**
APPROPRIATIONS							
Total Adopted Budget Appropriations	**$ 434,784,955**	**$ 768,817,498**	**$ 33,130,393**	**$ 23,533,331**	**$ 436,935,643**	**$ 249,584,803**	**$ 1,946,786,623**

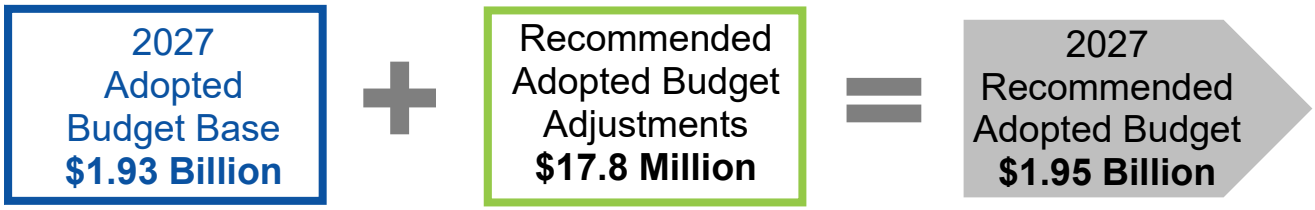
*Department Revenue excludes Discretionary Revenue of $339 million and County Match Revenue of $32.6 million; if included, the County revenue totals $1.75 billion.

**General Fund Contribution is funded by the use of $339 million in Discretionary Revenue and $46.1 million in fund balance.

The following diagram shows how each of the Board priorities began the fiscal year with the 2027 Base Budget (shown in blue) along with the recommended adjustments contained herein (depicted in green) and the resulting 2027 Adopted Budget (flagged in gray). Note that some changes serve to decrease the budget and can be seen on the left side of the chart.



Note: Negative adjustments are displayed in parentheses — e.g., ($1,000) indicates a negative value.



Staffing Levels

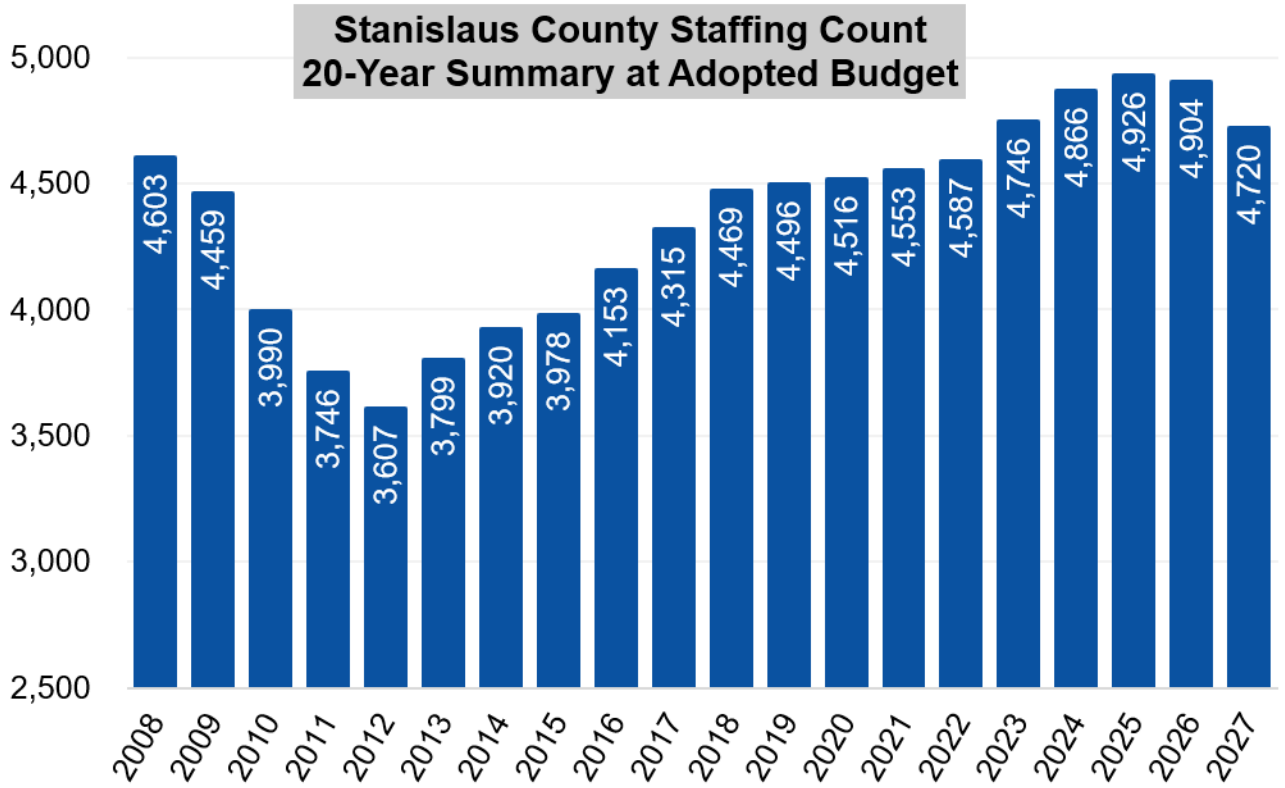
The 2027 Adopted Budget staffing recommendations net an increase of 20 positions to the Countywide allocation count. The recommendations include the addition of 64 new positions and the deletion of 44 vacant positions. The 2027 Proposed Budget position allocation count totaled 4,771. Since the adoption of the Proposed Budget, a net of 71 positions have been deleted through separate Board agenda items, bringing the current allocated staffing level to 4,700. Following implementation of the recommendations in the 2027 Adopted Budget, the total number of allocated positions will increase to 4,720.

The Adopted Budget also includes recommendations for a Reduction-In-Force of four positions from Parks and Recreation, effective October 16, 2026, and 67 positions from the Community Services Agency, effective March 31, 2027. These recommendations are not included in the above figures.

The County continues to build a sustainable workforce by taking a conservative and strategic approach to staffing adjustments. This includes evaluating classifications and skillsets necessary for effective departmental operations and balancing community needs with available funding to support efficient delivery of services.

The chart below provides a 20-year historical overview of staffing allocations for Stanislaus County. Staffing levels increased steadily from Fiscal Year 2012 through Fiscal Year 2025, reflecting the County's recovery from the Great Recession, with an average annual growth of 2.4%. In Fiscal Year 2026, staffing decreased by 0.4% compared to Fiscal Year 2025. Fiscal Year 2027 reflects a further decrease of 3.8%, consistent with the staffing recommendations in the Adopted Budget.

The 2027 Adopted Budget staffing recommendations adjust allocated positions to align with organizational restructuring as well as available funding streams, with the overriding goal of improving departmental efficiencies and supporting community needs. Recommended staffing adjustments are aligned with the Board priorities of *Supporting a Strong and Safe Community, Supporting a Healthy Community, Developing a High-Performing Economy, and Enhancing Community Infrastructure.*



Conclusion

The 2027 Adopted Budget is balanced with close attention to the County's multi-year Long-Range Model, which guides major financial decisions. While economic conditions remain uncertain and revenues show signs of slowing, the budget remains viable due to a strong fund balance, adherence to established financial policies, and a conservative annual budget performance estimate between 91% and 95% based on historical trends.

Budget priorities focus on aligning spending with known revenue levels and maintaining service levels wherever possible. To support this goal, the County is reducing staffing levels in select areas to help balance rising costs with flattening growth. Additional priorities include limiting new spending to essential replacement equipment, maintenance, and projects that support the Board of Supervisors' commitments, along with new positions only when required by County policy or mandates.

The largest budget adjustments occur in the Special Revenue Funds, reflecting growth in Behavioral Health and Recovery Services and right-sizing to limited fund balance within the Community Services Agency. Preserving core service levels remains a top priority and

requires careful balancing against slower revenue growth and increasing operating costs. Continued analysis and focus on Board priorities will be essential to maintaining fiscal stability in the years ahead.

The recommended Stanislaus County 2027 Adopted Budget can be found online at the County's website: http://www.stancounty.com/budget.

Stanislaus County Annual Budget Process

Stanislaus County operates on a fiscal year from July 1 to June 30. The annual budget is developed in accordance with the County Budget Act (California Government Code Sections 29000–29144) and guided by the General Fund Long-Range Model, a multi-year planning tool that projects revenues and expenditures, identifies fiscal challenges, and informs strategic decisions.

The annual budget process begins with a preliminary Long-Range Model and initial budget to establish spending authority, effective July 1 of each fiscal year. The cycle continues with the incorporation of updated revenue and cost estimates to solidify the annual operating plan through the Adopted Budget. Both the Proposed and Adopted Budgets are presented to the Board of Supervisors in a public hearing, providing the public with early access to the budget documents for advance review.

Three Quarterly Status Reports are prepared throughout the fiscal year to keep the budget aligned with actual performance. These updates, presented to the Board of Supervisors for approval, include recommended adjustments to maintain balance and respond to changing needs.

Through this structured and transparent timeline, Stanislaus County ensures responsible stewardship of public funds and a clear link between long-term planning and annual budget execution.

The diagram below provides a visual representation of the annual budget process, noting the target month each segment's activity is presented to the Board of Supervisors, beginning in June with approval of the Proposed Budget and ending in May when the Board approves the Third Quarter Status Report, with the process repeating each fiscal year. A more detailed description of the timing and tasks involved follows.

July – December (Prior to Budget Year): Establish Budget Priorities and Policies

- Preceding every odd-numbered fiscal year, County departments work in coordination with the Chief Executive Office (CEO) and the Board of Supervisors to establish a two-year Performance Visioning Plan in line with the Board's vision, mission, values, and priorities. The Performance Visioning Plan guides decisions on the development of the operating plans over the next two fiscal years.
- Priorities are identified and policies are set in line with relevant economic, social, and demographic trends with a keen focus on Discretionary Revenue trends and estimates.

January – May (Prior to Budget Year): Develop Operating Budget

- CEO staff work to prepare the initial Discretionary Revenue forecast and salary, benefits, and Cost Allocation Plan (CAP) charge estimates as well as the preliminary Long-Range Model.
- General Fund departments participate in the Zero-Base Budget process in odd-numbered fiscal years, relying on standard escalators for adjustment in alternate years to build their base budgets.
- All departments establish baseline budgets in support of existing programs, services, and staffing using cost-of-doing-business increases and the Consumer Price Index (CPI) in line with known Federal, State, and local funding allocations.
- CEO staff prepare funding recommendations for any requested adjustments to baseline budgets for consideration by the Board of Supervisors.

June (Prior to Budget Year): Proposed Budget

- CEO staff prepare the recommended Proposed Budget, made available to the public by May 30.
- The Board of Supervisors holds a public hearing on or before June 20 to consider the recommended Proposed Budget, approving and adopting the budget by June 30.

- Once approved, the Proposed Budget is uploaded into the County's financial management system and becomes effective July 1.

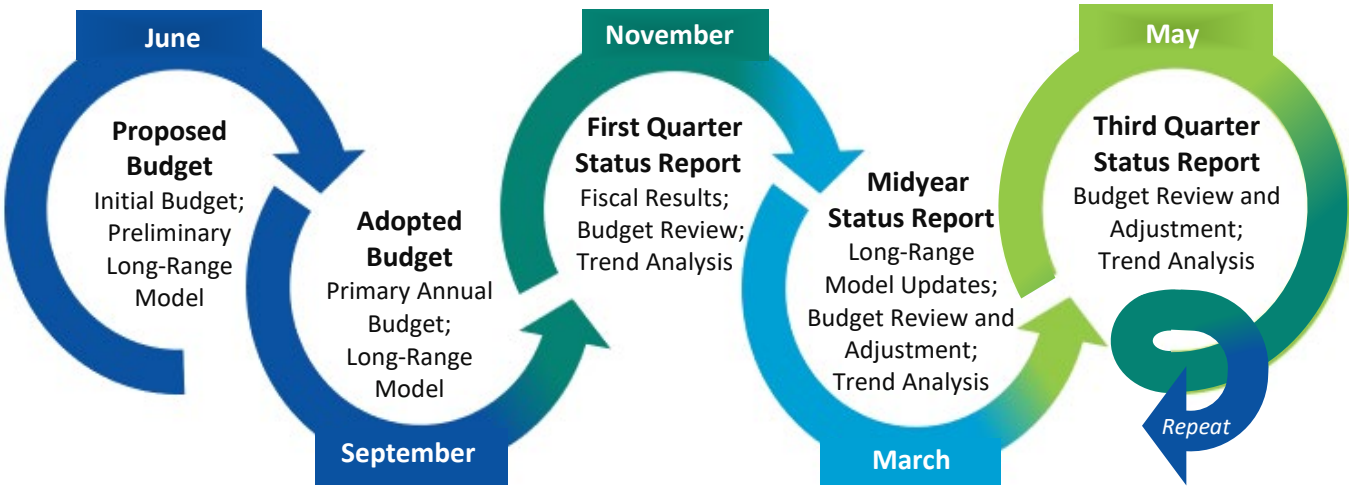
July – September (of Budget Year): Adopted Budget

- County departments may make budget adjustment requests based on policy direction provided.
- CEO staff evaluate budget adjustments requests and prepare Adopted Budget recommendations, made available to the public by September 8.
- The Board of Supervisors holds a public hearing 10 or more days afterward to consider the recommended Adopted Budget, approving and implementing no later than October 2.
- Once approved, the Adopted Budget is uploaded and replaces the Proposed Budget in the County's financial management system.

October – June (of Budget Year): Quarterly Status Reports

- Department and CEO staff continually monitor actual revenue and expenditures for consistency with the approved budget and to ensure departments end the year in a positive fiscal position.
- CEO staff prepare a fiscal status report on a quarterly basis and present it to the Board of Supervisors in a public meeting for approval; these reports may include adjustments to the budget and staffing.

July: Fiscal Year is Closed as of June 30



Budget Process and Financial Policies

To ensure the long-term economic stability of the organization, Stanislaus County has developed a series of policies addressing financial and budgetary issues. Using both operational guidelines and qualitative standards, these policies strive to maintain a stable and positive fiscal position for the County for the foreseeable future. Moreover, they provide guidance to management staff in planning and directing the County's day-to-day financial affairs and in developing recommendations to the Chief Executive Officer and the Board of Supervisors.

Budget Process

Basis of Budgeting

The fiscal year budget is prepared, reviewed, and approved in accordance with the provisions of Sections 29000 through 29144 of the California Government Code, commonly known as the County Budget Act, and other statutory provisions. The County prepares and adopts a budget for each fiscal year on or before October 2, pursuant to the County Budget Act, and budgeted expenditures are enacted into law through the passage of an appropriation resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget approved by the County's Board of Supervisors.

The Budget and the Annual Comprehensive Financial Report (ACFR) are prepared using Generally Accepted Accounting Principles (GAAP). County accounts are organized based on fund and organizational units referred to as cost center groups, each of which is considered a separate accounting entity. Governmental type funds like the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds use the modified accrual basis of accounting, while Proprietary Funds such as Internal Service Funds and Enterprise Funds use the full accrual basis of accounting. In general, this basis of budgeting is the same as the basis of accounting that is used to prepare the County's audited financial reports, with a few exceptions.

Proprietary funds are reported using full accrual accounting, which includes recognition of long-term liabilities and other accounting adjustments that may not result in expenditures

during the budget year. For Enterprise Funds, retained earnings reflect these full accrual entries and are considered when evaluating available resources for operating budget decisions. Internal Service Funds, however, may exclude these entries from such evaluations, as their services are exclusively provided to internal County departments and affiliated agencies. Additionally, the County's budget only reports on five Capital Project Funds and does not report any Debt Service Funds, while the ACFR reports all such funds. Furthermore, under GAAP, ACFR requires reporting the present value of new leases and subscription-based information technology arrangements as Capital Outlays and other financing sources. These amounts, however, are excluded from the County's budget reporting (annual financial reports).

Basis of Accounting

Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction is known or can be reasonably estimated; available means the revenue will be collected in the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes 180 days as the period threshold for considering revenue available. Expenditures are recognized when the related liability is incurred, except for (1) principal of and interest on general long-term debt which are recognized when due; and (2) employee annual leave and claims as well as judgments for litigation and self-insurance, which are recorded in the period due and payable.

Full accrual is like commercial accounting; recognition occurs at the time of the transaction, revenue when earned and expenses when incurred.

County Budget Process

The Stanislaus County budget serves as a comprehensive operational plan for the organization focused on the efficient and effective utilization of staffing and fiscal resources to deliver quality services to the community. The annual budget process includes a thorough evaluation of departmental and organizational goals, objectives, and strategies in support of priorities set by the Board of Supervisors.

Stanislaus County is committed to maintaining a balanced budget, where budgeted expenditures do not exceed the total of projected revenues and other available funding

sources. To ensure the continuity of government services and compliance with State Controller's Office requirements, a preliminary or rollover budget is in place at the start of each fiscal year, which begins on July 1 and ends on June 30. This provides a temporary spending plan until the Adopted Budget, which is developed through a comprehensive review to update and finalize the operational plan for the budget period, is formally presented to the Board of Supervisors in September of each year.

Encumbrances

Encumbrances are obligations in the form of purchase orders (PO), contracts, or other commitments that are chargeable to an appropriation and for which a part of an appropriation is reserved. Encumbrances represent firm contractual commitments of the County to procure goods and services from vendors at future dates, ensuring sufficient cash is available to prevent over-extension of finances. Encumbrances that are outstanding at year-end are reported as assigned fund balance because the commitments will be honored through subsequent years' continuing appropriations. A PO is the official document for establishing an encumbrance. A PO is created and approved according to County procedures and provides cost estimates by fiscal year. Encumbrances must be set up as projects in the County's accounting system for capital projects, grant-funded projects, and one-time budgetary funds spanning multiple fiscal years. Encumbrances do not constitute expenditures or liabilities for Generally Accepted Accounting Principles (GAAP) reporting purposes.

Budget Amendment Process

California Government Code § 29125 through 29130 authorize the Board of Supervisors to amend the Adopted Budget through the budget revision process. These revisions allow departments to move or adjust budgeted appropriations and/or estimated revenues based on updated information and to accommodate changing needs.

The County's Board of Supervisors also dictates policies regarding budget revisions. Budget revisions requiring Board of Supervisors' approval by 4/5 vote may be approved throughout the year either during the quarterly financial reporting process or by individual Board agenda item. These include:

- Transfers from the Appropriations for Contingencies budget in the General Fund;

- Appropriations of unbudgeted revenues from any source and the use of fund balance and/or retained earnings; and
- Additions or deletions of any appropriation for fixed assets over $10,000 or any transfer between fixed asset group types over $10,000.

The Chief Executive Office (CEO) may approve revisions involving transfers of appropriations and estimated revenue transfers within or between categories within a budget, excluding fixed asset (Capital Outlays) line items, provided such transfers do not affect the total overall budget. Transfers of $10,000 or less within a single fixed asset type within a budget unit may be approved by a CEO representative. However, transfers greater than $10,000 into or out of fixed asset types, or any adjustments between fixed asset types (such as land, buildings and improvements, equipment, etc.) within a budget unit, require approval by the Board of Supervisors. Additionally, all transfers between separate budget units require Board of Supervisors' approval.

Appropriations for Contingencies Policy

The purpose of the Appropriations for Contingencies policy is to allocate funds to address unforeseen and emergency financial circumstances which may arise during the fiscal year. These circumstances may be due to reductions in Federal and State revenue, abrupt economic downturns, or other unanticipated program and community needs. To ensure readiness for such contingencies, the budget allocates sufficient funds within the base funding of the County Operations – Appropriations for Contingencies budget. In accordance with policy guidelines, the base amount established for Appropriations for Contingencies at Base Budget is set at a minimum of 2.0% of the average annual General Fund revenue from the three most recently preceding closed fiscal years. Additionally, potential exposures relevant to the budget year are evaluated and appropriate funding is supplemented to the base as needed.

For Fiscal Year 2027, the base amount has been established at $9.5 million. After evaluating potential budget exposures specific to this fiscal year, an additional $6.7 million was authorized. This brings the total Appropriations for Contingencies budget to $16.2 million for Fiscal Year 2027.

Appropriations Transfer Policy

Government Code § 29125 identifies the Board of Supervisors as the authority to approve appropriations transfers and revisions to the adopted appropriations. The Code stipulates that the Board of Supervisors may designate the administrative officer to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased. In Stanislaus County, the Board of Supervisors has delegated this authority to the Chief Executive Officer (CEO) to approve any requests for transfers of appropriations, except for fixed assets (Capital Outlays) over $10,000 or between fixed asset group types, and those from Appropriations for Contingencies, which must be approved by the Board of Supervisors by a 4/5 vote. The CEO does not automatically approve appropriation transfer requests. In general, salary savings that materialize in General Fund departments will be returned to the General Fund at year end.

Fund Balance Policy

The following policies are established to manage specific fund balance accounts within the County General Fund, encompassing the Contingency Reserve and Debt Service Reserve. These policies aim to ensure that the County possesses adequate working capital to sustain operations and maintain a secure margin of safety to address emergencies and unforeseen revenue decreases without resorting to borrowing funds.

Contingency Reserve Policy

The General Fund Assigned Contingency Reserve shall be maintained at a minimum of 8.0% of the average annual Discretionary Revenue receipts from the preceding three fiscal years. This reserve assignment was established to address various contingencies, including but not limited to economic downturns, unforeseen circumstances, reductions in State and/or Federal revenue allocations, costs arising from emergencies and natural disasters, and to ensure the continuity of critical core service levels. If the fund balance falls below the 8.0% threshold, the Board of Supervisors shall approve and adopt a plan to restore the fund balance to the target level within 24 months. If it is determined that restoration within this timeframe would impose severe hardship on the County, the Board of Supervisors shall establish a more suitable period for restoration. Any transfer of funds out of the Contingency Reserve must be approved by a

4/5 vote of the Board of Supervisors. Such transfers cannot exceed the amount necessary to balance the General Fund.

Debt Service Reserve Policy

To ensure the County maintains a positive credit rating, a portion of the General Fund must be allocated as a Debt Service Reserve Assignment within fund balance. This reserve assignment shall be equal to at least one year's worth of debt service payments. As of now, the County has no outstanding General Fund debt; therefore, no reserve is required.

General Fund Contribution Policy

For all budget units that fund any part of their appropriations and expenditures with County General Fund dollars either directly or indirectly, the County General Fund is to be applied as the payor of last resort. All allowable non-General Fund funding sources must be fully utilized before applying any County General Fund. The County's General Fund Contribution Policy governs the allocation of the General Fund dollars to both General Fund and non-General Fund departments and partners with this premise in mind. General Fund dollars are often used to leverage Federal and State funding for a variety of programs and functions that have a mandated County Match or Maintenance of Effort requirement. In these cases, General Fund support provided for this purpose will be made annually at the minimum mandate level. Departments must provide documentation demonstrating the mandated County Match requirements and any limitations on existing departmental funds, including explanations of any amounts within the departmental fund balance or retained earnings that are restricted and not available to fund a department's request. The documentation review has no exceptions and will provide ample support for budget recommendations in line with the General Fund Contribution Policy. Audits and reviews may be conducted to ensure compliance with mandated County Match funding requirements, ensuring that all contributions are properly allocated and justified. Additionally, the Board of Supervisors may choose to provide a General Fund Contribution based on local priorities, aligning with long-term financial planning and strategic goals.

Contributions to Fire Districts

The County voluntarily provides a General Fund Contribution to fire districts, which helps to offset negative impacts of the property tax Education Revenue Augmentation Fund (ERAF) shift. This policy became effective with the 2022 Adopted Budget. Currently, the County loses $22.6 million in General Fund property tax revenue each year, after factoring all revenues gained from Prop 172 from its own impact of the ERAF shift. Notwithstanding this loss, the County voluntarily shifts General Fund dollars to eliminate the entire amount lost to fire districts under ERAF. The Fiscal Year 2026 ERAF impact to be paid to Fire Districts in Fiscal Year 2027 is $1.7 million. Included in this total is $156,895 that will be provided through the Office of Emergency Services (OES) Department.

Contributions to Others

Annually the County allocates General Fund Contributions to other government jurisdictions per regulation or by contractual agreement including certain tax-sharing agreements for the benefit of the public. County departments provide programs and services in partnership with community-based organizations which are supported by contractual agreements with related funding. In recognition of the limited capacity of Discretionary Revenue to meet the Net County Cost needs identified by County departments, the County does not actively solicit requests from partners for General Fund support. In rare circumstances, the Board of Supervisors may receive a request for General Fund support from a non-profit partner which would be routed to the Chief Executive Office (CEO) for Board consideration within the context of the Adopted and Midyear Budget processes. While CEO recommendations will prioritize County department requests, the Board may take action to provide a one-time contribution to a non-profit partner in direct support of the Board's priorities. A list of the entities that will receive General Fund Contributions to Others is in the County Operations section of *Delivering Efficient Public Services*.

No Backfill Policy

The Board of Supervisors has maintained a long-standing policy that the County shall operate State and Federal programs based on the level of funding provided and shall not backfill any State or Federal cuts with General Fund resources except when local priorities dictate a need for program continuance. Similarly, programs reliant on grant funding and/or revenue generating transactions including but not limited to fees shall not receive General Fund support in lieu of lost revenue. Exceptions to the no backfill policy may be reviewed and recommended by the Chief Executive Officer and approved by the Board of Supervisors. Departments must provide evidence-based justification for such exceptions. If the Board of Supervisors determines the exception is necessary to prevent greater negative impacts to the County and ensure program continuity, it may formally approve the request.

Interest Revenue Policy

In accordance with Government Code § 53647, interest on all money deposited into the County treasury belongs to and shall be paid quarterly into the General Fund of the local agency represented by the officer making the deposit, unless otherwise directed by law. For County departments under the governance of the Board of Supervisors this means the County General Fund (Discretionary Revenue). However, if the governing body of the local agency represented by the officer making the deposit so directs, such interest shall be paid to the fund which contains the principal on which the interest accrued.

Realignment Revenue Policy

The California State Legislature enacted Assembly Bill (AB) 1491 in Fiscal Year 1991-92 to provide counties with a source of funding for public health, mental health, and certain social services programs for which responsibility was transferred from the State to the counties. The revenue used to fund these programs, identified as 1991 Realignment, comes from a one-half-cent sales tax and a portion of the vehicle license fees collected from California vehicle owners. As part of the Fiscal Year 2011-12 State Budget Plan, AB 109 and AB 117 were enacted, realigning public safety programs and responsibility for housing low-level offenders previously held in State prisons from the State to the counties. To fund these increased responsibilities at the local level, 2011 Realignment revenue was established. The State

apportions both 1991 and 2011 Realignment revenues with a base funding commitment to each county, along with a subsequent annual apportionment of available growth funding.

Realignment Base Budget Policy

The beginning base Realignment revenue for each budget year is supported by State Controller's Office (SCO) schedules and typically exceeds the prior year base (except in cases of economic downturn). For 1991 Realignment, county-specific growth funding received in the prior year is added to the base amount for the subsequent budget year, creating the adjusted base. For 2011 Realignment, Statewide growth received in the prior year is added to the Statewide base and then allocated to counties. For consistency in budgeting, all departments will submit Proposed Budget using this adjusted base. While the adjusted base, as outlined above, serves as the standard for budgeting purposes, departments may deviate from this approach with Chief Executive Office support when justified by significant fiscal trends that show insufficient revenue is likely to be received, resulting in a base shortfall.

Separately, realignment revenues may be transferred between accounts or subaccounts as authorized by statute. For 1991 Realignment, Welfare and Institutions Code § 17600.20 authorizes transfers between the Mental Health, Health, and Social Services accounts, not to exceed 10.0% of the transferring account's current-year deposits, or base. For 2011 Realignment, Government Code § 30025 authorizes one annual reallocation between subaccounts within the Support Services Account, not to exceed 10.0% of the prior fiscal year's deposit or base from the subaccount with the lowest balance. Any transfer under this policy requires approval by the Board of Supervisors at a regular meeting prior to implementation.

Realignment Growth Budget Policy

Realignment growth funding represents sales tax receipts from the prior State fiscal year more than that required to cover base Realignment revenue to counties. Realignment growth funds are generally received in the fall or winter of each fiscal year. Consistent with standard County practice, all departments will recognize the one-time growth funds upon receipt or when known through a budget adjustment in the Midyear Financial Report presented to the Board of Supervisors. If the information is not available before the Midyear Financial Report, then the

Department may report it in a later budget cycle. This will include the county-specific adjustment to base for 1991 and 2011 Realignment.

Exception to Reporting of Growth Funds

The exception to reporting growth funds in a midyear budget cycle occurs when a department anticipates an increased need for General Fund support at the beginning of a budget year. In these situations, an estimate of the State growth revenue will be included in the Proposed and/or Adopted Budget revenue projections to minimize the General Fund impact early in the budget year. Any adjustment in General Fund impact above or below that original projection will be addressed in a future budget cycle once the actual amount is known.

Use of One-Time Funds Policy

It is the County's prevailing guidance to discourage the utilization of one-time revenues to fund ongoing program and staffing requests. Utilizing a conservative budgeting approach to address revenue volatility, surplus revenue exceeding the budget is typically reserved within the fund balance. The use of one-time revenue should be prioritized to benefit County residents within the expenditure time frame allowed. This practice is aimed at maintaining a balance between sustained commitments and available resources.

Net Proceeds from the Lease or Licensing of County Property

In accordance with Government Code § 25520, et seq., the Board of Supervisors may lease real property belonging to the County. Lease revenue or proceeds from lease/use of County-owned property deposited into the County Treasury belong to and shall be paid into the General Fund of the local agency represented by the officer making the deposit, provided the funds are used for the purpose of the fund that had been the source for the acquisition of the property, unless otherwise directed by law. For County departments under governance of the Board of Supervisors, this means the County General Fund (Discretionary Revenue). However, if the governing body of the local agency represented by the officer making the deposit so directs, such lease proceeds shall be paid to the fund named by specific County resolution passed by a 4/5 vote.

Idle Space Charges Policy

Stanislaus County follows Federal regulations regarding the use of Federal funds for idle space costs. There are two types of idle space:

- Idle capacity: Partially unused space. These costs are generally allowable if the space is necessary, was originally reasonable, and cannot be sublet, rented, or sold.
- Idle facilities: Completely unused facilities. These costs are generally unallowable unless the facility was necessary at the time of acquisition and is now idle due to unforeseen circumstances (e.g., reduced workload, reorganization, or termination). Under this exception, costs of idle facilities are allowable for a reasonable period, ordinarily not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities.

If idle facility costs are not eligible for Federal reimbursement, or if a County-owned facility is permanently vacated, those costs will be charged to the County General Fund through the General Services Agency – County Facilities budget, which will receive annual funding for related operations and maintenance.

Cost Allocation Plan (CAP) Policy and Department Specific Cost Allocation Plans for County Departments

The County's Cost Allocation Plan (CAP) ensures fair and federally compliant reimbursement of shared administrative costs across departments. Managed by the Auditor-Controller and approved annually by the State Controller's Office (SCO), the CAP tracks the cost of support services and allocates them to departments benefiting from those services, with particular attention to departments that receive Federal and/or State funding.

The CAP accounting system relies on Oracle ERP for operations and Oracle EPM for budget controls, in accordance with Generally Accepted Accounting Principles (GAAP). Departments providing services to other County Departments must submit an annual Internal Service Fund (ISF)/CAP budget for the next budget year. In addition, all departments must submit a Department CAP Report when proposing changes to their Legal Budget Units (LBUs) or cost centers. These changes must be approved by the Auditor-Controller and Chief Executive

Officer and are generally implemented at the start of a fiscal year. This requirement for review and pre-approval also applies to department specific Cost Allocation Plans that are not part of the SCO CAP Process but have a County General Fund impact. The review will ensure that the proposed methodology still results in the General Fund being the payor of last resort and that impact to the County General Fund is minimized.

In practice, changes affecting interdepartmental charges must be reflected in preliminary ISF/CAP calculations to ensure fair and consistent cost distribution unless justification is supported by the Auditor-Controller and Chief Executive Officer to make a change. Other departmental changes will be reviewed for CAP consistency and General Fund impact, with approval aligned to the budget cycle. General Fund-only departments are exempt from sub-LBU allocations unless necessary; however, any such cost allocations must be pre-approved. Finally, Departments with mixed funding sources must document overhead cost-sharing across LBUs and ensure all funding sources pay their fair and equitable share. This may include direct labor charges and/or use of the 15.0% de minimis federal indirect cost rate.

Capital Assets

The County capitalizes tangible and intangible assets that meet established capitalization thresholds and have an estimated useful life of more than one year. Tangible assets with an initial, individual cost of greater than $10,000 include land, buildings, equipment, infrastructure, and right-to-use assets recognized under lease agreements with terms of greater than 12 months. Infrastructure assets include improvements such as roads, bridges, street lighting systems, and drainage systems. Intangible assets, including computer software and Subscription Based Information Technology Arrangements (SBITAs), are capitalized when the individual cost is $75,000 or more, and the subscription term exceeds 12 months. Capital assets are recorded at historical cost. When historical cost is not available, the County uses the best available information to estimate historical cost. Contributed capital assets are recorded at their estimated fair market value on the date received. Lease assets and SBITAs are initially measured in accordance with the applicable governmental accounting standards, generally using the present value of future lease or subscription payments. Except for land, capital assets are depreciated or amortized over their estimated useful lives using the straight-line method. Right-to-use lease assets and SBITAs are amortized over the shorter of the

asset's useful life or the lease or subscription term. County landfill assets are depreciated using the units of production method.

Investment and Cash Management

Responsibility

Investment and cash management responsibilities have been entrusted to the County Treasurer in accordance with State law and local ordinance.

Investment Objective

In accordance with Government Code § 53600.5, the County's primary investment objectives are to preserve the principal of invested funds (safety), maintain sufficient liquidity through investments that are readily convertible to cash (liquidity), and obtain a competitive market rate of return (yield) commensurate with the level of risk assumed at the time of investment. The safety of the principal is of paramount importance. Investments will only be made in securities that have a very high probability of maintaining the principal invested. Only highly rated or strongly collateralized investments will be made. To the extent possible, the County will diversify by type of investment, issuer, and maturity to minimize the risk of loss of principal due to credit deterioration or interest rate volatility. Sales of securities before maturity may be made at a gain to avoid an anticipated default by the issuer on interest or principal payments, or if such sale will allow investment in higher-yielding security and any loss on the sale can be more than offset by additional interest earnings within a six-month period.

To achieve appropriate liquidity needs, the Treasury Pool's investments must be in maturity ranges which meet normal, anticipated disbursement requirements of all depositors, as can be determined by historical disbursement patterns as well as communicated forecasts by depositors. To accommodate unanticipated cash-disbursement needs, investments should be readily convertible to cash by maintaining shorter maturities in highly traded securities.

To ensure a competitive market rate of return, consistent with safety and liquidity needs, individual investment decisions must be made on a competitive basis. Because preserving the purchasing power and ensuring the availability of depositors' funds are the County's primary objectives, the portfolio's yield may be lower than that of higher-risk, longer-maturity investment pools.

Authorized Investments

Pursuant to Government Code § 53601, investments will be made only in authorized securities with a maturity date of five years or less from the transaction settlement date, unless otherwise approved by the Board of Supervisors. All investments (except in mutual funds) must be in securities that have a positive return if held to maturity.

In addition to the restrictions and guidelines cited in Government Code, the County Board of Supervisors annually adopts an “Investment Policy” for the Stanislaus County Treasury Pool. The Policy is prepared by the County Treasurer and approved by the Stanislaus County Treasury Pool Oversight Committee. The Policy provides additional guidance regarding permitted investments and further limits concentration within the authorized investment types.

Additional Information

See the Treasurer’s Investment Policy, available on the Stanislaus County Treasurer/Tax Collector website, for more details.

Retirement – Unfunded Liability

A pension plan's payment obligations, including all income, death, and termination benefits owed, are compared to the plan's present investment experience; if the total plan obligations exceed the projected plan assets at any point in time, the plan has an unfunded liability. The primary purpose of the actuarial valuation is to measure, describe, and identify the funded status of the plan, past and expected trends in the funding progress of the plan, and employer and employee contribution rates for the budget year.

As of June 30, 2025, the date of the last actuarial valuation, the Stanislaus County Employees’ Retirement Association (StanCERA) recognized an unfunded liability of $838.9 million (StanCERA actuarial reports). The plan’s funded ratio, the ratio of actuarial assets over actuarial liability, increased from 76.4% to 78.5%. The plan’s funded ratio on a market value basis slightly increased, from 76.3% to 79.5%. The Unfunded Actuarial Liability (UAL) is the excess of the plan’s actuarial liability over the actuarial value of assets. The plan experienced a decrease in UAL from $883.2 million to $838.9 million as of June 30, 2025. This decrease in

UAL was largely due to investment gains and contributions, offset by demographic experience losses.

The Government Accounting Standards Board (GASB) Statement No. 68 established new standards for pension accounting and reporting. Beginning with Fiscal Year 2015, government entities were required to record the unfunded liability of their retirement plans in the government-wide financial statements. The County Auditor-Controller made the appropriate post-closing accounting entries to record the unfunded liability for Fiscal Year 2025.

Grants Policy

Departments shall actively pursue grant opportunities that support the County's strategic priorities. Emphasis should be placed on Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) grants that leverage local funding to expand services benefiting the community. Departments shall obtain approval from the Board of Supervisors to accept any new grant, regardless of whether a County General Fund match is required. Board approval is also required to accept any extension of an existing grant that includes a County General Fund match. Departments shall obtain required authorization as part of the scheduled budget cycle or through a separate Board agenda item.

Departments are not required to obtain Board approval to apply for new grants or grant extensions. Board approval is not required to accept extensions of existing or recurring grants that do not include a County General Fund match. Departments are responsible for ensuring that acceptance of grant extensions does not trigger additional actions that require separate Board approval, including but not limited to contract approvals or requests for increases in budget authority. Departments shall ensure that all grant activities comply with applicable County policies and financial management practices.

Indirect Cost Rate Requirement for Grants and Contractual Agreements Policy

To promote full cost recovery and ensure fiscal transparency, Stanislaus County requires the inclusion of indirect costs in all externally funded agreements. Indirect costs represent essential overhead expenses that support program operations but are not directly attributable

to a specific project. These may include administrative functions (e.g., finance, human resources, IT) facility-related costs (e.g., utilities, maintenance), and general County services.

All County departments must apply an approved Indirect Cost Rate (ICR) in grant applications, memoranda of understanding (MOUs), and contracts with external funders or partners. Departments may use an approved Indirect Cost Rate Proposal (ICRP) as authorized by the Auditor-Controller or their department's Federal oversight agency. In the absence of an approved rate, departments shall default to the Federal de minimis rate, currently set at 15.0% on salaries and benefits. The calculation of indirect costs shall factor in all associated administrative functions, including all applicable salaries and benefits, along with facility-related costs and general County services attributed to the supported program.

Departments seeking to waive the application of indirect costs must submit a written justification for Board of Supervisors' approval. Waivers will be considered for recommendation when the proposed project provides clear and significant public benefits and aligns with Board priority focus areas or local initiatives. The Auditor-Controller's Office will maintain ICRP guidance, approve departmental submissions, and provide technical assistance. Departments must retain documentation to support ICR application or waiver use. The Chief Executive Office may coordinate waiver reviews for Board consideration.

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STANISLAUS COUNTY
CITY OF MODESTO

Financial Overview of Appropriations by Department

2027 Adopted Budget

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
Aging and Veterans Services	$ 2,744,191	$ 6,565,756	$ -	$ -	$ -	$ 9,309,947
Agricultural Commissioner	8,977,360	-	-	-	-	8,977,360
Assessor	10,707,291	-	-	-	-	10,707,291
Auditor-Controller	7,399,577	-	-	-	6,060	7,405,637
Behavioral Health and Recovery Services	-	309,453,700	-	-	-	309,453,700
Board of Supervisors	2,300,700	-	-	-	-	2,300,700
Chief Executive Office	10,112,131	-	-	-	-	10,112,131
Chief Executive Office - Human Relations	9,517,733	-	-	-	-	9,517,733
Clerk-Recorder	9,984,031	1,379,261	-	-	-	11,363,292
Community Services Agency	-	342,848,006	-	-	-	342,848,006
County Counsel	5,904,515	-	-	-	-	5,904,515
County Operations	107,095,746	45,072,884	24,730,559	-	129,249,661	306,148,850
Department of Child Support Services	-	17,678,812	-	-	-	17,678,812
District Attorney	35,000,037	2,787,565	-	-	-	37,787,602
Environmental Resources	2,979,083	13,142,960	-	31,806,294	-	47,928,337
General Services Agency	8,021,225	74,805	2,500,000	-	31,782,889	42,378,919
Grand Jury	196,826	-	-	-	-	196,826
Health Services Agency	-	50,269,651	-	39,257,382	-	89,527,033
Information Technology Central	-	-	-	-	25,310,623	25,310,623
Library	-	23,533,331	-	-	-	23,533,331
Office of Emergency Services	3,918,564	6,446,129	-	2,130,449	-	12,495,142
Parks and Recreation	12,704,655	2,069,292	-	8,174,009	-	22,947,956
Planning and Community Development	4,364,618	12,788,213	-	-	-	17,152,831
Probation	49,956,611	60,553,814	-	-	-	110,510,425
Public Defender	21,533,151	-	-	-	-	21,533,151
Public Works	-	153,093,037	-	-	8,462,642	161,555,679
Sheriff	237,383,624	12,138,103	-	2,740,082	-	252,261,809
Treasurer-Tax Collector	5,785,952	-	-	-	-	5,785,952
University of California Cooperative Extension	1,051,382	5,000	-	-	-	1,056,382
Workforce Development	-	23,096,651	-	-	-	23,096,651
Grand Total	**$ 557,639,003**	**$ 1,082,996,970**	**$ 27,230,559**	**$ 84,108,216**	**$ 194,811,875**	**$ 1,946,786,623**

Financial Overview by Priority

2027 Adopted Budget

Revenue Category	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2027 Adopted Budget Total
General Revenues	$ 2,477,922	$ 3,330,401	$ 571,397	$ 15,150,950	$ 272,466,879	$ 22,377,355	$ 316,374,904
Intergovernmental	72,653,341	465,401,043	17,427,671	6,425,254	156,311,744	54,861,701	773,080,754
Charges for Services and Interfund	60,653,434	190,340,692	7,773,394	316,430	208,556,133	40,052,978	507,693,061
Miscellaneous Revenues	9,147,466	72,072,581	3,307,408	1,476,933	14,222,652	49,397,840	149,624,880
Total Revenue	**$ 144,932,163**	**$ 731,144,717**	**$ 29,079,870**	**$ 23,369,567**	**$ 651,557,408**	**$ 166,689,874**	**$ 1,746,773,599**

Expenditure Category	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2027 Adopted Budget Total
Salaries and Benefits	$ 268,034,713	$283,238,221	$ 16,544,216	$10,432,002	$ 75,602,228	$ 49,123,744	$ 702,975,124
Services and Supplies	73,195,011	247,815,723	13,175,204	6,871,671	181,952,191	75,880,226	598,890,026
Other Charges	313,337	177,897,771	-	18,454	15,278,269	8,913,748	202,421,579
Depreciation and Amortization	-	99,564	-	-	360,620	1,504,411	1,964,595
Intercounty Expenditures	81,803,365	53,616,836	3,069,298	3,253,534	11,908,174	17,957,503	171,608,710
Capital Outlays	6,727,891	1,160,244	245,245	2,512,670	22,735,446	15,958,216	49,339,712
Transfers Out	4,541,222	4,989,140	-	445,000	112,938,728	74,536,151	197,450,241
Intrafund/Intradepartment	169,416	(1)	96,430	-	(44,419)	(919,590)	(698,164)
Appropriations for Contingencie	-	-	-	-	16,204,406	6,630,394	22,834,800
Total Gross Costs	**$ 434,784,955**	**$ 768,817,498**	**$ 33,130,393**	**$ 23,533,331**	**$ 436,935,643**	**$ 249,584,803**	**$ 1,946,786,623**
Net Impact to Fund Balance/ Retained Earnings	**$ (289,852,792)**	**$ (37,672,781)**	**$ (4,050,523)**	**$ (163,764)**	**$ 214,621,765**	**$ (82,894,929)**	**$ (200,013,024)**

Note: Total Revenue, as displayed in this schedule, is reported in accordance with Governmental Accounting Standards in which contributions from the General Fund (either through General Fund Contributions to Other Programs or Mandated County Match) are reflected as revenue for non-General Fund departments. For departments within the General Fund, the General Fund contribution is reflected as the use of fund balance and contributes to changes in the Net Impact to Fund Balance and Retained Earnings.

This presentation varies from the display in the priority sections, department summaries and respective narratives, and individual budget Schedule 9s where contributions from the General Fund are reflected as a General Fund Contribution, regardless of fund type. This is done to provide complete transparency in reporting the use of all local General Fund dollars.

General Fund contributions identified for outside agencies, totaling $9.1 million for the 2027 Adopted Budget, are reflected in the Total Gross Costs and not in the Total Revenue because these outside agencies are not included in the County's budget document. Detailed distribution of these funds can be seen in the General Fund Contribution to Other Programs segment of the Net County Cost Schedule in the section following the overview schedules.

Financial Overview by Fund

2027 Adopted Budget

Revenue Category	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2027 Adopted Budget Total
General Revenues	$ 271,353,329	$ 40,713,881	$ 834,186	$ 1,881,466	$ 1,592,042	$ 316,374,904
Intergovernmental	131,013,973	629,785,136	3,500,000	8,746,135	35,510	773,080,754
Charges for Services and Interfund	101,244,883	172,606,185	-	53,719,902	180,122,091	507,693,061
Miscellaneous Revenues	7,957,392	126,659,758	10,047,065	3,999,525	961,140	149,624,880
Total Revenue	**$ 511,569,577**	**$ 969,764,960**	**$ 14,381,251**	**$ 68,347,028**	**$ 182,710,783**	**$ 1,746,773,599**

Expenditure Category	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2027 Adopted Budget Total
Salaries and Benefits	$ 320,136,542	$ 335,590,898	$ 60,002	$ 22,995,377	$ 24,192,305	$ 702,975,124
Services and Supplies	76,298,132	326,906,052	5,060,283	30,793,793	159,831,766	598,890,026
Other Charges	14,765,795	186,192,920	42,259	1,420,605	-	202,421,579
Depreciation and Amortization	-	-	-	1,603,975	360,620	1,964,595
Intercounty Expenditures	47,366,815	106,437,282	318,569	12,085,865	5,400,179	171,608,710
Capital Outlays	6,428,163	4,437,887	21,749,446	11,747,211	4,977,005	49,339,712
Transfers Out	75,852,592	118,136,259	-	3,461,390	-	197,450,241
Intrafund/Intradepartment	586,558	(1,334,722)	-	-	50,000	(698,164)
Appropriations for Contingencies	16,204,406	6,630,394	-	-	-	22,834,800
Total Gross Costs	**$ 557,639,003**	**$ 1,082,996,970**	**$ 27,230,559**	**$ 84,108,216**	**$ 194,811,875**	**$ 1,946,786,623**
Net Impact to Fund Balance/ Retained Earnings	**$ (46,069,426)**	**$ (113,232,010)**	**$ (12,849,308)**	**$ (15,761,188)**	**$ (12,101,092)**	**$ (200,013,024)**

Note: Total Revenue, as displayed in this schedule, is reported in accordance with Governmental Accounting Standards in which contributions from the General Fund (either through General Fund Contributions to Other Programs or Mandated County Match) are reflected as revenue for non-General Fund departments. For departments within the General Fund, the General Fund contribution is reflected as the use of fund balance and contributes to changes in the Net Impact to Fund Balance and Retained Earnings.

This presentation varies from the display in the priority sections, department summaries and respective narratives, and individual budget Schedule 9s where contributions from the General Fund are reflected as a General Fund Contribution, regardless of fund type. This is done to provide complete transparency in reporting the use of all local General Fund dollars.

General Fund contributions identified for outside agencies, totaling $9.1 million for the 2027 Adopted Budget, are reflected in the Total Gross Costs and not in the Total Revenue because these outside agencies are not included in the County's budget document. Detailed distribution of these funds can be seen in the General Fund Contribution to Other Programs segment of the Net County Cost Schedule in the section following the overview schedules.

Three-Year Budget Summary

Summary of All Funds

All Funds	2025 Actuals	2026 Actuals	2027 Adopted Budget
Revenue Category			
General Revenues	$310,303,563	$328,008,479	$316,374,904
Intergovernmental	726,886,580	699,421,007	773,080,754
Charges for Services and Interfund	397,389,274	494,989,762	507,693,061
Miscellaneous Revenues	167,673,423	150,717,473	149,624,880
Total Revenue	**$1,602,252,840**	**$1,673,136,721**	**$1,746,773,599**
Cost Category			
Salaries and Benefits	$621,893,790	$640,847,516	$702,975,124
Services and Supplies	459,017,268	486,005,362	598,890,026
Other Charges	190,245,753	199,118,603	202,421,579
Depreciation and Amortization	-	-	1,964,595
Intercounty Expenditures	158,039,264	149,452,741	171,608,710
Capital Outlays	20,671,219	21,475,657	49,339,712
Transfers Out	158,823,693	165,667,970	197,450,241
Intrafund/Intradepartment	(125)	(55,151)	(698,164)
Appropriations for Contingencies	-	-	22,834,800
Gross Costs	**$1,608,690,862**	**$1,662,512,699**	**$1,946,786,623**
Changes to Fund Balance			
Beginning Fund Balance	$787,842,172	$781,404,150	$792,028,172
Net Increase/(Decrease) to Fund Balance	(6,438,022)	10,624,022	(200,013,024)
Ending Fund Balance	**$781,404,150**	**$792,028,172**	**$592,015,148**

Government Funds

General Fund

General Fund	2025 Actuals	2026 Actuals	2027 Adopted Budget
Revenue Category			
General Revenues	$259,413,324	$278,127,611	$271,353,329
Intergovernmental	124,009,163	128,637,684	131,013,973
Charges for Services and Interfund	92,501,411	93,407,706	101,244,883
Miscellaneous Revenues	11,627,193	34,717,360	7,957,392
Total Revenue	**$487,551,092**	**$534,890,360**	**$511,569,577**
Cost Category			
Salaries and Benefits	$282,370,160	$297,410,227	$320,136,542
Services and Supplies	71,971,384	72,227,835	76,298,132
Other Charges	14,479,628	14,615,983	14,765,795
Depreciation and Amortization	-	-	-
Intercounty Expenditures	42,205,109	40,898,439	47,366,815
Capital Outlays	7,909,321	6,888,263	6,428,163
Transfers Out	100,404,955	76,750,850	75,852,592
Intrafund/Intradepartment	287,514	323,449	586,558
Appropriations for Contingencies	-	-	16,204,406
Gross Costs	**$519,628,071**	**$509,115,046**	**$557,639,003**
Changes to Fund Balance			
Beginning Fund Balance	$249,240,574	$217,163,595	$242,938,910
Net Increase/(Decrease) to Fund Balance*	(32,076,979)	25,775,315	(46,069,426)
Ending Fund Balance	**$217,163,595**	**$242,938,910**	**$196,869,484**

*Figures above exclude the impact of Funds 0106 and 0108 but nets that impact in the Net Increase/Decrease to Fund Balance row for 2026, therefore those funds are captured in the Ending Fund Balance amount for 2026. Had these two fund been included, the ending fund balance for 2025 and beginning fund balance for 2026, would have been $214.5 million.

Special Revenue Funds

Special Revenue Funds	2025 Actuals	2026 Actuals	2027 Adopted Budget
Revenue Category			
General Revenues	$42,619,726	$46,403,177	$40,713,881
Intergovernmental	602,381,381	570,318,549	629,785,136
Charges for Services and Interfund	84,018,468	183,422,098	172,606,185
Miscellaneous Revenues	128,572,098	101,583,312	126,659,758
Total Revenue	**$857,591,673**	**$901,727,136**	**$969,764,960**
Cost Category			
Salaries and Benefits	299,127,016	301,604,690	335,590,898
Services and Supplies	230,028,349	241,034,414	326,906,052
Other Charges	174,346,504	182,877,996	186,192,920
Depreciation and Amortization	-	-	-
Intercounty Expenditures	97,981,630	94,368,233	106,437,282
Capital Outlays	8,981,078	4,263,295	4,437,887
Transfers Out	56,545,549	62,193,837	118,136,259
Intrafund/Intradepartment	(287,638)	(378,600)	(1,334,722)
Appropriations for Contingencies	-	-	6,630,394
Gross Costs	**$866,722,487**	**$885,963,865**	**$1,082,996,970**
Changes to Fund Balance			
Beginning Fund Balance	$392,051,408	$382,920,594	$398,683,865
Net Increase/(Decrease) to Fund Balance	(9,130,814)	15,763,271	(113,232,010)
Ending Fund Balance	**$382,920,594**	**$398,683,865**	**$285,451,855**

Capital Projects Funds

Capital Project Funds	2025 Actuals	2026 Actuals	2027 Adopted Budget
Revenue Category			
General Revenues	$839,425	$976,614	$834,186
Intergovernmental	-	171,261	3,500,000
Charges for Services and Interfund	-	-	-
Miscellaneous Revenues	16,059,171	5,777,534	10,047,065
Total Revenue	**$16,898,596**	**$6,925,409**	**$14,381,251**
Cost Category			
Salaries and Benefits	$50,638	$50,109	$60,002
Services and Supplies	3,624,746	3,293,008	5,060,283
Other Charges	82,378	183,087	42,259
Depreciation and Amortization	-	-	-
Intercounty Expenditures	96,878	196,084	318,569
Capital Outlays	228,898	2,272,208	21,749,446
Transfers Out	-	3,526,600	-
Intrafund/Intradepartment	-	-	-
Appropriations for Contingencies	-	-	-
Gross Costs	**$4,083,538**	**$9,521,096**	**$27,230,559**
Changes to Fund Balance			
Beginning Fund Balance	$5,255,141	$18,070,200	$15,474,513
Net Increase/(Decrease) to Fund Balance	12,815,058	(2,595,687)	(12,849,308)
Ending Fund Balance	**$18,070,200**	**$15,474,513**	**$2,625,205**

Proprietary Funds

Enterprise Funds

Enterprise Funds	2025 Actuals	2026 Actuals	2027 Adopted Budget
Revenue Category			
General Revenues	$5,493,927	($1,311)	$1,881,466
Intergovernmental	460,955	266,168	8,746,135
Charges for Services and Interfund	47,768,446	47,329,885	53,719,902
Miscellaneous Revenues	10,921,014	5,423,944	3,999,525
Total Revenue	**$64,644,341**	**$53,018,686**	**$68,347,028**
Cost Category			
Salaries and Benefits	$20,482,983	$20,202,172	$22,995,377
Services and Supplies	18,918,288	22,012,915	30,793,793
Other Charges	1,337,243	1,441,538	1,420,605
Depreciation and Amortization	-	-	1,603,975
Intercounty Expenditures	12,835,619	8,682,711	12,085,865
Capital Outlays	1,829,436	4,754,071	11,747,211
Transfers Out	1,848,378	22,973,847	3,461,390
Intrafund/Intradepartment	-	-	-
Appropriations for Contingencies	-	-	-
Gross Costs	**$57,251,947**	**$80,067,253**	**$84,108,216**
Changes to Fund Balance			
Beginning Fund Balance	$118,799,708	$126,192,102	$99,143,535
Net Increase/(Decrease) to Fund Balance	7,392,394	(27,048,567)	(15,761,188)
Ending Fund Balance	**$126,192,102**	**$99,143,535**	**$83,382,347**

Internal Service Funds

Internal Service Funds	2025 Actuals	2026 Actuals	2027 Adopted Budget
Revenue Category			
General Revenues	$1,937,161	$2,502,388	$1,592,042
Intergovernmental	35,080	27,345	35,510
Charges for Services and Interfund	173,100,950	170,830,073	180,122,091
Miscellaneous Revenues	493,947	3,215,322	961,140
Total Revenue	**$175,567,138**	**$176,575,129**	**$182,710,783**
Cost Category			
Salaries and Benefits	$19,862,993	$21,580,319	$24,192,305
Services and Supplies	134,474,503	147,437,191	159,831,766
Other Charges	-	-	-
Depreciation and Amortization	-	-	360,620
Intercounty Expenditures	4,920,027	5,307,274	5,400,179
Capital Outlays	1,722,487	3,297,820	4,977,005
Transfers Out	24,810	222,836	-
Intrafund/Intradepartment	-	-	50,000
Appropriations for Contingencies	-	-	-
Gross Costs	**$161,004,820**	**$177,845,439**	**$194,811,875**
Changes to Fund Balance			
Beginning Fund Balance	$22,495,343	$37,057,660	$35,787,349
Net Increase/(Decrease) to Fund Balance	14,562,317	(1,270,311)	(12,101,092)
Ending Fund Balance	**$37,057,660**	**$35,787,349**	**$23,686,257**

Net County Cost Schedule

2027 Adopted Budget

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
General Fund				
Aging and Veterans Services (AVS) Stanislaus Veterans Center	$ 1,173,295	$ 450,970	$ -	$ 722,325
AVS Veterans Services	1,570,896	373,782	-	1,197,114
Agricultural Commissioner	8,977,360	5,983,219	-	2,994,141
Assessor	10,707,291	1,603,700	-	9,103,591
Auditor-Controller	7,399,577	4,357,657	-	3,041,920
Board of Supervisors	2,300,700	77,627	-	2,223,073
Chief Executive Office Administration	10,112,131	4,062,800	-	6,049,331
Chief Executive Office Human Relations	9,517,733	5,968,143	-	3,549,590
Clerk-Recorder	3,132,946	2,191,777	-	941,169
Clerk-Recorder Elections	6,851,085	1,352,007	-	5,499,078
County Counsel	5,904,515	3,409,980	-	2,494,535
County Operations - Airport	430,920	-	-	430,920
County Operations - Appropriations for Contingencies	16,204,406	-	-	16,204,406
County Operations - Capital Improvement Finance Authority	40,000	-	-	40,000
County Operations - Community Development Fund	500,000	-	-	500,000
County Operations - County Court Funding	6,372,752	3,413,630	-	2,959,122
County Operations - Debt Service	664,000	858,500	-	(194,500)
County Operations - Economic Development Bank	-	-	-	-
County Operations - General Fund Contributions	41,683,668	-	-	41,683,668
County Operations - General Fund Match Pass Thru Vehicle License Fee	41,200,000	41,200,000	-	-
District Attorney (DA) Criminal Division	35,000,037	2,841,728	-	32,158,309
Environmental Resources (DER) Code Enforcement	1,956,759	280,000	-	1,676,759
DER Groundwater Program	1,022,324	92,865	-	929,459
General Services Agency (GSA) Administration	1,413,632	1,413,632	-	-
GSA 10th Street Place	912,947	1,049,227	-	(136,280)
GSA Capital Facilities	5,694,646	1,270,620	-	4,424,026
Grand Jury	196,826	-	-	196,826
Office of Emergency Services (OES) Fire Warden	3,918,564	238,679	-	3,679,885
Parks and Recreation (PKS)	12,349,011	6,869,628	-	5,479,383
PKS Tuolumne River Regional Park	355,644	-	-	355,644
Planning and Community Development (PL)	4,364,618	1,674,430	-	2,690,188
Probation Administration	4,901,355	733,113	-	4,168,242
Probation Community Corrections Partnership	8,117,450	8,117,450	-	-
Probation Field Services	20,926,160	1,074,992	-	19,851,168
Probation Institutional Services	11,509,923	4,035,935	-	7,473,988
Probation Juvenile Commitment Facility	4,501,723	1,747,398	-	2,754,325
Public Defender	17,990,456	5,849,115	-	12,141,341
Public Defender Indigent Defense	3,542,695	98,345	-	3,444,350

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Sheriff Administration	20,455,763	921,159	-	19,534,604
Sheriff Contract Cities	20,069,527	20,069,527	-	-
Sheriff Detention	124,663,643	29,649,443	-	95,014,200
Sheriff Operations	72,194,691	5,511,564	-	66,683,127
Sheriff Ray Simon Training Center	-	-	-	-
Treasurer-Tax Collector - Administration/Taxes	2,291,017	579,306	-	1,711,711
Treasurer-Tax Collector - Business Services Division	431,695	100,000	-	331,695
Treasurer-Tax Collector - Revenue Recovery	1,409,015	1,409,015	-	-
Treasurer-Tax Collector - Treasury Division	1,654,225	1,654,225	-	-
University of California Cooperative Extension	1,051,382	-	-	1,051,382
Total General Fund	**$ 557,639,003**	**$ 172,585,188**	**$ -**	**$ 385,053,815**

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Discretionary Revenue/Fund Balance				
County Operations - Discretionary Revenue	$ -	$ 338,984,389	$ -	$ (338,984,389)
Assigned Fund Balance	-	-	12,108,216	(12,108,216)
Restricted Fund Balance	-	-	-	-
Unassigned Fund Balance	-	-	33,961,210	(33,961,210)
Adjusted General Fund	**$ 557,639,003**	**$ 511,569,577**	**$ 46,069,426**	**$ -**

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Special Revenue Funds				
Aging and Veterans Services (AVS) Area Agency on Aging	$ 6,565,756	$ 5,318,811	$ 774,266	$ 472,679
Assessor State Grants	-	-	-	-
Behavioral Health and Recovery Services (BHRS)	124,162,804	104,788,535	18,727,087	647,182
BHRS Behavioral Health Services Act (BHSA)	95,673,248	92,567,802	3,105,446	-
BHRS Managed Care	29,230,808	29,230,808	-	-
BHRS Mental Health Services Act	-	-	-	-
BHRS Public Guardian	4,960,445	1,362,967	(20,667)	3,618,145
BHRS Stanislaus Recovery Center	9,267,624	9,247,042	20,582	-
BHRS Substance Use Disorder	46,158,771	44,479,497	1,679,274	-
Clerk-Recorder Modernization	1,324,261	475,000	849,261	-
Clerk-Recorder Vital and Health Statistics	55,000	56,650	(1,650)	-
Community Services Agency (CSA) Program Services and Support	172,844,665	168,504,086	1,677,160	2,663,419
CSA County Children Fund	193,736	193,736	-	-
CSA General Assistance	2,615,846	182,890	-	2,432,956
CSA Housing and Homeless	8,095,552	6,127,275	1,968,277	-

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
CSA In-Home Supportive Services (IHSS) Provider Wages	22,044,644	13,393,722	-	8,650,922
CSA IHSS Public Authority Administration	1,191,014	1,191,014	-	-
CSA IHSS Public Authority Benefits	2,793,587	2,488,269	-	305,318
CSA Public Economic Assistance	133,068,962	129,341,066	-	3,727,896
County Operations - American Rescue Plan Act (ARPA)	44,866,534	44,866,534	-	-
County Operations - Department of Justice Drug and Alcohol	124,000	124,000	-	-
County Operations - Prop 69 DNA Identification Fund	82,350	82,350	-	-
District Attorney (DA) Arson Task Force	64,509	64,509	-	-
DA Elder Abuse Advocacy and Outreach	169,355	169,355	-	-
DA Enforce Consumer Protection Laws	-	-	-	-
DA Federal Asset Forfeiture	-	-	-	-
DA Special Operations	2,170,040	2,010,663	-	159,377
DA Stanislaus Family Justice Center	250,000	250,000	-	-
DA Unserved/Underserved Victim Advocacy and Outreach Program	133,661	133,661	-	-
Department of Child Support Services	17,678,812	17,678,812	-	-
Department of Environmental Resources (DER)	10,760,380	9,416,228	1,109,768	234,384
DER AB 939/Source Reduction and Recycle	683,483	825,536	(142,053)	-
DER Abandoned Vehicle Abatement	99,775	55,036	44,739	-
DER Beverage Container Recycling	27,720	27,720	-	-
DER Code Enforcement Abatement	23,212	-	23,212	-
DER Disclosure Program	356,160	375,856	(19,696)	-
DER Environmental Enforcement	6,110	-	6,110	-
DER Household Hazardous Waste	815,492	1,172,796	(357,304)	-
DER Used Oil Recycling	63,145	63,145	-	-
DER Vehicle Registration Fee Surcharge	80,036	11,800	68,236	-
DER Waste Tire Enforcement Grant	227,447	227,447	-	-
GSA 12th Street Office Building	74,805	74,805	-	-
GSA 12th Street Office Building Reserve	-	6,000	(6,000)	-
Health Services Agency (HSA) Administration	8,384,159	8,312,150	72,009	-
HSA Emergency Medical Services Funds	812,338	812,338	-	-
HSA Indigent Health Care Program (IHCP)	594,111	16,196	577,915	-
HSA Public Health	40,359,043	32,996,327	3,851,913	3,510,803
HSA Public Health Vital and Health Statistics	120,000	105,600	14,400	-
Library	23,533,331	22,502,757	163,764	866,810
OES County Fire Service Fund	3,809,198	2,218,602	1,377,608	212,988
OES Grants	1,700,000	-	1,700,000	-
OES Homeland Security Grants	936,931	936,931	-	-
PKS Fish and Wildlife	5,000	1,000	4,000	-
PKS Modesto Reservoir Patrol	23,000	23,000	-	-
PKS Off Highway Vehicle (OHV)	2,041,292	1,801,048	240,244	-
PL Building Permits	3,657,090	2,946,155	710,935	-
PL Dangerous Building Abatement	52,500	20,000	32,500	-

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
PL General Plan Maintenance	508,256	150,000	358,256	-
PL Housing Programs	4,867,661	4,867,661	-	-
PL Salida Planning Efforts	262,050	-	262,050	-
PL Special Revenue Grants	3,440,656	3,361,656	79,000	-
Probation Corrections Performance Incentive Fund	2,516,841	1,122,110	1,394,731	-
Probation Juvenile Justice Crime Prevention Act	4,328,497	1,505,788	2,822,709	-
Probation Juvenile Justice Realignment Block Grant	3,168,209	3,587,926	(419,717)	-
Probation Local Community Corrections	45,735,910	33,147,431	12,588,479	-
Probation Ward Welfare Fund	207,400	-	207,400	-
Probation Youthful Offender Block Grant	4,596,957	3,066,872	1,530,085	-
Public Works (PW) Administration	1,131,878	577,153	-	554,725
PW Road and Bridge	151,961,159	96,678,477	55,231,382	51,300
Sheriff CAL ID Program	794,830	518,173	276,657	-
Sheriff CAL-MMET	1,124,702	705,490	419,212	-
Sheriff Civil Process Fee	159,046	203,288	(44,242)	-
Sheriff Court Security	8,887,362	6,888,387	-	1,998,975
Sheriff Driver Training Program	372,540	322,369	50,171	-
Sheriff Federal Asset Forfeiture	-	-	-	-
Sheriff Justice Assistance Grant	61,067	61,067	-	-
Sheriff Special Investigation Unit	-	-	-	-
Sheriff Vehicle Theft Unit	738,556	519,055	219,501	-
UC Cooperative Extension - Farm and Home Advisors Research Trust	5,000	-	5,000	-
Workforce Development	16,693,527	16,693,527	-	-
Workforce Development Welfare to Work	6,403,124	6,403,124	-	-
Total Special Revenue Funds	**$ 1,082,996,970**	**$ 939,657,081**	**$ 113,232,010**	**$ 30,107,879**

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Capital Projects Funds				
County Operations - Courthouse Construction Fund	$ 74,049	$ 302,000	$ (227,951)	$ -
County Operations - Criminal Justice Facilities Fund	41,259	464,000	(422,741)	-
County Operations - Crows Landing Industrial Business Park	24,615,251	11,115,251	13,500,000	-
GSA ADA Projects	500,000	-	-	500,000
GSA Deferred Maintenance	2,000,000	-	-	2,000,000
Total Capital Projects Funds	**$ 27,230,559**	**$ 11,881,251**	**$ 12,849,308**	**$ 2,500,000**

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Enterprise Funds				
DER Fink Road Landfill	$ 28,073,085	$ 19,230,619	$ 8,842,466	-
DER Geer Road Landfill	3,733,209	750,000	2,983,209	-
HSA Clinics and Ancillary Services	39,257,382	35,951,702	3,305,680	-

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
OES Emergency Medical Services	2,130,449	1,443,273	687,176	-
PKS Turlock Lake State Recreation Area	8,174,009	8,174,009	-	-
Sheriff Jail Commissary/Inmate Welfare	2,740,082	2,797,425	(57,343)	-
Total Enterprise Funds	**$ 84,108,216**	**$ 68,347,028**	**$ 15,761,188**	**$ -**

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Internal Service Funds				
Auditor-Controller Enterprise Resource Planning	$ 6,060	$ -	$ 6,060	$ -
County Operations - Deferred Compensation	185,234	144,730	40,504	-
County Operations - Dental	4,661,895	4,202,149	459,746	-
County Operations - General Liability	23,727,464	23,495,749	231,715	-
County Operations - Medical Self-Insurance	90,928,067	85,531,085	5,396,982	-
County Operations - Other Employee Benefits	147,954	211,306	(63,352)	-
County Operations - Professional Liability	1,396,682	1,377,732	18,950	-
County Operations - Unemployment	562,729	456,975	105,754	-
County Operations - Vision Care	795,089	777,660	17,429	-
County Operations - Workers' Compensation	6,844,547	4,380,843	2,463,704	-
GSA Central Services	4,009,077	3,946,784	62,293	-
GSA Facility Maintenance Division	12,412,618	11,614,550	798,068	-
GSA Facility Utilities	6,730,000	6,730,000	-	-
GSA Fleet Services Division	8,631,194	8,333,382	297,812	-
Information Technology Central	25,310,623	25,331,638	(21,015)	-
PW Morgan Shop	8,462,642	6,176,200	2,286,442	-
Total Internal Service Funds	**$ 194,811,875**	**$ 182,710,783**	**$ 12,101,092**	**$ -**
Total All Funds	**$ 1,946,786,623**	**$ 1,714,165,720**	**$ 200,013,024**	**$ 32,607,879**

2027 Adopted Budget Fund Type/Budget Unit	2027 Adopted Budget Costs	2027 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
General Fund Contributions to Other Programs (Outside Agencies)				
Law Library	$ -	$ -	$ -	$ 64,936
Local Area Formation Commission	-	-	-	373,225
North McHenry Sales Tax	-	-	-	4,187,165
ERAF shift for Fire Districts	-	-	-	1,526,354
Stanislaus Animal Services Agency	-	-	-	2,915,978
Stanislaus Council of Governments	-	-	-	8,132
Total Contributions to Outside Agencies	**$ -**	**$ -**	**$ -**	**$ 9,075,790**
Total County Budget Appropriations	**$ 1,946,786,623**	**$ 1,714,165,720**	**$ 200,013,024**	**$ 41,683,669**

Fund Balance Report

2027 Adopted Budget

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
General Fund		**$ 242,938,910**	**$ 511,569,577**	**$ (557,639,003)**	**$ 196,869,484**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
Special Revenue Funds					
1001	ER Environmental Resources	$ 8,344,761	$ 9,650,612	$ (10,760,380)	$ 7,234,993
1002	ER Household Hazardous Waste	640,103	1,172,796	(815,492)	997,407
1003	ER Vehicle Registration	465,682	11,800	(80,036)	397,446
1004	ER Source Reduction & Recycling	514,647	825,536	(683,483)	656,700
1005	ER Disclosure Program	486,345	375,856	(356,160)	506,041
1008	ER Used Oil Recycling	81,197	63,145	(63,145)	81,197
1009	ER Environmental Enforcement	98,784	-	(6,110)	92,674
1010	ER Beverage Container Recycling	27,928	27,720	(27,720)	27,928
1012	ER Waste Tire Enforcement Grant	191,395	227,447	(227,447)	191,395
1014	ER Abandoned Vehicle	327,130	55,036	(99,775)	282,391
1016	ER Code Enforcement Abatement	125,133	-	(23,212)	101,921
1051	AVS Area Agency on Aging	1,818,788	5,791,490	(6,565,756)	1,044,522
1071	Department of Child Support Services	225,827	17,678,812	(17,678,812)	225,827
1101	PW Road & Bridge	21,041,673	18,522,666	(30,281,545)	9,282,794
1102	PW Road Projects	3,303,161	50,702,111	(50,702,111)	3,303,161
1103	PW AB-2928 Supplemental Maintenance	13,842	-	-	13,842
1104	PW Kaiser Voluntary Funds (Road Infrastructure)	76,672	-	-	76,672
1105	PW Roads Measure L	21,073,789	10,705,000	(22,414,310)	9,364,479
1106	PW Roads SB1	41,982,667	16,800,000	(48,563,193)	10,219,474
1201	PW Administration	88,439	1,131,878	(1,131,878)	88,439
1206	PL Building Permits Division	1,629,949	2,946,155	(3,657,090)	919,014
1291	PL CDBG Urban County	610,957	2,896,123	(2,896,123)	610,957
1292	PL Grants	1,926,118	5,312,194	(5,312,194)	1,926,118
1317	SCWD (Formerly AW) Stan Work	286,316	6,403,124	(6,403,124)	286,316
1320	SCWD (Formerly AW) Subfund Clearing Pool	7,870,874	16,693,527	(16,693,527)	7,870,874
1401	HSA Administration	167,143	8,312,150	(8,384,159)	95,134
1402	HSA Public Health	16,277,462	36,507,130	(40,359,043)	12,425,549
1404	HSA Indigent Health Care	2,611,339	16,196	(594,111)	2,033,424
1405	HSA PH Tobacco Tax Education	9,820	-	-	9,820
1428	HSA PH Vital and Health Statistics	999,189	105,600	(120,000)	984,789
1429	HSA EMS Discretionary	(16)	-	-	(16)
1431	HSA PH California Children Services Donation	-	-	-	-
1433	HSA EMS Funds	704,192	812,338	(812,338)	704,192
1434	HSA IHCP EMS Hospitals	(312)	-	-	(312)
1435	HSA IHCP EMS Physicians	(107)	-	-	(107)
1436	HSA PH CDC Base Funding	1,398	-	-	1,398
1438	HSA PH HPP Base Funding	1,947	-	-	1,947
1446	PH Tobacco Educ Prop 56	39,873	-	-	39,873
1501	Behavioral Health & Recovery Services	38,137,018	105,435,717	(124,162,804)	19,409,931
1502	BHRS Substance Use Disorder	16,277,172	44,479,497	(46,158,771)	14,597,898
1503	BHRS Public Guardian	204,459	4,981,112	(4,960,445)	225,126
1504	BHRS Managed Care	8,132,495	29,230,808	(29,230,808)	8,132,495
1505	BHRS Stanislaus Recovery Center	5,844,926	9,247,042	(9,267,624)	5,824,344
1507	BHRS Prop 63	43,891,437	-	-	43,891,437
1508	BHRS Behavioral Health Services Act (BHSA)	-	92,567,802	(95,673,248)	(3,105,446)
1601	PROB DJJ Realignment Block Grant	5,462,105	3,587,926	(3,168,209)	5,881,822
1631	CSA Program Services & Support	3,481,705	171,167,505	(172,844,665)	1,804,545

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
1632	CSA Public Economic Assistance	3,295,189	133,068,962	(133,068,962)	3,295,189
1633	CSA General Assistance	-	2,615,846	(2,615,846)	-
1637	CSA County Children's Fund	253,905	193,736	(193,736)	253,905
1639	CSA Housing and Homeless Services	2,087,041	6,127,275	(8,095,552)	118,764
1640	CSA Public Authority - Administration	(0)	1,191,014	(1,191,014)	(0)
1641	CSA Public Authority - Benefits Administration	-	2,793,587	(2,793,587)	-
1642	CSA IHSS Provider Wages	-	22,044,644	(22,044,644)	-
1651	Library	13,012,542	23,369,567	(23,533,331)	12,848,778
1660	OES Water Resources Grant	-	-	-	-
1666	OES Governor's Office of Emergency Services Grant	1,946,614	-	(1,700,000)	246,614
1670	OES Homeland Security Grant	2,793	936,931	(936,931)	2,793
1676	CO ARPA State and Local Fiscal Recovery Fund	180,547	44,866,534	(44,866,534)	180,547
1679	PROB Local Community Corrections	21,756,861	33,147,431	(45,735,910)	9,168,382
1686	DA Unserved/Underserved Victim Advocacy and Outreach	(1,370)	133,661	(133,661)	(1,370)
1688	PROB Corrections Performance Incentive Act	1,893,198	1,122,110	(2,516,841)	498,467
1694	PKS Regional Water Safety Training Center	-	-	-	-
1698	PROB Youthful Offender Block Grant (YOBG)	3,216,742	3,066,872	(4,596,957)	1,686,657
1699	DA Stanislaus Family Justice Center	(27,593)	250,000	(250,000)	(27,593)
1702	PKS-Off Highway Vehicle Fund	1,585,538	1,801,048	(2,041,292)	1,345,294
1703	SO Cal ID	1,195,768	518,173	(794,830)	919,111
1704	DA Violence Against Women	-	-	-	-
1706	DA Elder Abuse Program	15,704	169,355	(169,355)	15,704
1707	DA Federal Asset Forfeiture	2	-	-	2
1710	DA BOC Victim Restitution	-	-	-	-
1711	DA Child Abduction	-	-	-	-
1712	DA Auto Fraud	(0)	-	-	(0)
1714	DA Victim Witness	(61,836)	283,223	(283,223)	(61,836)
1715	SO Vehicle Theft	180,538	519,055	(738,556)	(38,963)
1718	DA Special Projects and Grants	(137,459)	1,393,830	(1,393,830)	(137,459)
171A	GSA 12th Street Office Bldg	-	74,805	(74,805)	-
171B	GSA 12th St Condominium Resv (former Parking Garage)	114,000	6,000	-	120,000
1723	CLK Fixed Asset Acquisition	1,234,794	475,000	(1,324,261)	385,533
1725	OES County Fire Service	1,765,005	2,431,590	(3,809,198)	387,397
1726	CO Alcohol and Drug Analysis	-	124,000	(124,000)	-
1727	PKS-Fish and Wildlife	55,124	1,000	(5,000)	51,124
1728	PKS-Modesto Reservoir Patrol	88,102	23,000	(23,000)	88,102
172A	ASR State Grants	0	-	-	0
1746	PL Dangerous Bldg Abatement fund	33,659	20,000	(52,500)	1,159
1759	AG Ag Comm Development Fees	878	-	-	878
1761	DA Arson Task Force	2,808	64,509	(64,509)	2,808
1765	PROB Ward Welfare fund	193,630	-	(207,400)	(13,770)
1766	COOP Farm & Home Advisors Research	35,426	-	(5,000)	30,426
1768	SO Sheriff's Civil Process Fee	202,183	203,288	(159,046)	246,425
1769	SO Sheriff's Driver Training Program	326,084	322,369	(372,540)	275,913
176A	SO Federal Asset Forfeiture - Justice	34,939	-	-	34,939
176B	SO Federal Asset Forfeiture - Treasury	4,863	-	-	4,863
176C	SO Court Security	-	8,887,362	(8,887,362)	-
176V	AC Realignment Trust Fund	2,322,378	-	-	2,322,378
1771	DA Asset Forfeiture	14,665	22,000	(22,000)	14,665
1776	DA Real Estate Fraud Prosecution	(19,704)	470,987	(470,987)	(19,704)
1777	CO Prop 69-DNA Identification	22	82,350	(82,350)	22
177A	DA Enforce Consumer Protection Laws	22,695	-	-	22,695
1780	SO Cal-MMET	515,381	705,490	(1,124,702)	96,169
1781	AC Tobacco Settlement Securitization	50,104,041	-	-	50,104,041
1782	PL State CalHome Grant Reuse	1,639,969	21,000	(100,000)	1,560,969
1786	CLK Vital and Health Statistics	688,395	56,650	(55,000)	690,045
178D	PL Salida Planning Efforts	708,861	-	(262,050)	446,811
178E	PL California Emergencies Solution Housing Grant	(0)	-	-	(0)
1798	PROB JJCPA Programs	7,154,189	1,505,788	(4,328,497)	4,331,480

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
1799	SO Justice Assistance Grants (JAG)	-	61,067	(61,067)	-
179A	PL General Plan Maintenance Fees	1,575,952	150,000	(508,256)	1,217,696
179C	AC 2006 Tobacco Securitization	23,975,386	-	-	23,975,386
Total Special Revenue Funds		**$ 398,683,865**	**$ 969,764,960**	**$ (1,082,996,970)**	**$ 285,451,855**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
Capital Projects Funds					
2025	CO Courthouse Construction	$ 678,761	$ 302,000	$ (74,049)	$ 906,712
2026	CO Criminal Justice Facility	91,876	464,000	(41,259)	514,617
2210	CO Crows Landing Industrial Business Park Project	14,703,876	11,115,251	(24,615,251)	1,203,876
2251	GSA Deferred Maintenance	-	2,000,000	(2,000,000)	-
2252	GSA ADA Projects	(0)	500,000	(500,000)	(0)
Total Capital Projects Funds		**$ 15,474,513**	**$ 14,381,251**	**$ (27,230,559)**	**$ 2,625,205**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
Enterprise Funds					
4021	ER Fink Road Landfill	$ 52,335,350	$ 19,230,619	$ (28,073,085)	$ 43,492,884
4022	ER Fink Road Landfill Postclosure Reserve	25,992,959	-	-	25,992,959
4031	ER Geer Road Landfill	(5,386,833)	750,000	(3,733,209)	(8,370,042)
4032	ER Geer Road Landfill Postclosure Reserve	6,842,413	-	-	6,842,413
4051	HSA Clinic & Ancillary Services	15,167,368	35,951,702	(39,257,382)	11,861,688
4081	SO Inmate Welfare/Commissary	295,374	2,797,425	(2,740,082)	352,717
4082	SO Emergency Medical Services	3,902,735	1,443,273	(2,130,449)	3,215,559
Total Enterprise Funds		**$ 99,143,535**	**$ 68,347,028**	**$ (84,108,216)**	**$ 83,382,347**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2026	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2027
Internal Service Funds					
5001	GSA Central Services	$ (881,811)	$ 3,946,784	$ (4,009,077)	$ (944,104)
5021	GSA Fleet Services	476,559	8,333,382	(8,631,194)	178,747
5022	GSA Fleet Services Vehicle Replacement	3,504	-	-	3,504
5031	Information Technology Central (ITC)	(1,862,209)	23,936,156	(23,823,141)	(1,749,194)
5051	CO General Liability	1,923,137	23,495,749	(23,727,464)	1,691,422
5061	CO Professional Liability	22,267	1,377,732	(1,396,682)	3,317
5071	CO Unemployment Insurance	181,786	456,975	(562,729)	76,032
5081	CO Workers' Compensation Ins	5,758,320	4,380,843	(6,844,547)	3,294,616
5091	CO Medical Self-Insurance (Purchased Insurance)	5,817,453	85,531,085	(90,928,067)	420,471
5093	CO Other Employee Benefits	173,879	211,306	(147,954)	237,231
5094	CO Deferred Compensation Program	406,239	144,730	(185,234)	365,735
5101	CO Dental Insurance	506,971	4,202,149	(4,661,895)	47,225
5111	CO Vision Insurance	(20,104)	777,660	(795,089)	(37,533)
5121	PW Morgan Shop Garage	20,123,830	6,176,200	(8,462,642)	17,837,388
5141	ITC I-CJIS Project	3,130,743	1,395,482	(1,487,482)	3,038,743
5170	GSA Facility Maintenance	(158,083)	18,344,550	(19,142,618)	(956,151)
5401	AC Enterprise Resource Planning	184,867	-	(6,060)	178,807
Total Internal Service Funds		**$ 35,787,349**	**$ 182,710,783**	**$ (194,811,875)**	**$ 23,686,257**
Grand Total		**$ 792,028,172**	**$ 1,746,773,599**	**$ (1,946,786,623)**	**$ 592,015,148**

The Fund Balance Report outlines the financial status of the County's General, Special Revenue, Capital Projects, Enterprise, and Internal Service funds, detailing fund balances and retained earnings. Fund balance is defined as the difference between assets and liabilities

reported in a governmental fund, while retained earnings are similar to fund balance and represent the accumulated earnings of proprietary funds.

Ideally, all funds listed in the Fund Balance Report should reflect a positive position after incorporating recommended budget requests. Negative balances can generally be categorized as follows: some can be offset by transfers from other departmental funds. For example, the Mental Health fund (1501) might provide resources to cover needs for the BHRS Behavioral Health Services Act (1508). Other negative balances may result from excessive delays in reimbursement revenue. For instance, grants that incurred costs in the previous fiscal year but have not yet been reimbursed by Federal or State agencies may result in negative balances if the reimbursement occurs outside the six-month period for which an accounts receivable can be established.

Central Services, Information Technology Central, and Facility Maintenance retained earnings have been decreased due to the posting of Fair Market Value adjustments and unfunded pension liability adjustments in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68.

Additional explanation on negative fund balance can be found in non-General Fund department sections.

General Fund – Classification of Fund Balance

The Government Accounting Standards Board (GASB) Statement 54 defines five categories for classifying fund balance: Nonspendable, Restricted, Committed, Assigned, and Unassigned. While this section focuses on the General Fund, Statement 54 also applies to Special Revenue and Capital Projects funds. The amounts in the 2027 Adopted Budget Classification of Fund Balance schedule displayed the beginning balances in the General Fund as of July 1, 2026, before any post-closing adjustments, budgeted use of fund balance, and the projected ending balances for each category as available.

General Fund	Estimated Fund Balance 7/1/2026	Budgeted Use of Fund Balance	Projected Fund Balance 6/30/2027
Fund Balance - Nonspendable			
Imprest Cash	$ 340,831	-	340,831
Advances to Other Funds	100,000	-	100,000
Teeter Receivable	25,088,387	-	25,088,387
Loans Receivable	2,317,335	-	2,317,335
Economic Development Advances (0105)	943,130	-	943,130
Total Nonspendable	**$ 28,789,683**	**$ -**	**$ 28,789,683**
Fund Balance - Restricted			
Tax Loss Reserve (0106)	$ 8,154,769	-	8,154,769
Total Restricted	**$ 8,154,769**	**$ -**	**$ 8,154,769**
Fund Balance - Committed			
Total Committed - Capital Acquisition	$ 3,839,257	-	3,839,257
Total Committed	**$ 3,839,257**	**$ -**	**$ 3,839,257**
Fund Balance - Assigned			
Contingency (General Fund Reserve Policy)	$ 26,451,800	-	26,451,800
Future Indigent Medical Population costs	20,483,022	-	20,483,022
Future Capital Facilities	17,500,000	-	17,500,000
Teeter Plan	13,063,777	-	13,063,777
Future Budget Balancing	10,000,000	(6,000,000)	4,000,000
Future General Liability Cost Increases to General Fund Departments	10,000,000	(2,000,000)	8,000,000
Information Technology Systems, Upgrades and Security	10,000,000	-	10,000,000
Revenue Stabilization	10,000,000	-	10,000,000
Treasury COVID Funding Contingency Fund	10,000,000	-	10,000,000
Solar Lease Revenues (2021 - 2026)	6,176,208	-	6,176,208
County Building Safety Improvements	5,000,000		5,000,000
Total Other Assignments	9,919,187	(4,108,216)	5,810,971
Total Assigned	**$ 148,593,994**	**$ (12,108,216)**	**$ 136,485,778**
Fund Balance - Unassigned			
General Fund (0100)	$ 46,948,055	(33,386,210)	13,561,845
Economic Development Bank (0105)	822,495	-	822,495
Tax Loss Reserve (0106)	-	-	-
Community Development Bank (0107)	2,185,735	(500,000)	1,685,735
AC Clearing Funds (0108) - $1.2M Local Innovation Recon Pending	3,604,922	(75,000)	3,529,922
Total Unassigned	**$ 53,561,207**	**$ (33,961,210)**	**$ 19,599,997**
Total Fund Balance	**$ 242,938,910**	**$ (46,069,426)**	**$ 196,869,484**

Nonspendable Fund Balance

Nonspendable fund balance includes amounts that are either not available for spending or are legally or contractually required to be preserved intact. This includes long-term receivables or prepaid expenses. As of July 1, 2026, the Nonspendable fund balance stands at $28.8 million, encompassing Economic Development Bank advances, Teeter receivable, and loans receivable. Changes to this category typically occur at fiscal year-end as needed per a review of the receivables tracked in this category.

Restricted Fund Balance

Restricted fund balance includes amounts designated for specific purposes as defined by constitution provisions, external parties (such as creditors, grant providers, or contributors), or enabling legislation. This category includes a Tax Loss Reserve of $8.2 million. Changes to this category typically occur at fiscal year-end as needed per a review of the tax loss reserve fund tracked in this category.

Committed Fund Balance

Committed fund balance includes amounts that are designated for specific purposes determined by a formal action of the local government's highest decision-making authority (for Stanislaus County that is the Board of Supervisors). These Commitments can only be changed or lifted through the same formal process used to establish them. As of July 1, 2026, the total Committed fund balance was $3.8 million, which includes funds allocated for capital acquisition. Changes to this category typically occur at fiscal year-end as needed for a review of the Capital Acquisition activity tracked in this category.

Assigned Fund Balance

Assigned fund balance includes amounts designated for specific purposes by the local government, which are neither restricted nor committed. This designation can be made by the governing body or an authorized official; in this case, the Board of Supervisors has delegated this authority to the Chief Executive Officer. Additionally, the Assigned fund balance may be used to assist in balancing the budget for the subsequent year.

As of July 1, 2026, Assigned fund balance totals $148.6 million and includes the following allocations:

- $26.5 million per General Fund Contingency Reserve Policy
- $20.5 million for Future Indigent Medical Population Costs
- $17.5 million for Future Capital Facilities
- $13.1 million for the Teeter Plan to help offset future adjustments to the Teeter Receivable
- $10 million for Future Budget Balancing
- $10 million for Future General Liability Cost Increase to General Fund Departments
- $10 million for Information Technology Systems, Upgrades, and Security
- $10 million for Revenue Stabilization
- $10 million for Treasury COVID Funding Contingency Fund
- $6.2 million for Solar Lease Revenue collected from 2021 through 2026
- $5 million for County Building Safety Improvements
- $9.9 million in total Other Assignments for strategic savings including Election Costs, County Mandated Match exposures, Juvenile Court remodel, etc.

Budgeted use of Assigned fund balance totals $12.1 million and includes:

- $6 million in Budget Balancing for General Fund requests supported in the 2027 Adopted Budgets
- $2 million in for General Fund Liability Cost Increases to General Fund Departments
- $4.1 million in Other Assignments for costs including elections costs, prior year encumbrances and support of the Stanislaus Veterans Center

As a result, the Assigned fund balance is projected to be $136.5 million on June 30, 2027.

Unassigned Fund Balance

Unassigned fund balance represents the portion of the General Fund that is not designated for any specific purpose, thus making it available for any approved use.

As of July 1, 2026, the total Unassigned fund balance was $53.6 million. Planned expenditures from this balance include $33.4 million in Unassigned fund balance, a $500,000 allocation to the Community Development Bank for projects designated by each Board member, and $75,000 from the Local Innovations Funds. Overall, these changes will result in a net decrease of $34 million in the Unassigned fund balance.

The projected Unassigned fund balance as of June 30, 2027, is estimated to be $19.6 million, distributed as follows:

- $13.6 million for the General Fund (0100)
- $822,495 for the Economic Development Bank (0105)
- $1.7 million for the Community Development Bank (0107)
- $3.5 million for the AC Clearing Fund (0108) which includes the Local Innovations Fund

In summary, budgeted use of fund balance for the General Fund totals $46.1 million. After factoring in these changes, the total fund balance is estimated to be $196.9 million on June 30, 2027.

Discretionary Revenue

	Account Descriptions	Fiscal Year 2025 Actuals	Fiscal Year 2026 Actuals	2026 Adopted Budget	2027 Adopted Budget
Taxes					
10000	Property taxes-current secured	$ 75,568,463	$ 79,907,691	$ 78,454,943	$ 81,513,800
10005	Property Taxes-Unitary	2,020,241	2,161,383	2,050,580	2,204,800
10200	RDA Pass Through Increment	8,334,458	8,895,323	8,524,301	9,074,100
10400	Property taxes-current unsecured	3,990,927	4,230,622	4,201,272	4,315,650
11000	Property taxes-prior unsecured	226,659	275,839	137,717	281,400
11400	Supplemental property taxes-current	571,305	679,959	836,361	693,600
11600	Supplemental property taxes-prior	1,308,970	1,201,023	1,607,403	1,225,150
11800	Sales and use taxes	33,561,735	34,391,948	33,719,000	33,958,000
12600	Other taxes	4,924,518	5,057,619	4,968,039	5,161,000
12630	Occupancy tax	1,250,214	1,125,001	1,203,685	1,223,000
12646	Unclaimed property tax refunds	238,578	110,014	-	116,000
12650	Property transfer	2,214,976	2,510,459	2,000,000	2,293,500
12680	Aircraft tax	395,543	424,778	340,613	433,300
12690	Cannabis Revenue	265,431	975,271	1,250,000	1,054,000
12710	Property Tax In-Lieu of Vehicle License Fee	89,767,146	93,864,241	92,433,906	95,750,900
Total Taxes		**$ 224,639,163**	**$ 235,811,173**	**$ 231,727,820**	**$ 239,298,200**
Licenses, Permits, and Franchises					
14000	Franchises	$ 1,332,912	$ 1,387,935	$ 1,400,000	$ 1,377,000
Total Licenses, Permits, and Franchises		**$ 1,332,912**	**$ 1,387,935**	**$ 1,400,000**	**$ 1,377,000**
Fines, Forfeitures, and Penalties					
15000	Vehicle code fines	$ 2,706	$ 3,896	$ -	$ -
16500	Penalties on delinquent taxes	3,862,638	4,348,892	3,240,000	3,900,000
Total Fines, Forfeitures, and Penalties		**$ 3,865,344**	**$ 4,352,789**	**$ 3,240,000**	**$ 3,900,000**
Revenue from Use of Money					
17000	Interest-pool only	$ 19,892,968	$ 17,670,262	$ 18,495,000	$ 17,170,000
17010	Interest - Other	1,752,993	4,972,471	-	-
18000	Rents and concessions	287,935	494,895	300,000	398,000
18050	Lease Revenues	-	6,349,819	-	1,900,395
Total Revenue from Use of Money		**$ 21,933,896**	**$ 29,487,446**	**$ 18,795,000**	**$ 19,468,395**
Intergovernmental Revenue					
20250	State Other In-Lieu Tax	200	200	-	-
22513	State Realignment for Social Services	922,000	922,000	922,000	922,000
24400	State-Homeowners' prop tax relief	555,436	555,545	584,415	566,700
24800	State-Public safety (prop 172)	61,507,562	62,969,455	62,635,131	63,771,000
25000	State-Other	2,506,663	2,532,932	1,679,215	1,405,000
28600	Federal in-lieu taxes	58,020	30,584	-	-
28800	Federal-Other	11,366	65,980	-	-
29700	City reimbursements	46,200	48,524	40,000	45,000
Total Intergovernmental Revenue		**65,607,446**	**67,125,219**	**65,860,761**	**66,709,700**

	Account Descriptions	Fiscal Year 2025 Actuals	Fiscal Year 2026 Actuals	2026 Adopted Budget	2027 Adopted Budget
Charges for Services					
30000	Assessment and Tax Collection fees	$ 1,070,533	$ 1,094,318	$ 1,134,939	$ 1,144,000
30200	Special assessments	3,182,404	3,600,577	2,879,421	3,168,000
37250	Outside agencies	19,890	(7,231)	31,185	13,412
38021	Govt Fund Cost Plan Carry Fwd Rev	201,902	50,825	64,400	364,194
38300	Govt Fund CSF Bldg Rental Rate Rev	812,049	812,049	812,049	812,049
39901	Interfund Cost Plan Carry Fwd Rev	(343,998)	(314,349)	(314,350)	(351,561)
Total Charges for Services		**$ 4,942,780**	**$ 5,236,189**	**$ 4,607,644**	**$ 5,150,094**
Miscellaneous Revenue					
40400	Miscellaneous Revenue	$ 51,709	$ 2,203,216	$ -	$ -
40445	Rebates & refunds	5,525	650	-	-
40560	Cancelled warrants	28,263	41,443	-	-
40740	Phone revenue	-	160	-	-
41450	Prior period revenue	2,310,116	(2,053,020)	-	-
Total Miscellaneous Revenue		**$ 2,395,613**	**$ 192,449**	**$ -**	**$ -**
Other Financing Sources					
46600	Operating transfers in	$ 3,211,068	$ 7,443,643	$ 3,093,675	$ 3,081,000
Total Other Financing Sources		**$ 3,211,068**	**$ 7,443,643**	**$ 3,093,675**	**$ 3,081,000**
87002	Intrafund Ag Center Rental	$ 71,487	$ 71,487	$ -	$ -
87003	Intrafund Harvest Hall Rental	10,766	12,347	-	-
87070	Intrafund Collections Chgs	-	(6,122)	-	-
87981	Intrafund Cost Plan Carry Fwd	(30,508)	(35,660)	-	-
Total Discretionary Revenue		**$ 327,979,968**	**$ 351,078,894**	**$ 328,724,900**	**$ 338,984,389**

Discretionary Revenue refers to the funds available for programs and services at the Board of Supervisors' discretion. For the 2027 Adopted Budget, a significant portion of this revenue is allocated to support public safety and criminal justice services, including those for the Sheriff, Probation, District Attorney, and Public Defender's offices. It also supports government-related services provided by the Chief Executive Office, Assessor, Auditor-Controller, Treasurer-Tax Collector, and General Services Agency, among others. Health and human services departments utilize Discretionary Revenue to fulfill Maintenance of Effort (MOE) requirements for Federal and State-supported programs.

The 2027 Adopted Budget estimates Discretionary Revenue at $339.0 million, an increase of $10.3 million (3.1%) over the 2026 Adopted Budget level of $328.7 million and a decrease of $12.1 million (3.4%) compared to Fiscal Year 2026 actual receipts. This projection reflects a growth rate below the 10-year historical average of 5.1%. The forecast also includes $8.7 million above the Base Budget level of $330.3 million to account primarily for an updated

property tax growth projection of 2.01% for unincorporated areas, as reported by the Assessor's Office, and sales and use tax increases.

Discretionary Revenue is carefully reviewed for budgeting and planning purposes and is closely monitored throughout the fiscal year. Ongoing analysis is performed as revenue is received, along with any necessary adjustments reported in subsequent quarterly reports to the Board of Supervisors to ensure the most accurate projections are used.

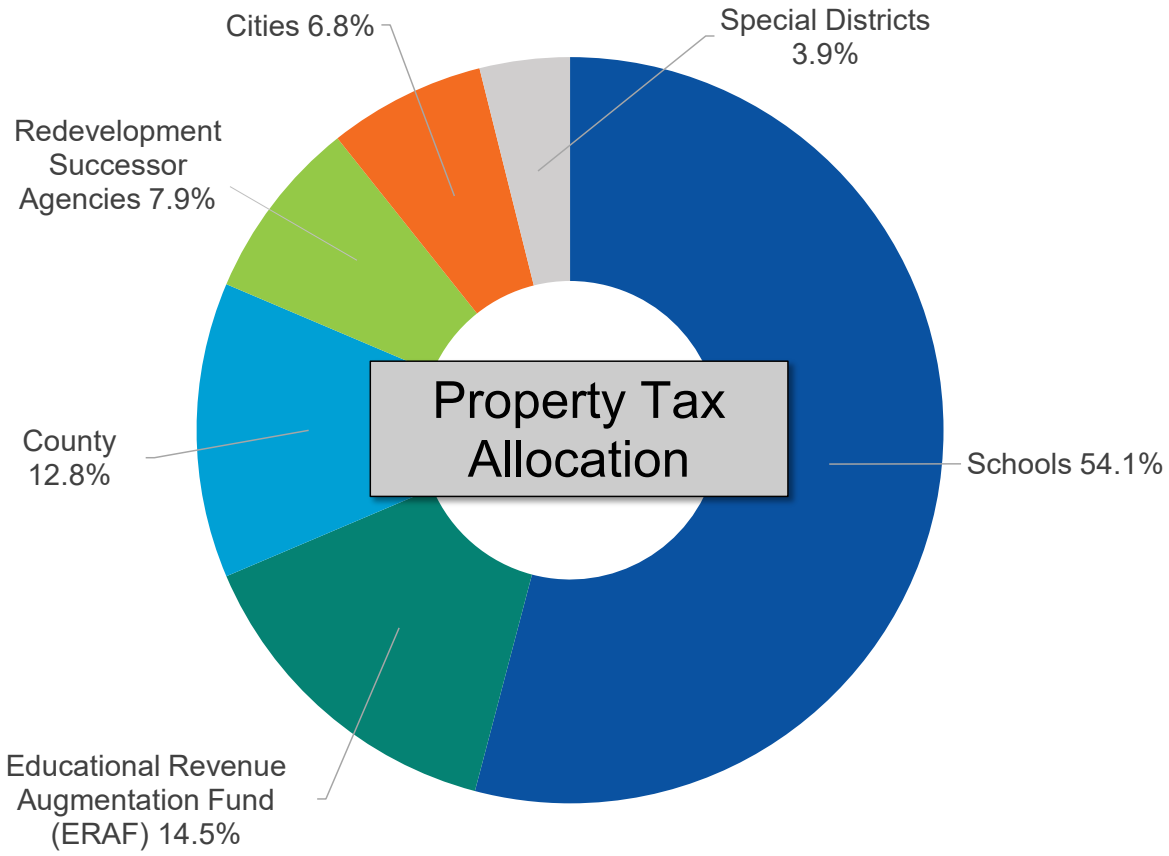
Adopted Budget Changes in Discretionary Revenue

Discretionary Revenue Overview

Approximately 89% of all Discretionary Revenue is derived from property and sales tax sources. The largest portions of this revenue come from property taxes received in-lieu of Vehicle License Fees (VLF), current secured property taxes, public safety sales tax (Proposition 172), and the 1% local sales and use tax. These revenue streams are regularly monitored, considering factors such as historical inflow trends and local and regional economic conditions.

Property Taxes

Property taxes are allocated to various local entities, with schools receiving more than half of the total property tax revenue collected Countywide. The County receives a portion of the annual property tax revenues that are collected by the Treasurer-Tax Collector. This portion varies by tax code area, influenced by how the revenue is allocated among the County, cities, special districts, redevelopment agencies, and schools. Historically, the County's share has ranged from 10% to 12% of the taxes collected. However, following the elimination of Negative Bailout, the County's share has increased to approximately 12.8% (see the Property Tax Allocation chart on the following page).

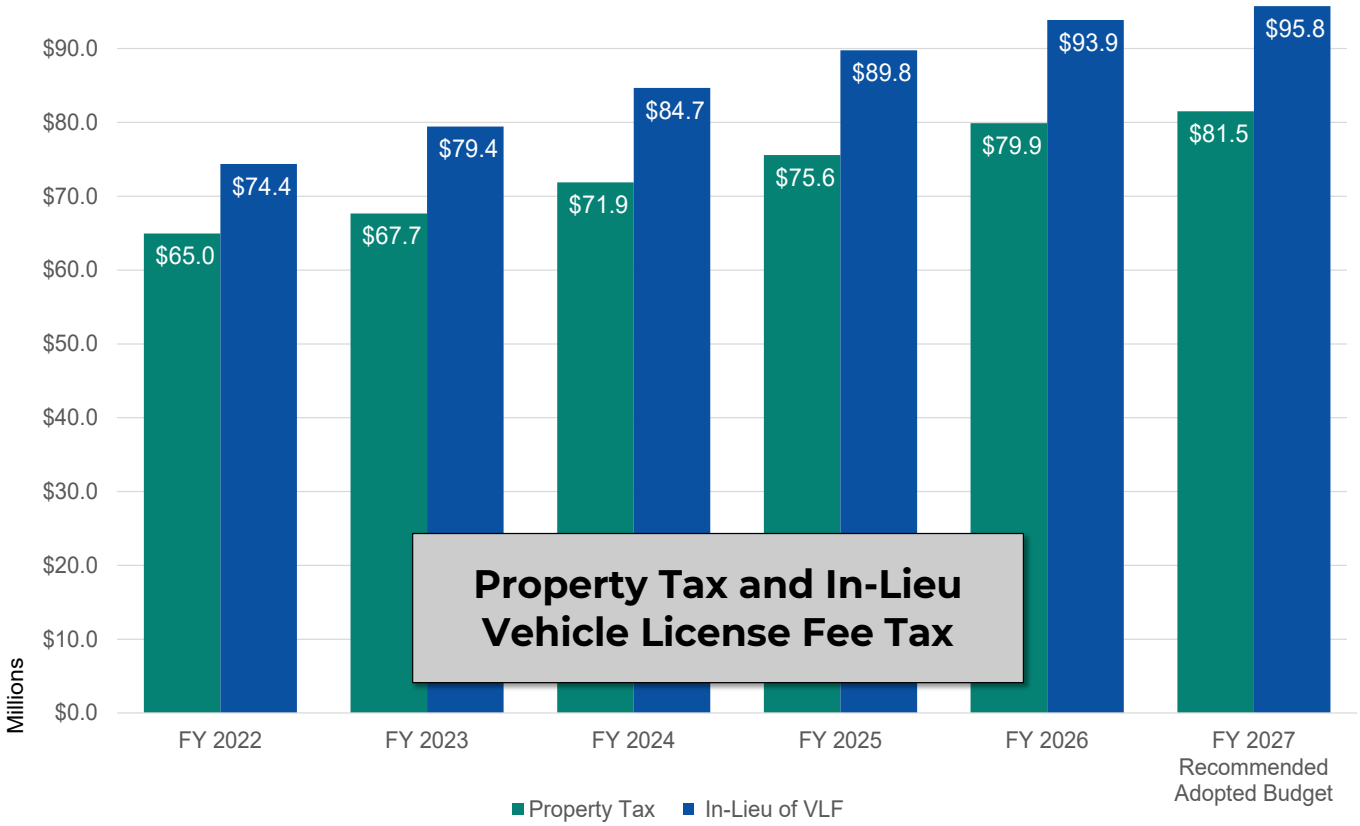


Property tax revenue includes current secured property taxes and property taxes provided in-lieu of VLF. For Fiscal Year 2027, current secured property taxes are projected to be $81.5 million, representing a 2.0% increase over Fiscal Year 2026 receipts. The Fiscal Year 2027 Assessment Roll released in June 2026 includes an overall County growth rate of 4.88% (2.01% in the unincorporated area) for all property tax categories.

Currently, property tax revenue for current secured and VLF account for 52.3% of the County's total Discretionary Revenue. The projected figures for Fiscal Year 2027 include $81.5 million from current secured property tax and $95.8 million from property tax in-lieu of VLF, totaling $177.3 million.

The following chart displays the actual secured property tax revenue received for the past five years, alongside the budgeted amount for Fiscal Year 2027, and compares it with property taxes received in-lieu of VLF. The calculation of property tax in-lieu of VLF is precise, requiring the Assessor to provide the certified value of all properties to the Auditor-Controller by January

1 of each calendar year, prior to tax adjustments. This ensures uniformity across the State, with any roll changes reflected in the following year.



Public Safety Sales Tax

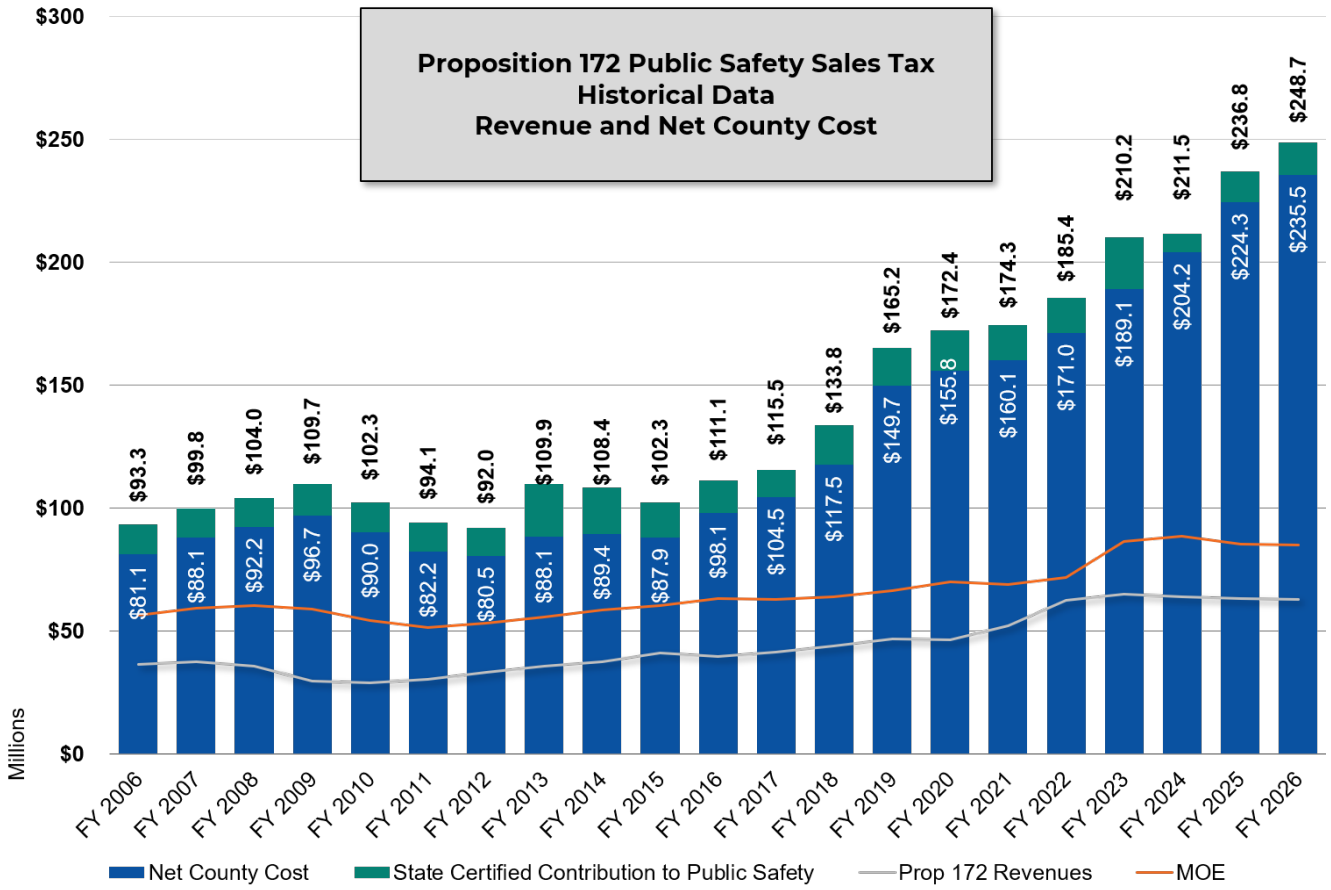
In response to the 1993-1994 California State Budget changes, which redirected property tax revenues from counties and cities to schools, the State's financial responsibility towards public schools were reduced. To mitigate the impact on local governments from this revenue loss, Proposition 172, a one-half cent sales tax, was enacted in January 1994. Known as the Public Safety Sales Tax, this levy generates additional funds exclusively for local public safety activities. In Fiscal Year 2026, the County received $63.0 million from Proposition 172 Public Safety Sales Tax revenue. The 2027 Adopted Budget anticipates $63.8 million in Proposition 172 revenue, an increase of $1.1 million over the 2026 Adopted Budget.

Public Safety Sales Tax funds come with a Maintenance of Effort (MOE) requirement, mandating that local governments maintain a minimum commitment of funding for public safety

services. To qualify for the full revenue allocation, the funding for public safety must meet or exceed the 1992-1993 base year level, adjusted for growth.

The following chart illustrates the historical benefits of Proposition 172 to the County. It shows Proposition 172 revenues (represented by the grey horizontal line) compared to the annual County allocation for public safety activities through Net County Cost (depicted by the blue bars). Additional Discretionary Revenues used to support public safety are shown in green, representing the State Certified Contribution to Public Safety. The orange horizontal line reflects the MOE, demonstrating that the County's commitment consistently exceeds this requirement.

In Fiscal Year 2026, the County's budgeted commitment to public safety via Net County Cost was $235.5 million, significantly higher than the MOE requirement of $84.9 million. According to State criteria, the County's total commitment to public safety totals $248.7 million, exceeding the MOE requirement to receive Proposition 172 revenue by approximately $163.8 million. The State Board of Equalization collects the Public Safety Sales Tax and distributes it to each county based on their share of statewide taxable sales. The County's portion of this tax revenue fluctuates with changes in its taxable sales relative to other counties, affecting the County's share (or pool rate) of the overall sales tax pool.



The adjacent table illustrates the pool rate for Stanislaus County over the past five years, along with projections for Fiscal Year 2027. In Fiscal Year 2026, the pool rate was 0.013550, 0.000089 less than the pool rate from the previous year. For Fiscal Year 2027, the rate is projected to be 0.013471, reflecting a slight decrease of 0.000079. The statewide sales tax pool totaled $4.83 billion in Fiscal Year 2026 and is estimated to rise to $4.94 billion in Fiscal Year 2027. Even small fluctuations in the pool rate can significantly impact local revenue allocation.

Fiscal Year	Stanislaus County Pool Rate	Increase/ (Decrease)
2022	0.014282	(0.001070)
2023	0.013707	(0.000575)
2024	0.013685	(0.000022)
2025	0.013639	(0.000046)
2026	0.013550	(0.000089)
2027	0.013471	(0.000079)

Discretionary Revenue Summary

In conclusion, the 2027 Adopted Budget recommends budgeting $339.0 million in Discretionary Revenue for Fiscal Year 2027.

Historically, year-end variances have had minimal impact on revenue projections for subsequent years. However, volatility in sales tax and related revenues due to economic impacts following COVID-19 has at times led to significant month-to-month fluctuations in the County's projections. The pool rate is especially impacted by the amount of online purchasing versus that done in brick-and-mortar establishments.

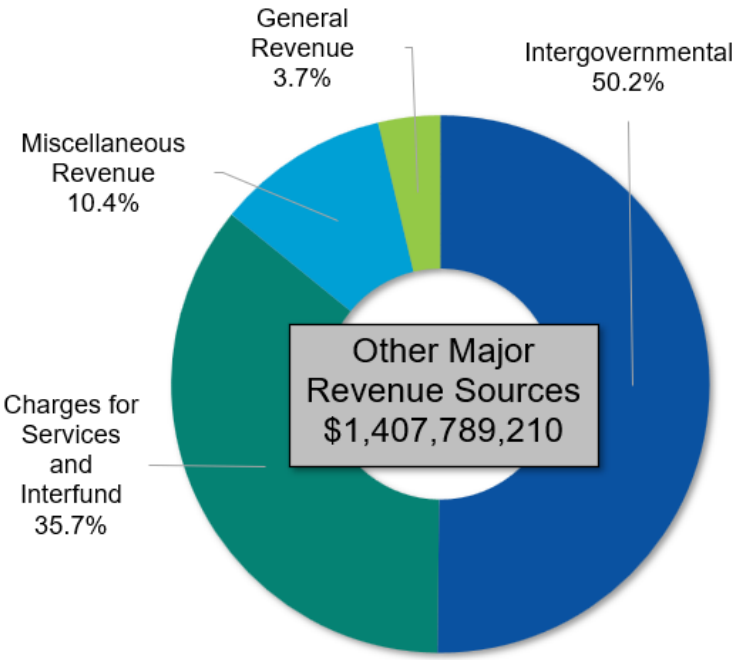
Discretionary Revenue will be monitored continuously throughout the fiscal year. Adjustments to estimates may be incorporated into future budget reports as more information becomes available regarding post-pandemic revenue trends and business impacts, and as actual revenue receipts are assessed against the Fiscal Year 2027 trends reflecting the evolving economic conditions and spending patterns post COVID-19.

Discretionary Revenue Category	2026 Adopted Budget	2027 Base Budget	Recommended Adjustments	2027 Recommended Adopted Budget
Taxes	$ 231,727,820	$ 232,266,607	$ 7,031,593	$ 239,298,200
Licenses, Permits, and Franchises	1,400,000	1,333,000	44,000	1,377,000
Fines, Forfeitures, Penalties	3,240,000	3,580,000	320,000	3,900,000
Revenue from Use of Money & Prop	18,795,000	18,864,000	604,395	19,468,395
Intergovernmental Revenue	65,860,761	66,535,761	173,939	66,709,700
Charges for Services	4,607,644	4,607,644	542,450	5,150,094
Miscellaneous	-	-	-	-
Other Financing Sources	3,093,675	3,093,675	(12,675)	3,081,000
Total Discretionary Revenue	**$ 328,724,900**	**$ 330,280,687**	**$ 8,703,702**	**$ 338,984,389**

Recommendation: It is recommended to increase estimated Discretionary Revenue by $8.7 million.

Other Major Revenue Sources (Non-Discretionary Revenue)

Estimated revenue for Fiscal Year 2027 totals $1.75 billion, of which projected Discretionary Revenue represents $339.0 million, or 19.4%. This leaves a total of $1.41 billion in other revenue sources available for a variety of County funding needs. These other major sources of revenue, making up approximately 80.6% of total estimated revenue, include the following: Intergovernmental revenue, or funding from the State and Federal government; General Revenues, or funds from taxes, fines, forfeitures, penalties; Charges for Services and Interfund, or charges to departments for services and for health insurance costs and internal transfers; and Miscellaneous Revenues. Budgeted revenues have been estimated using historical trends, known State and Federal allocations, prior year-end projections, and are consistent with changes in Federal and State program funding.



Intergovernmental Revenue

(50.2% at $706.4 million)

The County's largest revenue source is Intergovernmental revenue which includes funding from the Federal and State government for the provision of mandated programs and services, including the administration of various health and community services, public safety programs, and public works projects. Intergovernmental revenue projections represent a decrease of 2.9% from the 2026 Adopted Budget. Realignment revenue generated from sales tax and Vehicle License Fees in support of social services, mental health, and law enforcement programs and allocated based on methodologies legislated in 1991 and 2011, totals $231.6 million. Additional Federal and State revenue is provided annually for a variety of other programs and is also obtained through several competitive grant programs.

The following table identifies the top ten sources of budgeted intergovernmental revenue, excluding Discretionary Revenue, for Fiscal Year 2027 along with actual revenue received from the previous two years, noting the year-over-year percentage change. The revenue sources identified in the top ten can vary from year to year due to shifts in funding. The top ten sources represent 90.4% of Intergovernmental Revenue and reflect a 15.9% increase in anticipated revenue over that received in the prior year.

Top Ten Intergovernmental Revenue Sources (in millions)					
Account Description	FY 2025 Actuals	FY 2026 Actuals	Percent Change	FY27 Adopted Budget	Percent Change
22510-State Realignment for Mental Health Services	$101.6	$85.4	-15.9%	$85.7	0.4%
28800-Federal Other	46.7	63.1	35.1%	84.4	33.8%
27000-Federal Public Assistance Administration	75.1	75.7	0.8%	82.2	8.6%
21000-State Public Assistance Administration	81.3	78.9	-3.0%	80.6	2.2%
25000-State Other	47.5	38.1	-19.8%	62.1	63.0%
22513-State Realignment for Social Services	57.4	56.9	-0.9%	55.0	-3.3%
22430-State Mental health	66.4	42.1	-36.6%	52.1	23.8%
22511-State Realignment Local Law Enforcement Services	45.7	46.4	1.5%	49.7	7.1%
27200-Federal Public Assistance Programs	37.9	30.4	-19.8%	45.3	49.0%
20390-State Realignment from VLF	39.7	33.6	-15.4%	41.2	22.6%
Total Top Ten Intergovernmental Revenue Sources	**$599.3**	**$550.6**	**-8.1%**	**$638.3**	**15.9%**

Charges for Services and Interfund

(35.7% at $502.5 million)

This revenue is generated from fees charged by County departments for services rendered, the largest of which is an estimated $147.4 million for departmental charges for the provision of services linked to Medi-Cal programs. The second largest account reflects $97.5 million representing the health, dental, and vision insurance revenue which is collected for participation in the County's employee benefits plans, to include the medical plan, from County departments, COBRA participants, Special Districts, and early retirees. Various charges between County departments are estimated at $173.0 million, with other fees making up the remainder of this category.

Miscellaneous Revenue

(10.4% at $146.5 million)

This revenue represents money received from a variety of sources such as legal settlements, rebates and refunds, salvage, reimbursements, donations, and contributions. It also includes financing provided to departments and local agencies from the County General Fund, including transfers to support various programs with Federal or State-mandated local Maintenance of Effort (MOE) requirements and to record Public Facilities Fees used in Public Works Road and Bridge programs.

Total miscellaneous revenue is estimated at $146.5 million, of which approximately $80.3 million is for operating transfers primarily from the Vehicle License Fee account, pass-through funding used to support public health, mental health, and social services programs. This category also includes $32.6 million in County Match funding for departments and local agencies, $18.7 million funding for capital projects in the Public Works Roads and Bridges budget, and $8.5 million in opioid settlement funds. Other revenue is derived from commissary operations, sales of fixed assets, special events, and various collections.

General Revenue

(3.7% at $52.3 million)

This revenue category includes revenue generated from taxes; fines, forfeitures, and penalties; licenses, permits, and franchise revenue; and revenue from the use of assets into a single revenue category. General Revenue for Fiscal Year 2027 is estimated at $52.3 million, of which approximately $27.5 million is from sales and use taxes and secured property taxes which are not included in the Discretionary Revenue budget. The County expects to receive an estimated $7.6 million in interest earned and $6.6 million in licenses and permits revenue. A variety of sources make up the remainder of the revenue projected including construction permits, franchise fees, rents, and concession revenue, among others.

Debt Service

County Debt

The County of Stanislaus responsibly manages debt through direct lease financing, a method that typically involves a single private investor such as a bank. At present, the County maintains $2.0 million in outstanding debt under these arrangements.

On August 16, 2016, the Board of Supervisors approved a lease financing plan to replace the aging Heating, Ventilation, and Air Conditioning (HVAC) system at the Community Services Facility (CSF) (Board Resolution 2016-427). As part of this plan, the County leased Pod C of the CSF, along with improvements, to the Stanislaus County Capital Improvement Financing Authority (CIFA). The County then subleased the same property and improvements back from CIFA.

To fund the project, CIFA entered into an agreement with Bank of the West, assigning lease rights and payments to the bank in exchange for an initial loan of $7.8 million. On February 13, 2018, the Board of Supervisors authorized returning $1.5 million in unused project funds to Bank of the West. This repayment reduced the overall loan amount and is expected to save approximately $400,000 in interest costs over the life of the loan (Board Resolution 2018-0082).

Tobacco Endowment Fund Debt Service

On June 6, 2000, the Board of Supervisors authorized the Chief Executive Office and the Debt Advisory Committee to securitize the County's share of Tobacco Settlement Revenues (TSR). These revenues originated from a 1999 nationwide master settlement agreement related to cigarette smoking litigation (Board Resolution 2000-449). As a result, the County sold its TSR interests in March 2002 and March 2006, with proceeds invested in the Stanislaus Tobacco Endowment Funds, Series 2002 and Series 2006. The County may borrow internally from these endowment funds to support capital projects. Any such loans carry interest rates that align with the investment return rates of the funds, ensuring both prudent use of resources and continued fund growth.

On November 19, 2019, the Board of Supervisors approved a $6.3 million loan from the 2006 Tobacco Endowment Fund to finance the Turlock Library Expansion (Board Resolution 2019-0700). This 20-year loan is scheduled to be repaid by 2040. Presently, the outstanding balance on this loan is $4.6 million.

The following chart provides an overview of the County's outstanding debt, including maturity dates, original borrowing amounts, principal and interest balances, and applicable interest rates specific to Fiscal Year 2027.

Borrowing	Interest Rate	Date of Issuance	Maturity	Original Borrowing	Remaining Balance to Maturity as of June 30, 2026	2027 Debt Obligation Principal	2027 Debt Obligation Interest	Remaining Principal to Maturity
2016 HVAC Financing - CSF Pod C Finances HVAC system at Community Services Facility	2.24%	8/31/2016	6/1/2031	$ 7,775,000	$ 1,405,000	$ 555,000	$ 31,472	$ 850,000
2006 Tobacco Securitization Fund - Turlock Library Expansion	Variable	2/1/2020	7/1/2040	$ 6,300,000	$ 4,582,239	$ 362,061	$ 76,385	$ 4,220,178
Total Governmental Activities				**$ 14,075,000**	**$ 5,987,239**	**$ 917,061**	**$107,857**	**$ 5,070,178**

Ratios

Several key ratios help evaluate the County's ability to manage its debt. For Fiscal Year 2027, the County's total gross debt obligation for the General Fund is approximately $1.0 million. In comparison, the Adopted Budget for Fiscal Year 2027 totals $1.9 billion. This results in a debt service ratio of just 0.05%, meaning debt payments represent only a very small portion of the overall budget. This low percentage reflects that current debt levels do not place a significant burden on taxpayers and indicates capacity for additional borrowing if deemed appropriate and authorized by the Board of Supervisors.

Another measure is the ratio of debt service to Discretionary Revenue. With a total Discretionary Revenue budget of $339.0 million, annual debt service represents only 0.3% of discretionary funds. This demonstrates that debt payments are easily managed within existing revenues and that the County is well-positioned to continue meeting its financial obligations while maintaining flexibility to invest in community priorities.

Debt Limits

Under California Government Code § 29909, general law counties are limited to a bonded debt of no more than 5% of the taxable property value recorded on the equalized assessment roll.

For Fiscal Year 2027, the assessment roll totals $76.38 billion, setting the legal debt limit at more than $3.82 billion. The County has consistently maintained debt well below this threshold. As of June 30, 2026, the County's total debt stood at $6.0 million, representing just 0.01% of the assessment roll. This extremely low percentage highlights the County's conservative approach to debt management.

General Fund Long-Range Model

100% Appropriations Expended	GENERAL FUND FIVE-YEAR LONG-RANGE MODEL SUMMARY				
Item	2027 Adopted Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget
Funding Assumptions					
Discretionary Revenue	$ 338,984,389	$ 347,400,000	$ 356,700,000	$ 366,300,000	$ 376,200,000
Departmental Revenue	172,585,188	174,300,000	176,100,000	177,800,000	179,600,000
Unassigned Fund Balance	33,961,210	-	-	-	-
Assigned Fund Balance	12,108,216	-	-	-	-
Total Funding	**$ 557,639,003**	**$ 521,700,000**	**$ 532,800,000**	**$ 544,100,000**	**$ 555,800,000**
Expenditure Assumptions					
Base Budget	$ 427,074,058	$ 444,200,000	$ 459,700,000	$ 475,800,000	$ 492,500,000
Health Insurance and Retirement	97,521,199	101,035,695	104,709,897	108,526,481	112,491,328
IHSS Wages and MOE	2,601,836	3,720,994	4,660,944	5,638,492	5,638,492
Contingencies (incl Reserve incr)	16,765,406	10,457,984	10,617,036	10,625,395	11,168,464
One-time Projects and Equipment	10,146,930	11,500,000	11,500,000	11,500,000	11,500,000
Elections Support	3,529,574	3,500,000	3,500,000	3,500,000	3,500,000
Total Costs	**$ 557,639,003**	**$ 574,414,673**	**$ 594,687,877**	**$ 615,590,368**	**$ 636,798,283**
Total (Deficit in Brackets)	**$ -**	**$ (52,714,673)**	**$ (61,887,877)**	**$ (71,490,368)**	**$ (80,998,283)**

Long-Range Overview

The Senior Leadership Team of the Chief Executive Office meets regularly to discuss and evaluate current budget operational needs, future planning for the organization, and related financing strategies. The General Fund Long-Range Model is an illustration of the County's long-range financial plans that extend beyond the current fiscal year based on known and/or anticipated funding and expenditure projections. These projections include escalation factors designed to meet the normal cost of doing business to address the organization's ongoing service needs. This makes it possible to modify and/or develop long-term strategies aimed at addressing the County's fiscal needs for three to five years into the future.

Long-Range Funding Assumptions

Discretionary Revenue

Discretionary Revenue is the primary source of funding for the County General Fund, which supports all general government functions, supports public safety programs, and provides the local match for Federal/State programs in the Board priorities of *Supporting a Strong and Safe Community*, *Supporting a Healthy Community*, and *Enhancing Community Infrastructure*.

Approximately 89% of all Discretionary Revenue consists of property and sales tax sources. Discretionary Revenue is monitored on a regular basis with consideration given to historical trends and local and regional economic conditions. Discretionary Revenue is forecast to grow approximately 2.7% on average per year over the next five years; the 2027 Adopted Budget Discretionary Revenue projection of $339.0 million serves as the base for individual revenue sources to be escalated for future-year projections. Property tax revenue is estimated to increase 2.01% in 2027, then increase to 3.9% for Budget Years 2028 to 2031. Sales tax revenue is forecast at 1.5% growth on average annually and is inclusive of Public Safety sales tax revenue.

Department Revenue

Departments project revenue based on State and Federal budget allocations and other grant awards anticipated through Fiscal Year 2027. 2027 Adopted Budget department revenue is estimated at $172.6 million, increasing by 1.0% annually from Budget Years 2028 to 2031.

Unassigned Fund Balance

The County budget is balanced in Fiscal Year 2027 with approximately $34.0 million of prior-year budget savings that remains available in Unassigned fund balance. As of July 1, 2026, available Unassigned fund balance was $53.6 million.

Assigned Fund Balance

Assignments of prior-year savings have been set aside as one-time funding sources for strategic purposes in future years. Assigned fund balance of $12.1 million is dedicated to support budget balancing in Fiscal Year 2027. Most of the assigned fund balance use is in support of ongoing costs. Monitoring of actual costs will continue throughout the year to determine if actual postings indicate that this level of Assigned fund balance budgeted funding level is sustainable. If needed, budget adjustments will be recommended in future budget cycles throughout the year to shift course and ensure developing deficits are addressed early and mitigated appropriately.

Long-Range Expenditure Assumptions

Base Budget

The 2027 Adopted Budget includes appropriations for authorized and allocated full-time positions inclusive of labor agreements in place as of July 1, 2026. Budget years 2028 to 2031 include a cost-of-doing-business escalator of 4.0%, 3.5%, 3.5% and 3.5% for each respective year for future expenditure increases. The escalators are intended to reflect increased Consumer Price Index (CPI) increases, inflationary increases, and personnel costs. The Base Budget includes funding for existing contracts and services to support County operations; appropriations included in the 2027 Adopted Budget total $427.1 million at base for Fiscal Year 2027.

Health Insurance and Retirement

Health Insurance rates adjust on January 1 of each calendar year. Included in the Long-Range Model is an average 5.0% rate increase annually from Fiscal Year 2027 through Budget Year 2031. If needed, Health Insurance rates will be adjusted to align with actual rates through the 2027 Midyear Financial Report, scheduled for presentation to the Board of Supervisors in spring 2027.

Retirement rates adjust at the beginning of the fiscal year and are modeled using factors provided by the Stanislaus County Employees' Retirement Association (StanCERA). The data included in the 2027 Adopted Budget and subsequent annual projections is per the Actuarial Report Valuation as of June 30, 2025, produced in February 2026 and adopted by the Board of Supervisors in May 2026. Rates for Fiscal Year 2027 decreased by 1.1% to a composite rate of 33.2% of payroll. Future years will be adjusted annually with updated actuarial analysis.

Contingencies

The 2027 Adopted Budget includes $16.2 million in Appropriations for Contingencies for unanticipated exposures during the year. In addition, a Contingency Reserve exists in a fund balance assignment in the General Fund, which is adjusted each year based upon the previous three years of Discretionary Revenue receipts; approximately $561,000 has been set aside to fund the anticipated increase in Reserve needed per Board policy. The total funding of $16.8 million for contingencies is supporting the annual increase in Contingency Reserve, the

potential impacts of labor agreements, termination cash-out exposures, and other department program, operations, and/or maintenance needs as they arise. Future-year contingencies are included at approximately $10.5 million to $11.2 million annually.

Elections Support

The County Registrar of Voters is responsible for administering State and Federal elections each year, which require County General Fund support to fully address the requirements and local community needs. Costs vary annually and are factored at $3.5 million in Fiscal Year 2027 in the Long-Range Model projections.

Balancing

The Long-Range Model has been completed through Budget Year 2031 and relies on the use of growth in revenue in future years. The model shows the need to identify additional revenue or one-time funding solutions to fund future projected deficits in Budget Years 2028 through 2031. Annual year-end savings, which have historically been approximately 6% to 9% of the budgeted Net County Cost, and strategic fund balance reserves will be considered in future years for future budget balancing.

What is a Schedule 9?

Auditor-Controller	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$158,986	$192,152	$126,943	$209,754	$0	$209,754
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,350,527	$3,513,284	$3,878,866	$4,118,980	$0	$4,118,980
Miscellaneous Revenues	$251,675	$29,033	$124,629	$251,163	($222,240)	$28,923
Total Revenue	$3,761,187	$3,734,470	$4,130,438	$4,579,897	($222,240)	$4,357,657
Use of Department Fund Balance	$240,000	$240,000	$240,000	$240,000	($233,940)	$6,060
Total Funding Sources	**$4,001,187**	**$3,974,470**	**$4,370,438**	**$4,819,897**	**($456,180)**	**$4,363,717**
Salaries and Benefits	$5,204,219	$5,659,583	$6,085,476	$6,389,311	$0	$6,389,311
Services and Supplies	$648,087	$498,507	$533,717	$577,521	($233,940)	$343,581
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$510,841	$573,533	$550,517	$672,745	$0	$672,745
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$120	$75	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,363,268**	**$6,731,698**	**$7,169,710**	**$7,639,577**	**($233,940)**	**$7,405,637**
General Fund Contribution	**$2,362,080**	**$2,757,228**	**$2,799,272**	**$2,819,680**	**$222,240**	**$3,041,920**
Total Allocated Positions			43	43	0	43

Revenue Classifications

General Revenues - Revenue generated from taxes, fines, forfeitures, penalties, licenses, permits, franchise fees, and the use of assets (e.g., interest revenue)

Intergovernmental - Funds received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes

Charges for Services and Interfund - Charges to customers or applicants for goods or services provided by the department

Miscellaneous Revenue - Money received from various sources, including legal settlements, rebates, refunds, salvage, reimbursements, donations, and contributions

Funding Sources

Fund Balance - In a governmental fund (General Fund, Special Revenue Fund, Capital Projects Fund), the residual assets, less liabilities and deferred inflows of resources

Retained Earnings - An equity account reflecting the accumulated earnings of business-type funds (Enterprise Fund and Internal Service Fund)

Cost Classifications

Salaries and Benefits - Accounts that establish expenditures for employee-related costs

Services and Supplies - Accounts that establish expenditures for the operating expenses of County departments and programs

Other Charges - A payment to an agency, institution, or entity outside the County

Depreciation and Amortization - The portion of the cost of a capital asset, or limited-life or intangible asset, charged as an expense during a particular period

Intercounty Expenditures - Charges or expenditures between budgets, including the County's Cost Allocation Plan charges

Capital Outlays - Land, buildings, vehicles, infrastructure, and assets used in operations that have value past one year (previously identified as Fixed Assets)

Transfers Out - The transfer of expenditures to another budget

Intrafund/Intradepartment - A transfer of central staff costs to the operating units in the same governmental type fund

Appropriations for Contingencies - A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements

Totals

Total Revenue - Total of all revenue classifications

Total Funding Sources - Total of all funding sources, including total revenue, fund balance, and retained earnings used to balance

Gross Costs - Total of all cost classifications (expenditures)

General Fund Contribution (Net County Cost) - Funding from the County General Fund used to balance and/or meet mandated match requirements

Total Allocated Positions - The number of full-time positions allocated to a department or division

We build
COMMUNITY
Stanislaus
County

Supporting a Strong and Safe Community Summary of Budget Appropriations

Legal Budget Unit				2027 Adopted Budget
District Attorney				
0100	DA00001	General Fund	Criminal Division	$ 35,000,037
1761	DA00004	Special Revenue Fund	Arson Task Force	64,509
1712	DA00007	Special Revenue Fund	Auto Insurance Fraud Prosecution (Discontinued)	-
1771	DA00008	Special Revenue Fund	Criminal Division Asset Forfeiture (Discontinued)	-
1706	DA00005	Special Revenue Fund	Elder Abuse Advocacy and Outreach	169,355
177A	DA00003	Special Revenue Fund	Enforce Consumer Protection Laws	-
1707	DA00006	Special Revenue Fund	Federal Asset Forfeiture	-
1776	DA00009	Special Revenue Fund	Real Estate Fraud Prosecution (Discontinued)	-
1771	DA00002	Special Revenue Fund	Special Operations	2,170,040
1699	DA00012	Special Revenue Fund	Stanislaus Family Justice Center	250,000
1686	DA00010	Special Revenue Fund	Unserved/Underserved Victim Advocacy and Outreach Program	133,661
District Attorney Total				**$ 37,787,602**
Grand Jury				
0100	GJ00001	General Fund	Grand Jury	$ 196,826
Grand Jury Total				**$ 196,826**
Office of Emergency Services				
0100	OES0001	General Fund	Office of Emergency Services/Fire Warden	$ 3,918,564
1725	OES0003	Special Revenue Fund	County Fire Service Fund	3,809,198
4082	OES0006	Enterprise Fund	Emergency Medical Services	2,130,449
1666	OES0002	Special Revenue Fund	Grants	1,700,000
1670	OES0004	Special Revenue Fund	Homeland Security Grants	936,931
1660	OES0005	Special Revenue Fund	Water Resources (Discontinued)	-
Office of Emergency Services Total				**$ 12,495,142**
Probation				
0100	PROB001	General Fund	Administration	$ 4,901,355
0100	PROB003	General Fund	Community Corrections Partnership	8,117,450
1688	PROB007	Special Revenue Fund	Corrections Performance Incentive Fund	2,516,841
0100	PROB002	General Fund	Field Services	20,926,160
0100	PROB010	General Fund	Institutional Services	11,509,923
0100	PROB009	General Fund	Juvenile Commitment Facility	4,501,723
1798	PROB004	Special Revenue Fund	Juvenile Justice Crime Prevention Act	4,328,497
1601	PROB005	Special Revenue Fund	Juvenile Justice Realignment Block Grant	3,168,209
1679	PROB008	Special Revenue Fund	Local Community Corrections	45,735,910
1765	PROB011	Special Revenue Fund	Ward Welfare Fund	207,400
1698	PROB006	Special Revenue Fund	Youthful Offender Block Grant	4,596,957
Probation Total				**$ 110,510,425**
Public Defender				
0100	PD00001	General Fund	Public Defender	$ 17,990,456
0100	PD00002	General Fund	Indigent Defense	3,542,695
Public Defender Total				**$ 21,533,151**

Legal Budget Unit				2027 Adopted Budget
Sheriff				
0100	SO00008	General Fund	Administration	$ 20,455,763
0100	SO00015	General Fund	Adult Detention Expansion (Discontinued)	-
1703	SO00017	Special Revenue Fund	CAL ID Program	794,830
1780	SO00022	Special Revenue Fund	CAL-MMET	1,124,702
1768	SO00020	Special Revenue Fund	Civil Process Fee	159,046
0100	SO00010	General Fund	Contract Cities	20,069,527
1725	SO00003	Special Revenue Fund	County Fire Service Fund (Discontinued)	-
176C	SO00012	Special Revenue Fund	Court Security	8,887,362
0100	SO00011	General Fund	Detention	124,663,643
1769	SO00021	Special Revenue Fund	Driver Training Program	372,540
176A	SO00014	Special Revenue Fund	Federal Asset Forfeiture	-
4081	SO00016	Enterprise Fund	Jail Commissary/Inmate Welfare	2,740,082
1799	SO00018	Special Revenue Fund	Justice Assistance Grant	61,067
0100	SO00001	General Fund	Office of Emergency Services (OES)/Fire Warden (Discontinued)	-
4082	SO00006	Enterprise Fund	OES Emergency Medical Services (Discontinued)	-
1666	SO00002	Special Revenue Fund	OES Grants (Discontinued)	-
1670	SO00004	Special Revenue Fund	OES Homeland Security Grants (Discontinued)	-
1660	SO00005	Special Revenue Fund	OES Water Resources Grants (Discontinued)	-
0100	SO00009	General Fund	Operations	72,194,691
0100	SO00007	General Fund	Ray Simon Training Center	-
176A	SO00013	Special Revenue Fund	Special Investigation Unit	-
1715	SO00019	Special Revenue Fund	Vehicle Theft Unit	738,556
Sheriff Total				**$ 252,261,809**
Grand Total				**$ 434,784,955**

Supporting a Strong and Safe Community Introduction

Introduction

Departments contained within this section align with the Board of Supervisors' priority of ***Supporting a Strong and Safe Community***. These departments rely on robust partnerships within the County organization, supporting agencies, and community-based organizations throughout the region to maintain effective public safety programs. County public safety departments remain focused on coordinated efforts to ensure a collaborative, system-wide approach to protecting the public.

The **District Attorney** promotes public safety through effective criminal prosecution, victim advocacy, support for innovative programs to reduce recidivism, specialized investigations, and collaboration with justice and community partners.

The **Grand Jury** provides unbiased oversight in investigating citizen complaints about the policies and procedures of the County, cities, and school districts, and makes recommendations to improve local governmental operations.

The **Office of Emergency Services** was established as a separate department by the Board of Supervisors on July 16, 2024 (Board Resolution 2024-0390). The Department provides emergency management services, fire and rescue mutual aid, and coordinates and regulates local emergency services for the Stanislaus County Emergency Medical Services System.

Probation provides intensive supervision to adult and juvenile offenders placed in the community. It runs a safe, secure custodial facility for youth and young adult offenders, focusing on providing programs that reduce recidivism.

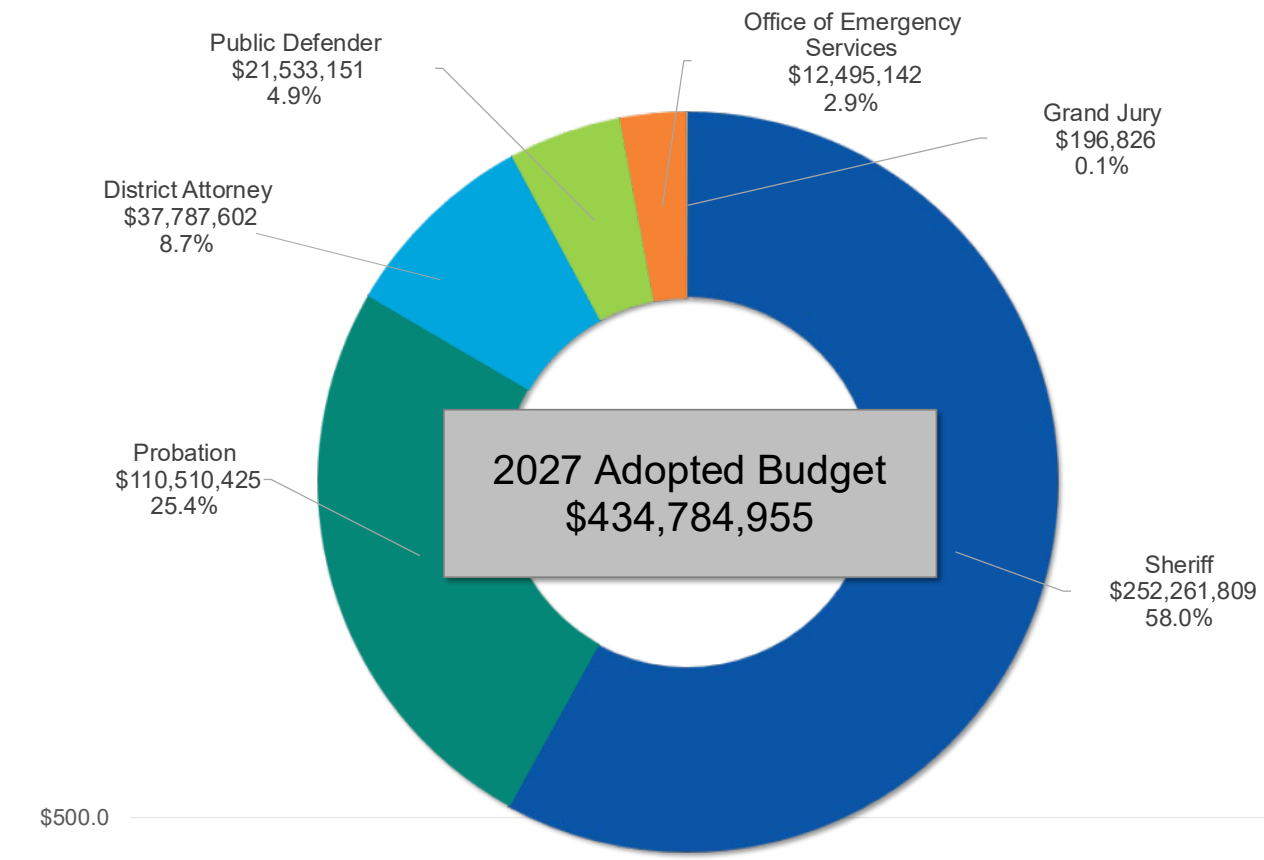
The **Public Defender** provides vigorous, client-centered legal representation for indigent individuals who are accused of criminal offenses, appear in juvenile court proceedings, or are involved in statutorily defined civil proceedings.

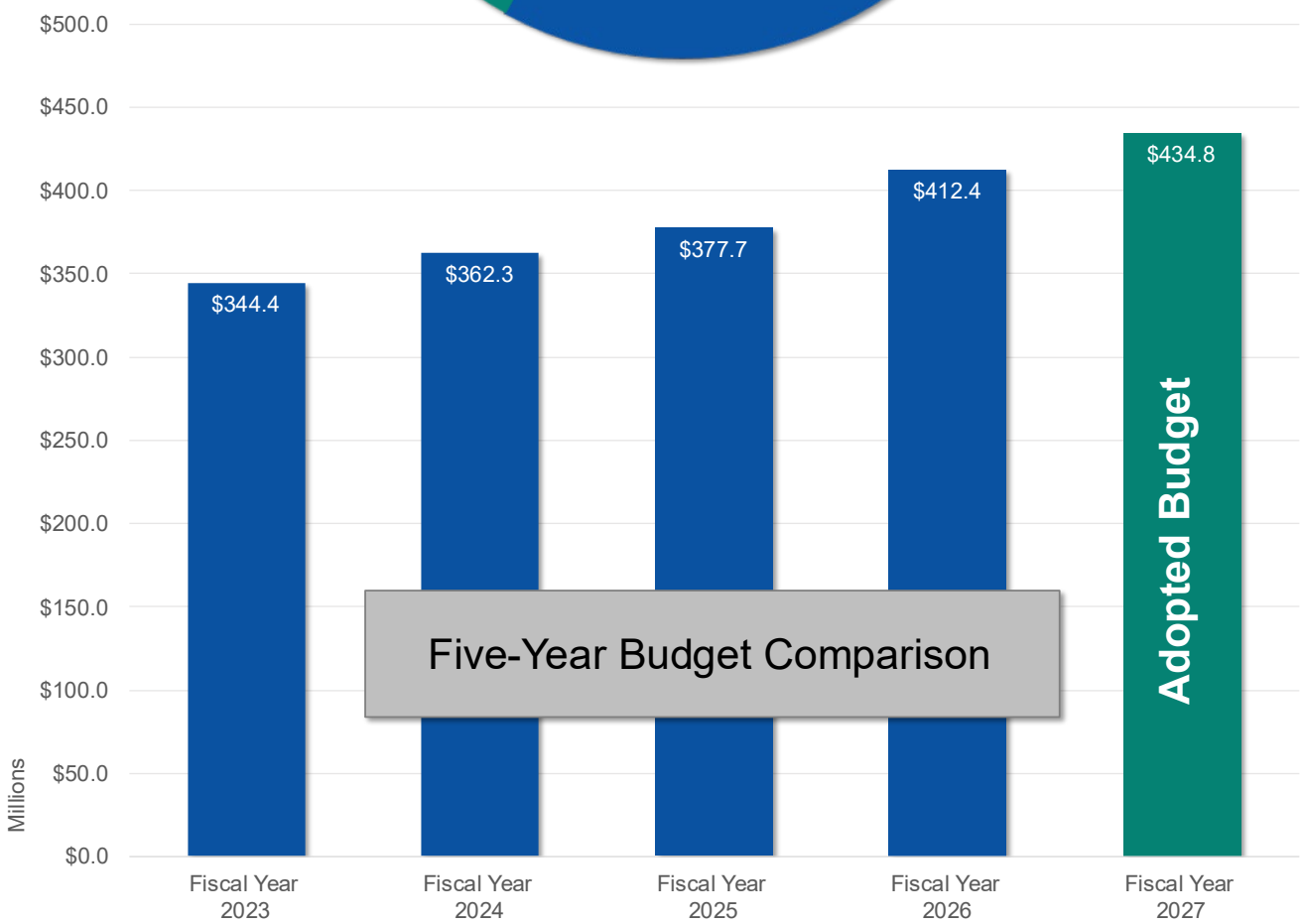
The **Sheriff's Office** is the primary law enforcement agency for the County's unincorporated areas and its contract cities. The Department provides housing for incarcerated adults and security for the Courts.

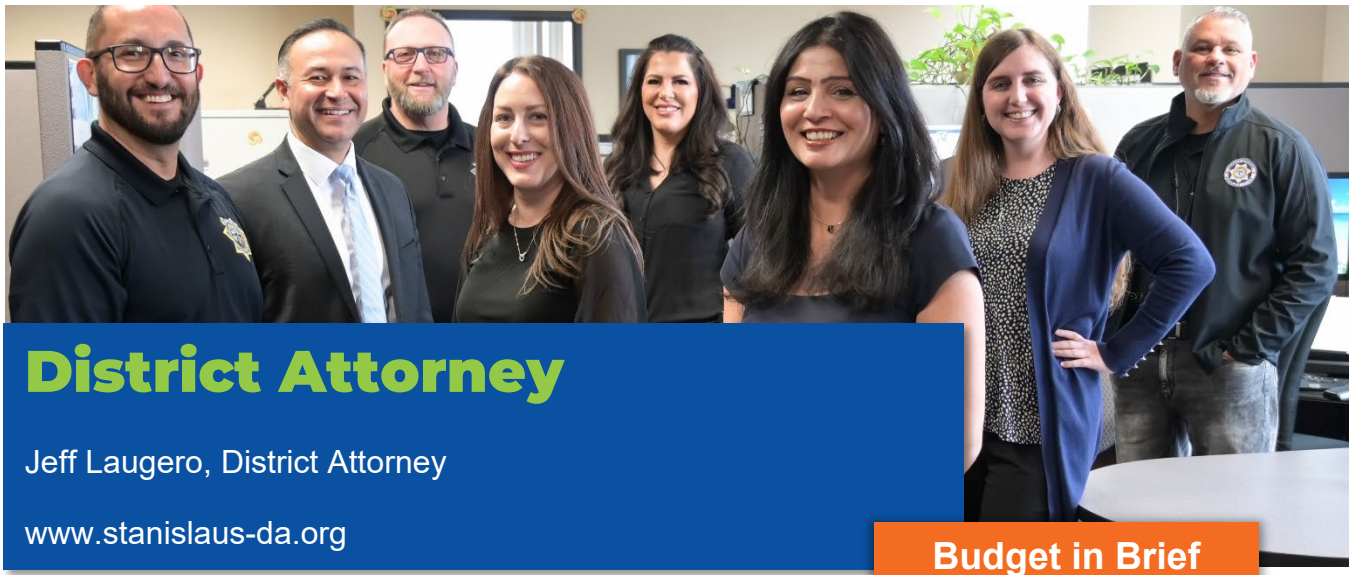
Priority Appropriations and Trends

The 2027 Adopted Budget totals $434.8 million for this priority. While the Sheriff, Probation, and District Attorney make up 92.1% of this priority's budget, with the Sheriff making up 58.0%, approximately 38.0% of the total priority area costs are funded with non-General Fund revenue sources, including 2011 State Realignment funds and various State and Federal grants.

Five-year historical trends show a 26.2% increase from Fiscal Year 2023 to Fiscal Year 2027, primarily due to expansion in Fiscal Year 2023 that is related mainly to growth in the Community Corrections Partnership (CCP) plan, which saw a 42.6% increase in that year. In addition, the largest increases from Fiscal Year 2026 to Fiscal Year 2027 are a result of $1.3 million in General Fund support for IT-related equipment improvements for the District Attorney's Office, Probation Department, and Sheriff's Office, and $3.8 million in appropriations as a result in California Advancing and Innovating Medi-Cal (CalAIM) Providing Access and Transforming Health (PATH) Initiative funding to the Probation Department and Sheriff's Office.


2027 Adopted Budget
$434,784,955
Public Defender
$21,533,151
4.9%
Office of Emergency Services
$12,495,142
2.9%
Grand Jury
$196,826
0.1%
District Attorney
$37,787,602
8.7%
Probation
$110,510,425
25.4%
Sheriff
$252,261,809
58.0%


Five-Year Budget Comparison
Millions
$500.0
$450.0
$400.0
$350.0
$300.0
$250.0
$200.0
$150.0
$100.0
$50.0
$0.0
$344.4
$362.3
$377.7
$412.4
$434.8
Adopted Budget
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026
Fiscal Year 2027



District Attorney

Jeff Laugero, District Attorney

www.stanislaus-da.org

Budget in Brief

$37,787,602
2027 Adopted Budget

161
Employees

Funding Sources

$5.5M Revenue

$32.3M Net County Cost

% Net County Cost = **85.5 %**

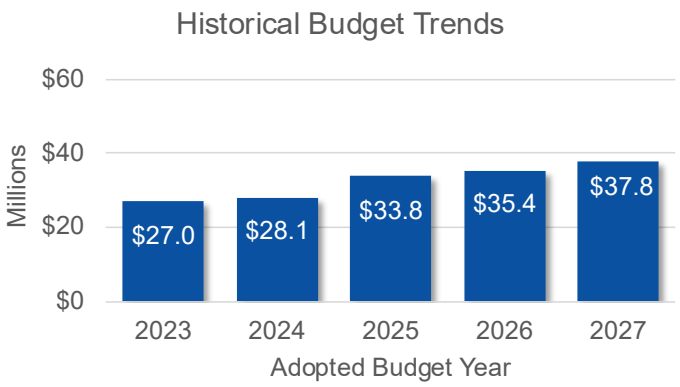
Expenditures

$31.1M Salaries & Benefits

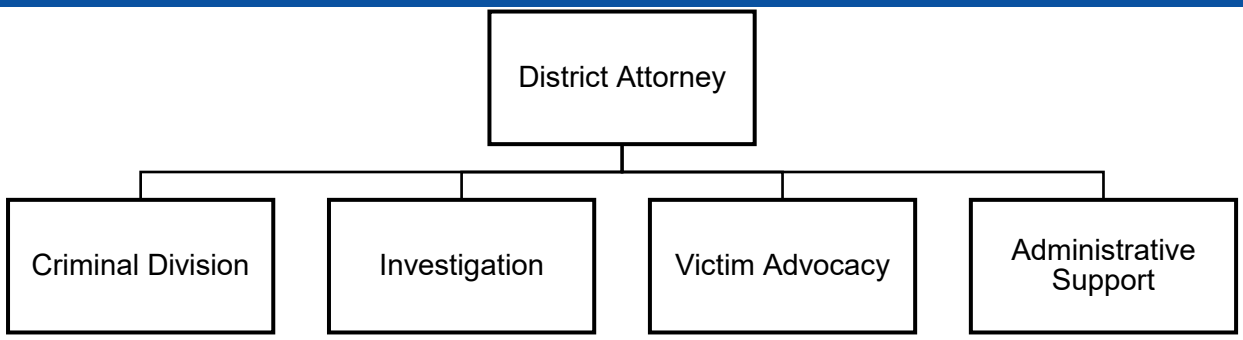
$3.2M Services & Supplies

$3.3M Intercounty

$180,555 All Other



Department Overview



Why We Exist...

We are responsible for the prosecution of all criminal cases filed in Stanislaus County Superior Court. The elected District Attorney and dedicated prosecutors, investigators, and support staff work hard every day to ensure that Stanislaus County is a safe place in which to live. Office Motto: “Justice with Integrity.”

What We Do...

We promote accountability, protect victims, and uphold the rule of law through ethical prosecution, community engagement, and collaboration with our law enforcement and justice partners. The District Attorney's Office reviews thousands of law enforcement reports to determine whether there is sufficient evidence to file criminal charges. Those with sufficient evidence are filed as either felony or misdemeanor cases in the Superior Court.

Core Services

- Criminal Prosecution
- Child Abduction
- Crimes Against Children
- Domestic Violence
- Property Crimes
- Victim Advocacy

How We Make a Difference...

We strengthen public trust, enhance community safety, and support crime victims by delivering timely, just, and effective legal action that reflects the values and diversity of Stanislaus County.

Department Summary

District Attorney	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	($156,644)	$116,474	$22,000	$22,000	$0	$22,000
Intergovernmental	$3,102,020	$3,733,274	$3,220,515	$3,371,997	$94,800	$3,466,797
Charges for Services and Interfund	$1,601,813	$1,498,509	$1,971,119	$1,981,119	$0	$1,981,119
Miscellaneous Revenues	$56,715	$19,262	$0	$0	$0	$0
Total Revenue	$4,603,905	$5,367,520	$5,213,634	$5,375,116	$94,800	$5,469,916
Use of Department Fund Balance	$647,714	($244,692)	$10,154	$0	$0	$0
Total Funding Sources	**$5,251,619**	**$5,122,828**	**$5,223,788**	**$5,375,116**	**$94,800**	**$5,469,916**
Salaries and Benefits	$26,854,681	$27,798,308	$29,273,272	$31,110,092	$13,313	$31,123,405
Services and Supplies	$2,759,741	$3,255,131	$3,050,393	$2,988,242	$182,708	$3,170,950
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,929,448	$3,106,701	$2,962,107	$3,312,692	$0	$3,312,692
Capital Outlays	$85,559	$134,503	$135,558	$0	$180,255	$180,255
Transfers Out	$29,641	$22,605	$0	$0	$0	$0
Intrafund/Intradepartment	$3,642	$322	$0	$300	$0	$300
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$32,662,712**	**$34,317,570**	**$35,421,330**	**$37,411,326**	**$376,276**	**$37,787,602**
General Fund Contribution	**$27,411,093**	**$29,194,741**	**$30,197,542**	**$32,036,210**	**$281,476**	**$32,317,686**
Total Allocated Positions			161	162	(1)	161

2027 Base Budget

The 2027 Base Budget represents a $2.0 million increase over the 2026 Adopted Budget, or a 5.6% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the Base budget to recent spending trends and 2026 Year-End projections.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $37.8 million, funded by $5.5 million in estimated revenue and $32.3 million in Net County Cost. This represents an increase in appropriations of $376,276 from the 2027 Base Budget. The District Attorney's Office Net County Cost supports 86.0% of the 2027 Adopted Budget compared to 85.5% in the prior fiscal year.

Adjustments to Base Budget

New Equipment – It is recommended to increase appropriations by $101,221, funded by Net County Cost, to replace 30 laptop computers that are all over six years of age.

Replacement Vehicles – It is recommended to increase appropriations by $180,255, funded by Net County Cost, to replace 3 vehicles in accordance with the General Services Agency (GSA) Fleet Policy.

Budget Rightsizing – It is recommended to increase appropriations by $94,800, funded by estimated grant revenue from the Improve the Criminal Justice Response Program, Office on Violence Against Women, to right-size the Department's grant budget.

Recommendation: It is recommended to increase appropriations by $376,276 and estimated revenue by $94,800 and Net County Cost by $281,476.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below.

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
District Attorney		
Arson Task Force	$ 2,808	-
Enforce Consumer Prosecution Laws	22,695	-
Elder Abuse Advocacy and Outreach	15,704	-
Federal Asset Forfeiture	2	-
Special Operations	(204,332)	-
Stanislaus Family Justice Center	(27,593)	-
Unserved/Underserved Victim Advocacy and Outreach Program	(1,370)	-
Total	**$ (192,086)**	**$ -**

**Special revenue accounts receive reimbursement for costs in arrears based on claims submitted quarterly to the granting agency.*

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 161 positions, consistent with the 2026 Adopted Budget allocation. The 2026 First Quarter Financial Report included the addition of one time-limited position funded by the Board of State Community Corrections (BSCC) grant to support enhanced prosecutorial efforts.

Staffing Recommendation: It is recommended to delete one unfunded vacant block-budgeted Manager I/II in the Victim Services Program.

A request to reclassify three block-budgeted Attorney I-V positions was submitted by the Department and recommended for a study in the 2025 Midyear Financial Report. The study has been completed, concluding with a recommendation to reclassify upward one block-budgeted Attorney I-V to Assistant Chief Deputy District Attorney (ACDDA) to supervise both the Appeals, Writs, and Training Unit and the Victim Services Unit. In addition, it is recommended to reclassify downward one Chief Deputy District Attorney to ACDDA.

Furthermore, a request to study one vacant block-budgeted Legal Clerk I/II was submitted by the Department and recommended for a study in the 2026 First Quarter Financial Report. The study has been completed, concluding with a recommendation to reclassify the position upward to block-budgeted Legal Clerk I/II/III to support the Victim Services Unit. This reclassification aligns the position with established Legal Clerk classification levels, allowing the Department to recruit and retain staff with responsibilities and skills consistent with other legal clerk positions.

Budgets Contained within the Department

Arson Task Force (Special Revenue Fund)

Funds mandatory training, supplies, and equipment needed to support the Fire Investigation Unit (FIU).

Criminal Division (General Fund)

Funds general prosecution and operations, which includes the units of administration, prosecution, investigation, victim services, and paralegal.

Elder Abuse Advocacy and Outreach (Special Revenue Fund)

Funds advocacy, legal support, and outreach delivery to elder and dependent adult victims of crime in the community.

Enforce Consumer Prosecution Laws (Special Revenue Fund)

Funds a Deputy District Attorney, Criminal Investigator, and Paralegal who pursue civil and criminal remedies against companies and individuals who harm or threaten to harm consumers.

Federal Asset Forfeiture (Special Revenue Fund)

Funds collected and expended from the Federal Asset Forfeiture Process, wherein convicted criminals' property is forfeited.

Special Operations (Special Revenue Fund)

Auto Insurance Fraud Prosecution funds salaries and benefits for a Criminal Investigator, as well as training and supplies to support the program (discontinued in Fiscal Year 2024). Victim Services Program funds eight Victim Advocate positions, a Legal Clerk, two Victim Services Supervisors, training for staff, outreach programs, and materials. Criminal Division Asset Forfeiture accounts for funds from the prosecution process in cases where a convicted criminal's assets are forfeited. Real Estate Fraud receives revenue collected through a $3 fee assessed on certain real estate recorded documents and funds prosecution and investigation of real estate fraud. The Organized Retail Theft Vertical Prosecution Grant Program was established in The State Budget Act of 2022 (Assembly Bill 178, Chapter 45, Statutes of 2022). Funding is available to California District Attorneys for the purpose of addressing increased levels of retail theft property crimes by using a vertical prosecution model. This fund also includes the Commercial Sex and Exploitation Diversion Program that provides law enforcement with an alternative to incarceration for offenders who have experienced mental health, abuse, and other challenges.

Stanislaus Family Justice Center (Special Revenue Fund)

Provides funding for services to support victims of domestic violence, child or elder abuse, and sexual assault through the U.S. Department of Justice – Office on Violence Against Women (OVW) grant. This budget was transferred from County Operations to the District Attorney with the 2023 Midyear Financial Report.

Unserved/Underserved Victim Advocacy and Outreach Program (Special Revenue Fund)

Funds the delivery of advocacy and outreach to unserved and underserved victims of crime, specifically victims of gang violence and monolingual Spanish-speaking individuals.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

District Attorney (DA) Criminal Division 0100 DA00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$16	$8	$0	$0	$0	$0
Intergovernmental	$1,337,890	$1,268,221	$1,075,246	$1,226,728	$0	$1,226,728
Charges for Services and Interfund	$1,445,897	$1,312,748	$1,605,000	$1,615,000	$0	$1,615,000
Miscellaneous Revenues	$20,308	$19,005	$0	$0	$0	$0
Total Revenue	$2,804,110	$2,599,982	$2,680,246	$2,841,728	$0	$2,841,728
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,804,110**	**$2,599,982**	**$2,680,246**	**$2,841,728**	**$0**	**$2,841,728**
Salaries and Benefits	$24,798,465	$25,999,475	$27,731,935	$29,545,418	$0	$29,545,418
Services and Supplies	$2,075,362	$2,442,997	$1,891,019	$1,861,651	$101,221	$1,962,872
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,925,495	$3,100,416	$2,959,899	$3,311,192	$0	$3,311,192
Capital Outlays	$85,559	$134,503	$135,558	$0	$180,255	$180,255
Transfers Out	$9,333	$8,299	$0	$0	$0	$0
Intrafund/Intradepartment	$3,642	$322	$0	$300	$0	$300
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$29,897,856**	**$31,686,012**	**$32,718,411**	**$34,718,561**	**$281,476**	**$35,000,037**
General Fund Contribution	**$27,093,746**	**$29,086,029**	**$30,038,165**	**$31,876,833**	**$281,476**	**$32,158,309**
Total Allocated Positions			145	146	0	146

DA Arson Task Force 1761 DA00004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$44,207	$63,022	$64,509	$64,509	$0	$64,509
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$44,207	$63,022	$64,509	$64,509	$0	$64,509
Use of Department Fund Balance	$449	$270	$0	$0	$0	$0
Total Funding Sources	**$44,655**	**$63,292**	**$64,509**	**$64,509**	**$0**	**$64,509**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$44,655	$63,292	$64,509	$64,509	$0	$64,509
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$44,655**	**$63,292**	**$64,509**	**$64,509**	**$0**	**$64,509**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DA Elder Abuse Advocacy and Outreach 1706 DA00005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$138,797	$220,140	$169,355	$169,355	$0	$169,355
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$138,797	$220,140	$169,355	$169,355	$0	$169,355
Use of Department Fund Balance	($812)	$931	$0	$0	$0	$0
Total Funding Sources	**$137,985**	**$221,070**	**$169,355**	**$169,355**	**$0**	**$169,355**
Salaries and Benefits	$93,136	$106,427	$88,500	$88,500	$0	$88,500
Services and Supplies	$44,849	$114,644	$80,855	$80,855	$0	$80,855
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$137,985**	**$221,070**	**$169,355**	**$169,355**	**$0**	**$169,355**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			1	1	0	1

DA Enforce Consumer Protection Laws 177A DA00003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$54,475	$26,945	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$54,475	$26,945	$0	$0	$0	$0
Use of Department Fund Balance	($34,167)	($12,639)	$0	$0	$0	$0
Total Funding Sources	**$20,308**	**$14,306**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$20,308	$14,306	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$20,308**	**$14,306**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DA Federal Asset Forfeiture 1707 DA00006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	($0)	($0)	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DA Special Operations 1771 DA00002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($211,134)	$89,521	$22,000	$22,000	$0	$22,000
Intergovernmental	$1,293,503	$1,801,760	$1,687,053	$1,687,053	$0	$1,687,053
Charges for Services and Interfund	$111,710	$122,739	$301,610	$301,610	$0	$301,610
Miscellaneous Revenues	$36,407	$258	$0	$0	$0	$0
Total Revenue	$1,230,485	$2,014,278	$2,010,663	$2,010,663	$0	$2,010,663
Use of Department Fund Balance	$599,215	($183,451)	$10,154	$0	$0	$0
Total Funding Sources	**$1,829,700**	**$1,830,827**	**$2,020,817**	**$2,010,663**	**$0**	**$2,010,663**
Salaries and Benefits	$1,743,671	$1,434,311	$1,289,176	$1,312,513	$0	$1,312,513
Services and Supplies	$399,581	$499,005	$888,810	$856,027	$0	$856,027
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$3,795	$6,223	$2,208	$1,500	$0	$1,500
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,147,047**	**$1,939,539**	**$2,180,194**	**$2,170,040**	**$0**	**$2,170,040**
General Fund Contribution	**$317,347**	**$108,712**	**$159,377**	**$159,377**	**$0**	**$159,377**
Total Allocated Positions			13	13	(1)	12

DA Stanislaus Family Justice Center 1699 DA00012 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$207,145	$192,508	$155,200	$155,200	$94,800	$250,000
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$207,145	$192,508	$155,200	$155,200	$94,800	$250,000
Use of Department Fund Balance	$31,791	$2,662	$0	$0	$0	$0
Total Funding Sources	**$238,936**	**$195,170**	**$155,200**	**$155,200**	**$94,800**	**$250,000**
Salaries and Benefits	$48,830	$62,056	$33,500	$33,500	$13,313	$46,813
Services and Supplies	$189,948	$133,052	$121,700	$121,700	$81,487	$203,187
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$157	$62	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$238,936**	**$195,170**	**$155,200**	**$155,200**	**$94,800**	**$250,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DA Unserved/Underserved Victim Advocacy and Outreach Program 1686 DA00010 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$124,686	$250,644	$133,661	$133,661	$0	$133,661
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$124,686	$250,644	$133,661	$133,661	$0	$133,661
Use of Department Fund Balance	$51,239	($52,464)	$0	$0	$0	$0
Total Funding Sources	**$175,924**	**$198,180**	**$133,661**	**$133,661**	**$0**	**$133,661**
Salaries and Benefits	$170,579	$196,039	$130,161	$130,161	$0	$130,161
Services and Supplies	$5,345	$2,141	$3,500	$3,500	$0	$3,500
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$175,924**	**$198,180**	**$133,661**	**$133,661**	**$0**	**$133,661**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			2	2	0	2

Grand Jury

Superior Court of California

www.stanislaus.courts.ca.gov/divisions/grand-jury

Budget in Brief

$196,826

2027 Adopted Budget

0

Employees

Funding Sources

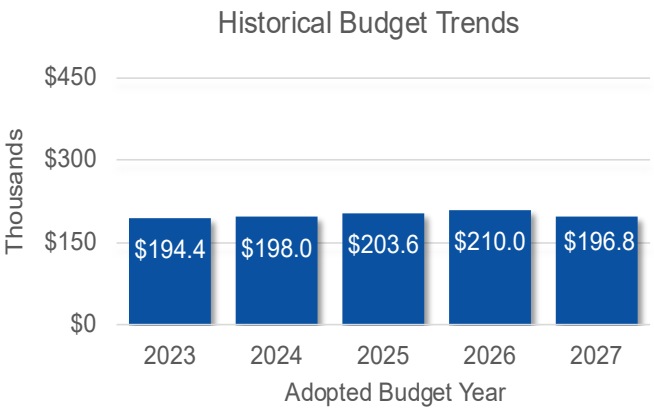
$196,826 Net County Cost

% Net County Cost = **100.0%**

Expenditures

$164,434 Services & Supplies

$32,392 Intercounty



Department Overview

Why We Exist...

We are a constitutionally mandated body that serves as a watchdog over local government. We exist to promote transparency, accountability, and efficiency in public agencies, ensuring taxpayer funds are used appropriately and services are delivered effectively.

What We Do...

We investigate the operations of county, city, and other local government agencies to ensure they are operating efficiently, effectively, and in compliance with the law. We evaluate policies and procedures, audit the performance of public programs, and respond to citizen complaints regarding local government operations. Through these investigations, we produce detailed reports with findings and recommendations aimed at improving the delivery of public services and the use of taxpayer funds.

Core Services

- Complaint Review
- Oversight Investigations
- Follow-Up Monitoring
- Performance Audits
- Policy Recommendations
- Public Reporting

How We Make a Difference...

By bringing issues to light that might otherwise go unnoticed, we improve government accountability, enhance public trust, and encourage corrective action where needed. Our work often results in policy changes, process improvements, and greater fiscal responsibility within public agencies, ultimately empowering the community and strengthening transparency in local governance.

Department Summary

Grand Jury	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$119,100	$126,954	$164,434	$164,434	$0	$164,434
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$33,541	$27,861	$45,566	$32,392	$0	$32,392
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$152,641**	**$154,815**	**$210,000**	**$196,826**	**$0**	**$196,826**
General Fund Contribution	**$152,641**	**$154,815**	**$210,000**	**$196,826**	**$0**	**$196,826**
Total Allocated Positions			0	0	0	0

2027 Base Budget

The approved 2027 Base Budget totals $196,826, funded with Net County Cost.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $196,826, funded by Net County Cost. There are no changes from the 2027 Base Budget. The Grand Jury's Net County Cost supports 100.0% of the 2027 Adopted Budget, which is consistent with the prior fiscal year.

Adjustments to Base Budget

There are no recommended adjustments to the 2027 Base Budget.

Budget Contained within the Department

Grand Jury (General Fund)

This budget funds Civil Grand Jury and Criminal Grand Jury activities.

Legal Budget Unit (LBU) Schedules

Grand Jury 0100 GJ00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$119,100	$126,954	$164,434	$164,434	$0	$164,434
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$33,541	$27,861	$45,566	$32,392	$0	$32,392
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$152,641**	**$154,815**	**$210,000**	**$196,826**	**$0**	**$196,826**
General Fund Contribution	**$152,641**	**$154,815**	**$210,000**	**$196,826**	**$0**	**$196,826**
Total Allocated Positions			0	0	0	0

Office of Emergency Services

Erik Klevmyr, Director

www.oes.stancounty.gov

Budget in Brief

$12,495,142

2027 Adopted Budget

28

Employees

Funding Sources

$4.8M Revenue

$3.8M Fund Balance/Retained Earnings

$3.9M Net County Cost

% Net County Cost = **31.2%**

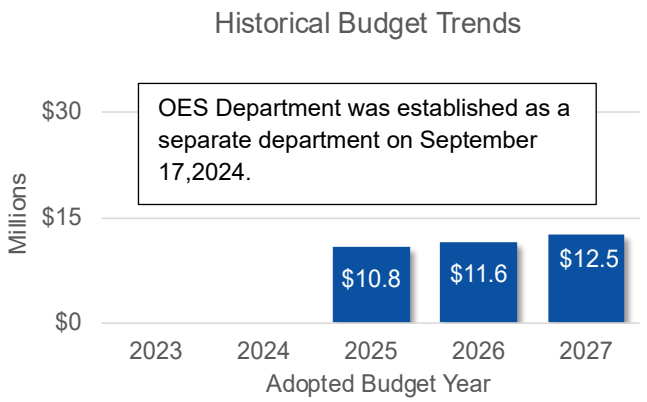
Expenditures

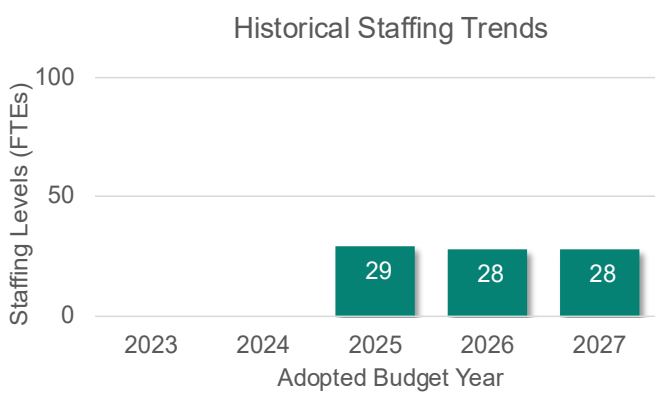
$4.8M Salaries & Benefits

$6.1M Services & Supplies

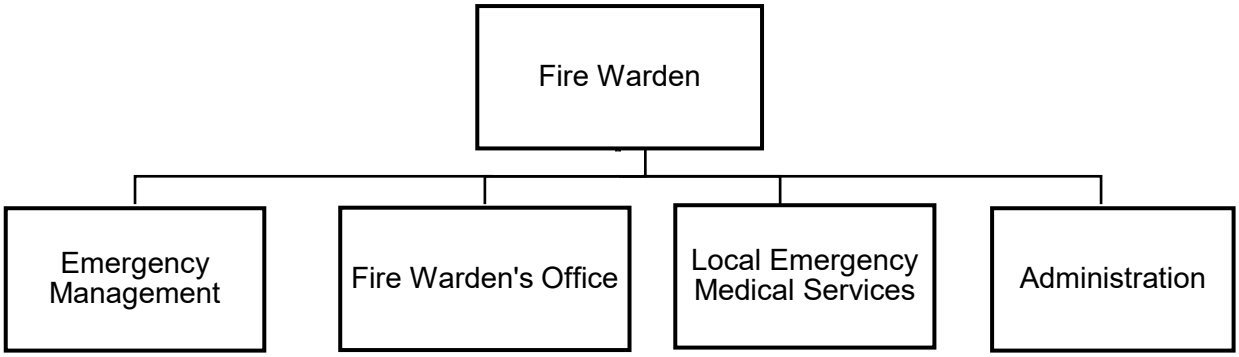
$908,961 Intercounty

$717,928 All Other





Department Overview



Why We Exist...

We ensure that Stanislaus County is prepared to respond to, and capable of recovering from, emergencies and disasters. Serving as the County's Operational Area Coordinator, we are responsible for local emergency management planning, response, and recovery; operating the Emergency Operations Center; and coordinating statewide mutual aid.

What We Do...

We operate the County's Emergency Operations Center, coordinate disaster response activities that exceed day-to-day level operations, and facilitate mutual aid and coordination between local government and the State. We coordinate fire mutual aid planning, deployment, and training; serve as liaisons to local fire agencies; and provide administrative and financial support to fire districts.

How We Make a Difference...

We strengthen the County's ability to respond to and recover from emergencies by ensuring that fire, emergency medical services, and public safety partners have the coordination, resources, and communication they need to protect lives and property. Through preparedness, collaboration, and compliance with State-mandated requirements, we safeguard the community during routine incidents and large-scale disasters.

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Core Services

- Community Emergency Response Team (CERT)
- Community Outreach
- EMS Certification and Quality Assurance
- Fire Prevention
- Fire Support and Administration
- Planning and Preparedness
- Response and Recovery

Department Summary

Office of Emergency Services	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$2,534,347	$2,805,073	$2,044,472	$2,044,472	$0	$2,044,472
Intergovernmental	$886,942	$1,028,540	$1,186,151	$1,172,447	$240,000	$1,412,447
Charges for Services and Interfund	$1,530,667	$1,611,780	$1,473,515	$1,348,515	($51,750)	$1,296,765
Miscellaneous Revenues	$85,316	$205,449	$83,801	$83,801	$0	$83,801
Total Revenue	$5,037,273	$5,650,842	$4,787,939	$4,649,235	$188,250	$4,837,485
Use of Department Fund Balance	$200,276	($5,535)	$3,048,256	$3,539,784	$225,000	$3,764,784
Total Funding Sources	**$5,237,550**	**$5,645,307**	**$7,836,195**	**$8,189,019**	**$413,250**	**$8,602,269**
Salaries and Benefits	$3,905,224	$4,465,918	$4,442,559	$4,841,726	($51,750)	$4,789,976
Services and Supplies	$3,140,960	$3,049,134	$5,658,499	$5,456,382	$621,895	$6,078,277
Other Charges	$250,000	$250,000	$250,000	$250,000	$0	$250,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$617,657	$810,832	$814,989	$908,961	$0	$908,961
Capital Outlays	$336,581	$258,760	$438,144	$467,928	$0	$467,928
Transfers Out	$2,229	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$139	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,252,791**	**$8,834,644**	**$11,604,191**	**$11,924,997**	**$570,145**	**$12,495,142**
General Fund Contribution	**$3,015,241**	**$3,189,338**	**$3,767,996**	**$3,735,978**	**$156,895**	**$3,892,873**
Total Allocated Positions			28	28	0	28

2027 Base Budget

The 2027 Base Budget represents a $320,806 increase over the 2026 Adopted Budget, or a 2.8% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the Base budget to recent spending trends and 2026 Year-End projections.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $12.5 million, funded by $4.8 million in estimated revenue, the use of $3.8 million in fund balance, and $3.9 million in Net County Cost. This represents a $570,145 increase over the 2027 Base Budget, a 4.8% increase. The Office of Emergency Services' Net County Cost supports 31.2% of the 2027 Adopted Budget compared to 32.5% in the prior fiscal year.

Adjustments to Base Budget

Emergency Medical Services Buprenorphine Use Pilot Program (EMSBUP): It is recommended to increase appropriations by $396,400, funded with $240,000 in estimated

revenue and $156,400 in Department fund balance, to right-size the Department's grant budget.

Emergency Relief and Assistance Fund (ERAF): It is recommended to increase appropriations by $156,895, funded with Net County Cost, to support fire departments impacted by the ERAF shift.

Evaluation Contract: It is recommended to increase appropriations by $68,600, funded with Department fund balance, to support a contract with Healthcare Strategist for Emergency Medical Services (EMS) evaluation.

Community Corrections Partnership (CCP): It is recommended to decrease appropriations and estimated revenue by $51,750 to remove the CCP Emergency Medical Technician (EMT) program from the budget due to difficulties in hiring part-time EMTs.

Recommendation: It is recommended to increase appropriations by $570,145, estimated revenue by $188,250, the use of Department fund balance by $225,000, and funded with $156,895 in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Office of Emergency Services		
County Fire Service	$ 1,765,005	$ 1,377,608
Emergency Medical Services	3,902,735	687,176
OES Grants	1,946,614	1,700,000
Homeland Security Grants	2,793	-
Water Resources	-	-
Total	**$ 7,617,147**	**$ 3,764,784**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 28 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

OES/Fire Warden (General Fund)

Funds the County's emergency management services and mutual aid responsibilities for fire and rescue.

County Fire Service Fund (Special Revenue Fund)

Funds fire protection services in support of the cities and fire agencies in jurisdictions contributing to the Less Than Countywide Fire Tax and as recommended by the Regional Fire Authority (Fire Authority) based on the annual Business Plan and approved by the Stanislaus County Board of Supervisors. The Less Than Countywide Fire Tax (LTCW) is the primary revenue source supporting these services.

Emergency Medical Services (Enterprise Fund)

Funds the County's Local Emergency Medical Services Agency, as approved by the Board of Supervisors on February 1, 2022 (Board Resolution 2022-0056).

OES Grants (Special Revenue Fund)

Includes State, Federal, and other grant funding in support of emergency and fire-related services. Current funding is specifically related to the Assembly Bill 109 Emergency Communications Grant, which will support the upgrade of Stanislaus County's emergency communications system to improve reliability, interoperability, and public safety.

OES Homeland Security Grants (Special Revenue Fund)

Supports the Stanislaus County Office of Emergency Services Homeland Security Grant Program (HLSG), a series of regional multi-year reimbursement grants funded by the Federal Department of Homeland Security and administered by the California Governor's Office of Emergency Services (CalOES).

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

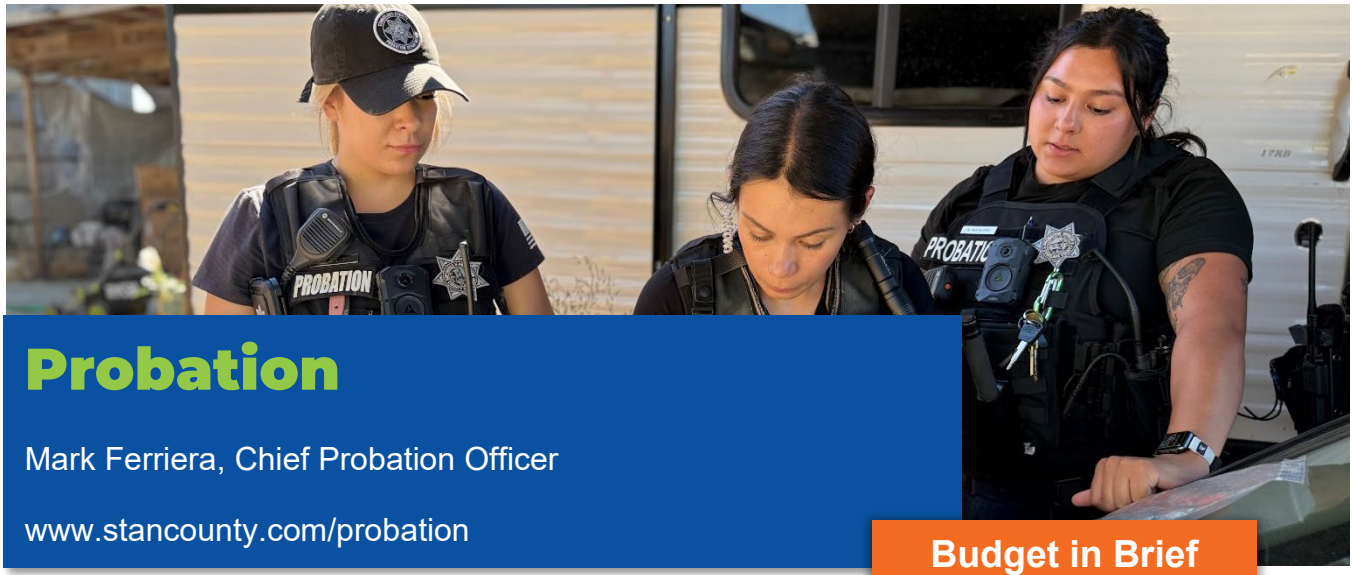
Office of Emergency Services (OES) Fire Warden 0100 OES0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$95	$212	$0	$0	$0	$0
Intergovernmental	$200,585	$219,364	$219,833	$219,364	$0	$219,364
Charges for Services and Interfund	$18,672	$0	$71,065	$71,065	($51,750)	$19,315
Miscellaneous Revenues	$3,599	$342	$0	$0	$0	$0
Total Revenue	$222,952	$219,918	$290,898	$290,429	($51,750)	$238,679
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$222,952**	**$219,918**	**$290,898**	**$290,429**	**($51,750)**	**$238,679**
Salaries and Benefits	$1,485,296	$1,663,106	$1,895,293	$2,020,489	($51,750)	$1,968,739
Services and Supplies	$1,228,763	$1,107,080	$1,461,700	$1,349,522	$156,895	$1,506,417
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$308,778	$426,082	$488,913	$443,408	$0	$443,408
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$2,229	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$139	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,025,205**	**$3,196,267**	**$3,845,906**	**$3,813,419**	**$105,145**	**$3,918,564**
General Fund Contribution	**$2,802,253**	**$2,976,350**	**$3,555,008**	**$3,522,990**	**$156,895**	**$3,679,885**
Total Allocated Positions			11	11	0	11

OES County Fire Service Fund 1725 OES0003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,305,340	$2,534,597	$2,000,000	$2,000,000	$0	$2,000,000
Intergovernmental	$14,502	$80,959	$16,152	$16,152	$0	$16,152
Charges for Services and Interfund	$244,481	$199,956	$202,450	$202,450	$0	$202,450
Miscellaneous Revenues	$57	$12,852	$0	$0	$0	$0
Total Revenue	$2,564,379	$2,828,364	$2,218,602	$2,218,602	$0	$2,218,602
Use of Department Fund Balance	$191,917	$322,861	$1,108,219	$1,377,608	$0	$1,377,608
Total Funding Sources	**$2,756,296**	**$3,151,225**	**$3,326,821**	**$3,596,210**	**$0**	**$3,596,210**
Salaries and Benefits	$1,505,035	$1,806,347	$1,593,312	$1,810,362	$0	$1,810,362
Services and Supplies	$967,584	$985,983	$1,440,992	$1,389,153	$0	$1,389,153
Other Charges	$250,000	$250,000	$250,000	$250,000	$0	$250,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$246,665	$321,883	$255,505	$359,683	$0	$359,683
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,969,284**	**$3,364,213**	**$3,539,809**	**$3,809,198**	**$0**	**$3,809,198**
General Fund Contribution	**$212,988**	**$212,988**	**$212,988**	**$212,988**	**$0**	**$212,988**
Total Allocated Positions			11	11	0	11

OES Emergency Medical Services 4082 OES0006 Enterprise Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$159,316	$189,816	$44,472	$44,472	$0	$44,472
Intergovernmental	$8,892	$160,000	$0	$0	$240,000	$240,000
Charges for Services and Interfund	$1,267,514	$1,411,824	$1,200,000	$1,075,000	$0	$1,075,000
Miscellaneous Revenues	$81,661	$192,234	$83,801	$83,801	$0	$83,801
Total Revenue	$1,517,383	$1,953,873	$1,328,273	$1,203,273	$240,000	$1,443,273
Use of Department Fund Balance	$85,531	($341,562)	$240,037	$462,176	$225,000	$687,176
Total Funding Sources	**$1,602,914**	**$1,612,311**	**$1,568,310**	**$1,665,449**	**$465,000**	**$2,130,449**
Salaries and Benefits	$882,101	$951,076	$902,898	$954,483	$0	$954,483
Services and Supplies	$629,926	$600,697	$594,841	$605,096	$465,000	$1,070,096
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$62,012	$60,538	$70,571	$105,870	$0	$105,870
Capital Outlays	$28,876	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,602,914**	**$1,612,311**	**$1,568,310**	**$1,665,449**	**$465,000**	**$2,130,449**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			6	6	0	6

OES Grants 1666 OES0002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$69,596	$80,448	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$69,596	$80,448	$0	$0	$0	$0
Use of Department Fund Balance	($58,985)	$15,958	$1,700,000	$1,700,000	$0	$1,700,000
Total Funding Sources	**$10,611**	**$96,407**	**$1,700,000**	**$1,700,000**	**$0**	**$1,700,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$10,408	$94,078	$1,700,000	$1,700,000	$0	$1,700,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$203	$2,329	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$10,611**	**$96,407**	**$1,700,000**	**$1,700,000**	**$0**	**$1,700,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

OES Homeland Security Grants 1670 OES0004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$662,963	$568,216	$950,166	$936,931	$0	$936,931
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$22	$0	$0	$0	$0
Total Revenue	$662,963	$568,238	$950,166	$936,931	$0	$936,931
Use of Department Fund Balance	($18,187)	($2,792)	$0	$0	$0	$0
Total Funding Sources	**$644,777**	**$565,446**	**$950,166**	**$936,931**	**$0**	**$936,931**
Salaries and Benefits	$32,793	$45,389	$51,056	$56,392	$0	$56,392
Services and Supplies	$304,278	$261,297	$460,966	$412,611	$0	$412,611
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$307,705	$258,760	$438,144	$467,928	$0	$467,928
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$644,777**	**$565,446**	**$950,166**	**$936,931**	**$0**	**$936,931**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0



Probation

Mark Ferriera, Chief Probation Officer

www.stancounty.com/probation

Budget in Brief

$110,510,425
2027 Adopted Budget

273
Employees

Funding Sources

$58.1M Revenue

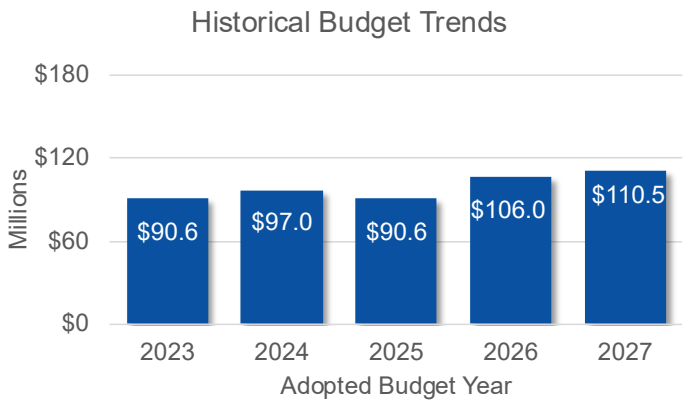
$18.1 Fund Balance

$34.2M Net County Cost

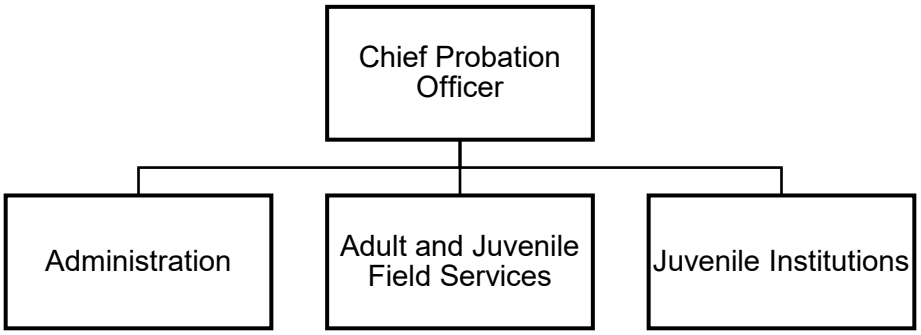
% Net County Cost = **31.0%**

Expenditures

- **$43.3M** Salaries & Benefits
- **$13.2M** Services & Supplies
- **$49.1M** Intercounty
- **$4.9M** All Other



Department Overview



Why We Exist...

We build community by providing public safety through accountability and opportunity.

What We Do...

We supervise adult and youthful offenders released from Juvenile Halls, County Jails, and State Prison on some form of probation throughout the County. In addition, we provide information and recommendations to Superior Court Judges, work in collaborative environments with other agencies, and operate the Juvenile Institutions, which provide secure housing for youthful offenders potentially up to the age of 25 years old.

How We Make a Difference...

We are a forward-thinking department that aims to offer high-level, evidence-based rehabilitative services and supervision. Adult offenders, youth on probation, and detained youth are given opportunities, through a host of programs and services, to truly change their lives and become productive members of society. At the same time, individuals under our jurisdiction are held accountable for their choices and actions. The accountability and opportunities that are provided to individuals are not mutually exclusive and can coexist.

Core Services

- Adult Field Services
- Community Assessment, Response, and Engagement (CARE) Multi-Disciplinary Team
- Community Corrections Partnership (CCP)
- Juvenile Field Services
- Juvenile Institutions

Department Summary

Probation	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$393,516	$428,755	$11,300	$21,300	$0	$21,300
Intergovernmental	$47,939,756	$47,746,851	$46,610,030	$44,806,095	$1,869,225	$46,675,320
Charges for Services and Interfund	$6,824,123	$7,129,735	$7,860,728	$8,117,450	$0	$8,117,450
Miscellaneous Revenues	$3,289,555	$4,265,704	$3,155,960	$3,324,945	$0	$3,324,945
Total Revenue	$58,446,950	$59,571,046	$57,638,018	$56,269,790	$1,869,225	$58,139,015
Use of Department Fund Balance	$3,261,463	$6,103,132	$15,704,626	$17,248,893	$874,794	$18,123,687
Total Funding Sources	**$61,708,414**	**$65,674,179**	**$73,342,644**	**$73,518,683**	**$2,744,019**	**$76,262,702**
Salaries and Benefits	$34,716,052	$36,323,396	$41,809,228	$42,898,026	$396,879	$43,294,905
Services and Supplies	$9,059,465	$10,431,619	$12,998,061	$11,574,857	$1,583,272	$13,158,129
Other Charges	$4,549	$3,998	$10,000	$10,000	$0	$10,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$38,848,000	$41,840,499	$46,757,741	$48,923,060	$187,470	$49,110,530
Capital Outlays	$1,839,088	$377,246	$569,500	$0	$495,188	$495,188
Transfers Out	$4,501,144	$3,775,152	$3,813,776	$3,354,946	$1,025,614	$4,380,560
Intrafund/Intradepartment	$17,816	$29,683	$20,913	$61,113	$0	$61,113
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$88,986,115**	**$92,781,594**	**$105,979,219**	**$106,822,002**	**$3,688,423**	**$110,510,425**
General Fund Contribution	**$27,277,701**	**$27,107,416**	**$32,636,575**	**$33,303,319**	**$944,404**	**$34,247,723**
Total Allocated Positions			273	273	0	273

2027 Base Budget

The 2027 Base Budget represents a $842,783 increase over the 2026 Adopted Budget, or a 0.8% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the Base Budget to recent spending trends and 2026 Year-End projections.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $110.5 million, funded by $58.1 million in estimated revenue, the use of $18.1 million in Department fund balance, and $34.2 million in Net County Cost. This represents an increase in appropriations of $3.7 million over the 2027 Base Budget. The Probation Department's Net County Cost supports 31.0% of the 2027 Adopted Budget consistent with the prior fiscal year.

Adjustments to Base Budget

Equipment Replacements – It is recommended to increase appropriations by $1.2 million, funded by $254,056 in the use of Department fund balance, and $944,404 in Net County Cost,

to replace five vehicles per the GSA Fleet Policy, two officer radios, along with other IT equipment replacements.

Facility Improvements – It is recommended to increase appropriations by $275,000, funded by the use of Department fund balance, to replace a commercial washing machine, and replace room partitions in Juvenile Hall.

Food Costs – It is recommended to increase appropriations by $80,000, funded by the use of Department fund balance, to cover increased food costs for Secure Track youth at Juvenile Hall.

Professional Services – It is recommended to increase appropriations by $115,738, funded by the use of Department fund balance, to cover increased development hours by Atomogy, a software engineering and professional services company.

Pre-Trial and CalAIM Program Funding – It is recommended to increase appropriations by $1.9 million, to recognize an increase in revenue related to the Pre-Trial program funded by the Courts and CalAIM PATH 3 funding for youth in custody programs.

Youth Assessment Center – It is recommended to increase appropriations by $150,000, funded by the use of Department fund balance, to cover the full cost of the contract with Sierra Vista Child and Family Services for the operation of the Youth Assessment Center.

Recommendation: It is recommended to increase appropriations by $3.7 million, funded by $1.9 million in estimated revenue, $874,794 in the use of Department fund balance, and an increase of $944,404 in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Probation		
Corrections Performance Incentive Fund	$ 1,893,198	$ 1,394,731
Juvenile Justice Crime Prevention Act	7,154,189	2,822,709
Juvenile Justice Realignment Block Grant	5,462,105	(419,717)
Local Community Corrections	21,756,861	12,588,479
Ward Welfare Fund	193,630	207,400
Youthful Offender Block Grant	3,216,742	1,530,085
Total	**$ 39,676,724**	**$ 18,123,687**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 273 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

Administration (General Fund)

Funds administrative functional responsibilities, including staff development, human resources, contracts, collections, information technology support, budget and fiscal services, and safety.

Community Corrections Partnership Plan (General Fund)

Funds activities specific to the Probation component of the Community Corrections Partnership (CCP) with revenue received through 2011 Realignment from State sales tax.

Corrections Performance Incentive Fund (Special Revenue Fund)

Funds received as a result of Senate Bill (SB) 678, which established financial incentives for county probation departments to implement best practices identified by experts for reducing recidivism rates and therefore the number of revocations of probation to State prison.

Field Services (General Fund)

Funds a wide spectrum of public safety services including processing of juvenile arrests and offender supervision, as well as services to offenders to assist in reintegrating into the community.

Institutional Services (General Fund)

Funds the operational and staffing costs of the Juvenile Hall and the Alternative to Custody Unit, including electronic monitoring and house arrest programs.

Juvenile Commitment Facility (General Fund)

Funds a 60-bed juvenile facility where offenders can receive treatment and participate in vocational programs.

Juvenile Justice Crime Prevention Act (Special Revenue Fund)

Funds programs designed to reduce juvenile crime with grant revenue from 2011 Realignment from State-wide Vehicle License Fee.

Juvenile Justice Realignment Block Grant (Special Revenue Fund)

Funds programs from the Juvenile Justice Realignment Block Grant Annual Plan as established by Senate Bill (SB) 823.

Local Community Corrections (Special Revenue Fund)

Funds approved activities of the annual Community Corrections Partnership with revenue received through 2011 realignment from State sales tax.

Ward Welfare Fund (Special Revenue Fund)

Funds provided for the benefit, education, and welfare of the wards and detainees in Juvenile Hall with revenue that was received in the past from contracted Juvenile Hall telephone service.

Youthful Offender Block Grant (Special Revenue Fund)

Funds a continuum of services to respond to crime and delinquency, relying on block grant funds from 2011 Realignment from State-wide sales tax.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Probation Administration 0100 PROB001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,082	$1,887	$1,300	$1,300	$0	$1,300
Intergovernmental	$114,238	$128,645	$147,393	$147,393	$0	$147,393
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$571,738	$620,490	$619,637	$584,420	$0	$584,420
Total Revenue	$688,058	$751,022	$768,330	$733,113	$0	$733,113
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$688,058**	**$751,022**	**$768,330**	**$733,113**	**$0**	**$733,113**
Salaries and Benefits	$3,420,016	$3,608,442	$3,792,006	$4,062,539	$0	$4,062,539
Services and Supplies	$350,359	$411,777	$452,827	$420,088	$0	$420,088
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$411,123	$417,156	$412,495	$418,728	$0	$418,728
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$1,942	$2,573	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,183,440**	**$4,439,948**	**$4,657,328**	**$4,901,355**	**$0**	**$4,901,355**
General Fund Contribution	**$3,495,382**	**$3,688,926**	**$3,888,998**	**$4,168,242**	**$0**	**$4,168,242**
Total Allocated Positions			21	21	0	21

Probation Community Corrections Partnership 0100 PROB003 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$6,652,747	$6,995,261	$7,860,728	$8,117,450	$0	$8,117,450
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$6,652,747	$6,995,261	$7,860,728	$8,117,450	$0	$8,117,450
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$6,652,747**	**$6,995,261**	**$7,860,728**	**$8,117,450**	**$0**	**$8,117,450**
Salaries and Benefits	$4,731,773	$4,873,955	$5,374,488	$5,477,808	$0	$5,477,808
Services and Supplies	$387,599	$463,290	$694,291	$731,210	$0	$731,210
Other Charges	$4,549	$3,998	$10,000	$10,000	$0	$10,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,289,403	$1,399,284	$1,527,214	$1,618,764	$0	$1,618,764
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$235,018	$254,735	$254,735	$279,668	$0	$279,668
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,648,342**	**$6,995,261**	**$7,860,728**	**$8,117,450**	**$0**	**$8,117,450**
General Fund Contribution	**($4,405)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			34	34	0	34

Probation Corrections Performance Incentive Fund 1688 PROB007 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$110,780	$94,513	$0	$0	$0	$0
Intergovernmental	$1,385,004	$1,197,867	$1,286,879	$1,122,110	$0	$1,122,110
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$1,495,785	$1,292,380	$1,286,879	$1,122,110	$0	$1,122,110
Use of Department Fund Balance	$509,898	$980,536	$1,536,898	$1,377,931	$16,800	$1,394,731
Total Funding Sources	**$2,005,682**	**$2,272,917**	**$2,823,777**	**$2,500,041**	**$16,800**	**$2,516,841**
Salaries and Benefits	$1,379,493	$1,477,627	$1,756,756	$1,763,326	$0	$1,763,326
Services and Supplies	$261,916	$355,447	$478,978	$245,952	$0	$245,952
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$57,553	$74,941	$223,141	$186,010	$0	$186,010
Capital Outlays	$0	$0	$0	$0	$16,800	$16,800
Transfers Out	$306,720	$364,902	$364,902	$304,753	$0	$304,753
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,005,682**	**$2,272,917**	**$2,823,777**	**$2,500,041**	**$16,800**	**$2,516,841**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			6	6	0	6

Probation Field Services 0100 PROB002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$18,751	$20,464	$10,000	$20,000	$0	$20,000
Intergovernmental	$1,563,135	$807,168	$1,303,926	$451,336	$396,879	$848,215
Charges for Services and Interfund	$44,187	$3,785	$0	$0	$0	$0
Miscellaneous Revenues	$240,299	$191,821	$131,567	$206,777	$0	$206,777
Total Revenue	$1,866,372	$1,023,238	$1,445,493	$678,113	$396,879	$1,074,992
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,866,372**	**$1,023,238**	**$1,445,493**	**$678,113**	**$396,879**	**$1,074,992**
Salaries and Benefits	$12,863,300	$13,058,192	$16,492,579	$16,227,541	$396,879	$16,624,420
Services and Supplies	$1,939,000	$1,976,235	$1,993,476	$1,360,374	$591,016	$1,951,390
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,745,576	$1,669,725	$1,724,117	$1,935,849	$0	$1,935,849
Capital Outlays	$1,594,895	$0	$369,500	$0	$353,388	$353,388
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$17,816	$29,683	$20,913	$61,113	$0	$61,113
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$18,160,588**	**$16,733,835**	**$20,600,585**	**$19,584,877**	**$1,341,283**	**$20,926,160**
General Fund Contribution	**$16,294,216**	**$15,710,597**	**$19,155,092**	**$18,906,764**	**$944,404**	**$19,851,168**
Total Allocated Positions			112	112	0	112

Probation Institutional Services 0100 PROB010 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$40	$21	$0	$0	$0	$0
Intergovernmental	$2,601,030	$2,512,656	$2,420,683	$1,178,314	$1,472,346	$2,650,660
Charges for Services and Interfund	$0	$3,500	$0	$0	$0	$0
Miscellaneous Revenues	$1,310,712	$1,365,767	$1,338,199	$1,385,275	$0	$1,385,275
Total Revenue	$3,911,782	$3,881,944	$3,758,882	$2,563,589	$1,472,346	$4,035,935
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,911,782**	**$3,881,944**	**$3,758,882**	**$2,563,589**	**$1,472,346**	**$4,035,935**
Salaries and Benefits	$6,486,319	$6,664,857	$6,772,151	$7,188,394	$0	$7,188,394
Services and Supplies	$1,563,027	$1,728,779	$2,178,673	$1,746,438	$375,000	$2,121,438
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$961,180	$978,046	$1,146,451	$1,102,745	$71,732	$1,174,477
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$485,470	$396,749	$662,816	$0	$1,025,614	$1,025,614
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,495,996**	**$9,768,431**	**$10,760,091**	**$10,037,577**	**$1,472,346**	**$11,509,923**
General Fund Contribution	**$5,584,214**	**$5,886,487**	**$7,001,209**	**$7,473,988**	**$0**	**$7,473,988**
Total Allocated Positions			45	45	0	45

Probation Juvenile Commitment Facility 0100 PROB009 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$1,036,570	$1,179,416	$428,634	$598,925	$0	$598,925
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$934,726	$1,084,940	$1,066,557	$1,148,473	$0	$1,148,473
Total Revenue	$1,971,296	$2,264,356	$1,495,191	$1,747,398	$0	$1,747,398
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,971,296**	**$2,264,356**	**$1,495,191**	**$1,747,398**	**$0**	**$1,747,398**
Salaries and Benefits	$3,026,806	$3,373,613	$3,264,975	$3,559,270	$0	$3,559,270
Services and Supplies	$379,156	$280,646	$349,949	$365,320	$0	$365,320
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$473,628	$431,503	$471,543	$577,133	$0	$577,133
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,879,590**	**$4,085,762**	**$4,086,467**	**$4,501,723**	**$0**	**$4,501,723**
General Fund Contribution	**$1,908,295**	**$1,821,406**	**$2,591,276**	**$2,754,325**	**$0**	**$2,754,325**
Total Allocated Positions			24	24	0	24

Probation Juvenile Justice Crime Prevention Act 1798 PROB004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$261,863	$311,869	$0	$0	$0	$0
Intergovernmental	$3,151,270	$3,030,867	$1,501,534	$1,505,788	$0	$1,505,788
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,413,133	$3,342,736	$1,501,534	$1,505,788	$0	$1,505,788
Use of Department Fund Balance	($715,404)	($15,697)	$2,496,999	$2,701,981	$120,728	$2,822,709
Total Funding Sources	**$2,697,729**	**$3,327,039**	**$3,998,533**	**$4,207,769**	**$120,728**	**$4,328,497**
Salaries and Benefits	$1,572,062	$1,803,523	$2,361,147	$2,504,342	$0	$2,504,342
Services and Supplies	$934,170	$1,311,932	$1,420,910	$1,466,237	$120,728	$1,586,965
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$191,498	$211,584	$216,476	$237,190	$0	$237,190
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,697,729**	**$3,327,039**	**$3,998,533**	**$4,207,769**	**$120,728**	**$4,328,497**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			15	15	0	15

Probation Juvenile Justice Realignment Block Grant 1601 PROB005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$3,586,298	$4,015,680	$3,724,238	$3,587,926	$0	$3,587,926
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,586,298	$4,015,680	$3,724,238	$3,587,926	$0	$3,587,926
Use of Department Fund Balance	($911,774)	($1,355,137)	($649,693)	($649,717)	$230,000	($419,717)
Total Funding Sources	**$2,674,524**	**$2,660,543**	**$3,074,545**	**$2,938,209**	**$230,000**	**$3,168,209**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,117,970	$1,319,548	$1,735,417	$1,549,858	$230,000	$1,779,858
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,650	$2,796	$929	$3,076	$0	$3,076
Capital Outlays	$244,193	$0	$0	$0	$0	$0
Transfers Out	$1,310,712	$1,338,199	$1,338,199	$1,385,275	$0	$1,385,275
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,674,524**	**$2,660,543**	**$3,074,545**	**$2,938,209**	**$230,000**	**$3,168,209**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Probation Local Community Corrections 1679 PROB008 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$31,473,199	$31,908,901	$32,792,377	$33,147,431	$0	$33,147,431
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$232,080	$1,002,686	$0	$0	$0	$0
Total Revenue	$31,705,279	$32,911,587	$32,792,377	$33,147,431	$0	$33,147,431
Use of Department Fund Balance	$4,406,650	$5,716,576	$11,058,011	$12,588,479	$0	$12,588,479
Total Funding Sources	**$36,111,929**	**$38,628,163**	**$43,850,388**	**$45,735,910**	**$0**	**$45,735,910**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,467,396	$1,825,144	$2,887,183	$2,969,296	$0	$2,969,296
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$33,644,532	$36,578,148	$40,963,205	$42,766,614	$0	$42,766,614
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$1,000,000	$224,870	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$36,111,929**	**$38,628,163**	**$43,850,388**	**$45,735,910**	**$0**	**$45,735,910**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Probation Ward Welfare Fund 1765 PROB011 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$30,244	$35,479	$82,400	$82,400	$125,000	$207,400
Total Funding Sources	**$30,244**	**$35,479**	**$82,400**	**$82,400**	**$125,000**	**$207,400**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$30,244	$35,479	$82,400	$82,400	$0	$82,400
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$125,000	$125,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$30,244**	**$35,479**	**$82,400**	**$82,400**	**$125,000**	**$207,400**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Probation Youthful Offender Block Grant 1698 PROB006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$3,029,012	$2,965,652	$3,004,366	$3,066,872	$0	$3,066,872
Charges for Services and Interfund	$127,189	$127,189	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,156,201	$3,092,841	$3,004,366	$3,066,872	$0	$3,066,872
Use of Department Fund Balance	($58,151)	$741,375	$1,180,011	$1,147,819	$382,266	$1,530,085
Total Funding Sources	**$3,098,051**	**$3,834,217**	**$4,184,377**	**$4,214,691**	**$382,266**	**$4,596,957**
Salaries and Benefits	$1,236,283	$1,463,188	$1,995,126	$2,114,806	$0	$2,114,806
Services and Supplies	$628,628	$723,342	$723,957	$637,684	$266,528	$904,212
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$71,858	$77,316	$72,170	$76,951	$115,738	$192,689
Capital Outlays	$0	$377,246	$200,000	$0	$0	$0
Transfers Out	$1,161,282	$1,193,124	$1,193,124	$1,385,250	$0	$1,385,250
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,098,051**	**$3,834,217**	**$4,184,377**	**$4,214,691**	**$382,266**	**$4,596,957**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			16	16	0	16

Public Defender

Jennifer Jennison, Public Defender

www.stancounty.com/publicdefender

Budget in Brief

$21,533,151
2027 Adopted Budget

99
Employees

Funding Sources

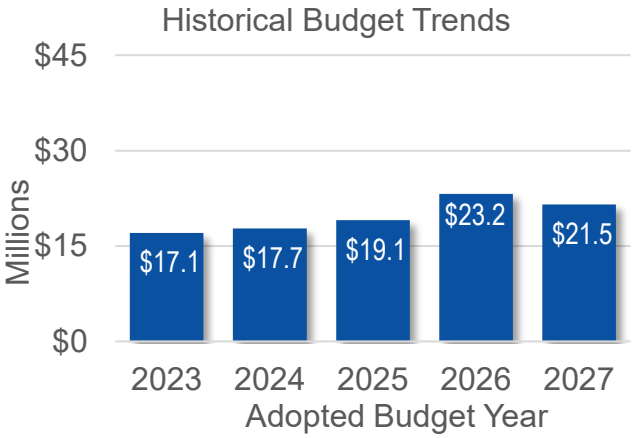
$5.9M Revenue

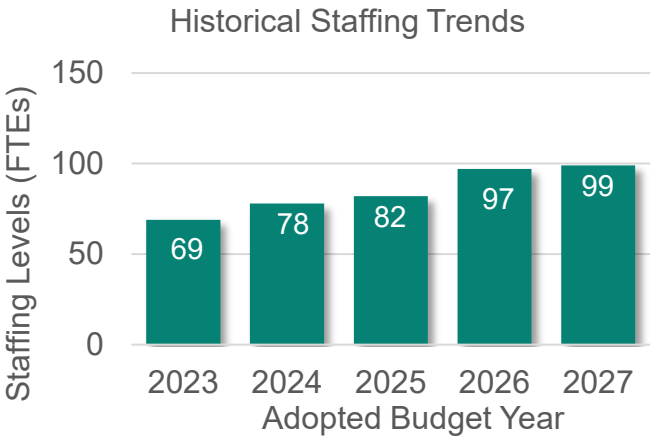
$15.6M Net County Cost

% Net County Cost = **72.4%**

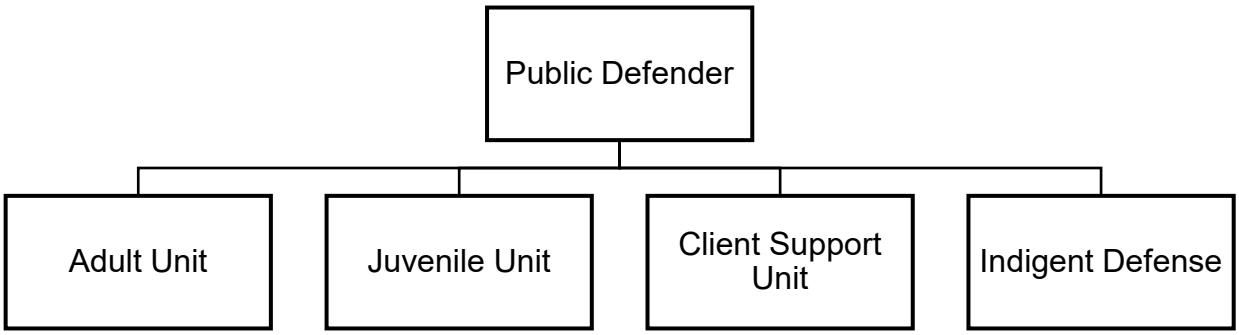
Expenditures

- **$17.8M** Salaries & Benefits
- **$2.6M** Services & Supplies
- **$1.1M** Intercounty
- **$10,227** All Other





Department Overview



Why We Exist...

We exist to safeguard the constitutional right to legal representation and to promote justice, equity, and fairness within the criminal legal system.

What We Do...

We provide comprehensive legal defense to individuals facing criminal charges while also delivering service programs aimed at reducing recidivism, addressing underlying causes of justice involvement, and supporting successful reintegration into the community.

How We Make a Difference...

Through skilled advocacy, innovative programs, and a commitment to upholding the rule of law, we strengthen public trust in the justice system and contribute to safer, more resilient communities.

Core Services

- Advocacy
- Appeals
- Case Coordination
- Case Management
- Expungements
- Legal Representation

Department Summary

Public Defender	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$16	$8	$0	$0	$0	$0
Intergovernmental	$2,394,859	$2,470,349	$2,440,734	$1,486,078	$0	$1,486,078
Charges for Services and Interfund	$3,212,559	$4,570,315	$5,842,638	$4,461,382	$0	$4,461,382
Miscellaneous Revenues	$0	$554	$0	$0	$0	$0
Total Revenue	$5,607,434	$7,041,226	$8,283,372	$5,947,460	$0	$5,947,460
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,607,434**	**$7,041,226**	**$8,283,372**	**$5,947,460**	**$0**	**$5,947,460**
Salaries and Benefits	$14,133,780	$16,327,280	$17,799,422	$17,758,689	$0	$17,758,689
Services and Supplies	$3,624,475	$2,763,380	$4,326,705	$2,635,550	$0	$2,635,550
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,180,009	$1,087,654	$1,025,348	$1,128,685	$0	$1,128,685
Capital Outlays	$0	$103,069	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$16,033	$6,643	$20,009	$10,227	$0	$10,227
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$18,954,296**	**$20,288,026**	**$23,171,484**	**$21,533,151**	**$0**	**$21,533,151**
General Fund Contribution	**$13,346,863**	**$13,246,800**	**$14,888,112**	**$15,585,691**	**$0**	**$15,585,691**
Total Allocated Positions			97	99	0	99

2027 Base Budget

The 2027 Base Budget represents a $1.6 million, or 7.1%, decrease from the 2026 Adopted Budget. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process. Notably, there was a net $2.3 million reduction in departmental revenue, driven primarily by a $1.6 million reduction in Department revenue for Homeboy Industries inspired programming supported in the 5-year Community Corrections Plan (CCP) and $1.0 million in reduced carryover grant funding from the Board of State and Community Corrections and Bureau of Justice Assistance, leading to reduced appropriations.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $21.5 million, funded by $5.9 million in estimated revenue and $15.6 million in Net County Cost. This is unchanged from the 2027 Base Budget. The Public Defender's Office Net County Cost supports 72.4% of the 2027 Adopted Budget compared to 64.3% in the prior fiscal year.

Adjustments to Base Budget

There are no recommended adjustments to the 2027 Base Budget.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 99 positions, a net increase of two positions over the 2026 Adopted Budget allocation. On March 17, 2026, two positions were added to support implementation of a Holistic Defense Outreach and Engagement (HDOE) Program (Board Resolution 2026-0102).

Staffing Recommendation: It is recommended to block-budget one Paralegal III to Paralegal I/II/III to allow the Department flexibility in filling the position at a lower classification level while providing a structured career progression pathway. It is also recommended to study one block-budgeted Administrative Clerk I/II to determine if the current duties and responsibilities are in alignment with the current classification designation.

Budgets Contained within the Department

Public Defender (General Fund)

Funds costs of legal representation of indigent defendants.

Indigent Defense (General Fund)

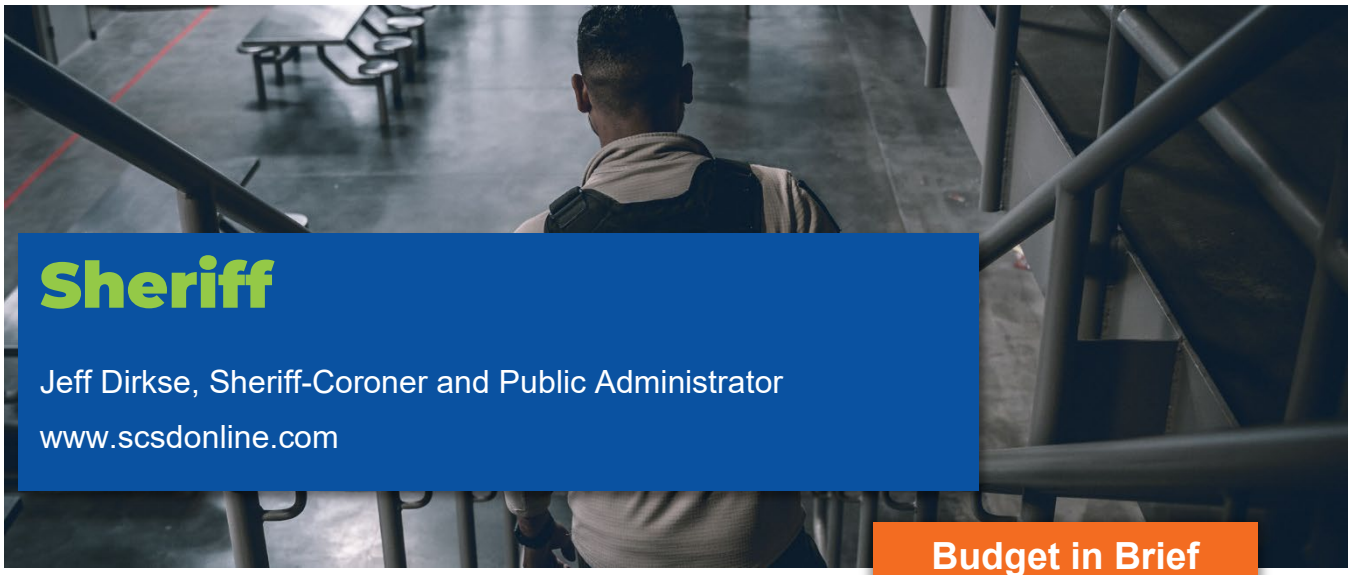
Funds those indigent defense costs not provided by the Public Defender's Office, primarily due to conflicts of interest.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Public Defender 0100 PD00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$16	$8	$0	$0	$0	$0
Intergovernmental	$2,394,859	$2,470,349	$2,440,734	$1,486,078	$0	$1,486,078
Charges for Services and Interfund	$3,086,600	$4,435,955	$5,707,403	$4,363,037	$0	$4,363,037
Miscellaneous Revenues	$0	$554	$0	$0	$0	$0
Total Revenue	$5,481,475	$6,906,866	$8,148,137	$5,849,115	$0	$5,849,115
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,481,475**	**$6,906,866**	**$8,148,137**	**$5,849,115**	**$0**	**$5,849,115**
Salaries and Benefits	$12,078,300	$14,145,615	$15,711,770	$15,592,260	$0	$15,592,260
Services and Supplies	$1,917,773	$1,138,116	$2,984,687	$1,273,550	$0	$1,273,550
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,178,310	$1,080,680	$1,023,855	$1,114,419	$0	$1,114,419
Capital Outlays	$0	$103,069	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$16,033	$6,643	$20,009	$10,227	$0	$10,227
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$15,190,416**	**$16,474,123**	**$19,740,321**	**$17,990,456**	**$0**	**$17,990,456**
General Fund Contribution	**$9,708,942**	**$9,567,257**	**$11,592,184**	**$12,141,341**	**$0**	**$12,141,341**
Total Allocated Positions			86	88	0	88

Public Defender Indigent Defense 0100 PD00002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$125,959	$134,360	$135,235	$98,345	$0	$98,345
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$125,959	$134,360	$135,235	$98,345	$0	$98,345
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$125,959**	**$134,360**	**$135,235**	**$98,345**	**$0**	**$98,345**
Salaries and Benefits	$2,055,480	$2,181,665	$2,087,652	$2,166,429	$0	$2,166,429
Services and Supplies	$1,706,701	$1,625,264	$1,342,018	$1,362,000	$0	$1,362,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,698	$6,974	$1,493	$14,266	$0	$14,266
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,763,880**	**$3,813,903**	**$3,431,163**	**$3,542,695**	**$0**	**$3,542,695**
General Fund Contribution	**$3,637,921**	**$3,679,543**	**$3,295,928**	**$3,444,350**	**$0**	**$3,444,350**
Total Allocated Positions			11	11	0	11



Sheriff

Jeff Dirkse, Sheriff-Coroner and Public Administrator

www.scsdonline.com

Budget in Brief

$252,261,809

2027 Adopted Budget

844

Employees

Funding Sources

$68.2M Revenue

$863,956 Fund Balance

$183.2M Net County Cost

% Net County Cost = **72.6%**

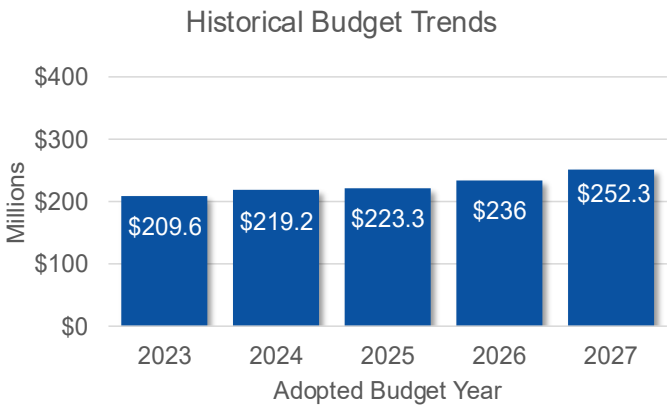
Expenditures

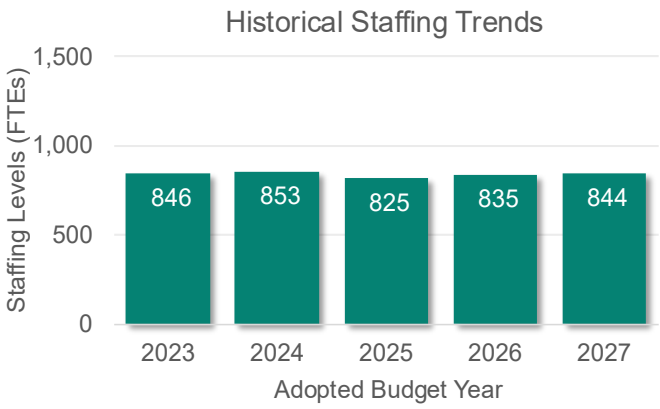
$171.1M Salaries & Benefits

$48.0M Services & Supplies

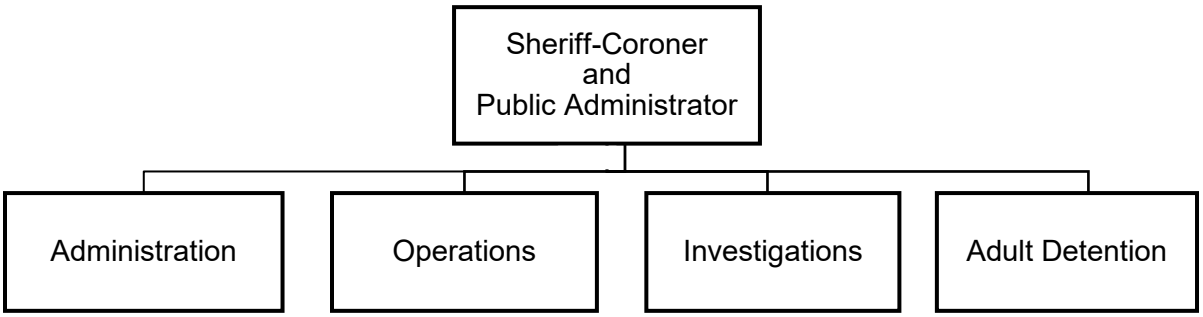
$27.3M Intercounty

$5.9M All Other





Department Overview



Why We Exist...

We are a full-service law enforcement agency committed to serving and protecting the residents of Stanislaus County with the highest standards of professionalism and ethical conduct.

What We Do...

As the chief law enforcement authority in the County, we maintain public safety in partnership with our community. Led by the elected Sheriff, we provide a wide range of law enforcement, corrections, and judicial services.

How We Make a Difference...

Guided by the mission to “protect our communities by building trust, reducing crime, and promoting safety,” we work to make a difference through enforcement, prevention, and education. We go beyond traditional incarceration by offering structured programs, vocational training, and aftercare support to help individuals reintegrate into society and reduce the risk of reoffending. Beyond our core law enforcement responsibilities, specialized units address the diverse public safety needs of our communities. The Community Resource Unit partners with smaller communities to address local concerns, while School Resource Officers work closely with students, families, and educators to foster safe learning environments. Dedicated investigative units focus on disrupting fentanyl distribution, illegal firearms, rural crime, and human trafficking.

Core Services

- Civil Services
- Community Engagement
- Court Security
- Criminal Investigations
- Jail Operations
- Patrol Operations

Department Summary

Sheriff	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$467,574	$437,435	$377,090	$390,150	$0	$390,150
Intergovernmental	$17,313,682	$16,185,982	$15,711,483	$16,827,022	$2,785,677	$19,612,699
Charges for Services and Interfund	$41,809,423	$41,872,566	$40,102,113	$43,598,470	$1,198,248	$44,796,718
Miscellaneous Revenues	$3,267,673	$3,776,309	$4,157,654	$3,097,258	$270,122	$3,367,380
Total Revenue	$62,858,352	$62,272,292	$60,348,340	$63,912,900	$4,254,047	$68,166,947
Use of Department Fund Balance	$569,547	$262,413	$831,482	$863,956	$0	$863,956
Total Funding Sources	**$63,427,899**	**$62,534,705**	**$61,179,822**	**$64,776,856**	**$4,254,047**	**$69,030,903**
Salaries and Benefits	$156,588,515	$164,843,287	$155,618,340	$170,866,036	$201,702	$171,067,738
Services and Supplies	$45,855,404	$48,272,178	$48,262,450	$46,975,441	$1,012,230	$47,987,671
Other Charges	$116,951	$234,230	$276,253	$53,337	$0	$53,337
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$22,151,625	$22,522,661	$24,612,853	$27,310,105	$0	$27,310,105
Capital Outlays	$5,712,895	$6,053,553	$7,045,400	$4,252,120	$1,332,400	$5,584,520
Transfers Out	$1,692,320	$1,451,437	$48,107	$85,662	$75,000	$160,662
Intrafund/Intradepartment	$47,049	$160,803	$118,767	$132,076	($34,300)	$97,776
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$232,164,758**	**$243,538,149**	**$235,982,170**	**$249,674,777**	**$2,587,032**	**$252,261,809**
General Fund Contribution	**$168,736,858**	**$181,003,444**	**$174,802,348**	**$184,897,921**	**($1,667,015)**	**$183,230,906**
Total Allocated Positions			835	840	4	844

2027 Base Budget

The 2027 Base Budget represents a $13.7 million increase over the 2026 Adopted Budget, or a 5.8% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process and Net County Cost Certification process. Much of the increase is recognized in Salaries and Benefits due to labor increases that occurred in August and November 2025 that were not factored into the 2026 Adopted Budget. The Base Budget does include $4.3 million approved in the 2027 rollover budget for vehicles.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $252.3 million, funded by $68.2 million in estimated revenue, $863,965 in the use of Department fund balance and $183.2 million in Net County Cost. The Sheriff's Office Net County Cost supports 72.6% of the 2027 Adopted Budget compared to 74.1% in the prior fiscal year.

Adjustments to Adopted Budget

Staffing – It is recommended to increase staffing levels, which are further described below, totaling a net increase of $509,457, funded by $989,195 in department revenue, resulting in NCC savings of $479,738.

- A transfer of $321,070 of appropriations to transfer one Custodial Lieutenant from Administration to Detention.
- An $80,947 increase in estimated revenue and appropriations to add one Senior Community Health Worker for justice-involved youth eligible for CalAIM services.
- A $662,457 increase in appropriations and estimated revenue to add four Deputy Sheriff-Custodial positions to double staff housing units at the Sheriff's Detention Center-West, funded with Community Corrections Partnership revenue.
- A decrease of $479,738 in appropriations, resulting in savings to Net County Cost, to delete one Sergeant, one Crime Analyst, and one Community Service Officer that were funded with County Cannabis Funds.
- A $138,427 increase in appropriations and estimated revenue to add back a Crime Analyst position, funded with County Opioid Safety Coalition funding.
- A $107,364 increase in appropriations and estimated revenue to add back a Community Service Officer, funded with Stanislaus Special Investigations Unit funding.

Operational Improvements – It is recommended to increase appropriations by $60,000 in Detention to replace the Cook Chill Filling Station, and a $200,000 increase in Operations to replace the main rotor blades on the Department's Bell 206L1 helicopter.

Information Technology (IT) and Vehicle Replacements – It is recommended to increase appropriations by $331,715 to replace end user equipment, network switches and firewalls, and backup system batteries; and to increase appropriations by $55,400 to replace a vehicle for administration use as recommended by General Services Agency-Fleet Services.

County Security – It is recommended to decrease appropriations by $1.1 million for reductions in County Security, specifically the costs associated with 1.5 Lieutenants, 1 Crime

Analyst, 1 Sergeant, and $126,061 of Extra Help. The program may be reinstated in the future pending further conversation between the Sheriff's Office and the Chief Executive Office.

Technical Adjustments – It is recommended to increase appropriations by a total $2.5 million, funded by $3.3 million in estimated revenue, resulting in $729,986 savings in Net County Cost.

- A $2.5 million increase in estimated revenue and $2.3 million in appropriations, resulting in savings to Net County Cost, for the CalAIM Path Round 3 grant that was approved by the Board of Supervisors (Resolution No. 2023-0501 and 2023-0499) for projects related to the grant. Positions related to this grant were approved by the Board of Supervisors (Board Resolutions 2025-0013 and 2026-0226).
- A $438,326 increase in estimated revenue and a $8,123 increase in appropriations, resulting in savings to Net County Cost, for the Board of State Community Corrections Edward Byrne Memorial Justice Assistance Grant (JAG) Grant as approved by the Board of Supervisors (Board Resolution 2025-0629), including the remaining balances of the 2023 and 2024 JAG Grants.
- A $236,000 increase in estimated revenue and appropriations in Salaries and Benefits for the Sheriff's Office to provide security services for the 2026 Stanislaus County Fair (Board Resolution 2026-0327).
- A $54,000 increase in revenue related to the Coroner fee update approved by the Board (Board Resolution 2026-0207).

Recommendation: It is recommended to increase appropriations by $2.6 million, funded by $4.3 million in estimated revenue, and a decrease of $1.7 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Sheriff		
CAL ID Program	$ 1,195,768	$ 276,657
Cal MMET Program	515,381	419,212
Civil Process Fee	202,183	(44,242)
Court Security	-	-
Driver Training Program	326,084	50,171
Federal Asset Forfeiture	-	-
Jail Commissary/Inmate Welfare	295,374	(57,343)
Justice Assistance Grant	-	-
Special Investigations Unit	39,802	-
Vehicle Theft Unit	180,538	219,501
Total	**$ 2,715,328**	**$ 863,956**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 844 positions, a net increase of nine positions over the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the deletion of four positions due to a reduction in cannabis funding and the addition of one position for facility operations and project management support, offset by the deletion of one position no longer required.

On May 12, 2026, nine CalAIM-funded positions were added to the Detention Legal Budget Unit to support the CalAIM Providing Access and Transforming Health (PATH) Justice Involved Grant Objectives (Board Resolution 2026-0226).

Staffing Recommendation: It is recommended to add five positions in Detention: four Deputy Sheriff–Custodial positions to double staff the housing units at the Detention Center–West and one Senior Community Health Worker to coordinate pre-release services for the justice-involved individuals eligible for CalAIM. In addition, it is also recommended to add two positions in Operations: one Community Services Officer to support the Property and Evidence Unit within the Special Investigation Unit and one Crime Analyst for the Stanislaus County Opioid Safety Coalition to enhance real-time monitoring and response capacity.

Due to reduced Cannabis Program funding, the deletion of three positions in Operations is also recommended: one Community Services Officer, one Crime Analyst, and one Sergeant.

During the 2022 labor negotiations, Service Employees International Union (SEIU), Local 521, requested a classification study of the Community Services Officer (CSO) classification. The study has been completed and recommends staffing changes for the positions assigned to Property and Evidence. The recommendation includes the creation of a new Property and Evidence Technician classification and the reclassification of four CSO positions to this new classification. The recommended salary range is $28.31 – $34.42. This classification will be assigned to the Stanislaus County Employees Association (SCEA), American Federation of State, County and Municipal Employees (AFSCME Local #10).

A request to study one Staff Services Analyst was submitted by the Department and recommended for study in the 2026 First Quarter Financial Report. The study has been completed, concluding with a recommendation to reclassify the position to Staff Services Coordinator.

Additionally, it is recommended to transfer one Custodial Lieutenant from Administration to Detention to better align with current department structure. Lastly, it is recommended to study one Account Clerk III to determine if the current duties and responsibilities are in alignment with the current classification designation.

Budgets Contained within the Department

Administration (General Fund)

Funds the Department's Administrative division, which provides management, policy direction, and oversight of all department functions.

CAL ID Program (Special Revenue Fund)

Funds the California Identification Program, a statewide fingerprint identification system that the Department of Justice monitors.

CAL-MMET (Special Revenue Fund)

Funds the California Multi-Jurisdictional Methamphetamine Enforcement Taskforce. This funding is received through the 2011 Public Safety Realignment in the Enhancing Law Enforcement Activities Subaccount.

Civil Process Fee (Special Revenue Fund)

Funds allowable expenses of the Sheriff's Civil Division, which provides timely and accurate civil process service to the citizens of Stanislaus County.

Contract Cities (General Fund)

Funds the contracted law enforcement services for the cities of Riverbank, Patterson, Waterford, and Hughson.

Court Security (Special Revenue Fund)

Funds security provided to the Superior Court of Stanislaus County as required by State Assembly Bill 118, which requires the County Treasurer to create a County Local Revenue fund. A General Fund Contribution is required to support all County charges for County administrative support and allocated service charges for technology, risk management, and fleet costs.

Detention (General Fund)

Funds the Detention division, which provides housing for incarcerated adults in Stanislaus County. Effective with the 2023 Adopted Budget, this budget unit includes the former Adult Detention Expansion budget unit, which funded the 552-bed Adult Detention facility funded by Assembly Bill 900.

Driver Training Program (Special Revenue Fund)

Funds the Stanislaus County Sheriff's Office Emergency Vehicle Operations Center (EVOC) formal driver's training program.

Federal Asset Forfeiture (Special Revenue Fund)

Funds collected through asset seizure by the Department are used to pay expenses supporting the Department.

Jail Commissary/Inmate Welfare (Enterprise Fund)

Funds the Jail Commissary/Inmate Welfare Fund established under Penal Code Section 4025. Funds can be used only for inmates' benefit, education, or welfare.

Justice Assistance Grant (Special Revenue Fund)

The Department of Justice (DOJ) administered the Edward Byrne Justice Assistance Grant. This is a joint grant between the Sheriff's Department, the Probation Department, and the City of Modesto.

Operations (General Fund)

Funds the division that provides law enforcement services in the unincorporated areas of Stanislaus County and the contracted cities of Patterson, Riverbank, Hughson, and Waterford.

Special Investigations Unit (SIU) (Special Revenue Fund)

Funds collected through asset seizure by the Department's Special Investigations Unit are used to pay for expenses supporting the unit's investigative work. This budget was previously named Stanislaus Drug Enforcement Agency (SDEA) Federal Asset Forfeiture. The budget name was changed with the implementation of the Enterprise Resource Planning system in October 2022.

Vehicle Theft Unit (Special Revenue Fund)

Funds the Vehicle Theft Unit that targets all vehicle-related cases, including carjacking, attempted murders, murders, and kidnappings during an auto theft.

The following budget units transferred from the Sheriff's Office to the Office of Emergency Services, effective with the 2025 Adopted Budget, to implement the Board of Supervisors' direction to create a new department, as approved by the Board of Supervisors on July 26, 2024 (Board Resolution 2024-0390).

County Fire Service Fund (Special Revenue Fund)

Funds fire protection services in support of the cities and fire agencies in jurisdictions contributing to the Less Than Countywide Fire Tax and as recommended by the Regional Fire Authority (Fire Authority) based on the annual Business Plan and approved by the Stanislaus

County Board of Supervisors. The Less Than Countywide Fire Tax (LTCW) is the primary revenue source supporting these services.

Emergency Medical Services (Enterprise Fund)

Funds the County's Local Emergency Medical Services Agency, as approved by the Board of Supervisors on February 1, 2022 (Board Resolution 2022-0056).

OES/Fire Warden (General Fund)

Funds emergency management services, fire and rescue mutual aid responsibilities, law enforcement mutual aid, and other support.

OES Grants (Special Revenue Fund)

Includes funds from the State for Fire Communications and Public Safety Power Shutoff Resiliency.

OES Homeland Security Grants (Special Revenue Fund)

Supports the Stanislaus County Office of Emergency Services Homeland Security Grant Program (HLSG), a series of regional multi-year reimbursement grants funded by the Federal Department of Homeland Security and administered by the California Governor's Office of Emergency Services (CalOES).

OES Water Resources Grants (Special Revenue Fund)

Grant funds were awarded in 2016 for developing a county flood emergency plan.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Sheriff Administration 0100 SO00008 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$340,848	$316,517	$340,801	$348,980	$0	$348,980
Intergovernmental	$123,066	$97,668	$130,000	$94,086	$0	$94,086
Charges for Services and Interfund	$319,653	$280,942	$427,622	$437,885	$0	$437,885
Miscellaneous Revenues	$13,219	$172,759	$64,332	$32,478	$7,730	$40,208
Total Revenue	$796,785	$867,886	$962,755	$913,429	$7,730	$921,159
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$796,785**	**$867,886**	**$962,755**	**$913,429**	**$7,730**	**$921,159**
Salaries and Benefits	$14,466,869	$14,474,512	$14,046,131	$15,095,406	($321,070)	$14,774,336
Services and Supplies	$2,555,867	$3,326,446	$3,339,258	$2,875,116	$331,715	$3,206,831
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,931,377	$2,124,433	$2,114,105	$2,265,276	$0	$2,265,276
Capital Outlays	$266,442	$434,577	$499,800	$153,920	$55,400	$209,320
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($2,026)	($1,418)	$810	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$19,218,529**	**$20,358,550**	**$20,000,104**	**$20,389,718**	**$66,045**	**$20,455,763**
General Fund Contribution	**$18,421,744**	**$19,490,664**	**$19,037,349**	**$19,476,289**	**$58,315**	**$19,534,604**
Total Allocated Positions			93	93	(1)	92

Sheriff CAL ID Program 1703 SO00017 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$48,388	$54,155	$0	$0	$0	$0
Intergovernmental	$505,468	$518,558	$518,173	$518,173	$0	$518,173
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$553,856	$572,713	$518,173	$518,173	$0	$518,173
Use of Department Fund Balance	($55,616)	$165,610	$256,896	$276,657	$0	$276,657
Total Funding Sources	**$498,240**	**$738,323**	**$775,069**	**$794,830**	**$0**	**$794,830**
Salaries and Benefits	$245,601	$225,910	$239,599	$232,335	$0	$232,335
Services and Supplies	$229,000	$486,245	$515,516	$527,888	$0	$527,888
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$23,639	$26,168	$19,954	$34,607	$0	$34,607
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$498,240**	**$738,323**	**$775,069**	**$794,830**	**$0**	**$794,830**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			2	2	0	2

Sheriff CAL-MMET 1780 SO00022 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$11,736	$0	$0	$0	$0	$0
Intergovernmental	$705,490	$705,490	$705,490	$705,490	$0	$705,490
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$717,226	$705,490	$705,490	$705,490	$0	$705,490
Use of Department Fund Balance	$58,657	$322,404	$379,008	$419,212	$0	$419,212
Total Funding Sources	**$775,883**	**$1,027,894**	**$1,084,498**	**$1,124,702**	**$0**	**$1,124,702**
Salaries and Benefits	$484,214	$716,186	$790,243	$798,051	$0	$798,051
Services and Supplies	$29,903	$27,315	$33,630	$35,842	$0	$35,842
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$261,765	$284,393	$260,625	$290,809	$0	$290,809
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$775,883**	**$1,027,894**	**$1,084,498**	**$1,124,702**	**$0**	**$1,124,702**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			4	4	0	4

Sheriff Civil Process Fee 1768 SO00020 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$184,001	$171,610	$199,302	$203,288	$0	$203,288
Miscellaneous Revenues	$0	$37,701	$0	$0	$0	$0
Total Revenue	$184,001	$209,311	$199,302	$203,288	$0	$203,288
Use of Department Fund Balance	$55,369	($53,070)	($43,061)	($44,242)	$0	($44,242)
Total Funding Sources	**$239,370**	**$156,241**	**$156,241**	**$159,046**	**$0**	**$159,046**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$238,155	$49,048	$155,060	$158,781	$0	$158,781
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,215	$156	$1,181	$265	$0	$265
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$107,037	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$239,370**	**$156,241**	**$156,241**	**$159,046**	**$0**	**$159,046**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Contract Cities 0100 SO00010 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$17,559,773	$18,781,156	$18,163,661	$20,069,527	$0	$20,069,527
Miscellaneous Revenues	$0	$392	$25,000	$0	$0	$0
Total Revenue	$17,559,773	$18,781,548	$18,188,661	$20,069,527	$0	$20,069,527
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$17,559,773**	**$18,781,548**	**$18,188,661**	**$20,069,527**	**$0**	**$20,069,527**
Salaries and Benefits	$14,385,636	$15,440,980	$14,770,964	$16,342,992	$0	$16,342,992
Services and Supplies	$1,567,150	$1,573,164	$1,640,860	$1,869,533	$0	$1,869,533
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$708,524	$810,967	$815,386	$901,447	$0	$901,447
Capital Outlays	$0	$38,986	$44,000	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$898,328	$917,451	$917,451	$955,555	$0	$955,555
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$17,559,638**	**$18,781,548**	**$18,188,661**	**$20,069,527**	**$0**	**$20,069,527**
General Fund Contribution	**($135)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			77	77	0	77

Sheriff Court Security 176C SO00012 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$6,287,782	$6,518,485	$6,287,782	$6,888,387	$0	$6,888,387
Charges for Services and Interfund	$3,251	$3,091	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$6,291,033	$6,521,576	$6,287,782	$6,888,387	$0	$6,888,387
Use of Department Fund Balance	$185,552	$0	$0	$0	$0	$0
Total Funding Sources	**$6,476,585**	**$6,521,576**	**$6,287,782**	**$6,888,387**	**$0**	**$6,888,387**
Salaries and Benefits	$7,460,195	$7,900,656	$7,358,728	$8,131,050	$0	$8,131,050
Services and Supplies	$44,422	$24,888	$24,907	$24,866	$0	$24,866
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$621,064	$693,658	$682,645	$731,446	$0	$731,446
Capital Outlays	$10,980	$159,211	$221,743	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,136,661**	**$8,778,413**	**$8,288,023**	**$8,887,362**	**$0**	**$8,887,362**
General Fund Contribution	**$1,660,076**	**$2,256,837**	**$2,000,241**	**$1,998,975**	**$0**	**$1,998,975**
Total Allocated Positions			39	39	0	39

Sheriff Detention 0100 SO00011 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$6,028,052	$4,926,176	$5,297,635	$6,032,677	$2,355,081	$8,387,758
Charges for Services and Interfund	$19,314,770	$19,752,985	$19,023,131	$20,242,576	$662,457	$20,905,033
Miscellaneous Revenues	$546,136	$822,376	$1,304,899	$94,260	$262,392	$356,652
Total Revenue	$25,888,958	$25,501,537	$25,625,665	$26,369,513	$3,279,930	$29,649,443
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$25,888,958**	**$25,501,537**	**$25,625,665**	**$26,369,513**	**$3,279,930**	**$29,649,443**
Salaries and Benefits	$69,876,320	$73,722,913	$70,301,772	$77,290,303	$1,590,825	$78,881,128
Services and Supplies	$29,548,087	$30,281,108	$30,434,979	$30,021,646	$472,392	$30,494,038
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$10,664,391	$10,683,452	$11,962,823	$13,144,516	$0	$13,144,516
Capital Outlays	$1,403,275	$570,950	$1,913,830	$714,029	$1,277,000	$1,991,029
Transfers Out	$1,658,889	$1,295,515	$0	$77,932	$75,000	$152,932
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$113,150,961**	**$116,553,938**	**$114,613,404**	**$121,248,426**	**$3,415,217**	**$124,663,643**
General Fund Contribution	**$87,262,003**	**$91,052,401**	**$88,987,739**	**$94,878,913**	**$135,287**	**$95,014,200**
Total Allocated Positions			395	404	6	410

Sheriff Driver Training Program 1769 SO00021 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$100	$0	$0	$0	$0
Charges for Services and Interfund	$316,439	$346,509	$316,048	$322,369	$0	$322,369
Miscellaneous Revenues	$4,500	$3	$0	$0	$0	$0
Total Revenue	$320,939	$346,612	$316,048	$322,369	$0	$322,369
Use of Department Fund Balance	($9,796)	($39,061)	$56,357	$50,171	$0	$50,171
Total Funding Sources	**$311,143**	**$307,550**	**$372,405**	**$372,540**	**$0**	**$372,540**
Salaries and Benefits	$120,847	$130,606	$208,345	$222,763	$0	$222,763
Services and Supplies	$14,055	$75,258	$15,050	$39,809	$0	$39,809
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$123,650	$101,686	$149,010	$109,968	$0	$109,968
Capital Outlays	$52,591	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$311,143**	**$307,550**	**$372,405**	**$372,540**	**$0**	**$372,540**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Federal Asset Forfeiture 176A SO00014 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$92	$113	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$92	$113	$0	$0	$0	$0
Use of Department Fund Balance	($92)	($113)	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Jail Commissary/Inmate Welfare 4081 SO00016 Enterprise Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$23,065	$19,633	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$2,207,438	$2,660,610	$2,730,541	$2,797,425	$0	$2,797,425
Total Revenue	$2,230,503	$2,680,243	$2,730,541	$2,797,425	$0	$2,797,425
Use of Department Fund Balance	$343,934	($220,412)	$1,944	($57,343)	$0	($57,343)
Total Funding Sources	**$2,574,437**	**$2,459,831**	**$2,732,485**	**$2,740,082**	**$0**	**$2,740,082**
Salaries and Benefits	$586,646	$397,169	$651,819	$621,141	$0	$621,141
Services and Supplies	$1,880,166	$1,939,272	$1,945,239	$1,991,924	$0	$1,991,924
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$107,625	$123,390	$135,427	$127,017	$0	$127,017
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,574,437**	**$2,459,831**	**$2,732,485**	**$2,740,082**	**$0**	**$2,740,082**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			6	6	0	6

Sheriff Justice Assistance Grant 1799 SO00018 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$129,823	$263,293	$324,360	$61,067	$0	$61,067
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$129,823	$263,293	$324,360	$61,067	$0	$61,067
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$129,823**	**$263,293**	**$324,360**	**$61,067**	**$0**	**$61,067**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$104,199	$222,916	$276,253	$53,337	$0	$53,337
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$25,624	$40,377	$48,107	$7,730	$0	$7,730
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$129,823**	**$263,293**	**$324,360**	**$61,067**	**$0**	**$61,067**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Operations 0100 SO00009 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$42,184	$45,531	$36,289	$41,170	$0	$41,170
Intergovernmental	$3,028,571	$2,638,026	$1,928,988	$2,008,087	$430,596	$2,438,683
Charges for Services and Interfund	$4,111,537	$2,536,273	$1,972,349	$2,322,825	$535,791	$2,858,616
Miscellaneous Revenues	$496,381	$82,403	$32,882	$173,095	$0	$173,095
Total Revenue	$7,678,672	$5,302,233	$3,970,508	$4,545,177	$966,387	$5,511,564
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$7,678,672**	**$5,302,233**	**$3,970,508**	**$4,545,177**	**$966,387**	**$5,511,564**
Salaries and Benefits	$48,809,742	$51,557,185	$47,019,796	$51,875,599	($1,068,053)	$50,807,546
Services and Supplies	$9,694,036	$10,398,206	$9,984,011	$9,251,922	$208,123	$9,460,045
Other Charges	$12,752	$11,314	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$7,417,152	$7,435,964	$8,177,187	$9,400,708	$0	$9,400,708
Capital Outlays	$3,979,607	$4,849,829	$4,366,027	$3,384,171	$0	$3,384,171
Transfers Out	$7,807	$8,507	$0	$0	$0	$0
Intrafund/Intradepartment	($849,253)	($755,231)	($799,494)	($823,479)	($34,300)	($857,779)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$69,071,843**	**$73,505,774**	**$68,747,527**	**$73,088,921**	**($894,230)**	**$72,194,691**
General Fund Contribution	**$61,393,170**	**$68,203,541**	**$64,777,019**	**$68,543,744**	**($1,860,617)**	**$66,683,127**
Total Allocated Positions			218	214	(1)	213

Sheriff Special Investigation Unit 176A SO00013 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,263	$1,486	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$1,263	$1,486	$0	$0	$0	$0
Use of Department Fund Balance	($1,627)	($1,304)	$328	$0	$0	$0
Total Funding Sources	**($364)**	**$182**	**$328**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	($364)	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$182	$328	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**($364)**	**$182**	**$328**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Vehicle Theft Unit 1715 SO00019 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$505,429	$518,186	$519,055	$519,055	$0	$519,055
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$65	$0	$0	$0	$0
Total Revenue	$505,429	$518,251	$519,055	$519,055	$0	$519,055
Use of Department Fund Balance	($6,834)	$88,359	$180,010	$219,501	$0	$219,501
Total Funding Sources	**$498,595**	**$606,610**	**$699,065**	**$738,556**	**$0**	**$738,556**
Salaries and Benefits	$152,445	$277,170	$230,943	$256,396	$0	$256,396
Services and Supplies	$54,927	$91,230	$173,940	$178,114	$0	$178,114
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$291,223	$238,210	$294,182	$304,046	$0	$304,046
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$498,595**	**$606,610**	**$699,065**	**$738,556**	**$0**	**$738,556**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			1	1	0	1

4PL7981

Supporting a Healthy Community Summary of Budget Appropriations

Legal Budget Unit					2027 Adopted Budget
Aging and Veterans Services					
1051	AVS0001	Special Revenue Fund	Area Agency on Aging	$	6,565,756
0100	AVS0004	General Fund	Stanislaus Veterans Center		1,173,295
0100	AVS0002	General Fund	Veterans Services		1,570,896
Aging and Veterans Services Total				**$**	**9,309,947**
Behavioral Health and Recovery Services					
1501	BHRS001	Special Revenue Fund	Behavioral Health and Recovery Services	$	124,162,804
1508	BHRS007	Special Revenue Fund	BHRS Behavioral Health Services Act (BHSA)		95,673,248
1504	BHRS002	Special Revenue Fund	Managed Care		29,230,808
1503	BHRS004	Special Revenue Fund	Public Guardian		4,960,445
1505	BHRS005	Special Revenue Fund	Stanislaus Recovery Center		9,267,624
1502	BHRS003	Special Revenue Fund	Substance Use Disorder		46,158,771
Behavioral Health and Recovery Services Total				**$**	**309,453,700**
Child Support Services					
1071	DCSS001	Special Revenue Fund	Department of Child Support Services	$	17,678,812
Child Support Services Total				**$**	**17,678,812**
Community Services Agency					
1631	CSA0001	Special Revenue Fund	Program Services and Support	$	172,844,665
1637	CSA0005	Special Revenue Fund	County Children Fund		193,736
1633	CSA0004	Special Revenue Fund	General Assistance		2,615,846
1639	CSA0002	Special Revenue Fund	Housing and Homeless		8,095,552
1642	CSA0008	Special Revenue Fund	In-Home Supportive Services (IHSS) Provider Wages		22,044,644
1640	CSA0006	Special Revenue Fund	IHSS Public Authority Administration		1,191,014
1641	CSA0007	Special Revenue Fund	IHSS Public Authority Benefits		2,793,587
1632	CSA0003	Special Revenue Fund	Public Economic Assistance		133,068,962
Community Services Agency Total				**$**	**342,848,006**
Health Services Agency					
1401	HSA0003	Special Revenue Fund	Administration	$	8,384,159
4051	HSA0008	Enterprise Fund	Clinics and Ancillary Services		39,257,382
1433	HSA0010	Special Revenue Fund	Emergency Medical Services Funds		812,338
1404	HSA0007	Special Revenue Fund	Indigent Health Care Program (IHCP)		594,111
1402	HSA0004	Special Revenue Fund	Public Health		40,359,043
1428	HSA0002	Special Revenue Fund	Public Health Vital and Health Statistics		120,000
Health Services Agency Total				**$**	**89,527,033**
Grand Total				**$**	**768,817,498**

Supporting a Healthy Community

Introduction

Departments aligned with the Board of Supervisors' priority, ***Supporting a Healthy Community,*** support the physical, mental, emotional, spiritual, and financial health and well-being of families through effective partnerships with County departments, community-based organizations, and local service providers to carry out their respective missions.

Aging and Veterans Services (AVS) plans and coordinates a variety of services for seniors to promote independence and self-sufficiency. The Veterans' Services division provides assistance and advocacy for the men and women who have served in the U.S. Armed Forces, their dependents, and survivors.

Behavioral Health and Recovery Services (BHRS) provides critical, integrated mental health services to both children and adults, along with outpatient and residential substance use disorder treatment and prevention services to promote wellness, resilience, and recovery outcomes. BHRS also acts as the court-appointed Public Guardian for individuals unable to care for themselves.

Child Support Services focuses its efforts on the health and well-being of families by establishing parentage, child support, and medical orders, collecting both current child support obligations and past-due arrears, with a goal to support the whole family unit.

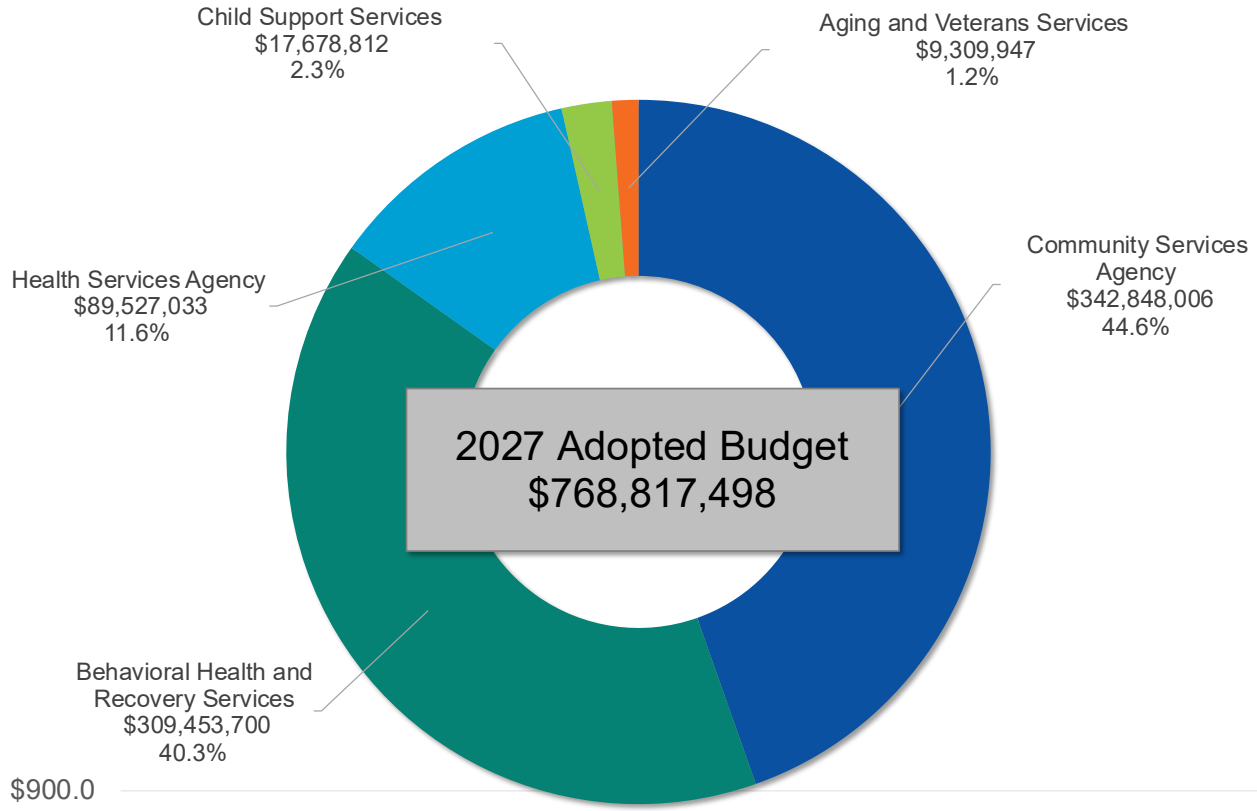
Community Services Agency (CSA) operates social welfare programs, including protective services for children and adults, along with the provision of temporary financial assistance, emergency food assistance for those in need, foster care, adoptions, housing, and homeless services. The goal of CSA is to assist individuals and families toward independence and self-sufficiency.

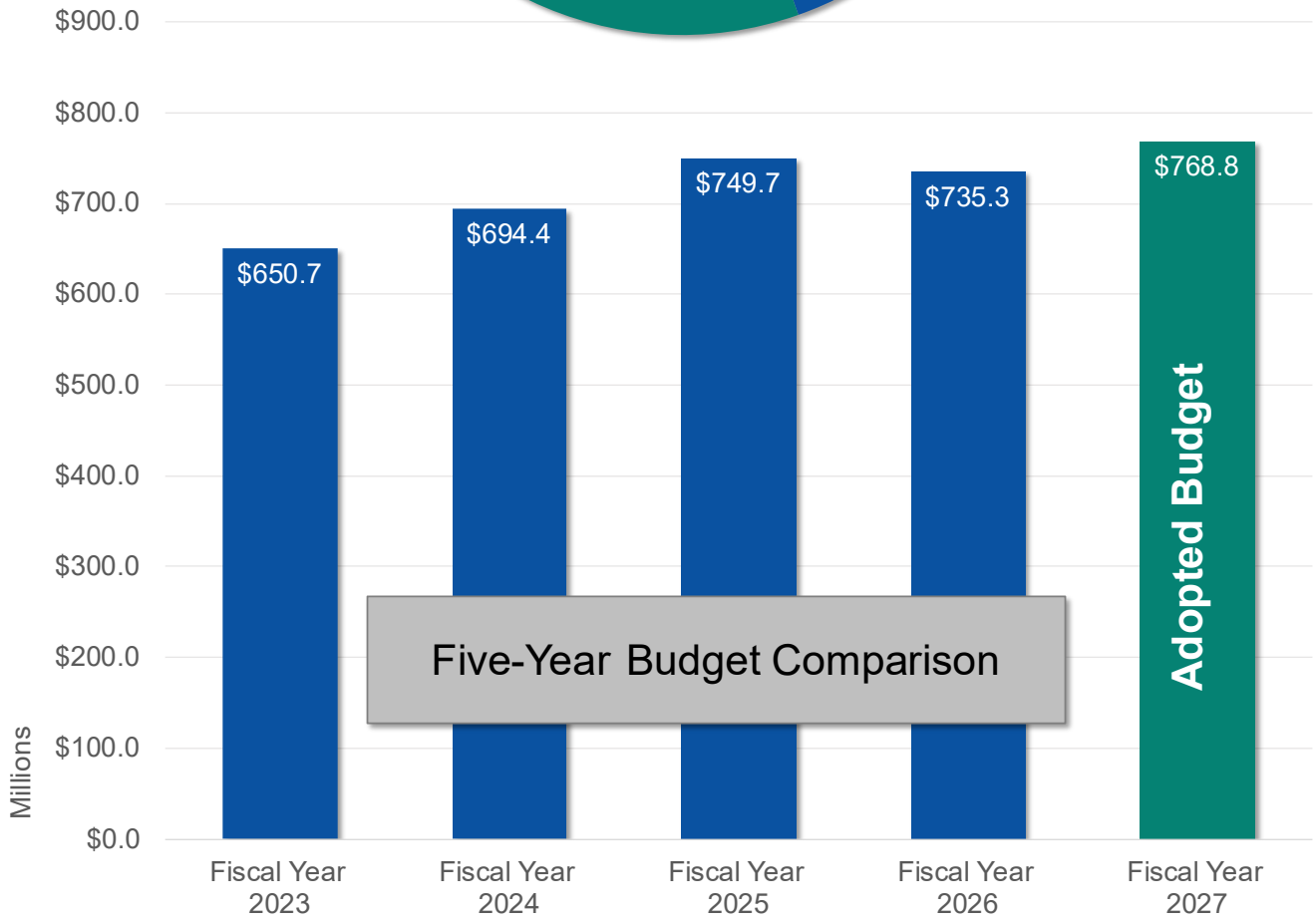
Health Services Agency (HSA) promotes access to health care for individuals and families. It provides required public health services, including the assessment, monitoring, reporting, and assurance of the population's health, with a local focus on prevention and protection. The Department operates two federally qualified health centers look-alike primary care medical offices located in Modesto.

Priority Appropriations and Trends

The 2027 Adopted Budget for departments *Supporting a Healthy Community* totals $768.8 million, representing an increase of $33.5 million compared to the 2026 Adopted Budget of $735.3 million.

Fiscal Years 2023 through 2025 show a steady increase in the budget for the departments Supporting a Healthy Community, primarily attributed to growth in BHRS and CSA. BHRS, CSA, and HSA account for the decline in Fiscal Year 2026. The reductions can be attributed to the departments' alignment of operations with funding sources. The decline occurred while departments were analyzing departmental fund balances and before the full impact of Federal and State changes related to the One Big Beautiful Bill Act was known. The increase in Fiscal Year 2027 is due to growth in BHRS and reflects the Department's and its vendors' increased ability to bill Medi-Cal.


Child Support Services
$17,678,812
2.3%
Aging and Veterans Services
$9,309,947
1.2%
Community Services Agency
$342,848,006
44.6%
Health Services Agency
$89,527,033
11.6%
Behavioral Health and Recovery Services
$309,453,700
40.3%
2027 Adopted Budget
$768,817,498


$900.0
$800.0
$700.0
$600.0
$500.0
$400.0
$300.0
$200.0
$100.0
$0.0
Millions
$650.7
$694.4
$749.7
$735.3
$768.8
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026
Fiscal Year 2027

Aging and Veterans Services

Jose Michel, Director

www.stancounty.com/aging

Budget in Brief

$9,309,947

2027 Adopted Budget

28

Employees

Funding Sources

$6.1M Revenue

$774,266 Fund Balance

$2.4M Net County Cost

% Net County Cost = **25.7%**

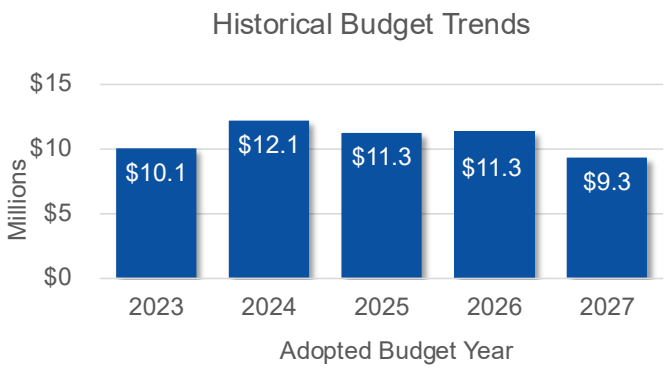
Expenditures

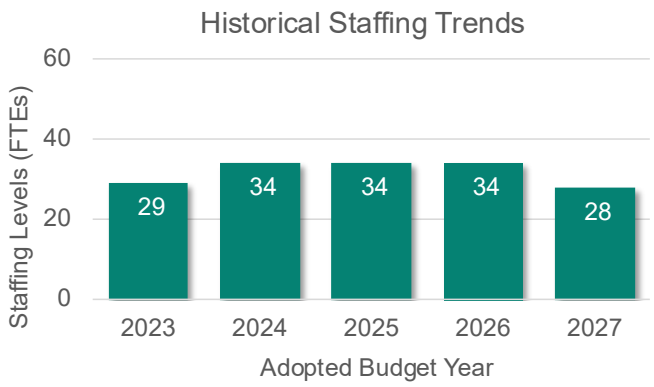
$4.6M Salaries & Benefits

$1.1M Services & Supplies

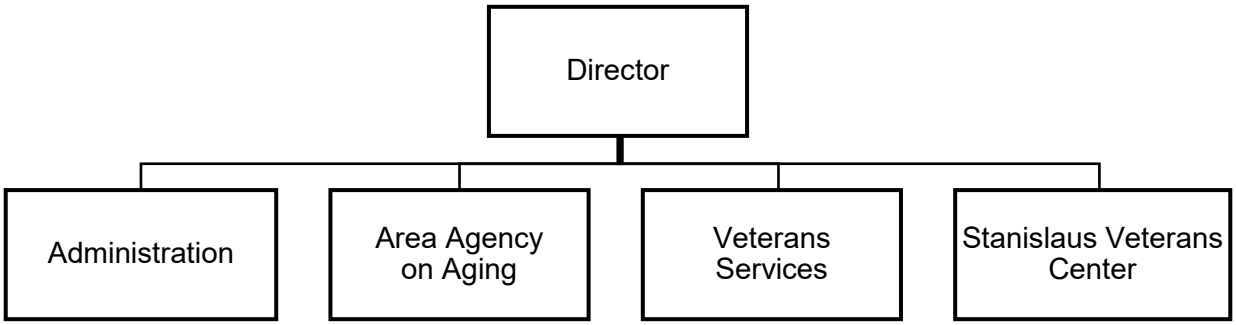
$1.1M Intercounty

$2.5M All Other





Department Overview



Why We Exist...

We serve adults 60 and older in accordance with the Older Americans Act and support Veterans and their families in obtaining Federal, State, and local benefits.

What We Do...

We coordinate services for older adults, focusing on those with low income or at risk of losing independence. Support includes information and referrals, case management, Medicare counseling, senior nutrition sites and home-delivered meals, caregiver respite, and social programs. Accredited representatives also help veterans and families access disability, pension, survivor, health care, education, employment, and financial-assistance benefits, ensuring timely, comprehensive support.

How We Make a Difference...

Through the outreach, advocacy, and services provided, we help older adults and veterans live secure, healthy, and independent lives.

Core Services

- Case Management
- Health Insurance Counseling and Advocacy Program
- Meal Programs
- Senior Information and Assistance
- Veterans Services

Department Summary

Aging and Veterans Services	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$62,352	$60,555	$27,000	$45,001	$0	$45,001
Intergovernmental	$7,448,131	$6,336,414	$6,748,242	$6,877,187	($1,129,594)	$5,747,593
Charges for Services and Interfund	$749,067	$717,938	$749,089	$749,089	($423,120)	$325,969
Miscellaneous Revenues	$105,715	$123,969	$132,931	$25,000	$0	$25,000
Total Revenue	$8,365,265	$7,238,875	$7,657,262	$7,696,277	($1,552,714)	$6,143,563
Use of Department Fund Balance	($224,352)	$663,990	$1,217,753	$1,079,268	($305,002)	$774,266
Total Funding Sources	**$8,140,913**	**$7,902,865**	**$8,875,015**	**$8,775,545**	**($1,857,716)**	**$6,917,829**
Salaries and Benefits	$4,834,517	$4,878,346	$5,181,610	$5,438,598	($837,928)	$4,600,670
Services and Supplies	$1,433,058	$1,365,967	$1,403,293	$1,233,778	($111,908)	$1,121,870
Other Charges	$3,143,087	$2,553,089	$3,716,036	$3,384,593	($907,880)	$2,476,713
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$846,199	$921,509	$942,926	$1,110,694	$0	$1,110,694
Capital Outlays	$85,303	$74,974	$93,495	$0	$0	$0
Transfers Out	$0	$391,867	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$10,342,164**	**$10,185,751**	**$11,337,360**	**$11,167,663**	**($1,857,716)**	**$9,309,947**
General Fund Contribution	**$2,201,251**	**$2,282,886**	**$2,462,345**	**$2,392,118**	**$0**	**$2,392,118**
Total Allocated Positions			34	28	0	28

2027 Base Budget

The 2027 Base Budget totals $11.2 million, funded by $7.7 million in estimated revenue, $1.1 million in the use of Department fund balance, and $2.4 million in Net County Cost. This represents a $169,697 decrease from the 2026 Adopted Budget, or a 1.5% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the Base Budget to recent spending trends and 2026 Year-End projections, while including a 2.4% escalator for operational costs. Additionally, adjustments were made through the Net County Cost certification process whereby the Department reduced County Match associated with various grants.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $9.3 million, funded by $6.1 million in estimated revenue, the use of $774,266 in Department fund balance, and $2.4 million in Net County Cost. This represents a $1.9 million decrease from the 2027 Base Budget. The Aging

and Veterans Services Department's Net County Cost supports 25.7% of the 2027 Adopted Budget compared to 21.7% in the prior fiscal year.

Adjustments to Base Budget

Right-Sizing to Available Funding – It is recommended to decrease appropriations by $2.1 million, estimated revenue by $1.8 million, and the use of Department fund balance by $305,002 to recognize funding losses from Mental Health Services Act (Prevention and Early Intervention work), Program to Encourage Active Rewarding Lives (PEARLS), Snap-Ed, Modernizing Older Californians Act (MOCA), and American Rescue Plan Act (ARPA).

Previously Approved Funding Adjustments – It is recommended to increase appropriations by $219,189, funded with estimated revenue, to right-size the budget for the Benefits Enrollment Center (BEC) grant, Multipurpose Senior Services Program (MSSP), and the Mental Health Services Act CalVet grant.

Recommendation: It is recommended to decrease appropriations by $1.9 million, decrease estimated revenue by $1.6 million, and decrease the use of Department fund balance by $305,002.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Aging and Veterans Services		
Area Agency on Aging	$ 1,818,788	$ 774,266
Total	**$ 1,818,788**	**$ 774,266**

As of July 1, 2026, the Department has an available department fund balance of $1.8 million. Of this balance, approximately $600,000 is from a Stanislaus Community Foundation (SCF) donation that is restricted to supporting the senior meals program, leaving approximately $1.2 million. Of the planned use of fund balance, $332,785 primarily supports administrative salaries and increases in cost allocation plan (CAP) charges. The remaining $441,481 in use of fund balance is for one-time expenditures to be paid from prior-year funds that rolled forward

into fund balance. It is estimated that the Department will have a fund balance of $444,522, excluding the SCF donation, to support ongoing operational costs as of June 30, 2027.

The Department recently executed an agreement with the Health Services Agency to provide County-Based Medi-Cal Administrative Activities (CMAA). The CMAA program is a federally funded initiative administered by the California Department of Health Care Services (DHCS) that provides partial federal reimbursement for certain administrative activities that support Medi-Cal program operations, such as outreach, client coordination, and application assistance. The Department does not expect to receive revenue from CMAA until Fiscal Year 2028, but expects to have an idea of what it will claim starting with the first quarter of Fiscal Year 2027. The Department will use this information to continue monitoring administrative and operating costs and will make any necessary budget adjustments to right-size the budget and align it with available funding.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 28 positions, a net decrease of six positions from the 2026 Adopted Budget allocation. On May 19, 2026, six positions were deleted, effective June 27, 2026, due to the conclusion of Prevention and Early Intervention (PEI) funding and the expiration of the PEARLS grant (Board Resolution 2026-0259).

Budgets Contained within the Department

Area Agency on Aging (Special Revenue Fund)

Funds the Area Agency on Aging (AAA), in accordance with the Older Americans Act (OAA).

Stanislaus Veterans Center (General Fund)

Funds the County share of costs for the Stanislaus Veterans Center Banquet Hall and Conference Center. The fund type changed from Special Revenue to General Fund in Fiscal Year 2022.

Veterans Services (General Fund)

Funds the County Veterans Services Office (CVSO), which provides assistance and counseling to veterans and their qualified dependents in obtaining Federal, State, and local veterans benefits.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Aging and Veterans Services (AVS) Area Agency on Aging 1051 AVS0001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$14,267	$23,944	$0	$0	$0	$0
Intergovernmental	$7,036,488	$5,893,598	$6,344,460	$6,473,405	($1,179,594)	$5,293,811
Charges for Services and Interfund	$423,098	$391,969	$423,120	$423,120	($423,120)	$0
Miscellaneous Revenues	$105,390	$123,699	$132,931	$25,000	$0	$25,000
Total Revenue	$7,579,243	$6,433,209	$6,900,511	$6,921,525	($1,602,714)	$5,318,811
Use of Department Fund Balance	($224,352)	$663,990	$1,217,753	$1,079,268	($305,002)	$774,266
Total Funding Sources	**$7,354,891**	**$7,097,199**	**$8,118,264**	**$8,000,793**	**($1,907,716)**	**$6,093,077**
Salaries and Benefits	$3,459,763	$3,478,430	$3,693,417	$3,941,077	($886,476)	$3,054,601
Services and Supplies	$599,927	$449,296	$456,593	$314,736	($113,360)	$201,376
Other Charges	$3,143,087	$2,553,089	$3,716,036	$3,384,593	($907,880)	$2,476,713
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$615,460	$692,605	$701,784	$833,066	$0	$833,066
Capital Outlays	$79,715	$74,974	$93,495	$0	$0	$0
Transfers Out	$0	$391,867	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,897,952**	**$7,640,260**	**$8,661,325**	**$8,473,472**	**($1,907,716)**	**$6,565,756**
General Fund Contribution	**$543,061**	**$543,061**	**$543,061**	**$472,679**	**$0**	**$472,679**
Total Allocated Positions			25	19	0	19

AVS Stanislaus Veterans Center 0100 AVS0004 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$48,085	$36,611	$27,000	$45,001	$0	$45,001
Intergovernmental	$80,000	$80,000	$80,000	$80,000	$0	$80,000
Charges for Services and Interfund	$325,969	$325,969	$325,969	$325,969	$0	$325,969
Miscellaneous Revenues	$0	$201	$0	$0	$0	$0
Total Revenue	$454,054	$442,782	$432,969	$450,970	$0	$450,970
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$454,054**	**$442,782**	**$432,969**	**$450,970**	**$0**	**$450,970**
Salaries and Benefits	$215,347	$237,724	$253,086	$256,707	$0	$256,707
Services and Supplies	$732,205	$748,639	$794,775	$777,782	$0	$777,782
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$136,718	$117,590	$130,508	$138,806	$0	$138,806
Capital Outlays	$5,588	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,089,858**	**$1,103,952**	**$1,178,369**	**$1,173,295**	**$0**	**$1,173,295**
General Fund Contribution	**$635,804**	**$661,171**	**$745,400**	**$722,325**	**$0**	**$722,325**
Total Allocated Positions			1	1	0	1

AVS Veterans Services 0100 AVS0002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$331,643	$362,816	$323,782	$323,782	$50,000	$373,782
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$325	$69	$0	$0	$0	$0
Total Revenue	$331,968	$362,885	$323,782	$323,782	$50,000	$373,782
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$331,968**	**$362,885**	**$323,782**	**$323,782**	**$50,000**	**$373,782**
Salaries and Benefits	$1,159,407	$1,162,192	$1,235,107	$1,240,814	$48,548	$1,289,362
Services and Supplies	$100,926	$168,032	$151,925	$141,260	$1,452	$142,712
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$94,021	$111,314	$110,634	$138,822	$0	$138,822
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,354,354**	**$1,441,538**	**$1,497,666**	**$1,520,896**	**$50,000**	**$1,570,896**
General Fund Contribution	**$1,022,386**	**$1,078,654**	**$1,173,884**	**$1,197,114**	**$0**	**$1,197,114**
Total Allocated Positions			8	8	0	8

Behavioral Health and Recovery Services

Ruben Imperial, Director

www.stancounty.com/bhrs

Budget in Brief

$309,453,700
2027 Adopted Budget

657
Employees

Funding Sources

$281.7M Revenue

$23.5M Fund Balance

$4.3M Net County Cost

% Net County Cost = **1.4%**

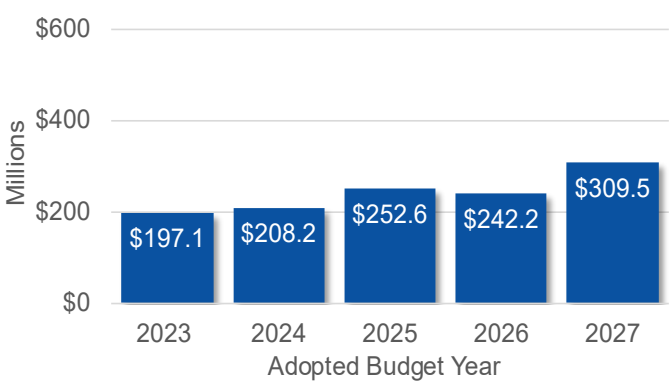
Expenditures

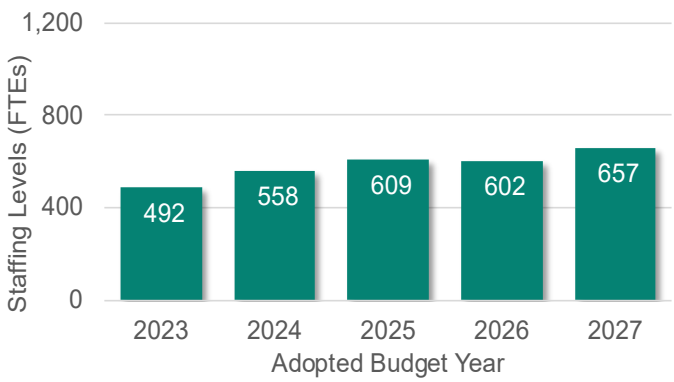
$90.0M Salaries & Benefits

$193.8M Services & Supplies

$10.7M Intercounty

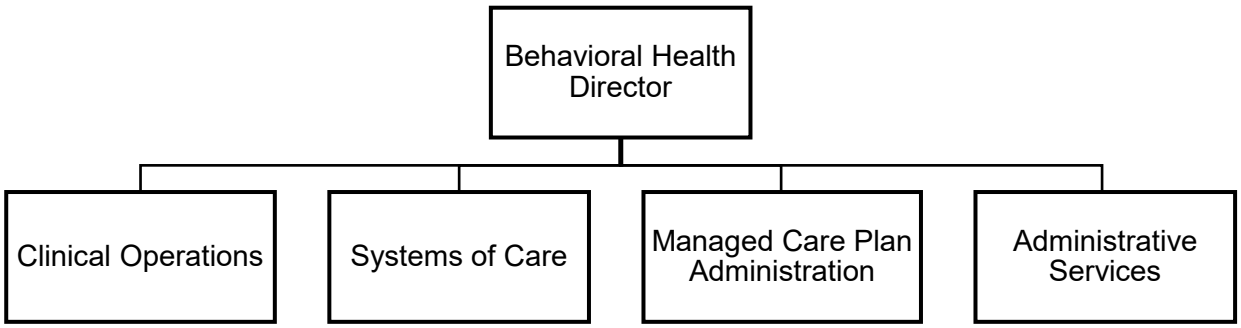
$15.0M All Other





BEHAVIORAL HEALTH AND RECOVERY SERVICES

Department Overview



Why We Exist...

We administer Stanislaus County's behavioral health system on behalf of the State of California, ensuring individuals with serious mental illness, serious emotional disturbance, or substance use disorders receive essential, legally mandated care. We provide prevention services and Public Guardian functions in compliance with legal requirements.

What We Do...

We provide specialty mental health services for adults with serious mental illness and for children and youth with serious emotional disturbance, as well as treatment and prevention services for substance use disorders for adults and youth. We serve as the County's Public Guardian, managing conservatorships for individuals who are unable to care for themselves or manage their own affairs, as authorized by State law.

How We Make a Difference...

We reduce the impact of serious mental illness and substance use disorders in the community. We help people improve behavioral health, build daily living skills, and gain independence. We reinforce recovery through support services that prevent relapse and promote stability, strengthening each person's ability to participate fully in family, work, and community life.

Core Services

- Behavioral Health Crisis Services
- Behavioral Health Rehabilitation
- Public Guardian
- Prevention and Early Intervention
- Treatment For Substance Use Disorder
- Treatment For Serious Mental Illness

Department Summary

Behavioral Health and Recovery Services	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$2,258,442	$4,090,049	$1,966,300	$1,716,900	$0	$1,716,900
Intergovernmental	$154,479,371	$105,405,107	$112,153,163	$125,812,067	$156,727	$125,968,794
Charges for Services and Interfund	$52,742,059	$154,626,221	$93,659,058	$140,593,646	$882,450	$141,476,096
Miscellaneous Revenues	$7,525,868	$10,774,363	$0	$3,896,703	$8,618,158	$12,514,861
Total Revenue	$217,005,740	$274,895,740	$207,778,521	$272,019,316	$9,657,335	$281,676,651
Use of Department Fund Balance	($10,475,548)	($32,168,678)	$30,182,864	$1,056,598	$22,455,124	$23,511,722
Total Funding Sources	**$206,530,192**	**$242,727,062**	**$237,961,385**	**$273,075,914**	**$32,112,459**	**$305,188,373**
Salaries and Benefits	$68,549,899	$72,844,155	$75,366,390	$82,684,189	$7,291,768	$89,975,957
Services and Supplies	$127,608,676	$149,109,390	$147,721,560	$169,734,744	$24,080,948	$193,815,692
Other Charges	$2,116,292	$14,600,372	$8,806,440	$10,147,639	$0	$10,147,639
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$11,590,586	$9,819,918	$9,585,838	$10,689,207	$0	$10,689,207
Capital Outlays	$116,722	$278,831	$456,035	$63,659	$621,585	$685,244
Transfers Out	$123,567	$339,724	$127,600	$4,021,803	$118,158	$4,139,961
Intrafund/Intradepartment	$0	$0	$162,849	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$210,105,743**	**$246,992,389**	**$242,226,712**	**$277,341,241**	**$32,112,459**	**$309,453,700**
General Fund Contribution	**$3,575,551**	**$4,265,327**	**$4,265,327**	**$4,265,327**	**$0**	**$4,265,327**
Total Allocated Positions			602	604	53	657

2027 Base Budget

The 2027 Base Budget totals $277.3 million, funded by $272.0 million in estimated revenue, $1.1 million in the use of Department fund balance, and $4.3 million in Net County Cost. This represents a $35.1 million increase over the 2026 Adopted Budget, or a 14.5% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services. The Department has worked on improving internal practices as well as vendor ability to draw down Medi-Cal revenues, which accounts for a significant portion of this growth.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $309.5 million, funded by $281.7 million in estimated revenue, $23.5 million in the use of Department fund balance, and $4.3 million in Net County Cost. This is an increase of $32.1 million from the 2027 Base Budget. The Department's Net County Cost supports 1.4% of the 2027 Adopted Budget compared to 1.8% in the prior fiscal year.

Adjustments to Base Budget

Increase Staff Capacity – It is recommended to increase appropriations by $6.8 million, funded with $1.0 million in estimated revenue and $5.8 million in the use of Department fund balance, to support the addition of 53 new positions to enable the Department to meet state requirements related to administrative reporting and treatment capacity. A summary of the adjustments is noted below:

- A net increase of appropriations by $3.6 million, funded with $2.9 million in Department fund balance and $689,975 in estimated revenue, is recommended in the Behavioral Health and Recovery Services (BHRS) budget to support the addition of 41 new positions. This budget adjustment includes allocating administrative costs to other budgets related to staffing increases.
- A net increase of appropriations by $2.6 million, funded with $2.3 million in Department fund balance and $349,202 in estimated revenue, is recommended in the Behavioral Health Services Act budget to support the addition of 12 new positions and recognize allocated charges from the BHRS budget related to staffing increases.
- An increase of appropriations by $61,893, funded with Department fund balance, is recommended in the Public Guardian budget to recognize allocated charges from the BHRS budget related to staffing increases.
- An increase of appropriations by $116,117, funded with Department fund balance, is recommended in the Stanislaus Recovery Center budget to recognize allocated charges from the BHRS budget related to staffing increases.
- An increase of appropriations by $474,675, funded with Department fund balance, is recommended in the Substance Use Disorder budget to recognize allocated charges from the BHRS budget related to staffing increases.

New Vehicles (Capital Outlays) – It is recommended to increase appropriations by $645,826, funded with $35,598 in estimated revenue and $610,228 in Department fund balance, to support the purchase of one new vehicle and the replacement of 31 vehicles through purchases or leases in accordance with GSA Fleet policy. The details of these adjustments are below:

- Increased appropriations and the use of Department fund balance in the amount of $340,424 are recommended in the BHRS budget to support the purchase of one new van and the replacement of 19 vehicles.
- Increased appropriations and the use of Department fund balance in the amount of $204,319 are recommended in the Behavioral Health Services Act (BHSA) budget to support the replacement of nine vehicles.
- Increased appropriations and estimated revenue in the amount of $35,598 are recommended in the Public Guardian budget to support the replacement of one vehicle.
- Increased appropriations and the use of Department fund balance in the amount of $57,265 are recommended in the Stanislaus Recovery Center budget to support the replacement of one vehicle.
- Increased appropriations and the use of Department fund balance in the amount of $8,220 are recommended in the Substance Use Disorder budget to support the replacement of one leased vehicle.

Opioid Settlement Funds – It is recommended to increase appropriations and estimated revenue by $8.5 million to program Opioid Settlement Funds per the March 31, 2026, staff report (Board Resolution 2026-0166).

Close Mental Health Services Act (MHSA) Budget – With the BHSA taking effect on July 1, 2026, it is recommended to close out the MHSA budget and transfer the budget to the BHSA budget. To do this, it is recommended to decrease appropriations by $76.8 million, decrease estimated revenue by $92.2 million, and increase the use of fund balance by $15.4 million to clear out the MHSA budget. Corresponding adjustments to increase appropriations by $76.8 million, increase estimated revenue by $92.2 million, and decrease the use of Department fund balance by $15.4 million in the BHSA budget are needed to complete the transfer.

BHSA Budget – It is recommended to increase appropriations by $16.0 million, funded with the use of Department fund balance, to remove Prevention and Early Intervention (PEI) from the BHSA budget and to add new programs as approved by the Board of Supervisors on June 16, 2026 (Board Resolution 2026-0307). Additionally, this adjustment right-sizes several vendor contracts. The Department has been working with vendors to improve their ability to

draw down Medi-Cal, which increases the Department's need to pay the vendor, and this adjustment largely reflects that work. The offsetting revenue from the increased ability to draw down Medi-Cal is included in the base budget.

Fund Public Guardian – It is recommended to increase appropriations and the use of Department fund balance by $118,158 in the BHRS budget to transfer funds to the Public Guardian budget to support cost allocation charges and the replacement of one previously mentioned vehicle for Public Guardian. Corresponding adjustments to increase estimated revenue by $82,560 and decrease the use of Department fund balance by the same amount are recommended in the Public Guardian budget.

Recommendation: It is recommended to increase appropriations by $32.1 million, estimated revenue by $9.7 million, and the use of Department fund balance by $22.5 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Behavioral Health and Recovery Services		
Behavioral Health and Recovery Services	$ 40,459,396	$ 18,727,087
Behavioral Health Services Act	-	3,105,446
Managed Care	10,899,609	-
Mental Health Services Act	43,891,437	-
Public Guardian	204,459	(20,667)
Stanislaus Recovery Center	5,844,926	20,582
Substance Use Disorder	16,277,172	1,679,274
Total	**$ 117,576,999**	**$ 23,511,722**

As of July 1, 2026, the Department has an available department fund balance of $117.6 million. With a budgeted use of $23.5 million, the Department is estimated to have an available fund balance of $94.1 million as of June 30, 2026. In Fiscal Year 2026, the Department made significant strides in improving revenue-generating practices and conducted a comprehensive analysis of accounts receivable. The current fund balance reflects those efforts.

The Department has a $204,459 fund balance in the Public Guardian budget, with a budgeted benefit to the department. The existing fund balance resulted from overdrawing on the General Fund during the year-end close process and will be returned to the County General Fund. The budgeted benefit reflects adjustments recommended in the 2027 Adopted Budget to support cost-allocated charges from the BHRS budget and will be corrected in a future budget cycle. Additionally, the Department is working on an analysis to determine the portion of the Public Guardian budget that can be supported by 1991 Realignment revenue, specifically for work related to Lanterman-Petris-Short (LPS) Act conservatorships for gravely disabled persons. An adjustment is anticipated this year to further right-size this budget.

The Mental Health Services Act (MHSA) budget is being transferred to the Behavioral Health Services Act (BHSA) budget in the 2027 Adopted Budget. The MHSA fund balance will be used to support the budgeted use of the BHSA fund balance.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 657 positions, a net increase of 55 positions over the 2026 Adopted Budget allocation. On October 21, 2025, three positions were added to support planning and implementation of the Behavioral Health Services Act (BHSA), offset by the deletion of three long-term vacant positions (Board Resolution 2025-0572). On March 31, 2026, two positions were added for the Opioid Safety Coalition (Board Resolution 2026-0166).

Staffing Recommendation: It is recommended to add 53 new positions across several divisions.

- Seven positions for the Fiscal and Administration Services Division: two block-budgeted Accountant I/II positions to support with General Ledger assignments, contract analysis, and budget preparation; one Accountant III to support Public Guardian Estate Management Accounting and Fiscal assignments, one block-budgeted Manager I/II/III to oversee program budget accounting, one Staff Services Analyst for Medi-Cal billing analysis and monitoring program revenue performance; and two Staff Services Coordinator positions to support the Contract Services team and the General Services team.

- Five positions for the Information Technology Team: one Data Scientist to support the Data and Outcomes and Evaluations Teams; two Staff Services Analyst positions to support Electronic Health Record reporting to meet compliance and regulatory requirements; and two Staff Services Coordinator positions to support the Data and Electronic Health Record teams.
- Eight positions for the Adult System of Care (ASOC): two block-budgeted Mental Health Clinician I/II positions to support the ASOC Float Pool, five block-budgeted Behavioral Health Specialist I/II positions to support the Modesto Integrated Community Supports (MICS) team and the ASOC Float Pool, and one Mental Health Coordinator to oversee the MICS team.
- 12 positions for the Behavioral Health Plan: one block-budgeted Manager I/II/III, one Staff Services Coordinator, and eight Staff Services Analyst positions for the Contract monitoring team to monitor contracted programs, and two Mental Health Clinician III positions to support the Administration and Provider Relations Division.
- Six positions for the Managed Care Plan: one block-budgeted Manager I/II to serve as the Risk Manager for Quality Services, one Mental Health Clinician III to support the Mental Health Plan and Drug Medi-Cal Organized Delivery System (DMC-ODS) plan, one block-budgeted Psychiatric Nurse I/II to support utilization management standards, one Staff Services Analyst for data integrity, and two Staff Services Technician positions (one position for Medical Records and one position to provide technical and administrative support).
- 13 positions for the Supportive Services and Housing Team: two Administrative Clerk II positions for the Wellness program and the Supportive Services Division, one Administrative Clerk III to provide administrative support for member advocacy services, two Behavioral Health Coordinator positions to provide supervisory support for the expanded Transitional and Permanent Supportive Housing and Wellness Division, six block-budgeted Behavioral Health Specialist I/II positions to provide case management for members at housing sites and support employment and recovery outcomes, one block-budgeted Manager I/II/III to serve as the Housing Manager to oversee Shelter Services, Permanent Supportive Housing, and program development, and one Staff

Services Coordinator to support expanded housing initiatives, maintain compliance, and improve operations.

- One block-budgeted Mental Health Clinician I/II for the Community Response Team to work with the City of Modesto Fire Department to respond to Behavioral Health and SUD emergency calls.
- One Confidential Assistant II to support the Human Resources Team with reception, customer service, recruitment, and scheduling, and to act as the first point of contact for HR issues.

It is also recommended to reclassify one block-budgeted Mental Health Clinician I/II downward to a block-budgeted Behavioral Health Specialist I/II to right-size the position. In addition, it is recommended to transfer 133 positions from the Mental Health Services Act budget to the Behavioral Health Services Act budget.

In 2024, a Side Letter between the County and the Service Employees International Union (SEIU), Local 521, was created to implement Peer Support Specialist Certification at BHRS. The Side Letter included an agreement to conduct a classification study for positions performing Peer Support Specialist Certification duties. The study has been completed, concluding with a recommendation to create a new classification series of Peer Support Specialist (PSS) I and PSS II. The recommended salary range for PSS I is $24.56 - $29.85 per hour. The salary range for the PSS II is $26.28 - $31.94 per hour. It is also recommended to reclassify 30 block-budgeted Clinical Services Technician I/II positions to block-budgeted Peer Support Specialist I/II.

Budgets Contained within the Department

Behavioral Health and Recovery Services (BHRS) (Special Revenue Fund)

This budget funds mental health and rehabilitation services; group and family counseling; case coordination for seriously mentally ill adults and emotionally disturbed children and teens; and provides assessment and appropriate referral for inpatient mental health services.

Behavioral Health Services Act (BHSA) (Special Revenue Fund)

The Behavioral Health Services Act, established through Proposition 1 and Senate Bill 326, became effective January 1, 2025, and replaces the Mental Health Services Act. This budget funds services to individuals with serious mental illness and substance use disorder and is funded through BHSA funding, previously MHSA funding.

Managed Care (Special Revenue Fund)

This budget funds the oversight of specialty mental health managed care functions for BHRS, including service authorization, utilization management, and Medi-Cal contract compliance; access to services; and Federal and State regulatory compliance monitoring. Managed Care funding also pays claims for services to providers for Medi-Cal beneficiaries needing specialty mental health services, including acute psychiatric hospitalization.

Mental Health Services Act (MHSA) (Special Revenue Fund)

Effective with the 2027 Adopted Budget, this budget is no longer in use. The existing budget was transferred to the BHSA budget with the 2027 Adopted Budget. This budget funds services to individuals with serious mental illness and is funded through MHSA funding.

Public Guardian (Special Revenue Fund)

This budget funds programs mandated by Government Code Sections 24000, 27430 - 27436, and County Code 2.20. As the court-appointed substitute decision maker, the Public Guardian aids individuals who meet the requirements of being gravely disabled and are unable to provide for themselves properly, or individuals who are substantially unable to manage their own financial resources. Other services provided include conservatorship investigation for individuals who are believed to be unable to provide for their own food, clothing, and shelter due to their mental illness; case management for individuals placed on conservatorship by the courts; management of conservatees' assets; and coordination of investigation and casework services with elder and dependent adult protection agencies.

Stanislaus Recovery Center (SRC) (Special Revenue Fund)

This budget funds residential detoxification services, outpatient, and day treatment alcohol and drug services. SRC also provides residential and day co-occurring treatment services for individuals with dual substance use disorders and mental health issues.

Substance Use Disorder (SUD) (Special Revenue Fund)

This budget funds specialized alcohol and drug treatment and prevention services to County residents including Narcotic replacement (Methadone) detoxification and maintenance therapy; alcohol and drug treatment to persons incarcerated in jail facilities; Adult Drug Court alcohol and drug treatment; treatment services for persons with substance use disorders, including those with co-occurring substance use and mental health issues; and alcohol and drug prevention services for youth.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Behavioral Health and Recovery Services (BHRS) 1501 BHRS001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,071,436	$1,517,032	$950,000	$950,000	$0	$950,000
Intergovernmental	$68,089,943	$43,654,241	$51,632,610	$52,684,514	$156,727	$52,841,241
Charges for Services and Interfund	$10,182,719	$41,702,649	$27,214,642	$50,464,046	$533,248	$50,997,294
Miscellaneous Revenues	$6,484,457	$9,740,045	$0	$0	$0	$0
Total Revenue	$86,828,555	$96,613,967	$79,797,252	$104,098,560	$689,975	$104,788,535
Use of Department Fund Balance	($6,053,978)	$7,780,515	$24,966,148	$15,405,841	$3,321,246	$18,727,087
Total Funding Sources	**$80,774,577**	**$104,394,482**	**$104,763,400**	**$119,504,401**	**$4,011,221**	**$123,515,622**
Salaries and Benefits	$39,184,720	$40,970,412	$42,810,605	$49,182,638	$5,409,181	$54,591,819
Services and Supplies	$42,187,473	$59,923,732	$65,427,130	$73,248,295	$0	$73,248,295
Other Charges	$1,347,479	$8,605,723	$3,903,840	$5,525,039	$0	$5,525,039
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$7,523,723	$5,166,673	$5,246,907	$8,381,556	$0	$8,381,556
Capital Outlays	$86,763	$107,238	$169,255	$23,820	$340,424	$364,244
Transfers Out	$0	$219,893	$0	$3,891,103	$118,158	$4,009,261
Intrafund/Intradepartment	($8,908,400)	($9,952,006)	($12,147,155)	($20,100,868)	($1,856,542)	($21,957,410)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$81,421,759**	**$105,041,664**	**$105,410,582**	**$120,151,583**	**$4,011,221**	**$124,162,804**
General Fund Contribution	**$647,182**	**$647,182**	**$647,182**	**$647,182**	**$0**	**$647,182**
Total Allocated Positions			333	337	41	378

BHRS Behavioral Health Services Act (BHSA) 1508 BHRS007 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$322,600	$322,600
Intergovernmental	$0	$0	$0	$0	$54,500,500	$54,500,500
Charges for Services and Interfund	$0	$0	$0	$0	$37,744,702	$37,744,702
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$92,567,802	$92,567,802
Use of Department Fund Balance	$0	$0	$0	$0	$3,105,446	$3,105,446
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$95,673,248**	**$95,673,248**
Salaries and Benefits	$0	$0	$0	$0	$19,495,791	$19,495,791
Services and Supplies	$0	$0	$0	$0	$60,124,232	$60,124,232
Other Charges	$0	$0	$0	$0	$188,900	$188,900
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$947,380	$947,380
Capital Outlays	$0	$0	$0	$0	$204,318	$204,318
Transfers Out	$0	$0	$0	$0	$130,700	$130,700
Intrafund/Intradepartment	$0	$0	$0	$0	$14,581,927	$14,581,927
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$0**	**$0**	**$95,673,248**	**$95,673,248**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	145	145

BHRS Managed Care 1504 BHRS002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$483,416	$345,259	$414,300	$414,300	$0	$414,300
Intergovernmental	$10,962,743	$9,388,860	$9,293,514	$9,390,614	$0	$9,390,614
Charges for Services and Interfund	$8,645,119	$21,200,626	$7,398,800	$16,434,000	$0	$16,434,000
Miscellaneous Revenues	$0	$284,615	$0	$2,991,894	$0	$2,991,894
Total Revenue	$20,091,278	$31,219,360	$17,106,614	$29,230,808	$0	$29,230,808
Use of Department Fund Balance	($7,456,659)	($4,163,998)	$2,251,628	$0	$0	$0
Total Funding Sources	**$12,634,618**	**$27,055,362**	**$19,358,242**	**$29,230,808**	**$0**	**$29,230,808**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$13,965,816	$21,117,175	$14,558,728	$24,378,133	$0	$24,378,133
Other Charges	$397,954	$5,529,273	$4,390,600	$4,390,600	$0	$4,390,600
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($1,729,151)	$408,914	$408,914	$462,075	$0	$462,075
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$12,634,618**	**$27,055,362**	**$19,358,242**	**$29,230,808**	**$0**	**$29,230,808**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

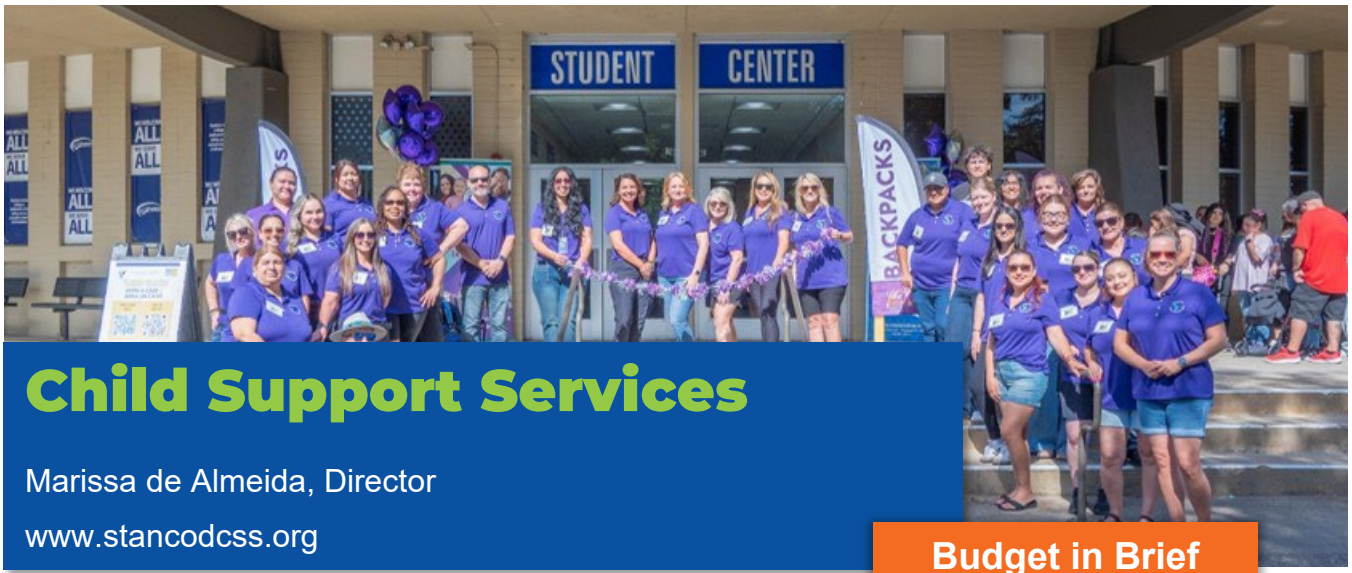
BHRS Mental Health Services Act 1507 BHRS006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$204,722	$1,287,507	$575,000	$322,600	($322,600)	$0
Intergovernmental	$50,654,312	$42,868,239	$35,227,882	$54,500,500	($54,500,500)	$0
Charges for Services and Interfund	$26,627,188	$44,248,630	$31,314,800	$37,395,500	($37,395,500)	$0
Miscellaneous Revenues	$26	$3,402	$0	$0	$0	$0
Total Revenue	$77,486,248	$88,407,777	$67,117,682	$92,218,600	($92,218,600)	$0
Use of Department Fund Balance	($3,403,321)	($18,894,263)	$3,614,528	($15,392,822)	$15,392,822	$0
Total Funding Sources	**$74,082,927**	**$69,513,514**	**$70,732,210**	**$76,825,778**	**($76,825,778)**	**$0**
Salaries and Benefits	$16,566,955	$17,739,545	$17,753,195	$18,079,901	($18,079,901)	$0
Services and Supplies	$47,887,201	$42,171,560	$42,555,413	$44,076,587	($44,076,587)	$0
Other Charges	$69,236	$219,925	$159,000	$188,900	($188,900)	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,167,007	$2,402,867	$2,235,845	$947,380	($947,380)	$0
Capital Outlays	$29,959	$53,245	$144,175	$24,240	($24,240)	$0
Transfers Out	$123,567	$119,830	$127,600	$130,700	($130,700)	$0
Intrafund/Intradepartment	$7,239,002	$6,806,541	$7,756,982	$13,378,070	($13,378,070)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$74,082,927**	**$69,513,514**	**$70,732,210**	**$76,825,778**	**($76,825,778)**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			134	133	(133)	0

BHRS Public Guardian 1503 BHRS004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$10,624	$0	$0	$0
Charges for Services and Interfund	$330,458	$394,350	$340,000	$340,000	$0	$340,000
Miscellaneous Revenues	$78,996	$346,365	$0	$904,809	$118,158	$1,022,967
Total Revenue	$409,454	$740,715	$350,624	$1,244,809	$118,158	$1,362,967
Use of Department Fund Balance	$1,009,820	($14)	$1,013,863	$0	($20,667)	($20,667)
Total Funding Sources	**$1,419,274**	**$740,701**	**$1,364,487**	**$1,244,809**	**$97,491**	**$1,342,300**
Salaries and Benefits	$2,811,480	$2,707,086	$3,168,524	$2,892,714	$0	$2,892,714
Services and Supplies	$621,335	$555,265	$653,740	$801,425	$0	$801,425
Other Charges	$36,998	$34,297	$42,000	$43,100	$0	$43,100
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$435,891	$567,545	$360,600	$429,116	$0	$429,116
Capital Outlays	$0	$118,348	$142,605	$15,599	$35,598	$51,197
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$441,940	$376,305	$615,163	$681,000	$61,893	$742,893
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,347,644**	**$4,358,846**	**$4,982,632**	**$4,862,954**	**$97,491**	**$4,960,445**
General Fund Contribution	**$2,928,369**	**$3,618,145**	**$3,618,145**	**$3,618,145**	**$0**	**$3,618,145**
Total Allocated Positions			24	24	0	24

BHRS Stanislaus Recovery Center 1505 BHRS005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($290,886)	$151,498	$15,000	$15,000	$0	$15,000
Intergovernmental	$2,962,932	$1,651,697	$3,659,048	$1,771,042	$0	$1,771,042
Charges for Services and Interfund	$4,653,402	$8,888,756	$6,475,205	$7,461,000	$0	$7,461,000
Miscellaneous Revenues	$0	$369	$0	$0	$0	$0
Total Revenue	$7,325,448	$10,692,320	$10,149,253	$9,247,042	$0	$9,247,042
Use of Department Fund Balance	$85,400	($2,250,785)	($994,378)	($152,800)	$173,382	$20,582
Total Funding Sources	**$7,410,848**	**$8,441,534**	**$9,154,875**	**$9,094,242**	**$173,382**	**$9,267,624**
Salaries and Benefits	$5,050,567	$5,877,139	$5,912,145	$5,954,159	$0	$5,954,159
Services and Supplies	$1,572,021	$1,873,585	$2,167,600	$2,323,422	$0	$2,323,422
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$780,660	$920,454	$1,016,343	$622,138	$0	$622,138
Capital Outlays	$0	$0	$0	$0	$57,265	$57,265
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$7,601	($229,643)	$58,787	$194,523	$116,117	$310,640
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,410,848**	**$8,441,534**	**$9,154,875**	**$9,094,242**	**$173,382**	**$9,267,624**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			60	60	0	60

BHRS Substance Use Disorder 1502 BHRS003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($210,246)	$788,753	$12,000	$15,000	$0	$15,000
Intergovernmental	$21,809,440	$7,842,069	$12,329,485	$7,465,397	$0	$7,465,397
Charges for Services and Interfund	$2,303,174	$38,191,211	$20,915,611	$28,499,100	$0	$28,499,100
Miscellaneous Revenues	$962,389	$399,568	$0	$0	$8,500,000	$8,500,000
Total Revenue	$24,864,757	$47,221,601	$33,257,096	$35,979,497	$8,500,000	$44,479,497
Use of Department Fund Balance	$5,343,190	($14,640,133)	($668,925)	$1,196,379	$482,895	$1,679,274
Total Funding Sources	**$30,207,947**	**$32,581,468**	**$32,588,171**	**$37,175,876**	**$8,982,895**	**$46,158,771**
Salaries and Benefits	$4,936,177	$5,549,973	$5,721,921	$6,574,777	$466,697	$7,041,474
Services and Supplies	$21,374,829	$23,468,073	$22,358,949	$24,906,882	$8,033,303	$32,940,185
Other Charges	$264,626	$211,154	$311,000	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$683,306	$762,379	$726,143	$309,017	$0	$309,017
Capital Outlays	$0	$0	$0	$0	$8,220	$8,220
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$2,949,009	$2,589,889	$3,470,158	$5,385,200	$474,675	$5,859,875
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$30,207,947**	**$32,581,468**	**$32,588,171**	**$37,175,876**	**$8,982,895**	**$46,158,771**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			51	50	0	50

Welcome to
Dignity Village
Modesto



Child Support Services

Marissa de Almeida, Director

www.stancodcss.org

Budget in Brief

$17,678,812
2027 Adopted Budget

121
Employees

Funding Sources

$17.7M Revenue

$0 Net County Cost

% Net County Cost = **0.0%**

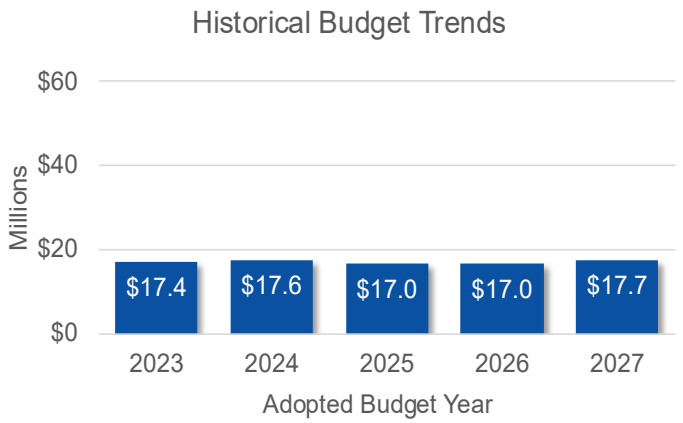
Expenditures

$14.7M Salaries & Benefits

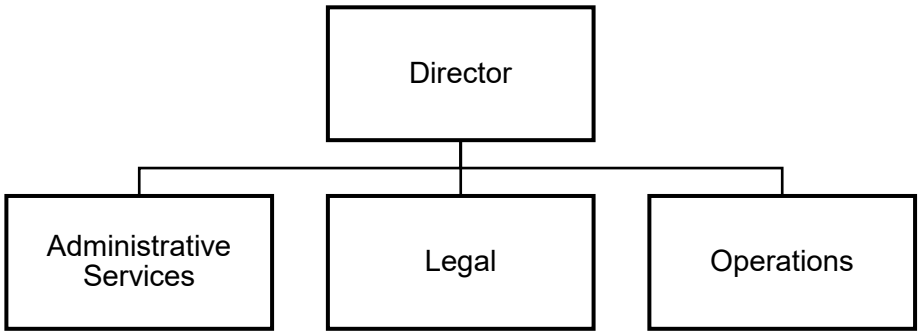
$787,923 Services & Supplies

$2.2M Intercounty

$0 All Other



Department Overview



Why We Exist...

We exist to ensure that children have the financial and medical support they need to thrive, regardless of family circumstances. We work to promote the well-being of children, strengthen families, and reduce dependence on public assistance by ensuring that both parents share responsibility for support.

What We Do...

We provide services to establish, enforce, and modify child support orders, as well as to locate parents and determine paternity when needed. We work closely with families to set fair and sustainable support agreements and to ensure timely collection and distribution of payments. We also coordinate with employers, courts, and community partners to keep cases moving efficiently.

How We Make a Difference...

By securing reliable child support, we help improve the economic stability of families and provide children with greater opportunities for success. Our efforts reduce poverty, lessen the demand for public assistance, and promote cooperative parenting arrangements that focus on the child's best interests.

Core Services

- Case Management Assistance
- Child and Medical Support Court Order Establishment
- Collect and Distribute Payments
- Enforce Orders
- Outreach Programs
- Parentage Establishment

Department Summary

Child Support Services	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$33,708	$33,077	$25,000	$25,000	$0	$25,000
Intergovernmental	$16,396,967	$16,885,863	$16,983,962	$16,983,962	$466,848	$17,450,810
Charges for Services and Interfund	$0	$0	$0	$0	$203,002	$203,002
Miscellaneous Revenues	$2,540	$4,297	$2,670	$0	$0	$0
Total Revenue	$16,433,215	$16,923,238	$17,011,632	$17,008,962	$669,850	$17,678,812
Use of Department Fund Balance	($70,157)	$62,500	$0	$0	$0	$0
Total Funding Sources	**$16,363,059**	**$16,985,737**	**$17,011,632**	**$17,008,962**	**$669,850**	**$17,678,812**
Salaries and Benefits	$13,734,816	$13,649,777	$13,847,918	$14,089,227	$566,469	$14,655,696
Services and Supplies	$714,764	$667,015	$841,647	$784,542	$3,381	$787,923
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,913,478	$2,264,522	$2,322,067	$2,135,193	$100,000	$2,235,193
Capital Outlays	$0	$4,423	$0	$0	$0	$0
Transfers Out	$0	$400,000	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$16,363,059**	**$16,985,737**	**$17,011,632**	**$17,008,962**	**$669,850**	**$17,678,812**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			130	123	(2)	121

2027 Base Budget

The 2027 Base Budget totals $17.0 million, funded with $17.0 million in estimated revenue. This represents a $2,670 decrease from the 2026 Adopted Budget, or a 0.02% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services, align with the Department's allocation, and adjust for the prior-year First 5 Stanislaus contribution for the Department's Kids Connect event.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $17.7 million, funded by $17.7 million in estimated revenue. There is an increase of $669,850 over the 2027 Base Budget.

Adjustments to Base Budget

Program Cost Support – It is recommended to increase appropriations and estimated revenue by $466,848 to support ongoing costs using one-time Federal Performance Incentive Funds (FPIF) funding. Federal performance incentive funds for child support services are provided annually by the federal Office of Child Support Services to reward states for strong

performance in establishing paternity, securing support orders, and collecting child support payments. California distributes its share of these incentive funds to counties based on each county's performance on federal and state child support measures. These funds help counties strengthen child support operations, improve service delivery, and support families by increasing program effectiveness. California surveys counties each fall to prepare the following fiscal year's allocations. The most recent survey was completed before labor negotiations concluded, which led to the current year's allocation not being sufficient to cover current-year costs. The Department expects future allocations to be right-sized to costs and will work to align services with ongoing resources.

NextGen HELP Grant Funding – It is recommended to increase appropriations and estimated revenue by $203,002 to align with Next Generation Holistic Employment, License, and Parenting (NextGen HELP) grant funding, as approved by the Board of Supervisors on February 24, 2026 (Board Resolution 2026-0066).

Delete Unfunded Positions – It is recommended to delete two unfunded Child Support Specialists I/II positions. As these positions are unfunded in the budget, there is no corresponding budget adjustment.

Recommendation: It is recommended to increase appropriations and estimated revenue by $669,850.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Child Support Services		
Child Support Services	$ 225,827	$ -
Total	**$ 225,827**	**$ -**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 121 positions, a decrease of nine positions from the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the deletion of seven vacant unfunded positions.

Staffing Recommendation: It is recommended to delete two long-term vacant block-budgeted Child Support Specialist I/II positions. The positions are no longer required for departmental operations, and the deletion will have no impact on the community.

Budget Contained within the Department

Child Support Services (Special Revenue Fund)

Funds the Department of Child Support Services (DCSS) program, whose major services include the collection and distribution of child support, location of parents and employers, establishment of paternity and child support orders, and enforcement of child support orders; legal representation of the County in child support matters, establishment, and enforcement of medical support; and child support services for cases when a parent resides out of State.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedules

Department of Child Support Services 1071 DCSS001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$33,708	$33,077	$25,000	$25,000	$0	$25,000
Intergovernmental	$16,396,967	$16,885,863	$16,983,962	$16,983,962	$466,848	$17,450,810
Charges for Services and Interfund	$0	$0	$0	$0	$203,002	$203,002
Miscellaneous Revenues	$2,540	$4,297	$2,670	$0	$0	$0
Total Revenue	$16,433,215	$16,923,238	$17,011,632	$17,008,962	$669,850	$17,678,812
Use of Department Fund Balance	($70,157)	$62,500	$0	$0	$0	$0
Total Funding Sources	**$16,363,059**	**$16,985,737**	**$17,011,632**	**$17,008,962**	**$669,850**	**$17,678,812**
Salaries and Benefits	$13,734,816	$13,649,777	$13,847,918	$14,089,227	$566,469	$14,655,696
Services and Supplies	$714,764	$667,015	$841,647	$784,542	$3,381	$787,923
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,913,478	$2,264,522	$2,322,067	$2,135,193	$100,000	$2,235,193
Capital Outlays	$0	$4,423	$0	$0	$0	$0
Transfers Out	$0	$400,000	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$16,363,059**	**$16,985,737**	**$17,011,632**	**$17,008,962**	**$669,850**	**$17,678,812**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			130	123	(2)	121

Community Services Agency

Christine Huber, Director

www.csa-stanislaus.com

Budget in Brief

$342,848,006
2027 Adopted Budget

994
Employees

Funding Sources

$321.4M Revenue

$3.6M Fund Balance

$17.8M Net County Cost

% Net County Cost = **5.2%**

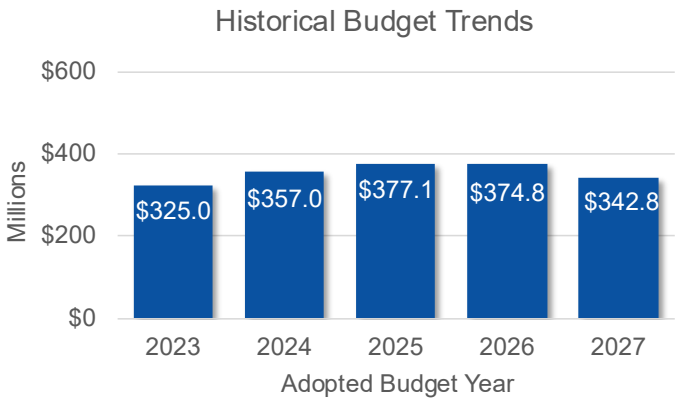
Expenditures

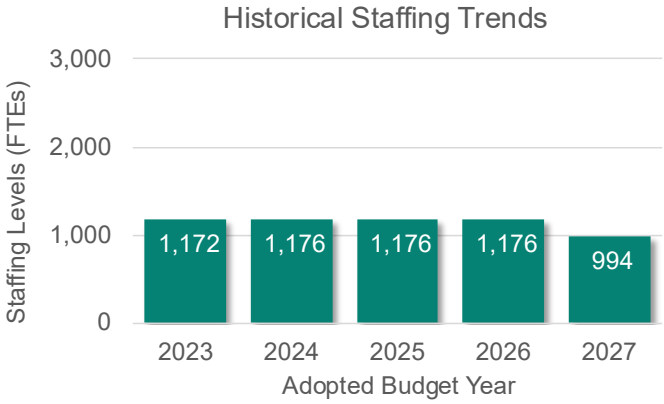
$120.1M Salaries & Benefits

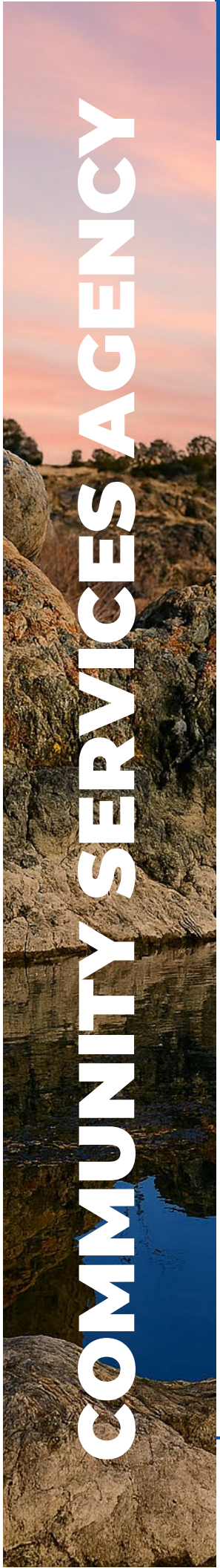
$31.7M Services & Supplies

$25.8M Intercounty

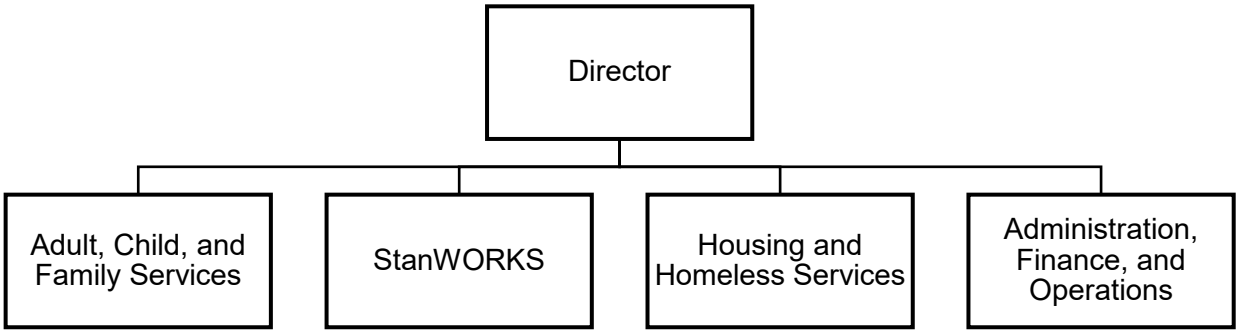
$165.4M All Other







Department Overview



Why We Exist...

Aligned with the Board's priority of Supporting a Healthy Community, our mission is to build community by cultivating safety, stability, and resiliency – strengthening the foundation for all.

What We Do...

We operate and oversee a variety of social welfare programs that provide cash assistance and social services support. We serve, aid, and protect needy and vulnerable children and adults to strengthen and preserve families, encourage personal responsibility, and foster independence.

How We Make a Difference...

We support residents' well-being by delivering essential services and promoting empowerment and self-determination. We strengthen economic security and self-sufficiency for vulnerable community members through assistance programs that help them maintain access to health coverage, employment, nutritious food, childcare, and economic stability. We protect children, adults, elders, and individuals with disabilities from abuse, neglect, and exploitation. We also advocate for affordable housing and provide shelter and transitional assistance to low-income households.

Core Services

- Adoptions, Child Welfare, Foster Care, and Child Abuse Prevention Services
- Adult, Elder, and Disabled Protective Services and In-Home Supportive Services
- CalFresh, CalWORKs, Medi-Cal, and Other Public Assistance Services
- Child Care, Family Stabilization, Welfare to Work, and Other Self-Sufficiency Services
- Housing and Homeless Services

Department Summary

Community Services Agency	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$170,138	$141,497	$179,263	$183,565	$0	$183,565
Intergovernmental	$278,669,726	$279,133,625	$313,037,830	$298,977,485	($7,062,251)	$291,915,234
Charges for Services and Interfund	$2,823,901	$2,766,367	$3,024,203	$3,015,241	$155,343	$3,170,584
Miscellaneous Revenues	$47,721,302	$31,704,967	$29,292,049	$29,798,028	($3,645,353)	$26,152,675
Total Revenue	$329,385,067	$313,746,457	$345,533,345	$331,974,319	($10,552,261)	$321,422,058
Use of Department Fund Balance	$24,927,844	$5,446,871	$12,930,523	$22,718,058	($19,072,621)	$3,645,437
Total Funding Sources	**$354,312,912**	**$319,193,328**	**$358,463,868**	**$354,692,377**	**($29,624,882)**	**$325,067,495**
Salaries and Benefits	$120,028,169	$116,236,492	$119,886,859	$126,046,781	($5,980,102)	$120,066,679
Services and Supplies	$34,053,229	$33,423,130	$51,681,430	$42,780,303	($11,124,402)	$31,655,901
Other Charges	$167,733,287	$161,816,412	$173,539,201	$174,974,514	($9,720,391)	$165,254,123
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$26,600,593	$23,950,220	$28,123,802	$27,773,929	($2,002,626)	$25,771,303
Capital Outlays	$919,725	$809,062	$1,526,329	$897,361	($797,361)	$100,000
Transfers Out	$18,319,756	$9,585	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$367,654,760**	**$336,244,900**	**$374,757,621**	**$372,472,888**	**($29,624,882)**	**$342,848,006**
General Fund Contribution	**$13,341,848**	**$17,051,572**	**$16,293,753**	**$17,780,511**	**$0**	**$17,780,511**
Total Allocated Positions			1,176	1,065	(71)	994

2027 Base Budget

The 2027 Base Budget totals $372.5 million, funded by $332.0 million in estimated revenue, $22.7 million in Department fund balance, and $17.8 million in Net County Cost. This represents a $2.3 million decrease over the 2026 Adopted Budget, or a 0.6% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services. Operating costs and contracts were adjusted to reflect costs of the Fiscal Year 2026 service levels. The decrease is attributed to adjustments the Department made to reduce the budget by $2.9 million on September 30, 2025 (Board Resolution 2025-0509), and by another $2.3 million in the 2026 First Quarter Financial Report, to address a $5.2 million funding gap in Fiscal Year 2026. The reductions were offset by increases in General Assistance (September 30, 2025, Board Resolution 2025-0508), and the ongoing In-Home Supportive Services maintenance-of-effort (MOE) adjustments in the 2026 Third Quarter Financial Report.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $342.8 million, funded by $321.4 million in estimated revenue, $3.6 million in the use of Department fund balance, and $17.8 million in Net County Cost. This represents a decrease of $29.6 million from the 2027 Base Budget. The Community Services Agency's Net County Cost supports 5.2% of the 2027 Adopted Budget, as compared to 4.3% in the prior year. This increase in support is due to increased Net County Cost to support the General Assistance and In-Home Supportive Services Provider Wages budgets, along with the overall decrease in the budget.

Adjustments to Base Budget

Program Services and Support – It is recommended to decrease appropriations by $13.2 million and use of Department fund balance by $17.5 million, and increase estimated revenue by $4.3 million, to right-size the Department's budget and balance the identified deficit in the budget in alignment with the August 4, 2026, staff report (Board Resolution 2026-0411). While the recommended budget supports 927 full-time positions, the 2027 Adopted Budget does not reflect any staffing adjustments. A reduction-in-force (RIF) action will be recommended with the staff report for the 2027 Adopted Budget with a proposed effective date of March 31, 2027, to reduce the allocated position count by 67 positions, from 994 to 927. The August 4, 2026, staff report authorized the transfer of Realignment funding to support Department costs as the Department ramps down services. Upon completion of the RIF action, an analysis will be conducted to determine whether any budget adjustments are needed to utilize the transferred Realignment funding.

Housing and Homeless – It is recommended to decrease appropriations by $8.4 million, estimated revenue by $6.8 million, and the use of Department fund balance by $1.5 million to align the Housing and Homeless budget with funding.

Public Economic Assistance – It is recommended to decrease appropriations and estimated revenue by $9.5 million to align the Public Economic Assistance budget with anticipated needs, and to free up funding to support the deficit in the Program Services and Support budget.

Support for IHSS MOE – A net increase in appropriations of $1.5 million to support the In-Home Supportive Services (IHSS) maintenance of effort (MOE), funded with $1.5 million in estimated 1991 Realignment revenue, is recommended. This increase aligns the projected MOE, which is paid through the IHSS Public Authority Benefits and IHSS Provider Wages budgets, with labor increases and the mandatory 4.0% escalator. This adjustment includes an increase in appropriations and estimated revenue of $121,441 in the IHSS Public Authority Benefits budget. The IHSS Provider Wages budget is recommended to increase appropriations by $1.3 million, funded by $1.3 million in estimated revenue and $7,841 of Net County Cost. The increase in Net County Cost is offset by a recommended adjustment in the General Assistance budget that increases estimated revenue and decreases Net County Cost by $7,841, for a net zero impact to Net County Cost for the Department.

Recommendation: It is recommended to decrease appropriations by $29.6 million, decrease estimated revenue by $10.6 million, and decrease the use of Department fund balance by $19.1 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below.

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Community Services Agency		
Program Services and Support	$ 3,481,705	$ 1,677,160
County Children Fund	253,905	-
Housing and Homeless Services	2,087,041	1,968,277
Public Economic Assistance	3,295,189	-
In-Home Supportive Services Provider Wages	-	-
Total	**$ 9,117,840**	**$ 3,645,437**

As of July 1, 2026, the Department has a fund balance of $9.1 million. Consistent with prior reports, the Department went through a fund balance analysis to better understand the makeup of the fund balance. Due to an identified structural deficit within the Department, that work has not been finalized. It is anticipated that the work will continue and a report on the makeup of the fund balance will be made in a future budget cycle or separate action.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 994 positions, a decrease of 182 positions from the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the deletion of 111 unfunded vacant positions. On August 4, 2026, 71 vacant positions were deleted due to a structural deficit (Board Resolution 2026-0411).

Staffing Recommendation: A reduction-in-force (RIF) action is recommended to balance staffing levels within available funding sources, effective March 31, 2027. This includes the deletion of 67 positions: one block-budgeted Accountant I/II, six block-budgeted Administrative Clerk I/II positions, three Administrative Clerk III, one Family Services Specialist IV, five Family Services Supervisor positions, one block-budgeted Manager I/II, one block-budgeted Manager I/II/III, two Social Services Assistant positions, five block-budgeted Social Worker Supervisor I/II positions, 39 block-budgeted Social Worker IV/V positions, one Staff Services Analyst, one Staff Services Technician, and one block-budgeted Technology Specialist I/II.

In addition, it is recommended to reclassify downward 30 block-budgeted Social Worker (SW) IV/V positions to SW III to right-size the positions. These positions have been long-term underfilled SW positions. Of these 30 positions, 10 are also recommended for deletion effective March 31, 2027, and are included within the total of 39 block-budgeted SW IV/V positions recommended for deletion.

Budgets Contained within the Department

Program Services and Support (Special Revenue Fund)

Funds administrative and operating costs of mandated social welfare programs providing assistance, direct-client services, and support for the benefit of the community; functions include Social Services (Child Welfare/Child Protective Services, Foster Care and Adoptions; Adult Protective Services; and In-Home Supportive Services); CalWORKs (Temporary Assistance to Needy Families; Employment Services; and Welfare Fraud Prevention and Investigation); Other Public Welfare Assistance (CalFresh, Medi-Cal, and General Assistance); and Child Care (Subsidized Child Care Stage 1).

County Children Fund (Special Revenue Fund)

Funds education and support services for the prevention, intervention, and treatment of child abuse and neglect as recommended by the Child Abuse Prevention Council; current services include emergency shelter services for runaway youth as well as resources in support of the Strengthening Families Initiative.

General Assistance (Special Revenue Fund)

Funds the General Assistance (GA) Program. This fund provides cash aid payments to indigent adults who are ineligible for aid from other sources and foster care payments to children/youth and facilities ineligible for state or federal funding, as well as court-ordered payments.

Housing and Homeless (Special Revenue Fund)

Funds some housing and homeless services in Stanislaus County. Projects contained within the fund are the Access Center and Emergency Shelter, Empire Cold Weather Shelter, Family Housing Facility, CalWORKs Housing Support Program, Housing Disability Advocacy Program, and the Homeless Housing, Assistance, and Prevention Program. Also oversees the Homeless Management Information System (HMIS), serves as the administrative entity for the Stanislaus County System of Care (CSOC), and works with the Stanislaus Homeless Alliance (SHA).

In-Home Supportive Services (IHSS) Provider Wages (Special Revenue Fund)

Funds the County's share of the cost (Maintenance of Effort) of the wages for the IHSS providers.

IHSS Public Authority - Administration (Special Revenue Fund)

Funds the administration costs for the Public Authority, a public entity independent from the County, which helps seniors and people with disabilities to receive in-home care by connecting them with supporting caregivers (providers).

IHSS Public Authority - Benefits (Special Revenue Fund)

Funds the dental, vision, and life insurance benefits for the IHSS providers and the County's share of the cost (Maintenance of Effort) for those benefits; the benefits are administered by the United Domestic Workers of America (UDWA).

Public Economic Assistance (Special Revenue Fund)

Funds assistance payments to Stanislaus County families who are eligible for temporary economic assistance and children/youth requiring out-of-home placement on a temporary or permanent basis.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Community Services Agency (CSA) Program Services and Support 1631 CSA0001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$165,740	$139,402	$179,263	$183,565	$0	$183,565
Intergovernmental	$163,035,624	$158,305,752	$172,647,808	$160,975,932	$4,188,758	$165,164,690
Charges for Services and Interfund	$2,442,284	$2,332,121	$2,699,913	$2,690,951	$147,502	$2,838,453
Miscellaneous Revenues	$2,052,753	$1,078,587	$2,310,139	$317,378	$0	$317,378
Total Revenue	$167,696,401	$161,855,862	$177,837,123	$164,167,826	$4,336,260	$168,504,086
Use of Department Fund Balance	$25,715,595	$3,715,258	$9,436,897	$19,224,432	($17,547,272)	$1,677,160
Total Funding Sources	**$193,411,996**	**$165,571,120**	**$187,274,020**	**$183,392,258**	**($13,211,012)**	**$170,181,246**
Salaries and Benefits	$120,028,169	$116,236,492	$119,886,859	$126,046,781	($5,980,102)	$120,066,679
Services and Supplies	$24,244,386	$23,025,508	$34,212,452	$25,293,325	($3,939,471)	$21,353,854
Other Charges	$5,948,062	$6,604,567	$7,388,805	$7,329,519	($627,548)	$6,701,971
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$25,473,455	$22,758,187	$26,922,994	$26,488,691	($1,866,530)	$24,622,161
Capital Outlays	$919,725	$809,062	$1,526,329	$897,361	($797,361)	$100,000
Transfers Out	$18,261,619	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$194,875,415**	**$169,433,816**	**$189,937,439**	**$186,055,677**	**($13,211,012)**	**$172,844,665**
General Fund Contribution	**$1,463,419**	**$3,862,697**	**$2,663,419**	**$2,663,419**	**$0**	**$2,663,419**
Total Allocated Positions			1,176	1,065	(71)	994

CSA County Children Fund 1637 CSA0005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$21,882	$12,813	$12,813	$0	$12,813
Charges for Services and Interfund	$117,580	$116,214	$180,923	$180,923	$0	$180,923
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$117,580	$138,096	$193,736	$193,736	$0	$193,736
Use of Department Fund Balance	($19,778)	($28,102)	$0	$0	$0	$0
Total Funding Sources	**$97,802**	**$109,994**	**$193,736**	**$193,736**	**$0**	**$193,736**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$97,802	$109,994	$193,736	$193,736	$0	$193,736
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$97,802**	**$109,994**	**$193,736**	**$193,736**	**$0**	**$193,736**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

CSA General Assistance 1633 CSA0004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$462,353	$0	$0	$0	$0
Charges for Services and Interfund	$264,038	$318,032	$143,367	$143,367	$7,841	$151,208
Miscellaneous Revenues	$29,169	$20,199	$31,682	$31,682	$0	$31,682
Total Revenue	$293,207	$800,584	$175,049	$175,049	$7,841	$182,890
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$293,207**	**$800,584**	**$175,049**	**$175,049**	**$7,841**	**$182,890**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$2,763,307	$2,380,911	$1,556,751	$2,615,846	$0	$2,615,846
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,763,307**	**$2,380,911**	**$1,556,751**	**$2,615,846**	**$0**	**$2,615,846**
General Fund Contribution	**$2,470,100**	**$1,580,327**	**$1,381,702**	**$2,440,797**	**($7,841)**	**$2,432,956**
Total Allocated Positions			0	0	0	0

CSA Housing and Homeless 1639 CSA0002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$8,518,065	$6,642,689	$11,990,123	$11,990,123	($6,089,267)	$5,900,856
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$192,718	$1,516,719	$979,363	$979,363	($752,944)	$226,419
Total Revenue	$8,710,783	$8,159,408	$12,969,486	$12,969,486	($6,842,211)	$6,127,275
Use of Department Fund Balance	$223,660	$1,182,979	$3,493,626	$3,493,626	($1,525,349)	$1,968,277
Total Funding Sources	**$8,934,443**	**$9,342,387**	**$16,463,112**	**$16,463,112**	**($8,367,560)**	**$8,095,552**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$7,607,036	$8,128,154	$14,876,531	$14,876,531	($7,299,173)	$7,577,358
Other Charges	$1,197,412	$1,084,405	$1,418,690	$1,418,690	($913,521)	$505,169
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$129,995	$129,828	$167,891	$167,891	($154,866)	$13,025
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,934,443**	**$9,342,387**	**$16,463,112**	**$16,463,112**	**($8,367,560)**	**$8,095,552**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

CSA IHSS Public Authority Administration 1640 CSA0006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$1,060,988	$1,121,561	$1,088,584	$1,191,014	$0	$1,191,014
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$27	$0	$0	$0	$0
Total Revenue	$1,060,988	$1,121,588	$1,088,584	$1,191,014	$0	$1,191,014
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,060,988**	**$1,121,588**	**$1,088,584**	**$1,191,014**	**$0**	**$1,191,014**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$29,183	$59,356	$55,667	$73,667	($18,770)	$54,897
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$997,143	$1,062,205	$1,032,917	$1,117,347	$18,770	$1,136,117
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$34,662	$27	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,060,988**	**$1,121,588**	**$1,088,584**	**$1,191,014**	**$0**	**$1,191,014**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

CSA IHSS Public Authority Benefits 1641 CSA0007 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$90	$0	$0	$0	$0	$0
Intergovernmental	$2,285,083	$2,083,510	$2,062,703	$2,062,703	$121,441	$2,184,144
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$12,189	$16,608	$304,125	$304,125	$0	$304,125
Total Revenue	$2,297,363	$2,100,118	$2,366,828	$2,366,828	$121,441	$2,488,269
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,297,363**	**$2,100,118**	**$2,366,828**	**$2,366,828**	**$121,441**	**$2,488,269**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$2,074,823	$2,100,118	$2,343,044	$2,343,044	$133,012	$2,476,056
Other Charges	$320,863	$305,318	$329,102	$329,102	($11,571)	$317,531
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,395,686**	**$2,405,436**	**$2,672,146**	**$2,672,146**	**$121,441**	**$2,793,587**
General Fund Contribution	**$98,323**	**$305,318**	**$305,318**	**$305,318**	**$0**	**$305,318**
Total Allocated Positions			0	0	0	0

CSA In-Home Supportive Services (IHSS) Provider Wages 1642 CSA0008 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,024	$1,147	$0	$0	$0	$0
Intergovernmental	$12,276,077	$10,546,264	$10,443,055	$10,450,896	$1,337,749	$11,788,645
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,708,285	$1,501,868	$1,605,077	$1,605,077	$0	$1,605,077
Total Revenue	$13,986,386	$12,049,279	$12,048,132	$12,055,973	$1,337,749	$13,393,722
Use of Department Fund Balance	$23,475	$0	$0	$0	$0	$0
Total Funding Sources	**$14,009,862**	**$12,049,279**	**$12,048,132**	**$12,055,973**	**$1,337,749**	**$13,393,722**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$19,456,894	$20,699,054	$20,263,550	$20,699,054	$1,345,590	$22,044,644
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$23,475	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$19,480,370**	**$20,699,054**	**$20,263,550**	**$20,699,054**	**$1,345,590**	**$22,044,644**
General Fund Contribution	**$5,470,508**	**$8,649,775**	**$8,215,418**	**$8,643,081**	**$7,841**	**$8,650,922**
Total Allocated Positions			0	0	0	0

CSA Public Economic Assistance 1632 CSA0003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,284	$948	$0	$0	$0	$0
Intergovernmental	$91,493,888	$99,949,615	$114,792,744	$112,294,004	($6,620,932)	$105,673,072
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$43,726,188	$27,570,959	$24,061,663	$26,560,403	($2,892,409)	$23,667,994
Total Revenue	$135,222,361	$127,521,522	$138,854,407	$138,854,407	($9,513,341)	$129,341,066
Use of Department Fund Balance	($1,015,108)	$576,737	$0	$0	$0	$0
Total Funding Sources	**$134,207,252**	**$128,098,259**	**$138,854,407**	**$138,854,407**	**($9,513,341)**	**$129,341,066**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$138,046,750	$130,742,157	$142,582,303	$142,582,303	($9,513,341)	$133,068,962
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$9,557	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$138,046,750**	**$130,751,715**	**$142,582,303**	**$142,582,303**	**($9,513,341)**	**$133,068,962**
General Fund Contribution	**$3,839,498**	**$2,653,456**	**$3,727,896**	**$3,727,896**	**$0**	**$3,727,896**
Total Allocated Positions			0	0	0	0

Health Services Agency

Heather Duvall, Director

www.schsa.org

Budget in Brief

$89,527,033
2027 Adopted Budget

377
Employees

Funding Sources

$78.2M Revenue

$7.8M Fund Balance

$3.5M Net County Cost

% Net County Cost = **3.9%**

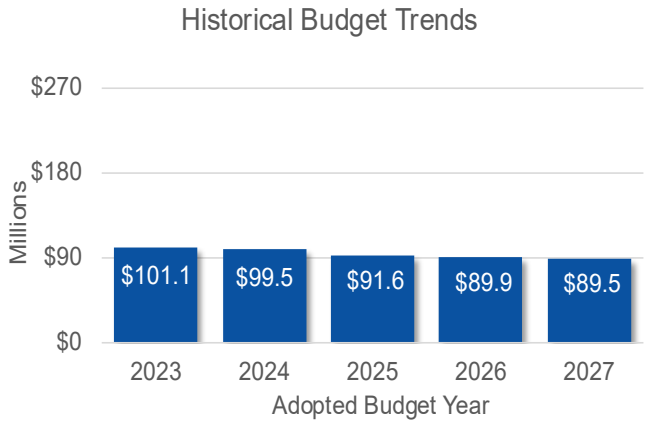
Expenditures

$53.9M Salaries & Benefits

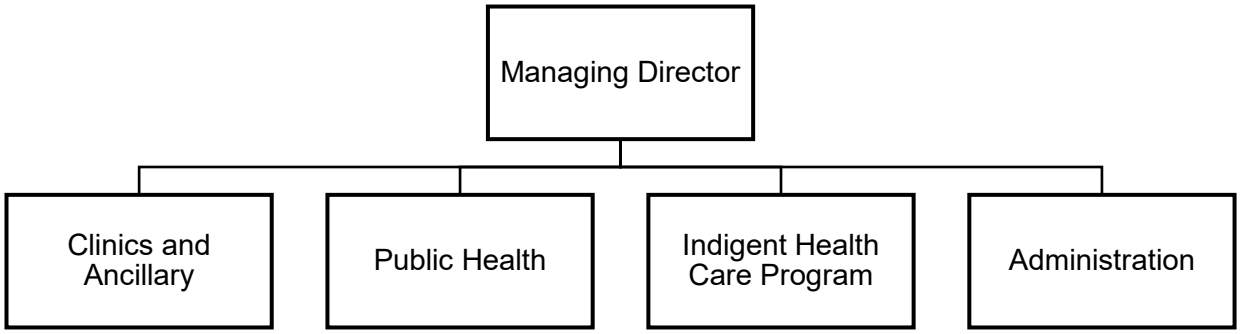
$20.4M Services & Supplies

$13.8M Intercounty

$1.3M All Other



Department Overview



Why We Exist...

We are dedicated to protecting and improving the health and well-being of all residents. Through a wide range of programs and services, we support individuals and families at every stage of life, helping them achieve better health and a greater quality of life.

What We Do...

We work to ensure access to quality healthcare, prevent illness, and respond to emerging health threats. Guided by data, community needs, and a commitment to addressing health gaps and promoting opportunities for well-being, we collaborate with local partners to create a healthier Stanislaus County.

How We Make a Difference...

We deliver primary care to underserved and uninsured people, including those with Medi-Cal coverage and medically indigent adults. We safeguard the community's health by monitoring health status, preventing the spread of diseases, promoting healthy living, and leading emergency response efforts. Our programs focus on communicable disease control, health education, public health nursing, medical therapy, and population health strategies to improve health outcomes across the County. We operate the Women, Infants and Children's (WIC) program and the Vital Records office, which registers all County births and deaths.

Core Services

- Disease Prevention
- Emergency Preparedness
- Health Promotion
- Health Surveillance
- Primary Health Care
- Public Health Nursing
- Vital Records

Department Summary

Health Services Agency	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$2,592,872	$2,713,288	$1,840,339	$1,359,935	$0	$1,359,935
Intergovernmental	$25,702,224	$20,526,887	$25,376,980	$24,318,612	$0	$24,318,612
Charges for Services and Interfund	$41,208,177	$35,195,596	$43,460,143	$45,251,689	($86,648)	$45,165,041
Miscellaneous Revenues	$8,431,506	$6,812,969	$6,981,157	$7,350,725	$0	$7,350,725
Total Revenue	$77,934,778	$65,248,740	$77,658,619	$78,280,961	($86,648)	$78,194,313
Use of Department Fund Balance	($1,903,346)	$35,376,351	$7,269,942	$12,643,650	($4,821,733)	$7,821,917
Total Funding Sources	**$76,031,432**	**$100,625,091**	**$84,928,561**	**$90,924,611**	**($4,908,381)**	**$86,016,230**
Salaries and Benefits	$50,914,206	$49,612,876	$53,052,684	$58,960,952	($5,021,733)	$53,939,219
Services and Supplies	$15,752,359	$16,383,401	$22,045,543	$20,234,337	$200,000	$20,434,337
Other Charges	$356,903	$40,910	$19,774	$19,296	$0	$19,296
Depreciation and Amortization	$0	$0	$110,100	$99,564	$0	$99,564
Intercounty Expenditures	$12,740,052	$11,341,367	$13,541,153	$13,897,087	($86,648)	$13,810,439
Capital Outlays	$467,039	$201,885	$783,113	$375,000	$0	$375,000
Transfers Out	$811,676	$26,555,456	$386,998	$849,179	$0	$849,179
Intrafund/Intradepartment	$0	$0	($1)	($1)	$0	($1)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$81,042,235**	**$104,135,894**	**$89,939,364**	**$94,435,414**	**($4,908,381)**	**$89,527,033**
General Fund Contribution	**$5,010,803**	**$3,510,803**	**$5,010,803**	**$3,510,803**	**$0**	**$3,510,803**
Total Allocated Positions			419	411	(34)	377

2027 Base Budget

The 2027 Base Budget totals $94.4 million, funded by $78.3 million in estimated revenue, $12.6 million in the use of Department fund balance, and $3.5 million in Net County Cost. This represents a $4.5 million increase over the 2026 Adopted Budget, or a 5.0% increase. The 2027 Base Budget includes appropriation adjustments to fund negotiated bargaining unit salary increases, anticipated step increases for budgeted positions, and ongoing non-labor operating costs. These adjustments also reflect inflationary increases, higher building lease and contractual costs, the expiration of grant-funded programs, reduced state-provided personal protective equipment (PPE) for distribution, and updated Countywide Allocation Plan (CAP) charges. Revenue base adjustments include the removal of non-mandated County General Fund contributions for the Clinics and Ancillary Services budget, lower projected interest earnings due to the $20.4 million County General Fund contribution refund, reductions in Federal grant funding, and revised clinic revenue projections based on anticipated provider full-time equivalent (FTE) staffing levels and expected productivity.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $89.5 million, funded by $78.2 million in estimated revenue, the use of $7.8 million in Department fund balance, and $3.5 million in Net County Cost. This is a net decrease of $4.9 million in appropriations from the 2027 Base Budget. The Health Services Agency's Net County Cost supports 3.9% of the 2027 Adopted Budget compared to 5.6% in the prior fiscal year. The decrease in Net County Cost support is due to the reduction in support in the Clinics and Ancillary Services budget.

Adjustments to Base Budget

Right-Size Vacant Positions – It is recommended to decrease appropriations and the use of Department fund balance by $5.3 million due to the deletion of 36 vacant positions. The Health Services Agency has carefully assessed staffing to maintain essential services while responding to revenue reductions, increased operating costs, and the impacts of previous clinic consolidations. Following the consolidation of HSA-provided primary care services at the Paradise Medical Office and Specialty and Rehabilitation services, staff was reassigned to remaining clinic operations. Staffing levels have been evaluated to align with the current service footprint and patient volume. Within Public Health, position reductions reflect both the sunset of the CalFresh Healthy Living and Epidemiology and Laboratory Capacity programs and the need to address funding gaps across multiple programs experiencing increased costs and flat or declining revenues. Vacant positions have been identified in Communicable Disease, HIV, Immunizations, Children's Medical Services, Maternal, Child and Adolescent Health, and Tobacco Prevention to help preserve core public health operations while balancing available resources. Although these reductions focus on vacant positions to minimize direct impacts on existing staff, they will reduce capacity in several critical public health functions, including disease prevention, communicable disease investigation and response, behavioral health support, health education, outreach, and linkages to community resources. These changes represent a reduction in service capacity rather than the elimination of essential public health services. As staffing is reduced within Clinics and Ancillary Services and Public Health, corresponding reductions in administrative support functions, including Fiscal, Information Technology, and Human Resources, are also necessary to align organizational resources with the Agency's operational needs. This adjustment is broken down as follows:

- Decrease appropriations and the use of Department fund balance by $864,063 in the Administration budget due to the recommended deletion of eight vacant, full-time positions.
- Decrease appropriations and the use of Department fund balance by $1.9 million in the Clinics and Ancillary Services budget due to the recommended deletion of 11 vacant, full-time positions.
- Decrease appropriations and the use of Department fund balance by $2.4 million in the Public Health budget due to the recommended deletion of 17 vacant, full-time positions.

IHCP Program – A net adjustment is recommended to increase appropriations by $113,352, decreasing estimated revenue by $86,648, and increasing the use of Department fund balance by $200,000, to support the Department's work in re-establishing the Indigent Health Care Program (IHCP). This adjustment includes transferring a Manager III position from the Administration budget to the IHCP budget. A net decrease of $86,648 in appropriations and estimated revenue is recommended in the Administration budget to reflect the transfer out of the position, along with adjustments related to cost-applying the costs from the Administration budget to the Clinics and Ancillary Services and Public Health budgets. Corresponding adjustments in the Clinics and Ancillary Services budget to decrease appropriations and the use of Department fund balance by $86,648, along with adjustments in the Public Health budget to decrease appropriations and the use of Department fund balance by $105,903, are recommended, as the Manager III position will no longer be cost-applied to these budgets. Additionally, it is recommended to increase appropriations and the use of Department fund balance by $200,000 to support increased consulting services for IHCP development of program scope and eligibility.

New Classifications – It is recommended to increase appropriations and the use of Department fund balance by $234,480 to add one new Certified Occupational Therapist Assistant and one new Physical Therapist Assistant. Previously, these two classifications were combined into one classification, which created difficulties in recruiting for specific positions. Separating the classifications will help the Department target the specific need when recruiting. This addition will be offset in a future budget cycle with the deletion of two vacant positions.

Recommendation: It is recommended to decrease appropriations by $4.9 million, decrease estimated revenue by $86,648, and decrease the use of Department fund balance by $4.8 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Health Services Agency		
Administration	$ 167,143	$ 72,009
Clinics and Ancillary Services	15,167,368	3,305,680
EMS Funds	704,192	-
Emergency Medical Services Discretionary Fund	(16)	-
IHCP-Emergency Medical Services Hospitals	(312)	-
IHCP-Emergency Medical Services Physicians	(107)	-
Indigent Health Care Program	2,611,339	577,915
Public Health	16,277,462	3,851,913
Public Health Vital and Health Statistics	999,189	14,400
Total	**$ 35,926,258**	**$ 7,821,917**

As of July 1, 2026, the Department has $35.9 million in available fund balance/retained earnings. In the 2026 Midyear Financial Report, appropriations were added to transfer $20.5 million in General Fund from the Clinics and Ancillary Services budget back to the County General Fund. The negative fund balances in Emergency Medical Services Discretionary Fund, IHCP- Emergency Medical Services Hospitals, and IHCP-Emergency Medical Services Physicians are related to the closure of those funds as they were transferred to the EMS Funds budget. Adjusting entries will be made to clear those balances.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 377 positions, a net decrease of 42 positions from the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the deletion of eight vacant positions due to funding alignment, operational changes, and program termination.

Staffing Recommendation: A request to create two new classifications was submitted by the Department and recommended for study in the 2026 Midyear Financial Report. The study has been completed, concluding with a recommendation to create the following new classifications:

- Certified Occupational Therapist Assistant to assist licensed Occupational Therapist in providing treatment for patients. The salary range will be $27.21 – $33.08 per hour. This classification will be assigned to the Service Employees International Union (SEIU), Local 521. The addition of one position in this classification is also recommended.
- Physical Therapist Assistant to assist licensed physical therapists in providing physical therapy treatments for patients with physically disabling conditions, injuries, and diseases. The salary range will be $27.21 – $33.08 per hour. This classification will be assigned to SEIU, Local 521. It is also recommended to add one position in this classification.

In alignment with ongoing organizational right-sizing efforts following the closure of Clinics and to ensure staffing levels reflect available funding within Public Health and Administration, it is recommended to delete 36 vacant positions. These include:

- Eight positions in Administration: two Account Clerk III positions, one Confidential Assistant III, one block-budgeted Stock/Delivery Clerk I/II, one Accountant II, one Accountant III, one block-budgeted Software Engineer I/II, and one block-budgeted Medical Biller I/II.
- 11 positions in Clinic and Ancillary Services: three block-budgeted Administrative Clerk I/II positions, one Community Health Worker, one Medical Assistant, one Nurse Manager, one block-budgeted Supervising Account Administrative Clerk I/II, one Sr. Community Health Worker, two Staff Nurse III, and one block-budgeted Mental Health Clinician I/II.
- 17 positions in Public Health: two block-budgeted Administrative Clerk I/II positions, one Administrative Clerk III, one Associate Director, one Community Health Worker, two block-budgeted Health Education Specialist positions, one Manager II, one block-budgeted Mental Health Clinician I/II, one Nurse Manager, one block-budgeted Public Health Nurse I/II, two block-budgeted Social Worker IV/V, one Staff Services Analyst, and three Staff Services Coordinator.

Additionally, it is recommended to transfer one Manager III from Administration to the Indigent Health Care Program (IHCP) to support the IHCP program implementation due to House Resolution (HR) 1.

Budgets Contained within the Department

Administration (Special Revenue Fund)

Funds the Health Services Agency (HSA) - Administration division operations that provide oversight and support for the Agency's Ambulatory Clinics and Ancillary, Indigent Health Care, and Public Health Division services; overhead functions include Administration, Central Business Office, Central Scheduling Unit, Environmental Services, Finance, Human Resources/Safety, Information Technology, Materials Management, and Health Coverage and Quality Services.

Clinics and Ancillary Services (Enterprise Fund)

Funds primary care for approximately 14,500 unique patients, or approximately 45,000 visits, annually. Services include family medicine, pediatrics and well child care, integrated behavioral health, women's health care, prenatal care, sexual health and family planning, chiropractic care, refugee health screenings, diabetes education and treatment, and after-hours urgent care services.

Emergency Medical Services Discretionary Fund (Special Revenue Fund)

Effective with the 2026 Adopted Budget, this budget was combined with the EMS Funds budget. Funds the Health Services Agency (HSA) Emergency Medical Services Discretionary Fund.

EMS Funds (Special Revenue Fund)

Funds physicians/surgeons and hospitals for the cost of uncompensated emergency care and other discretionary emergency medical service (EMS) purposes as established by Health and Safety Code (HSC) Section 1797.98.

Indigent Health Care Program (IHCP) (Special Revenue Fund)

Funds the County's Medically Indigent Adult (MIA) Health Care Program, for the provision of basic health care to eligible indigent residents of Stanislaus County.

IHCP-Emergency Medical Services Hospitals (Special Revenue Fund)

Effective with the 2026 Adopted Budget, this budget was combined with the EMS Funds budget. The Emergency Medical Services (EMS) Hospital Fund is one of three EMS funds established by the County under the Health and Safety Code for the purpose of providing reimbursement for uncompensated emergency services. This Hospital EMS fund is to be allocated 25.0% of the total and is to be distributed to hospitals that provide trauma and emergency medical care services to the underserved population.

IHCP-Emergency Medical Services Physicians (Special Revenue Fund)

Effective with the 2026 Adopted Budget, this budget was combined with the EMS Funds budget. Funds the Health Services Agency (HSA) Emergency Medical Services Physicians Fund; the Health and Safety Code requires the County to establish an Emergency Medical Services (EMS) Fund, with 58.0% of the balance used to reimburse physicians and surgeons for patients who do not make payment for emergency medical services.

Public Health (Special Revenue Fund)

Funds the Health Services Agency Public Health (PH) division operations and has the responsibility of delivering services that help to protect and improve the health of Stanislaus County residents.

Public Health Vital and Health Statistics (Special Revenue Fund)

Funds Health Services Agency (HSA) Vital and Health Statistics program, which reviews and registers all births, deaths, and fetal deaths that occur in Stanislaus County in accordance with State guidelines.

Individual schedules for each of these budgets are detailed as follows

Legal Budget Unit (LBU) Schedules

Health Services Agency (HSA) Administration 1401 HSA0003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$676	$552	$760	$400	$0	$400
Intergovernmental	$100,000	$248,029	$0	$0	$0	$0
Charges for Services and Interfund	$6,891,022	$6,166,807	$7,329,768	$7,905,800	($86,648)	$7,819,152
Miscellaneous Revenues	$263,355	$531,935	$180,000	$492,598	$0	$492,598
Total Revenue	$7,255,052	$6,947,323	$7,510,528	$8,398,798	($86,648)	$8,312,150
Use of Department Fund Balance	$7,757	$771,226	$810,511	$936,072	($864,063)	$72,009
Total Funding Sources	**$7,262,809**	**$7,718,550**	**$8,321,039**	**$9,334,870**	**($950,711)**	**$8,384,159**
Salaries and Benefits	$9,225,658	$9,344,107	$9,155,406	$10,734,924	($1,056,614)	$9,678,310
Services and Supplies	$2,442,524	$2,674,368	$4,010,944	$3,031,819	$0	$3,031,819
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,914,804	$2,844,068	$2,961,704	$3,301,797	$0	$3,301,797
Capital Outlays	$387,501	$0	$315,000	$175,000	$0	$175,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($7,707,677)	($7,143,993)	($8,122,015)	($7,908,670)	$105,903	($7,802,767)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,262,809**	**$7,718,550**	**$8,321,039**	**$9,334,870**	**($950,711)**	**$8,384,159**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			76	76	(9)	67

HSA Clinics and Ancillary Services 4051 HSA0008 Enterprise Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,821,641	$1,865,310	$1,202,362	$530,904	$0	$530,904
Intergovernmental	$452,062	$106,168	$410,200	$332,126	$0	$332,126
Charges for Services and Interfund	$30,189,530	$26,533,471	$32,106,146	$34,829,081	$0	$34,829,081
Miscellaneous Revenues	$322,310	$194,813	$176,565	$259,591	$0	$259,591
Total Revenue	$32,785,543	$28,699,762	$33,895,273	$35,951,702	$0	$35,951,702
Use of Department Fund Balance	($89,934)	$23,808,955	$3,629,394	$5,337,696	($2,032,016)	$3,305,680
Total Funding Sources	**$32,695,610**	**$52,508,718**	**$37,524,667**	**$41,289,398**	**($2,032,016)**	**$39,257,382**
Salaries and Benefits	$16,677,106	$15,966,063	$18,208,118	$20,004,797	($1,945,368)	$18,059,429
Services and Supplies	$9,124,729	$8,685,508	$11,697,848	$11,580,871	$0	$11,580,871
Other Charges	$24,672	$12,252	$14,500	$14,500	$0	$14,500
Depreciation and Amortization	$0	$0	$110,100	$99,564	$0	$99,564
Intercounty Expenditures	$8,362,252	$7,218,899	$8,894,101	$9,125,276	($86,648)	$9,038,628
Capital Outlays	$6,851	$16,419	$100,000	$100,000	$0	$100,000
Transfers Out	$0	$20,609,576	$0	$364,390	$0	$364,390
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$34,195,610**	**$52,508,718**	**$39,024,667**	**$41,289,398**	**($2,032,016)**	**$39,257,382**
General Fund Contribution	**$1,500,000**	**$0**	**$1,500,000**	**$0**	**$0**	**$0**
Total Allocated Positions			147	143	(11)	132

HSA Emergency Medical Services (EMS) Discretionary Fund (Discontinued) 1429 HSA0001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$100,360	($33)	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$100,360	($33)	$0	$0	$0	$0
Use of Department Fund Balance	($26,835)	$35,833	$0	$0	$0	$0
Total Funding Sources	**$73,525**	**$35,800**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$73,525	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$35,800	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$73,525**	**$35,800**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSA Emergency Medical Services Funds 1433 HSA0010 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$817,591	$620,801	$812,338	$0	$812,338
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$759,297	$0	$0	$0	$0
Total Revenue	$0	$1,576,887	$620,801	$812,338	$0	$812,338
Use of Department Fund Balance	$0	($704,192)	$375,404	$0	$0	$0
Total Funding Sources	**$0**	**$872,695**	**$996,205**	**$812,338**	**$0**	**$812,338**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$582,899	$894,466	$651,658	$0	$651,658
Other Charges	$0	$28,572	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$7,124	$101,739	$160,680	$0	$160,680
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$254,100	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$872,695**	**$996,205**	**$812,338**	**$0**	**$812,338**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSA Indigent Health Care Program (IHCP) EMS Hospitals (Discontinued)

1434 HSA0005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$231,673	($624)	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$231,673	($624)	$0	$0	$0	$0
Use of Department Fund Balance	($19,300)	$567,549	$0	$0	$0	$0
Total Funding Sources	**$212,372**	**$566,925**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$44,228	$0	$0	$0	$0	$0
Other Charges	$166,119	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,025	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$566,925	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$212,372**	**$566,925**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSA Indigent Health Care Program (IHCP) EMS Physicians (Discontinued)

1435 HSA0006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$403,769	($214)	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$403,769	($214)	$0	$0	$0	$0
Use of Department Fund Balance	$19,969	$142,526	$0	$0	$0	$0
Total Funding Sources	**$423,738**	**$142,311**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$257,626	$0	$0	$0	$0	$0
Other Charges	$166,112	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$142,311	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$423,738**	**$142,311**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSA Indigent Health Care Program (IHCP) 1404 HSA0007 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$62,120	$24,118	$84,396	$16,196	$0	$16,196
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$62,120	$24,118	$84,396	$16,196	$0	$16,196
Use of Department Fund Balance	($40,891)	($16,062)	$170,481	$185,364	$392,551	$577,915
Total Funding Sources	**$21,230**	**$8,057**	**$254,877**	**$201,560**	**$392,551**	**$594,111**
Salaries and Benefits	$0	$0	$0	$0	$192,551	$192,551
Services and Supplies	$0	$2,094	$200,000	$200,000	$200,000	$400,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$225	$5,963	$54,877	$1,560	$0	$1,560
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$21,004	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$21,230**	**$8,057**	**$254,877**	**$201,560**	**$392,551**	**$594,111**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	1	1

HSA Public Health 1402 HSA0004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$34,754	$30,707	$16,416	$16,293	$0	$16,293
Intergovernmental	$25,150,162	$20,172,690	$24,966,780	$23,986,486	$0	$23,986,486
Charges for Services and Interfund	$3,981,630	$2,375,098	$3,857,908	$2,395,012	$0	$2,395,012
Miscellaneous Revenues	$7,845,841	$5,326,924	$6,624,592	$6,598,536	$0	$6,598,536
Total Revenue	$37,012,386	$27,905,418	$35,465,696	$32,996,327	$0	$32,996,327
Use of Department Fund Balance	($1,817,944)	$10,706,289	$2,180,567	$6,170,118	($2,318,205)	$3,851,913
Total Funding Sources	**$35,194,442**	**$38,611,707**	**$37,646,263**	**$39,166,445**	**($2,318,205)**	**$36,848,240**
Salaries and Benefits	$25,011,442	$24,302,706	$25,689,160	$28,221,231	($2,212,302)	$26,008,929
Services and Supplies	$3,883,251	$4,438,531	$5,242,285	$4,769,989	$0	$4,769,989
Other Charges	$0	$86	$5,274	$4,796	$0	$4,796
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,387,221	$1,265,314	$1,528,732	$1,307,774	$0	$1,307,774
Capital Outlays	$72,688	$185,466	$368,113	$100,000	$0	$100,000
Transfers Out	$642,966	$4,786,415	$201,488	$364,789	$0	$364,789
Intrafund/Intradepartment	$7,707,677	$7,143,993	$8,122,014	$7,908,669	($105,903)	$7,802,766
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$38,705,245**	**$42,122,510**	**$41,157,066**	**$42,677,248**	**($2,318,205)**	**$40,359,043**
General Fund Contribution	**$3,510,803**	**$3,510,803**	**$3,510,803**	**$3,510,803**	**$0**	**$3,510,803**
Total Allocated Positions			196	192	(15)	177

HSA Public Health Vital and Health Statistics 1428 HSA0002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$83,875	$96,102	$81,925	$105,600	$0	$105,600
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$83,875	$96,102	$81,925	$105,600	$0	$105,600
Use of Department Fund Balance	$63,831	$64,226	$103,585	$14,400	$0	$14,400
Total Funding Sources	**$147,706**	**$160,328**	**$185,510**	**$120,000**	**$0**	**$120,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$147,706	$160,328	$185,510	$120,000	$0	$120,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$147,706**	**$160,328**	**$185,510**	**$120,000**	**$0**	**$120,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Developing a High-Performing Economy Summary of Budget Appropriations

Legal Budget Unit					2027 Adopted Budget
Agricultural Commissioner					
0100	AG00001	General Fund	Agricultural Commissioner	$	8,977,360
Agricultural Commissioner Total				**$**	**8,977,360**
University of California Cooperative					
0100	UC00001	General Fund	University of California Cooperative Extension	$	1,051,382
1766	UC00002	Special Revenue Fund	Farm and Home Advisors Research Trust		5,000
University of California Cooperative Extension Total				**$**	**1,056,382**
Workforce Development					
1320	WD00001	Special Revenue Fund	Workforce Development	$	16,693,527
1317	WD00002	Special Revenue Fund	Welfare to Work		6,403,124
Workforce Development Total				**$**	**23,096,651**
Grand Total				**$**	**33,130,393**

Developing a High-Performing Economy

Introduction

The Departments contained within this priority area support the Board of Supervisors' priority, ***Developing a High-Performing Economy,*** with the primary focus of identifying and developing opportunities that contribute to the long-term viability of a healthy local economy and promoting an attractive regional environment. Key goals include creating a path to economic self-sufficiency, upskilling the local workforce, increasing economic diversity, and enhancing the efficiency, profitability, and competitiveness of the local agricultural industry.

This priority area focuses on determining the needs of businesses to develop a skilled workforce that strengthens the local economy and provides for a better quality of life for residents. The departments within this priority area facilitate the creation of jobs for the people of Stanislaus County, which is imperative for the community to prosper and grow.

The **Agricultural Commissioner and Sealer of Weights and Measures** (Agricultural Commissioner) supports and promotes agricultural efficiencies through education, technology, and innovation, and protects the well-being of agriculture, agri-business, and the community through a variety of inspection service programs.

University of California (UC) Cooperative Extension is a statewide, off-campus research and education delivery program, bringing the resources of the UC system to County residents to address local problems and support the continued economic viability of the agricultural industry, a safe and secure food supply, clean air and water, and healthy communities.

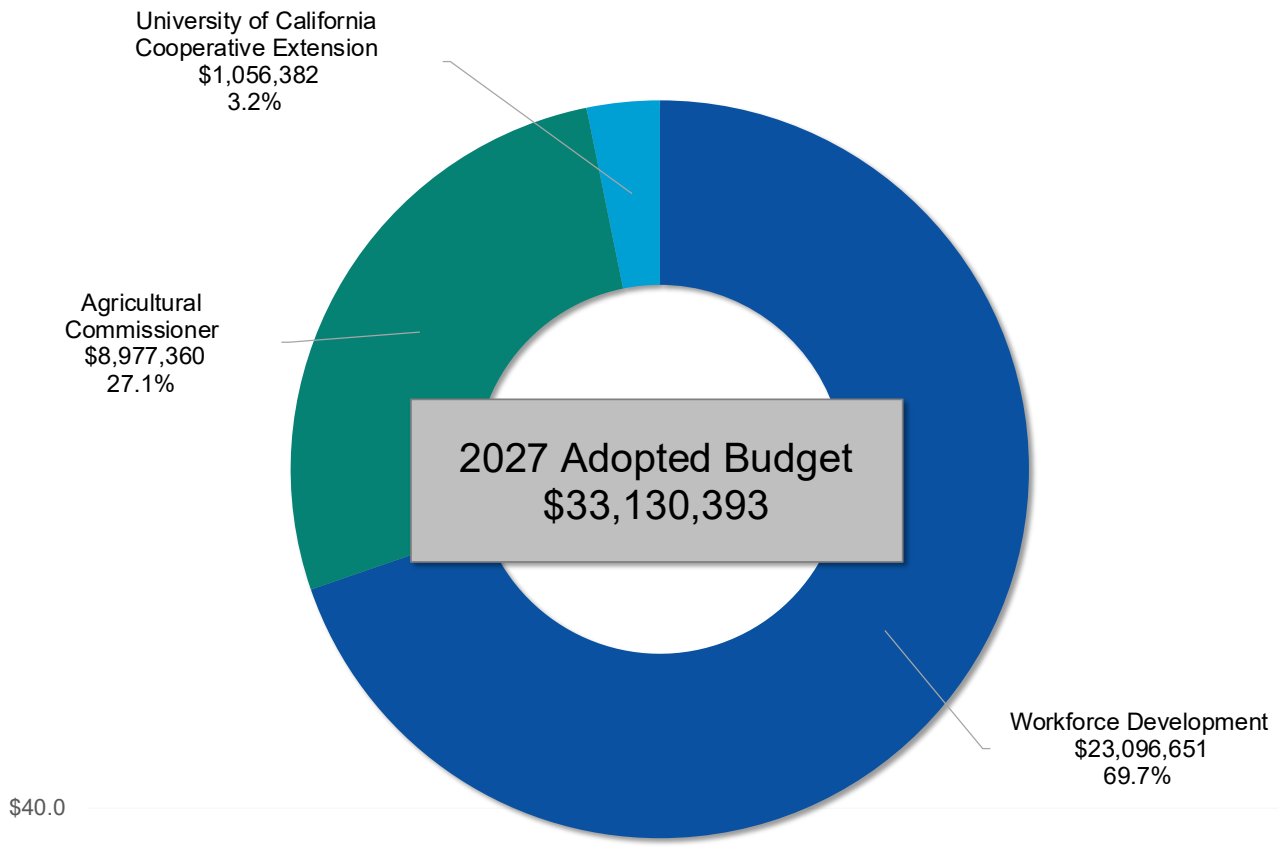
Workforce Development collaborates with businesses to develop a skilled workforce for in-demand occupations that contribute to the economic success of the community.

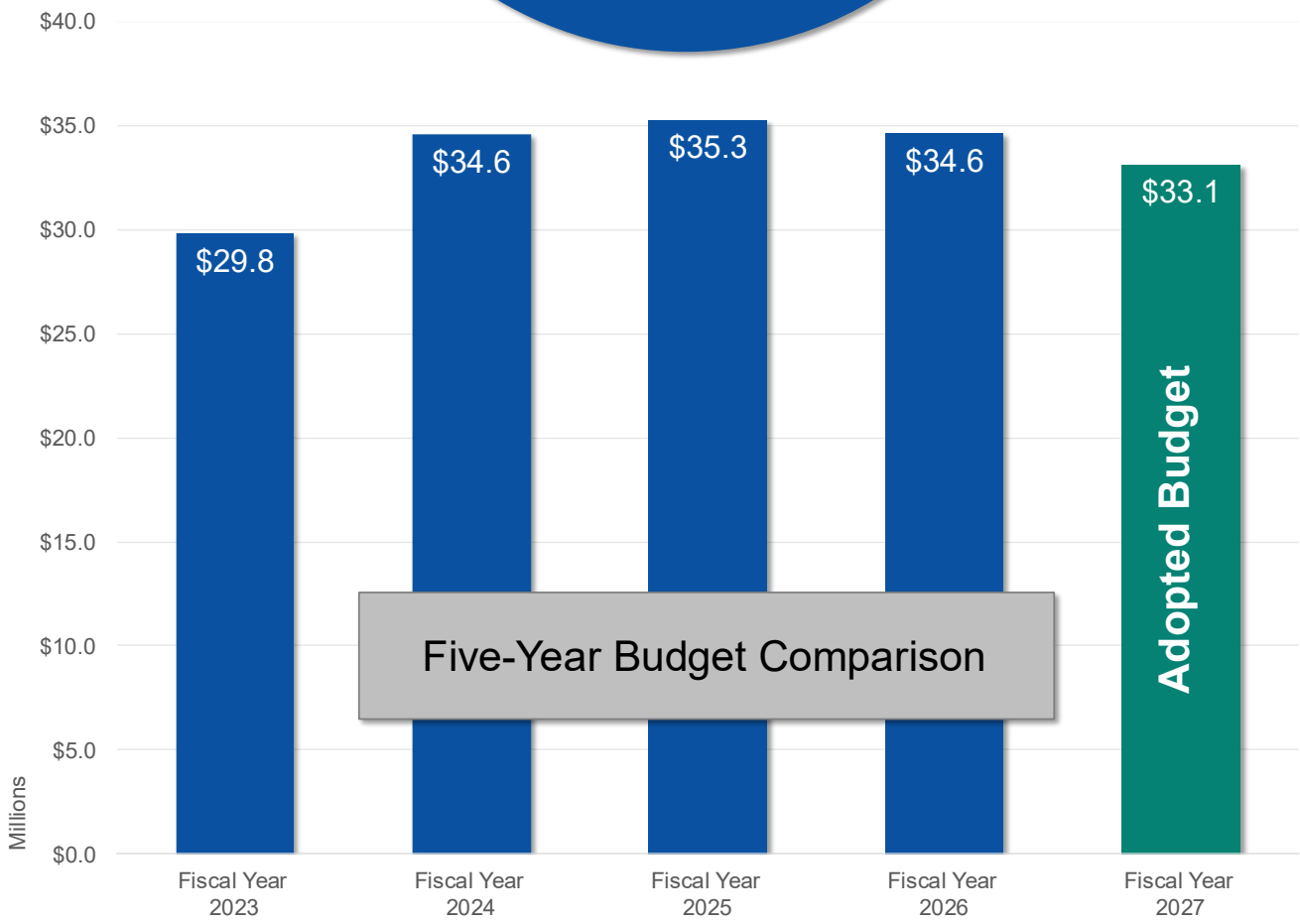
Priority Appropriations and Trends

The 2027 Adopted Budget totals $33.1 million for the Board priority of *Developing a High-Performing Economy*. Workforce Development comprises approximately 69.7% of this priority budget, while the Agricultural Commissioner makes up 27.1%. Workforce Development program costs are offset by State, Federal, and grant funding and do not impact the County General Fund while the Agricultural Commissioner recoups over 65% of its program costs

through State and Federal contracts and fees for services. The remaining 3.2% of the budget for this priority area is dedicated to the UC Cooperative Extension.

In a five-year comparison of appropriations, the Board priority of *Developing a High-Performing Economy* averaged $33.5 million for Fiscal Years 2023 through 2027. In Fiscal Year 2023, appropriations were $29.8 million, increasing by $4.8 million in Fiscal Year 2024, due primarily to State funds received by Workforce Development for regional programs focused on in-demand occupations through apprenticeships. For Fiscal Years 2024 through 2026, appropriations remained relatively unchanged, averaging $34.8 million, representing the investment necessary to maintain existing service levels. Fiscal Year 2027 appropriations decreased by $1.5 million, due to rightsizing programs to align with remaining available funding sources.


University of California
Cooperative Extension
$1,056,382
3.2%
Agricultural
Commissioner
$8,977,360
27.1%
2027 Adopted Budget
$33,130,393
Workforce Development
$23,096,651
69.7%


$40.0
$35.0
$30.0
$25.0
$20.0
$15.0
$10.0
$5.0
$0.0
Millions
$29.8
$34.6
$35.3
$34.6
$33.1
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026
Fiscal Year 2027

Agricultural Commissioner

Linda Pinfold, Agricultural Commissioner

www.stanag.org

Budget in Brief

$8,977,360
2027 Adopted Budget

42
Employees

Funding Sources

$6.0M Revenue

$3.0M Net County Cost

% Net County Cost = **33.4%**

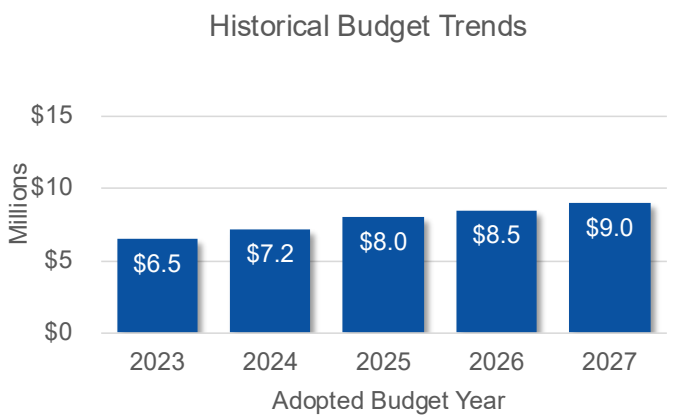
Expenditures

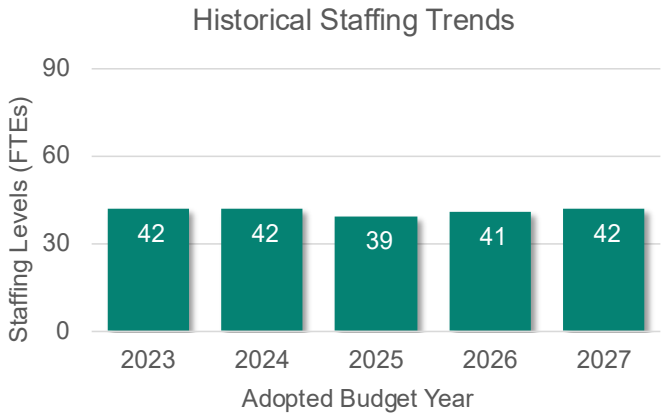
$6.2M Salaries & Benefits

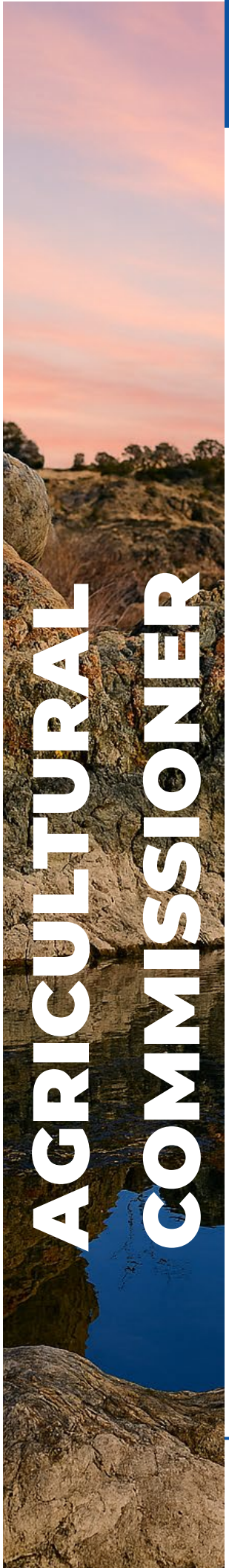
$857,703 Services & Supplies

$1.6M Intercounty

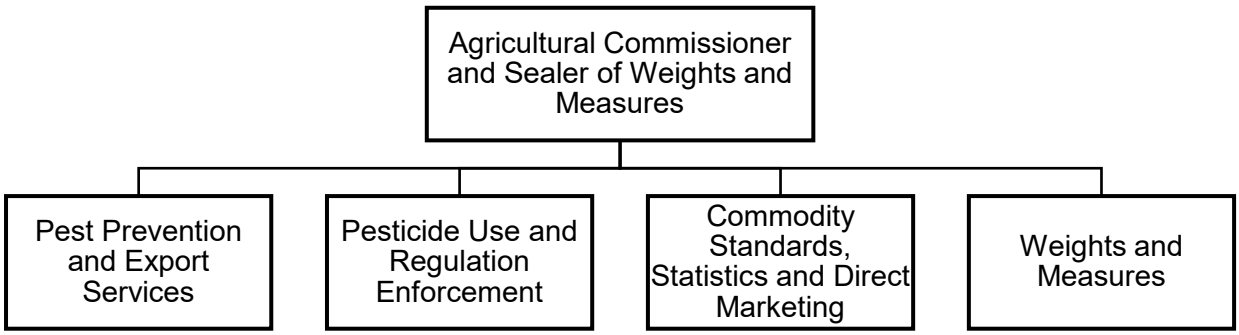
$306,430 All Other







Department Overview



Why We Exist...

We are dedicated to protecting the well-being of agriculture, the environment, businesses, and the community.

What We Do...

We enforce laws to protect agriculture, consumers, and the community. We oversee pesticide use, product storage, export certification, pest and disease prevention, and product quality. We safeguard consumers by certifying weighing and measuring devices, ensuring quantity control and pricing accuracy.

How We Make a Difference...

We protect public health, the environment, and the local economy by ensuring safe pesticide use, maintaining product quality, and preventing invasive pests and plant diseases. We support growers through export certification, oversight of certified producers, and regulation of farmers markets. Outreach and education promote awareness, compliance, and trust across agriculture, industry, and the public.

Core Services

- Crop Statistics and Commodity Standards
- Nursery, Seed and Apiary Regulation
- Pest Detection
- Pest Exclusion and Export Services
- Pesticide Use and Regulation Enforcement
- Quantity Control and Price Verification
- Weighing and Measuring Device Registration and Inspection

Department Summary

Agricultural Commissioner	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$611,352	$585,589	$570,953	$570,953	$444	$571,397
Intergovernmental	$3,682,781	$4,688,020	$3,468,820	$4,160,276	$231,276	$4,391,552
Charges for Services and Interfund	$1,034,020	$1,062,935	$1,036,385	$966,201	$54,069	$1,020,270
Miscellaneous Revenues	$2,138	$51,422	$0	$0	$0	$0
Total Revenue	$5,330,290	$6,387,966	$5,076,158	$5,697,430	$285,789	$5,983,219
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,330,290**	**$6,387,966**	**$5,076,158**	**$5,697,430**	**$285,789**	**$5,983,219**
Salaries and Benefits	$5,384,440	$5,367,288	$5,930,413	$6,017,877	$204,193	$6,222,070
Services and Supplies	$500,342	$873,705	$664,125	$849,677	$8,026	$857,703
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,444,514	$1,463,836	$1,545,624	$1,591,157	$0	$1,591,157
Capital Outlays	$394,780	$362,319	$232,685	$0	$210,000	$210,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$83,566	$88,081	$82,669	$96,430	$0	$96,430
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,807,642**	**$8,155,228**	**$8,455,516**	**$8,555,141**	**$422,219**	**$8,977,360**
General Fund Contribution	**$2,477,352**	**$1,767,262**	**$3,379,358**	**$2,857,711**	**$136,430**	**$2,994,141**
Total Allocated Positions			41	42	0	42

2027 Base Budget

The 2027 Base Budget totals $8.6 million, funded by $5.7 million in estimated revenue and $2.9 million in Net County Cost. The 2027 Base Budget represents a $99,625 increase over the 2026 Adopted Budget, or a 1.2% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the base budget to recent spending trends and 2026 Year-End projections, while including a 2.4% escalator for operational costs.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $9.0 million, funded by $6.0 million in estimated revenue and $3.0 million in Net County Cost. This represents an increase of $422,219 over the 2027 Base Budget. The Agricultural Commissioner's Net County Cost supports 33.4% of the 2027 Adopted Budget compared to 40% in the prior fiscal year.

Adjustments to Base Budget

Glassy-Winged Sharpshooter Eradication Efforts – It is recommended to increase appropriations and estimated revenue by $204,193, to fund two limited-term positions, one full-time and one part-time, approved by the Board of Supervisors as part of Board Resolution 2026-0196, which support ongoing invasive pest eradication efforts.

Replacement Vehicles – It is recommended to increase appropriations by $210,000, using Net County Cost, to replace five vehicles per the General Services Agency's Fleet Policy.

Community Engagement Events – It is also recommended to increase estimated revenue by $27,083 and appropriations by $8,026 to support community engagement events funded by the California Department of Pesticide Regulation. Any excess revenue will offset Net County Cost in supporting existing department costs.

Fee Revenue – On April 28, 2026, the Board of Supervisors adopted an increase to department fees (Board Resolution 2026-0201). The result of the updated fees is a $54,513 increase in estimated revenue with a corresponding reduction to Net County Cost.

Recommendation: It is recommended to increase appropriations by $422,219 and estimated revenue by $285,789, resulting in a net increase in Net County Cost in the amount of $136,430.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 42 positions, an increase of one position over the 2026 Adopted Budget allocation. On April 28, 2026, one time-limited position was added to support the Glassy-Winged Sharpshooter eradication project (Board Resolution 2026-0196).

Budget Contained within the Department

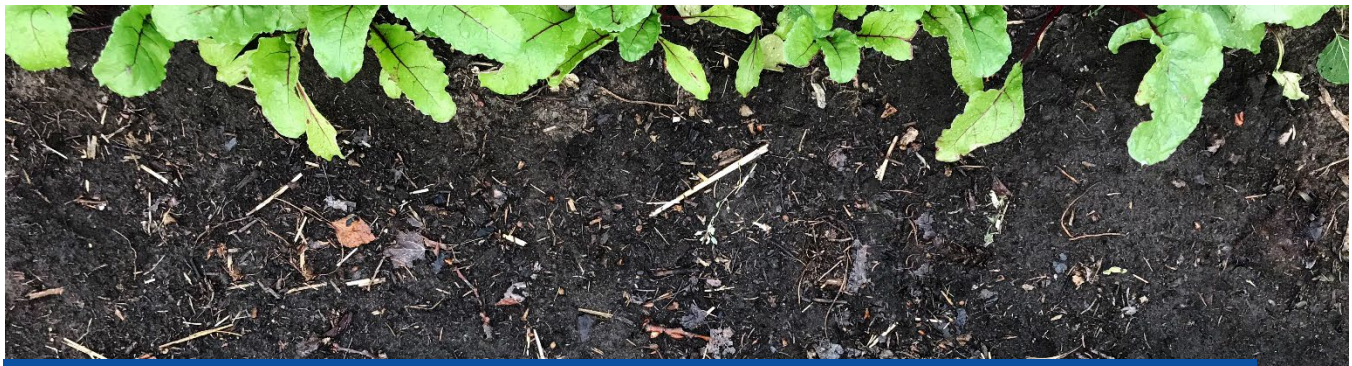
Agricultural Commissioner (General Fund)

This budget funds the Department's core programs and services including Environmental Protection, Fruit and Vegetable Quality Control, Consumer Protection, auxiliary functions such as crop statistics, and administrative costs.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

0100 AG00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$611,352	$585,589	$570,953	$570,953	$444	$571,397
Intergovernmental	$3,682,781	$4,688,020	$3,468,820	$4,160,276	$231,276	$4,391,552
Charges for Services and Interfund	$1,034,020	$1,062,935	$1,036,385	$966,201	$54,069	$1,020,270
Miscellaneous Revenues	$2,138	$51,422	$0	$0	$0	$0
Total Revenue	$5,330,290	$6,387,966	$5,076,158	$5,697,430	$285,789	$5,983,219
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,330,290**	**$6,387,966**	**$5,076,158**	**$5,697,430**	**$285,789**	**$5,983,219**
Salaries and Benefits	$5,384,440	$5,367,288	$5,930,413	$6,017,877	$204,193	$6,222,070
Services and Supplies	$500,342	$873,705	$664,125	$849,677	$8,026	$857,703
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,444,514	$1,463,836	$1,545,624	$1,591,157	$0	$1,591,157
Capital Outlays	$394,780	$362,319	$232,685	$0	$210,000	$210,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$83,566	$88,081	$82,669	$96,430	$0	$96,430
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,807,642**	**$8,155,228**	**$8,455,516**	**$8,555,141**	**$422,219**	**$8,977,360**
General Fund Contribution	**$2,477,352**	**$1,767,262**	**$3,379,358**	**$2,857,711**	**$136,430**	**$2,994,141**
Total Allocated Positions			41	42	0	42



University of California Cooperative Extension

Jennifer Heguy, Director

www.cestanislaus.ucanr.edu

Budget in Brief

$1,056,382
2027 Adopted Budget

6
Employees

Funding Sources

$5,000 Fund Balance

$1.1M Net County Cost

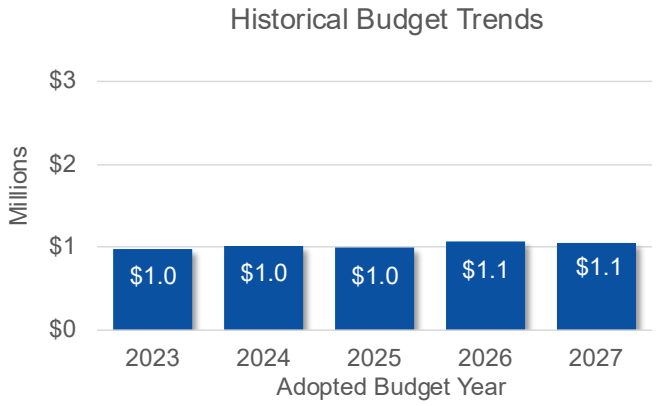
% Net County Cost = **99.5%**

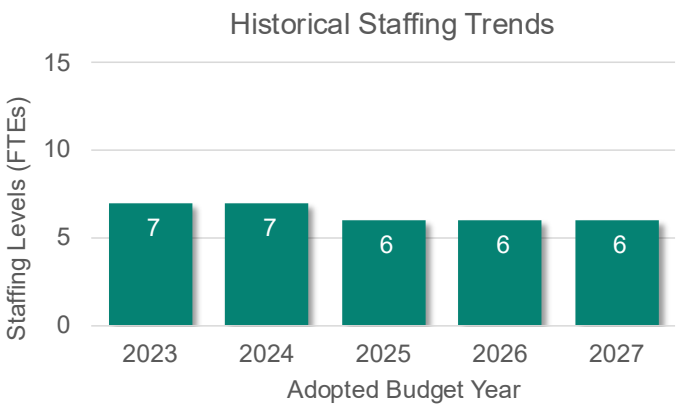
Expenditures

$686,483 Salaries & Benefits

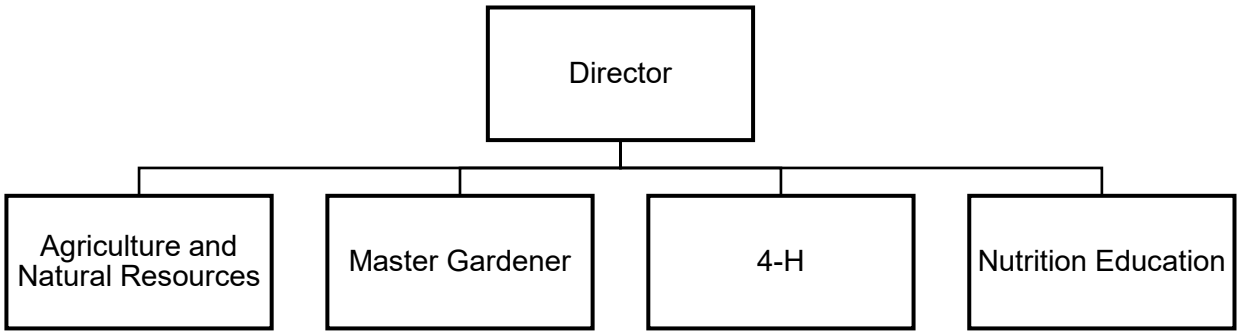
$87,304 Services & Supplies

$282,595 Intercounty





Department Overview



Why We Exist...

We engage with County residents to achieve innovation in applied research and education that supports sustainable, safe and nutritious food production, economic success in a global economy, a healthy and productive environment, science literacy, and youth development.

What We Do...

We bring the resources of the UC to County residents by conducting high-priority, applied research and educational programs. Information is delivered in classroom and in-field workshops, one-on-one consultations, online education and publications.

How We Make a Difference...

We conduct innovative, applied research in cooperation with local farmers and ranchers to improve agricultural efficiencies. Information and knowledge gained from our research results in improved production practices, economics and sustainability. The Master Gardener program helps implement sustainable home gardening practices. The 4-H youth development program provides opportunities to participate in various programs and projects.

Core Services

- Agricultural Research
- Agricultural Consultations
- Gardening Resources
- Information Delivery
- Nutrition Education
- Youth Development

Department Summary

University of California Cooperative Extension	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$2	$9,598	$0	$0	$0	$0
Total Revenue	$2	$9,598	$0	$0	$0	$0
Use of Department Fund Balance	($350)	$5,000	$5,000	$5,000	$0	$5,000
Total Funding Sources	**($348)**	**$14,598**	**$5,000**	**$5,000**	**$0**	**$5,000**
Salaries and Benefits	$596,959	$649,595	$682,500	$686,483	$0	$686,483
Services and Supplies	$70,602	$22,087	$81,427	$78,877	$8,427	$87,304
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$243,330	$232,971	$296,511	$282,595	$0	$282,595
Capital Outlays	$0	$8,176	$0	$0	$0	$0
Transfers Out	$0	$5,000	$0	$0	$0	$0
Intrafund/Intradepartment	$25	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$910,916**	**$917,829**	**$1,060,438**	**$1,047,955**	**$8,427**	**$1,056,382**
General Fund Contribution	**$911,264**	**$903,231**	**$1,055,438**	**$1,042,955**	**$8,427**	**$1,051,382**
Total Allocated Positions			6	6	0	6

2027 Base Budget

The 2027 Base Budget totals $1.0 million, funded by the use of $5,000 in fund balance and $1.0 million in Net County Cost. The 2027 Base Budget represents a $12,483 decrease from the 2026 Adopted Budget, or a 1.2% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the base budget to recent spending trends and 2026 Year-End projections, while including a 2.4% escalator for operational costs.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $1.1 million, funded by the use of $5,000 in fund balance and $1.1 million in Net County Cost. This represents an increase of $8,427 over the 2027 Base Budget. The Department's Net County Cost supports 99.5% of the 2027 Adopted Budget, unchanged from the prior fiscal year.

Adjustments to Base Budget

4-H Coordinator Cost Sharing Agreement – It is recommended to increase appropriations and Net County Cost by $8,427 to reflect an increase to year one of a three-year amended cost sharing agreement with the UC Regents for the County's 4-H Coordinator position, approved by the Board on June 16, 2026 (Board Resolution 2026-0294).

Recommendation: It is recommended to increase appropriations and the use of Net County Cost by $8,427.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
University of California Cooperative Extension		
Farm and Home Advisors Research	$ 35,426	$ 5,000
Total	**$ 35,426**	**$ 5,000**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of six positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

University of California Cooperative Extension (General Fund)

This budget funds administrative support for University of California employees providing research and educational programs tailored to the needs of Stanislaus County in the areas of agriculture and natural resources, 4-H youth development, and family and consumer sciences.

UC Cooperative Extension – Farm and Home Advisors Research Trust (Special Revenue Fund)

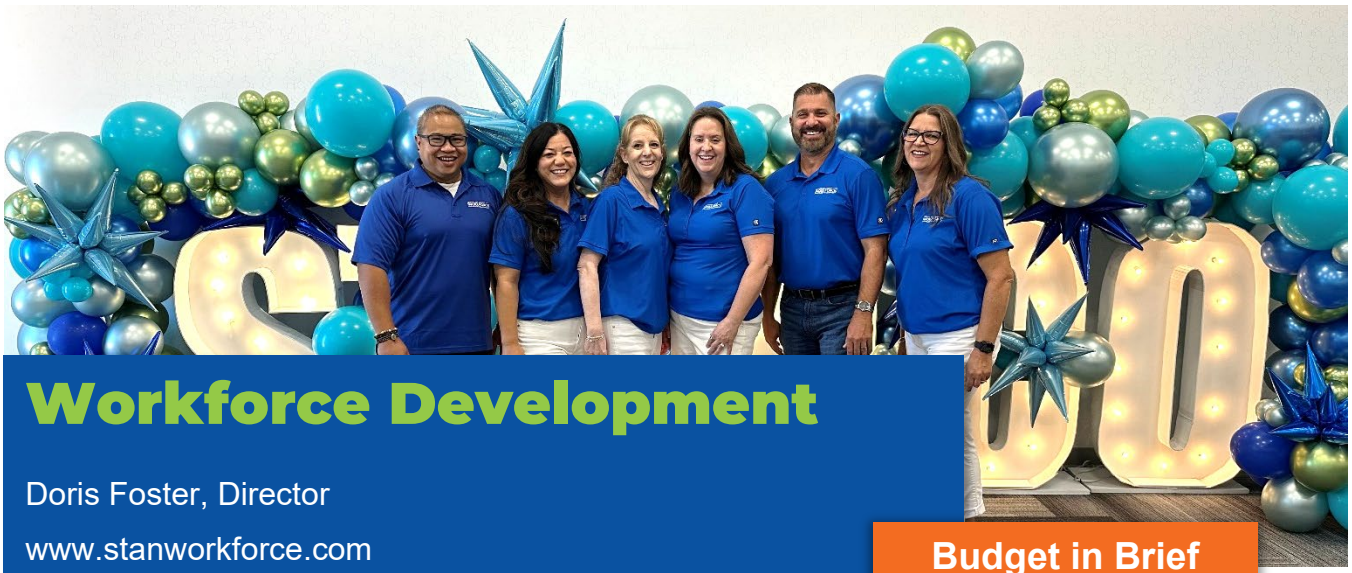
This budget funds small purchases outside of the University of California funding criteria to support research and educational programs tailored to the needs of Stanislaus County.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedule

University of California Cooperative Extension 0100 UC00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$2	$9,598	$0	$0	$0	$0
Total Revenue	$2	$9,598	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2**	**$9,598**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$596,959	$649,595	$682,500	$686,483	$0	$686,483
Services and Supplies	$70,952	$22,087	$76,427	$73,877	$8,427	$82,304
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$243,330	$232,971	$296,511	$282,595	$0	$282,595
Capital Outlays	$0	$8,176	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$25	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$911,266**	**$912,829**	**$1,055,438**	**$1,042,955**	**$8,427**	**$1,051,382**
General Fund Contribution	**$911,264**	**$903,231**	**$1,055,438**	**$1,042,955**	**$8,427**	**$1,051,382**
Total Allocated Positions			6	6	0	6

UC Cooperative Extension - Farm and Home Advisors Research Trust 1766 UC00002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	($350)	$5,000	$5,000	$5,000	$0	$5,000
Total Funding Sources	**($350)**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$5,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	($350)	$0	$5,000	$5,000	$0	$5,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$5,000	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**($350)**	**$5,000**	**$5,000**	**$5,000**	**$0**	**$5,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0



Workforce Development

Doris Foster, Director

www.stanworkforce.com

Budget in Brief

$23,096,651
2027 Adopted Budget

85
Employees

Funding Sources

$23.1M Revenue

$0 Net County Cost

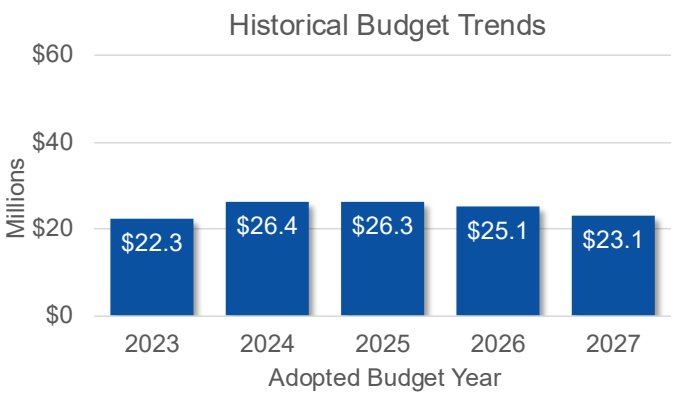
% Net County Cost **= 0%**

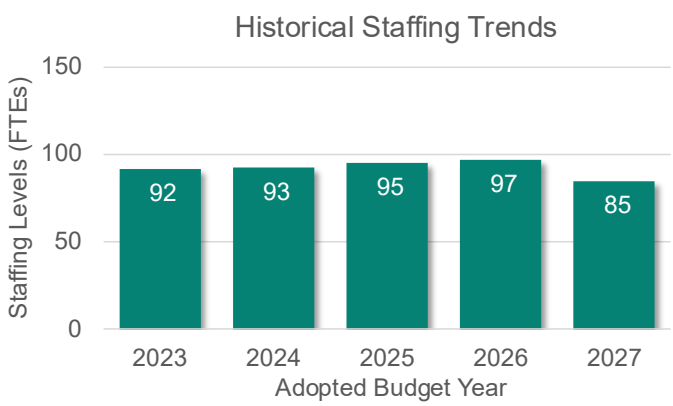
Expenditures

$9.6M Salaries & Benefits

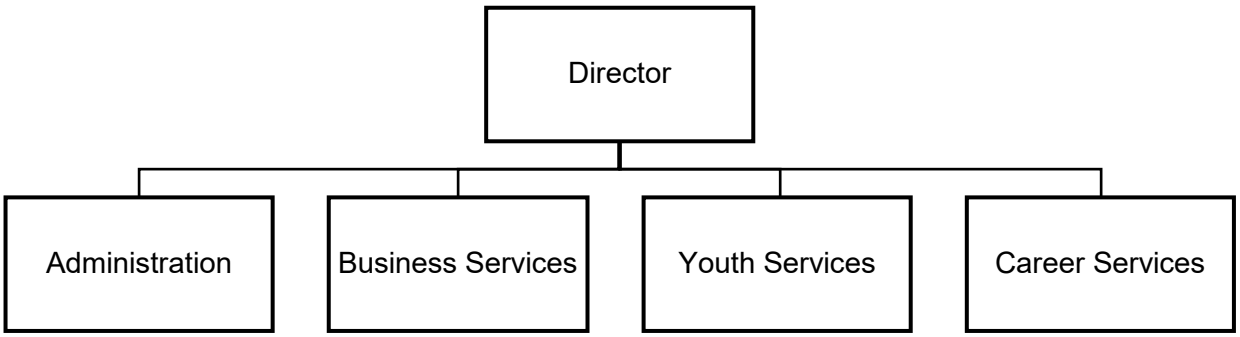
$12.2M Services & Supplies

$1.2M Intercounty





Department Overview



Why We Exist...

We provide employment and training services to job seekers and businesses throughout Stanislaus County.

What We Do...

We work with employers to understand in-demand occupations and develop a skilled workforce that strengthens local businesses and supports the economic success of the community.

How We Make a Difference...

We offer job search assistance and skills assessments to job seekers. We offer individualized employment plans, one-on-one coaching, vocational training, on-the-job training, and customized job search support. We offer specialized services to veterans and justice-involved individuals. We offer paid internships, apprenticeships, and customized training. We help employers reduce hiring costs, upskill employees, and maintain a competitive edge. We collaborate with local economic development agencies to ensure the local workforce is prepared for new and expanding businesses.

Core Services

- America's Job Center of California
- Sector Strategy
- Vocational Training
- Work-Based Training
- Workshops and Orientations

Department Summary

Workforce Development	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$10,949,382	$9,280,388	$14,851,120	$14,851,120	($1,815,001)	$13,036,119
Charges for Services and Interfund	$7,448,578	$6,106,677	$6,953,124	$6,953,124	($200,000)	$6,753,124
Miscellaneous Revenues	$551,374	$1,960,805	$3,305,397	$3,305,397	$2,011	$3,307,408
Total Revenue	$18,949,334	$17,347,869	$25,109,641	$25,109,641	($2,012,990)	$23,096,651
Use of Department Fund Balance	($774,249)	($215,413)	$0	$0	$0	$0
Total Funding Sources	**$18,175,084**	**$17,132,457**	**$25,109,641**	**$25,109,641**	**($2,012,990)**	**$23,096,651**
Salaries and Benefits	$8,963,022	$8,481,665	$9,391,051	$9,391,051	$244,612	$9,635,663
Services and Supplies	$8,234,511	$7,665,086	$14,686,936	$14,686,936	($2,456,739)	$12,230,197
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$977,552	$985,706	$1,031,654	$1,031,654	$163,892	$1,195,546
Capital Outlays	$0	$0	$0	$0	$35,245	$35,245
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$18,175,084**	**$17,132,457**	**$25,109,641**	**$25,109,641**	**($2,012,990)**	**$23,096,651**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions	95	97	97	85	0	85

2027 Base Budget

The 2027 Base Budget totals $25.1 million, funded by $25.1 million in estimated revenue. The 2027 Base Budget is unchanged from the 2026 Adopted Budget. While updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services, the Department adjusts appropriations across cost categories to maintain a balanced budget.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $23.1 million, funded by $23.1 million in estimated revenue. This is a decrease of $2.0 million from the 2027 Base Budget.

Adjustments to Base Budget

Right-Sizing to Available Funding – It is recommended to decrease revenue and appropriations by a net of $2.0 million to right-size programming with available funding sources. Adjustments include: an increase of $2.6 million in revenue and appropriations for Workforce Innovation and Opportunity Act (WIOA) formula funds, based on County poverty and unemployment rates compared to the rest of the State; a decrease of $1.9 million for

programs supporting Stanislaus 2030 small business and entrepreneurship initiatives, as well as other job training efforts; a decrease of $1.4 million to reflect the expiration of California for All Youth Service Corps grant funding; and a decrease of $1.3 million to reflect expenditure of Regional Program funding.

New Vehicle Purchase – It is recommended to adjust appropriations by $35,245, split between the Department's two budget units, to purchase a new vehicle to be used by Job Developers to engage employers and visit job sites. There is no budgetary impact as the Department has sufficient appropriations to support the vehicle purchase.

Recommendation: It is recommended to decrease appropriations and revenue by $2.0 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Workforce Development		
Workforce Development	$ 7,870,874	$ -
Welfare to Work	286,316	-
Total	**$ 8,157,190**	**$ -**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 85 positions, a net decrease of 12 positions from the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the deletion of 12 unfunded positions.

Staffing Recommendation: It is recommended to add one Confidential Assistant III and delete one Staff Services Technician, resulting in no impact on the Department's allocation.

Budgets Contained within the Department

Workforce Development (Special Revenue Fund)

This budget funds employment training services to the community through various programs funded by Federal and State contracts and grants, such as California Department of Rehabilitation, Workforce Innovation and Opportunity Act (WIOA), and interagency programs (Probation, Sheriff's Office, Child Support). Additionally, business services are provided to assist employers in building a skilled workforce to meet hiring goals, lower training costs, and maintain a competitive edge.

Workforce Development – Welfare to Work (Special Revenue Fund)

This budget funds employment and training services for Temporary Assistance to Needy Families (TANF), known as CalWORKs in California, recipients through a contract with the Community Services Agency.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Workforce Development 1320 WD00001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$10,949,382	$9,280,388	$14,851,120	$14,851,120	($1,815,001)	$13,036,119
Charges for Services and Interfund	$518,161	$618,938	$550,000	$550,000	($200,000)	$350,000
Miscellaneous Revenues	$551,374	$1,960,036	$3,305,397	$3,305,397	$2,011	$3,307,408
Total Revenue	$12,018,916	$11,859,362	$18,706,517	$18,706,517	($2,012,990)	$16,693,527
Use of Department Fund Balance	($539,730)	($212,302)	$0	$0	$0	$0
Total Funding Sources	**$11,479,186**	**$11,647,060**	**$18,706,517**	**$18,706,517**	**($2,012,990)**	**$16,693,527**
Salaries and Benefits	$5,370,422	$5,404,519	$6,062,792	$6,062,792	$254,834	$6,317,626
Services and Supplies	$5,459,922	$5,773,730	$12,047,051	$12,047,051	($2,456,739)	$9,590,312
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$648,841	$468,812	$596,674	$596,674	$163,892	$760,566
Capital Outlays	$0	$0	$0	$0	$25,023	$25,023
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$11,479,186**	**$11,647,060**	**$18,706,517**	**$18,706,517**	**($2,012,990)**	**$16,693,527**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			97	85	0	85

Workforce Development Welfare to Work 1317 WD00002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$6,930,418	$5,487,739	$6,403,124	$6,403,124	$0	$6,403,124
Miscellaneous Revenues	$0	$768	$0	$0	$0	$0
Total Revenue	$6,930,418	$5,488,507	$6,403,124	$6,403,124	$0	$6,403,124
Use of Department Fund Balance	($234,519)	($3,110)	$0	$0	$0	$0
Total Funding Sources	**$6,695,899**	**$5,485,397**	**$6,403,124**	**$6,403,124**	**$0**	**$6,403,124**
Salaries and Benefits	$3,592,599	$3,077,146	$3,328,259	$3,328,259	($10,222)	$3,318,037
Services and Supplies	$2,774,589	$1,891,356	$2,639,885	$2,639,885	$0	$2,639,885
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$328,711	$516,895	$434,980	$434,980	$0	$434,980
Capital Outlays	$0	$0	$0	$0	$10,222	$10,222
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,695,899**	**$5,485,397**	**$6,403,124**	**$6,403,124**	**$0**	**$6,403,124**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Promoting Lifelong Learning Summary of Budget Appropriations

Legal Budget Unit					2027 Adopted Budget
Library					
1651	LIB0001	Special Revenue Fund	Library	$	23,533,331
Library Total				**$**	**23,533,331**
Grand Total				**$**	**23,533,331**

Promoting Lifelong Learning

Introduction

The **Library** supports the Board of Supervisors' priority of ***Promoting Lifelong Learning***, with the primary focus on providing materials, resources, programs, and spaces to promote lifelong learning and personal development. Additional focus of this priority area is centered around the desire to serve members of the community and provide valuable services to local agencies and other County departments. Stanislaus County Library's updated mission statement was approved by the Board of Supervisors on February 4, 2025, stating, "We build community by creating opportunities and providing resources for connection, learning, exploration, and innovation."

The Stanislaus County Library System includes 13 community libraries and two pop-up libraries, providing educational and recreational services that enlighten and empower residents. The Library offers early literacy programs for children, basic literacy services for adults, and programs to encourage reading and self-directed learning for all ages. Beyond the physical walls of the libraries, the Library provides outreach services, including online e-resources and community outreach activities such as book giveaways for students and home delivery service for customers who are unable to come to the Library due to advanced age, injury, or illness.

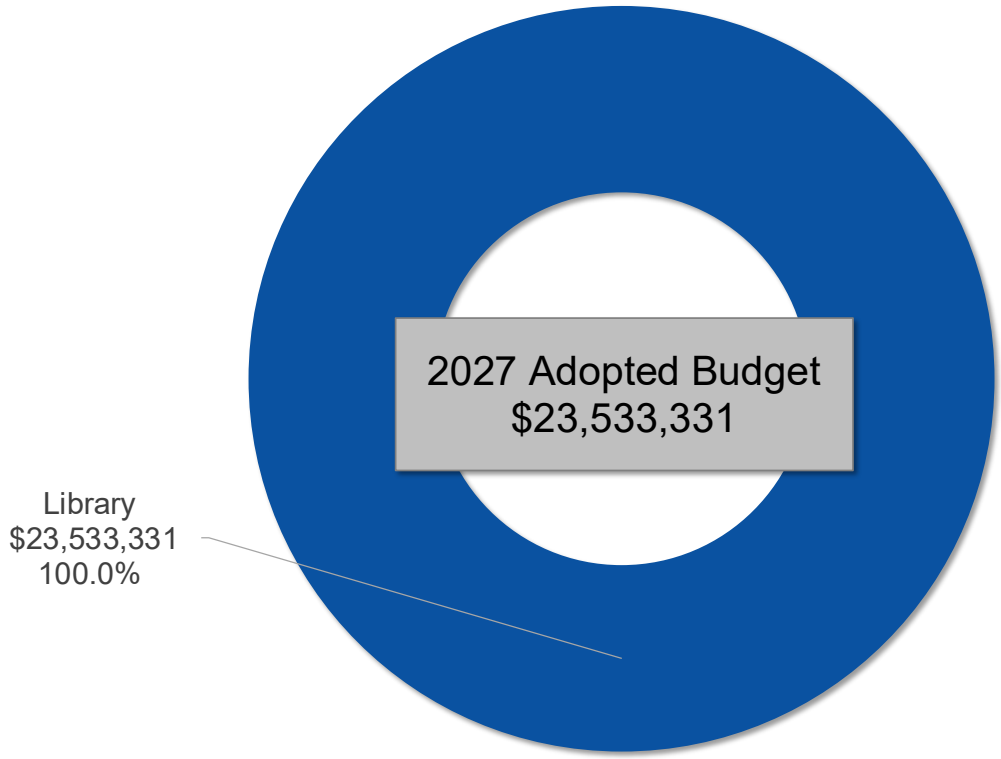
The Library is primarily funded by a voter-approved 1/8-cent sales tax, representing approximately 67.3% of the Library's total operating revenue to support Library operations in Fiscal Year 2027. The voter-approved 1/8-cent sales tax was extended for 12 years when Measure S passed in the November 7, 2017, election.

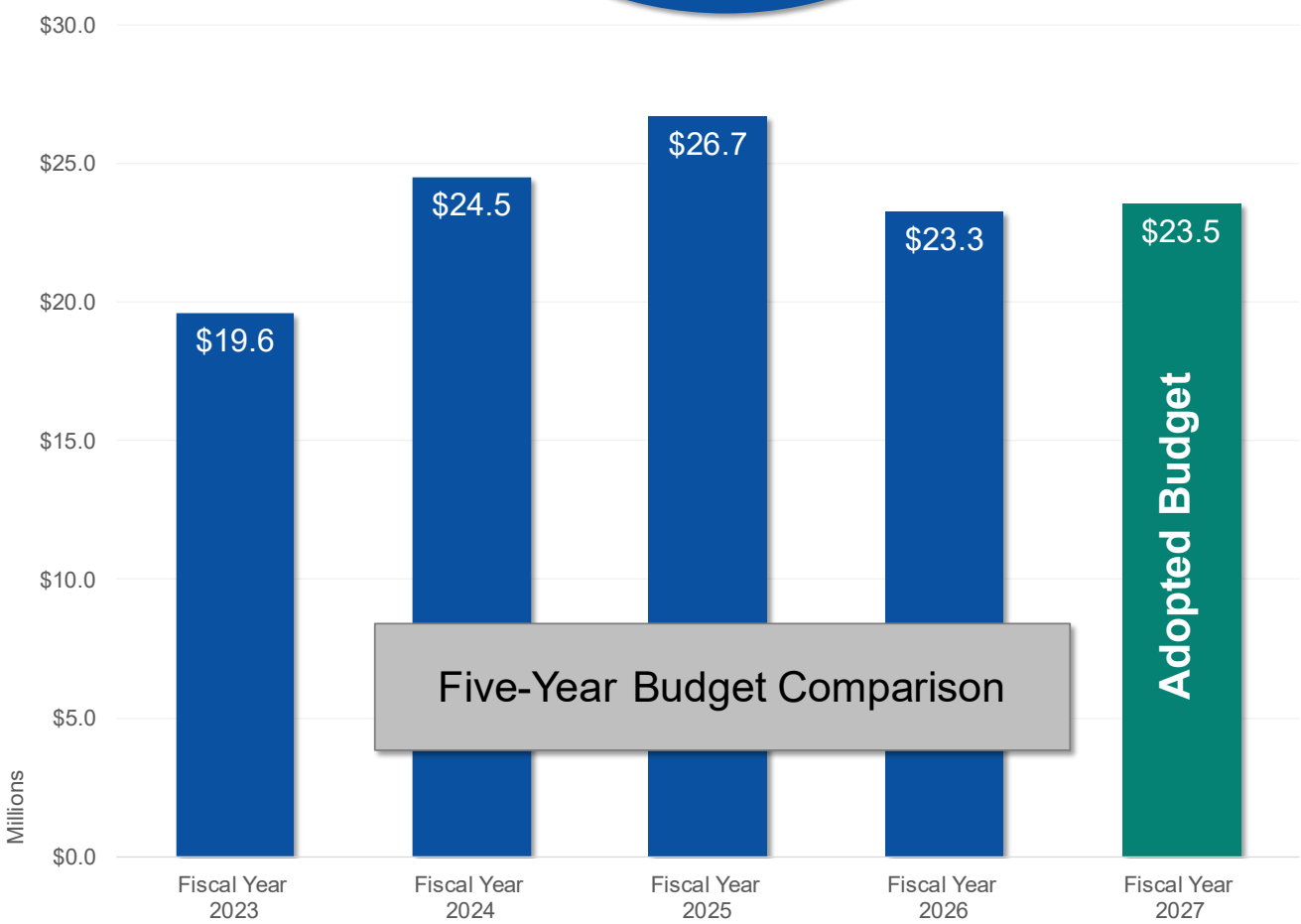
Priority Appropriations and Trends

The 2027 Adopted Budget totals $23.5 million for the priority *Promoting Lifelong Learning* and reflects an increase of $256,266 from the 2026 Adopted Budget. As part of the 2023 Proposed Budget, a one-time $60 million Building Community Services Investment (BCSI) strategy, to be implemented over three years, was introduced. Of this amount, $10.0 million was allocated to enhance County libraries. Fiscal Year 2024 included $7.0 million of BCSI, with $3.5 million

carried over from Fiscal Year 2023 and $3.5 million allocated for Fiscal Year 2024. Fiscal Year 2025 included the remaining $3.0 million of the total $10.0 million allocation. This targeted one-time infrastructure investment has directly contributed to the local quality of life, community wellness, and lifelong learning; strategic facility planning; and contracted support to plan and deliver identified projects.

In a five-year comparison of appropriations, Library appropriations increased from $19.6 million in Fiscal Year 2023 to an average of $24.5 million in Fiscal Years 2024 through 2027, largely due to several library improvement projects, including those in the cities of Modesto, Newman, Riverbank, and Waterford, and the community of Keyes.


2027 Adopted Budget
$23,533,331
Library
$23,533,331
100.0%


$30.0
$25.0
$20.0
$15.0
$10.0
$5.0
$0.0
Millions
$19.6
$24.5
$26.7
$23.3
$23.5
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026
Fiscal Year 2027

Library

Sarah Dentan, County Librarian

www.stanislauslibrary.org

Budget in Brief

$23,533,331

2027 Adopted Budget

74

Employees

Funding Sources

$22.5M Revenue

$163,764 Fund Balance

$866,810 Net County Cost

% Net County Cost = **3.7%**

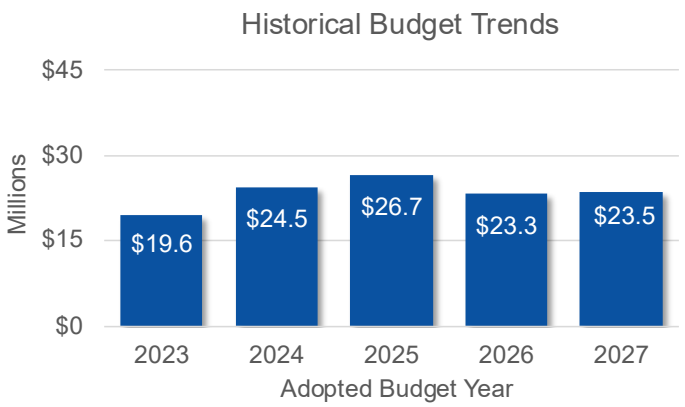
Expenditures

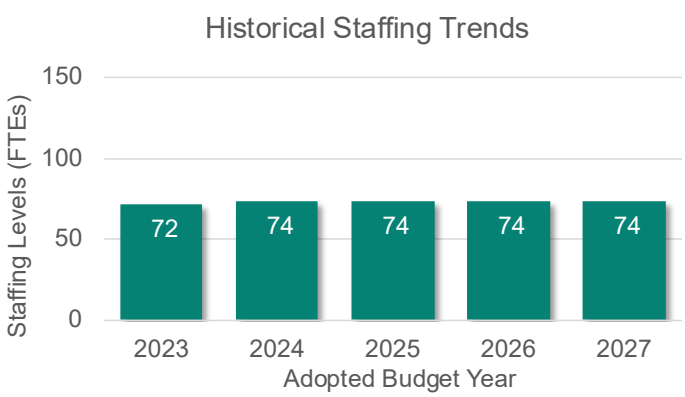
$10.4M Salaries & Benefits

$6.9M Services & Supplies

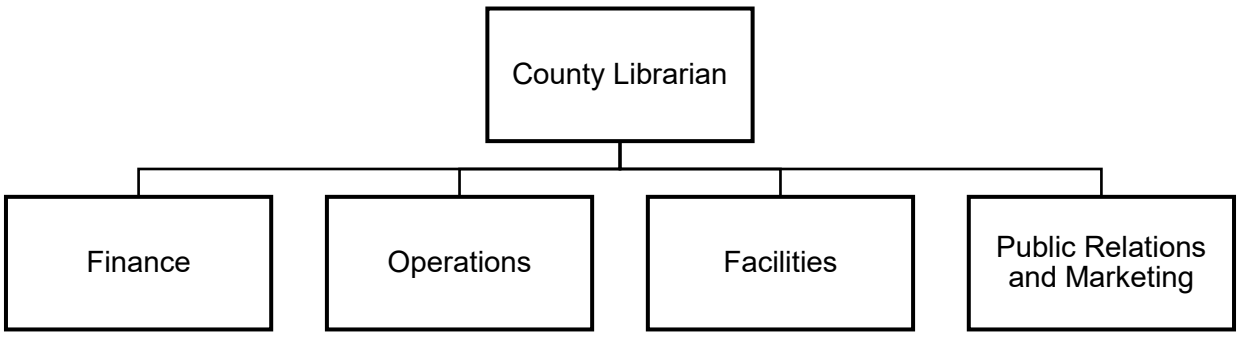
$2.5M Capital Outlays

$3.7M All Other





Department Overview



Why We Exist...

We build community by creating opportunities and providing resources for connection, learning, exploration, and innovation.

What We Do...

We support a vibrant reading community across all ages, ensure easy access to resources that improve community well-being, and foster community connection and collaboration.

How We Make a Difference...

We serve as a hub where community members can meet, engage, and collaborate. We function as a space to explore cultural enrichment through programs, collections, and events that reflect and celebrate the community's diverse heritage and interests.

Our collections and programs are thoughtfully curated to support literacy, school readiness, enrichment, and personal development for all ages.

We ensure all community members have access to up-to-date technology and digital tools.

Core Services

- Community Engagement
- Community Hub
- Cultural Center
- Early Literacy
- Materials Lending
- Reference and Referral
- Technology Access

Department Summary

Library	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$15,053,745	$14,765,892	$15,000,850	$15,150,950	$0	$15,150,950
Intergovernmental	$963,593	$536,260	$5,998,245	$6,425,254	$0	$6,425,254
Charges for Services and Interfund	$289,177	$307,131	$253,065	$316,430	$0	$316,430
Miscellaneous Revenues	$332,889	$882,302	$306,588	$610,123	$0	$610,123
Total Revenue	$16,639,405	$16,491,584	$21,558,748	$22,502,757	$0	$22,502,757
Use of Department Fund Balance	$654,243	$134,556	$851,507	$163,764	$0	$163,764
Total Funding Sources	**$17,293,648**	**$16,626,140**	**$22,410,255**	**$22,666,521**	**$0**	**$22,666,521**
Salaries and Benefits	$9,009,116	$9,330,185	$9,558,796	$10,432,002	$0	$10,432,002
Services and Supplies	$3,943,037	$3,831,093	$6,684,239	$6,871,671	$0	$6,871,671
Other Charges	$16,558	$17,574	$17,389	$18,454	$0	$18,454
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$3,362,458	$2,899,093	$3,310,794	$3,253,534	$0	$3,253,534
Capital Outlays	$1,479,730	$970,006	$3,260,847	$2,512,670	$0	$2,512,670
Transfers Out	$3,349,559	$445,000	$445,000	$445,000	$0	$445,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$21,160,458**	**$17,492,950**	**$23,277,065**	**$23,533,331**	**$0**	**$23,533,331**
General Fund Contribution	**$3,866,810**	**$866,810**	**$866,810**	**$866,810**	**$0**	**$866,810**
Total Allocated Positions			74	74	0	74

2027 Base Budget

The 2027 Base Budget totals $23.5 million, funded by $22.5 million in estimated revenue, the use of $163,764 in Department fund balance, and $866,810 in Net County Cost. The 2027 Base Budget represents a $256,266 increase over the 2026 Adopted Budget, or a 1.1% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services. The increase in the 2027 Base Budget is primarily due to increased salary costs. The Department does receive a Board-supported General Fund Contribution of $866,810 annually to enhance services, offset internal service costs, and support contractual obligations.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $23.5 million, funded by $22.5 million in estimated revenue, the use of $163,764 in Department fund balance, and $866,810 in Net County Cost. This is consistent with that included in the 2027 Base Budget. The Library's Net County Cost supports 3.7% of the 2027 Adopted Budget, unchanged from the prior fiscal year.

Adjustments to Base Budget

There are no recommended adjustments to the 2027 Base Budget.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Library		
Library	$ 13,012,542	$ 163,764
Total	**$ 13,012,542**	**$ 163,764**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 74 positions, consistent with the 2026 Adopted Budget allocation.

Budget Contained within the Department

Library (Special Revenue Fund)

Funds the programs and services provided at all 13 community locations and pop-up locations. Services include print resources, e-resources, passports, public computers, and adult, teen, and children's programming.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Library 1651 LIB0001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$15,053,745	$14,765,892	$15,000,850	$15,150,950	$0	$15,150,950
Intergovernmental	$963,593	$536,260	$5,998,245	$6,425,254	$0	$6,425,254
Charges for Services and Interfund	$289,177	$307,131	$253,065	$316,430	$0	$316,430
Miscellaneous Revenues	$332,889	$882,302	$306,588	$610,123	$0	$610,123
Total Revenue	$16,639,405	$16,491,584	$21,558,748	$22,502,757	$0	$22,502,757
Use of Department Fund Balance	$654,243	$134,556	$851,507	$163,764	$0	$163,764
Total Funding Sources	**$17,293,648**	**$16,626,140**	**$22,410,255**	**$22,666,521**	**$0**	**$22,666,521**
Salaries and Benefits	$9,009,116	$9,330,185	$9,558,796	$10,432,002	$0	$10,432,002
Services and Supplies	$3,943,037	$3,831,093	$6,684,239	$6,871,671	$0	$6,871,671
Other Charges	$16,558	$17,574	$17,389	$18,454	$0	$18,454
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$3,362,458	$2,899,093	$3,310,794	$3,253,534	$0	$3,253,534
Capital Outlays	$1,479,730	$970,006	$3,260,847	$2,512,670	$0	$2,512,670
Transfers Out	$3,349,559	$445,000	$445,000	$445,000	$0	$445,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$21,160,458**	**$17,492,950**	**$23,277,065**	**$23,533,331**	**$0**	**$23,533,331**
General Fund Contribution	**$3,866,810**	**$866,810**	**$866,810**	**$866,810**	**$0**	**$866,810**
Total Allocated Positions			74	74	0	74

Stanislaus County
Library

Delivering Efficient Public Services Summary of Budget Appropriations

Legal Budget Unit					2027 Adopted Budget
Assessor					
0100	ASR0001	General Fund	Assessor	$	10,707,291
172A	ASR0002	Special Revenue Fund	Assessor State Grants		-
Assessor Total				**$**	**10,707,291**
Auditor-Controller					
0100	AC00001	General Fund	Auditor-Controller	$	7,399,577
5401	AC00004	Internal Service Fund	Enterprise Resource Planning		6,060
Auditor-Controller Total				**$**	**7,405,637**
Board of Supervisors					
0100	BOS0001	General Fund	Board of Supervisors	$	2,300,700
Board of Supervisors Total				**$**	**2,300,700**
Chief Executive Office					
0100	CEO0001	General Fund	Administration	$	10,112,131
Chief Executive Office Total				**$**	**10,112,131**
CEO - Human Relations					
0100	HR00001	General Fund	Human Relations	$	9,517,733
CEO - Human Relations Total				**$**	**9,517,733**
Clerk-Recorder					
0100	CLK0001	General Fund	Recorder	$	3,132,946
0100	CLK0002	General Fund	Elections		6,851,085
1723	CLK0004	Special Revenue Fund	Modernization		1,324,261
1786	CLK0005	Special Revenue Fund	Vital and Health Statistics		55,000
Clerk-Recorder Total				**$**	**11,363,292**
County Counsel					
0100	CC00001	General Fund	County Counsel	$	5,904,515
County Counsel Total				**$**	**5,904,515**
County Operations					
0100	CO00006	General Fund	Airport	$	430,920
1676	CO00030	Special Revenue Fund	American Rescue Plan Act (ARPA)		44,866,534
0100	CO00008	General Fund	Appropriations for Contingencies		16,204,406
0100	CO00005	General Fund	Capital Improvement Finance Authority		40,000
0107	CO00002	General Fund	Community Development Fund		500,000
0100	CO00010	General Fund	County Court Funding		6,372,752
2025	CO00026	Capital Project	Courthouse Construction Fund		74,049
2026	CO00027	Capital Project	Criminal Justice Facilities Fund		41,259
2210	CO00025	Capital Project	Crows Landing Industrial Business Park		24,615,251
0100	CO00009	General Fund	Debt Service		664,000
5094	CO00023	Internal Service Fund	Deferred Compensation		185,234
5101	CO00022	Internal Service Fund	Dental		4,661,895

Legal Budget Unit				2027 Adopted Budget
County Operations - continued				
1726	CO00014	Special Revenue Fund	Department of Justice Drug and Alcohol	124,000
0105	CO00001	General Fund	Economic Development Bank	-
0100	CO00011	General Fund	General Fund Contributions	41,683,668
0100	CO00012	General Fund	General Fund Match Pass Thru Vehicle License Fee	41,200,000
5051	CO00016	Internal Service Fund	General Liability	23,727,464
5091	CO00020	Internal Service Fund	Medical Self-Insurance	90,928,067
5093	CO00021	Internal Service Fund	Other Employee Benefits	147,954
5061	CO00017	Internal Service Fund	Professional Liability	1,396,682
1777	CO00031	Special Revenue Fund	Prop 69 DNA Identification Fund	82,350
5071	CO00018	Internal Service Fund	Unemployment	562,729
5111	CO00024	Internal Service Fund	Vision Care	795,089
5081	CO00019	Internal Service Fund	Workers' Compensation	6,844,547
County Operations Total				**$ 306,148,850**
General Services Agency				
0100	GS00001	General Fund	Administration	$ 1,413,632
0100	GS00007	General Fund	10th Street Place	912,947
171A	GS00008	Special Revenue Fund	12th Street Office Building	74,805
171B	GS00009	Special Revenue Fund	12th Street Office Building Reserve	-
2252	GS00063	Capital Project	ADA Projects	500,000
0100	GS00006	General Fund	Capital Facilities	5,694,646
5001	GS00002	Internal Service Fund	Central Services	4,009,077
2251	GS00064	Capital Project	Deferred Maintenance	2,000,000
5170	GS00004	Internal Service Fund	Facility Maintenance Division	12,412,618
5170	GS00005	Internal Service Fund	Facility Utilities	6,730,000
5021	GS00003	Internal Service Fund	Fleet Services Division	8,631,194
General Services Agency Total				**$ 42,378,919**
Information Technology Central				
5031	ITC0001	Internal Service Fund	Information Technology Central	$ 25,310,623
Information Technology Central Total				**$ 25,310,623**
Treasurer-Tax Collector				
0100	TTC0001	General Fund	Administration/Taxes	$ 2,291,017
0100	TTC0006	General Fund	Business Services Division	431,695
0100	TTC0002	General Fund	Revenue Recovery	1,409,015
0100	TTC0003	General Fund	Treasury Division	1,654,225
Treasurer-Tax Collector Total				**$ 5,785,952**
Grand Total				**$ 436,935,643**

Delivering Efficient Public Services

Introduction

Within this section, the departments align with the Board of Supervisors' priority of ***Delivering Efficient Public Services***, yielding advantages for our residents and businesses. These entities cater to the community while also extending essential services to local agencies and other County departments. They enhance engagement and transparency in County governmental services and programs, ensuring secure and dependable facilities, systems, and operations that facilitate business for both customers and employees. Moreover, they enhance operational efficiency through the integration of contemporary technology and best practices. Additionally, these departments prioritize the recruitment and retention of individuals who are dedicated to government service.

Some of the critical and supportive functions provided by this priority area include Countywide property assessment, financial management and oversight, human relations, employee health and safety, legal representation, elections facilitation, facilities and vehicle maintenance, public records retention, investment of local funds, technological support, and overall County operational administration. Providing services online has vastly improved the way the County interacts with the public. Access to Countywide information and services is now widely available online at www.stancounty.com.

The following departments support the delivery of efficient public services through daily operations, with service to internal and external customers.

The County **Assessor** produces the annual assessment roll of tangible property within Stanislaus County, generated with fair, accurate, and timely property valuations.

The **Auditor-Controller** provides effective fiscal oversight and ensures fiscal integrity in reporting, policies and procedures, systems, internal controls, and compliance with accounting standards for the benefit of the County and local cities, school districts, and special districts.

The **Board of Supervisors** provides governing, administrative, and legislative direction to County departments and directs overall policy guidance for Stanislaus County.

The **Chief Executive Office - Administration** provides overall leadership and management of County government, including the management of finite County resources, long-range financial modeling, organizational planning and budgeting, economic development, risk management, and performance visioning.

The **Chief Executive Office – Human Relations** division manages the health, safety, and well-being of Stanislaus County employees through the administration of employee benefits, safety programs, and disabilities management.

The County **Clerk-Recorder/Registrar of Voters** processes all records related to marriage licenses, vital statistics, document filings, and the recording of real property; processes passports; officiates civil wedding ceremonies; and conducts elections.

County Counsel serves as the principal legal counsel for the Board of Supervisors and provides legal advice and critical training to all County offices, departments, and commissions.

County Operations is a category of budget accounting for the technical and operational requirements related to finance, health benefits, self-insurance programs, economic development, Federal/State pass-through allocations and other obligations of the County, all under the oversight of the Chief Executive Office.

The **General Services Agency** provides Countywide facilities maintenance and management, capital projects administration and oversight, purchasing policies and procedures, procurement services and direction, and acquisition and preservation of vehicles to support County departments and partner agencies in their daily operations.

Information Technology Central supports the technology and web-based needs of County departments by providing help desk and desktop support services, email services, technology security, and County website services.

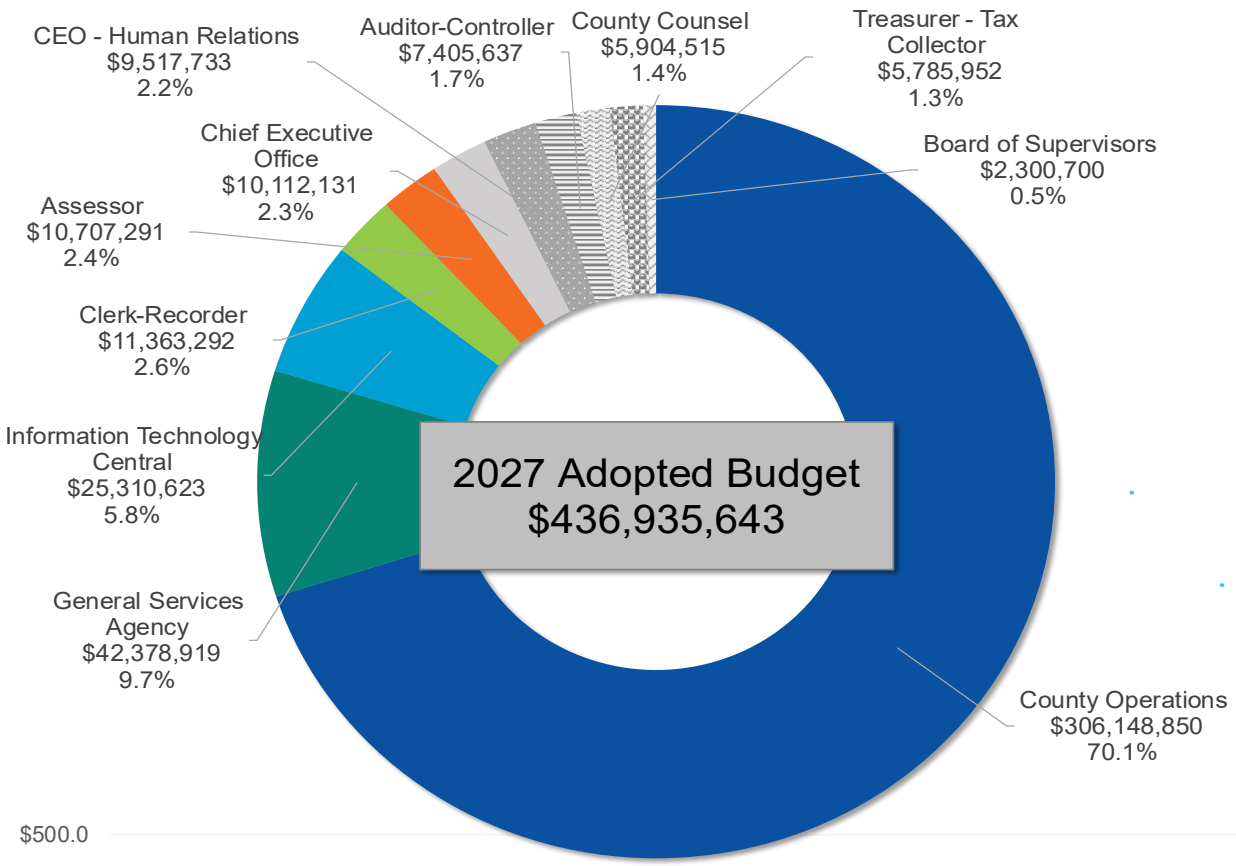
The **Treasurer-Tax Collector** collects property taxes and a variety of other revenues that help multiple public agencies meet their respective financial goals and objectives, and issues various licenses, including business licenses.

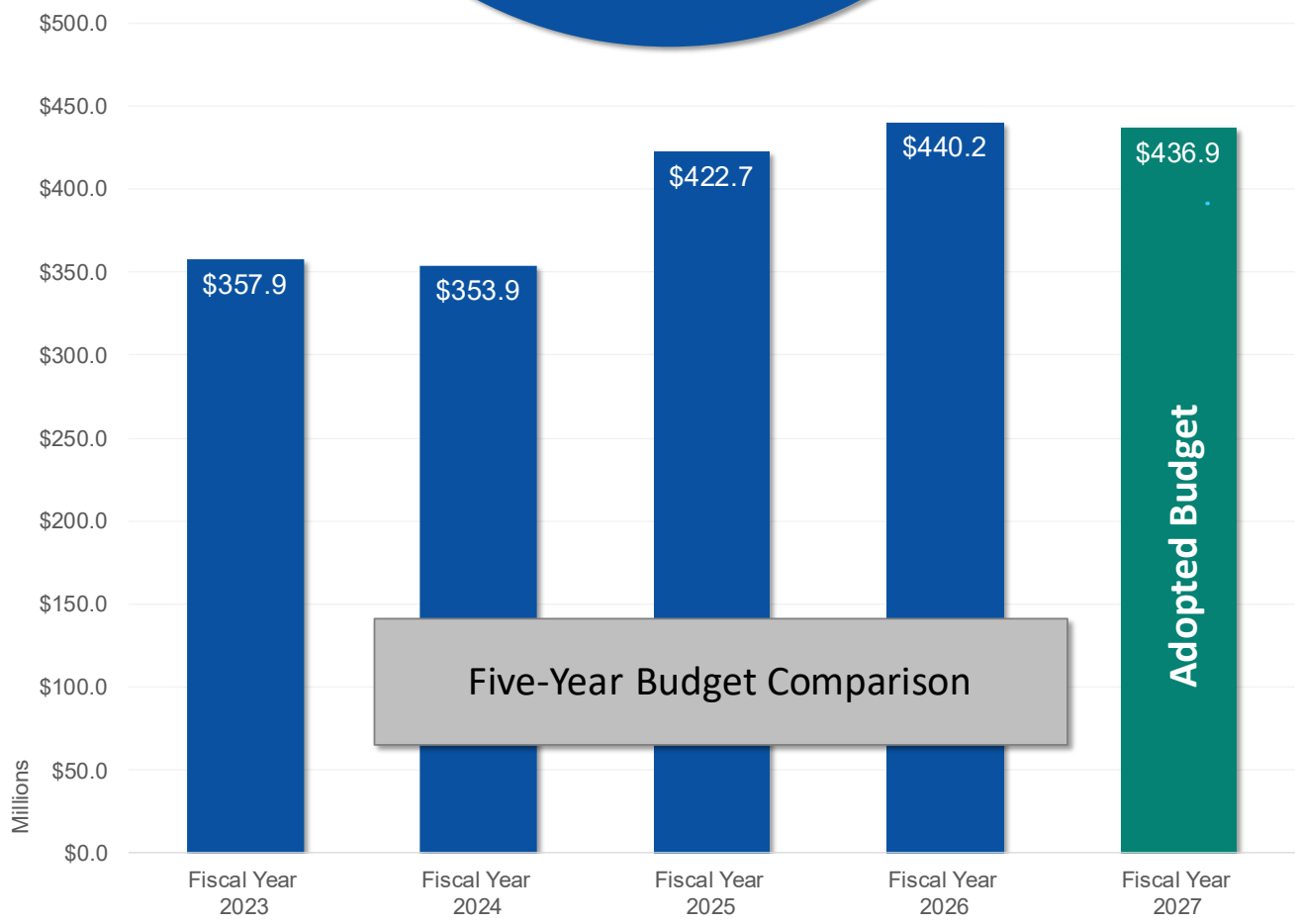
Priority Appropriations and Trends

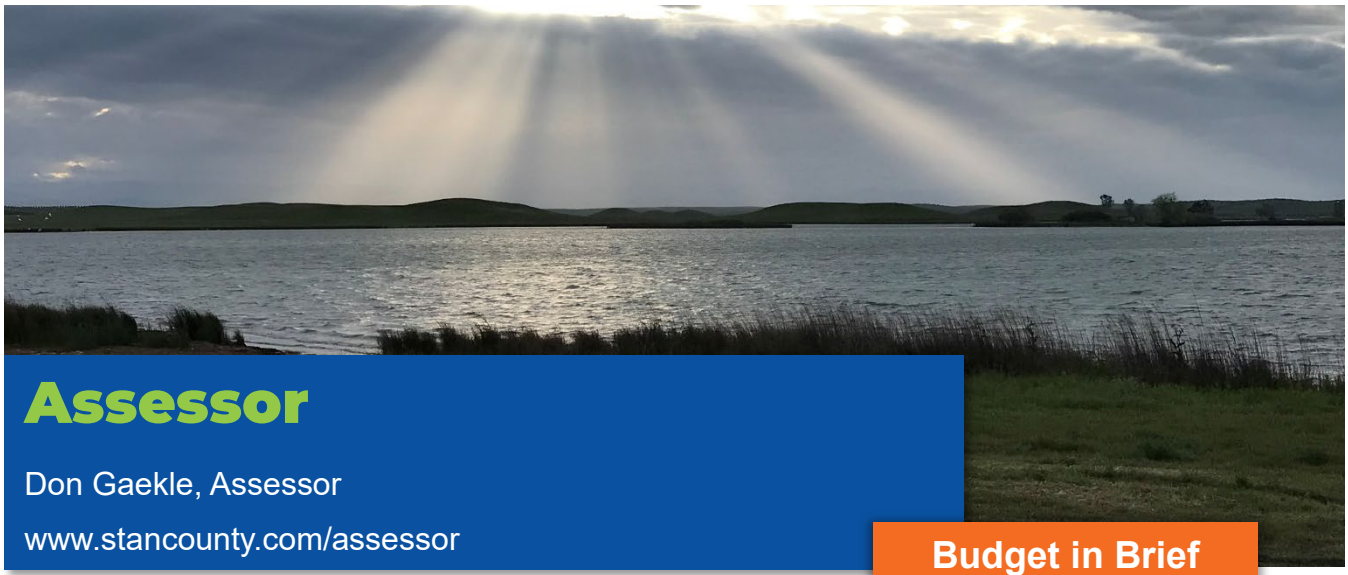
The 2027 Adopted Budget totals $436.9 million for the *Delivering Efficient Public Services* priority. The largest segment of this priority is County Operations, which contains a variety of administrative budgets supporting County benefits, projects, initiatives, and programs and accounts for 70.1% of total appropriations. This is followed by the General Services Agency at 9.7%, Information Technology Central at 5.8%, and the Chief Executive Office (CEO), including Chief Executive Office - Human Relations, at 4.5%, with the remaining departments comprising 9.9% of the priority.

Over the five-year period from Fiscal Year 2023 to Fiscal Year 2027, appropriations have generally trended upward, despite a modest decline in Fiscal Year 2024. Appropriations decreased from $357.9 million in Fiscal Year 2023 to $353.9 million in Fiscal Year 2024, representing a decrease of approximately 1.1%. Beginning in Fiscal Year 2025, however, appropriations increased substantially to $422.7 million, an increase of 19.4% from the prior year. This upward trend continued in Fiscal Year 2026, when appropriations reached $440.2 million, representing a further 4.1% increase. For Fiscal Year 2027, appropriations are projected at $436.9 million, a modest 0.7% decrease from Fiscal Year 2026. Despite the slight decline, Fiscal Year 2027 appropriations remain approximately 22.1% higher than Fiscal Year 2023 levels.

The Fiscal Year 2025 increase is largely attributable to $31.3 million in appropriations for the Crows Landing Industrial Business Park (CLIBP), supporting six new construction projects funded by $15.8 million in General Fund, $12.0 million in American Rescue Plan Act (ARPA) funding, and the remainder through Federal, State, and Tribal Assistance Grants. In Fiscal Year 2027, the modest 0.7% decrease is primarily attributable to a 2.4% reduction in County Operations, largely due to a $15.7 million reduction in ARPA-related appropriations. While other departments within the priority generally experienced approximately 4% growth from Fiscal Year 2026, the reduction in County Operations, given its substantial share of the overall priority, more than offsets these increases. As a result, the Fiscal Year 2027 decrease reflects primarily the reduction in ARPA appropriations within County Operations rather than a broad-based reduction across the *Delivering Efficient Public Services* priority.


2027 Adopted Budget
$436,935,643
CEO - Human Relations
$9,517,733
2.2%
Auditor-Controller
$7,405,637
1.7%
County Counsel
$5,904,515
1.4%
Treasurer - Tax Collector
$5,785,952
1.3%
Board of Supervisors
$2,300,700
0.5%
Chief Executive Office
$10,112,131
2.3%
Assessor
$10,707,291
2.4%
Clerk-Recorder
$11,363,292
2.6%
Information Technology Central
$25,310,623
5.8%
General Services Agency
$42,378,919
9.7%
County Operations
$306,148,850
70.1%


Five-Year Budget Comparison
Millions
$500.0
$450.0
$400.0
$350.0
$300.0
$250.0
$200.0
$150.0
$100.0
$50.0
$0.0
$357.9
$353.9
$422.7
$440.2
$436.9
Adopted Budget
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026
Fiscal Year 2027



Assessor

Don Gaekle, Assessor

www.stancounty.com/assessor

Budget in Brief

$10,707,291

2027 Adopted Budget

62

Employees

Funding Sources

$1.6M Revenue

$9.1M Net County Cost

% Net County Cost = **85.0%**

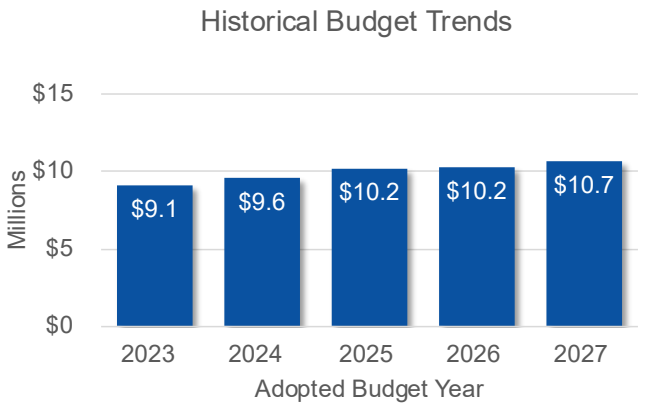
Expenditures

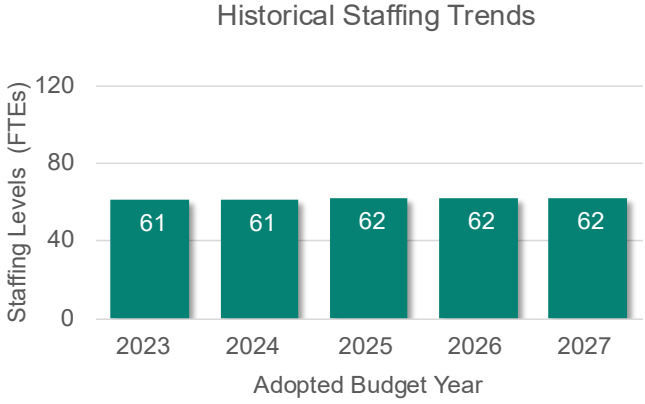
$9.0M Salaries & Benefits

$804,404 Services & Supplies

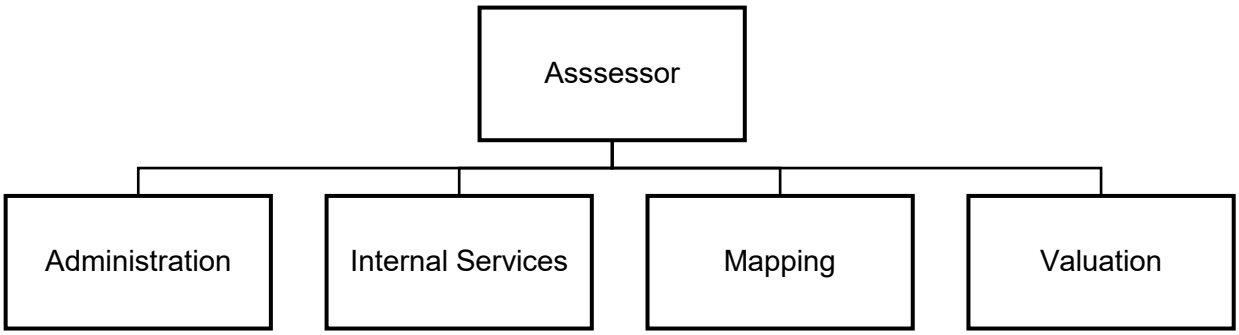
$868,682 Intercounty

$1,000 All Other





Department Overview



Why We Exist...

To fairly and accurately assess all taxable property in Stanislaus County, establishing the foundation for funding essential public services and local government by preparing and completing the annual assessment roll by July 1st of each year.

What We Do...

We identify, value, and enroll all taxable property, maintain ownership records and parcel maps, administer exemptions, and support the County's property tax system through accurate data and assessment practices.

How We Make a Difference...

We provide fair, accurate property assessments that support the County's property tax system and fund essential local services, including schools, public safety, cities, and special districts.

We administer property tax exemptions for eligible homeowners, veterans, nonprofits, religious institutions, and other organizations. Through timely, equitable service, we ensure tax revenue is delivered on schedule, thereby *Delivering Efficient Public Services* and strengthening community trust.

Core Services

- Audit Business Property
- Equitable Assessments
- Exemptions
- Parcel Mapping
- Property Characteristics Information
- Property Ownership Information
- Statutory Compliance

Department Summary

Assessor	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$35,163	$54,277	$38,000	$39,500	$0	$39,500
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,853,430	$2,057,914	$1,450,309	$1,550,200	$0	$1,550,200
Miscellaneous Revenues	$5,387	$98,559	$5,000	$14,000	$0	$14,000
Total Revenue	$1,893,980	$2,210,751	$1,493,309	$1,603,700	$0	$1,603,700
Use of Department Fund Balance	$124,040	$50,309	$50,309	$0	$0	$0
Total Funding Sources	**$2,018,020**	**$2,261,060**	**$1,543,618**	**$1,603,700**	**$0**	**$1,603,700**
Salaries and Benefits	$8,123,798	$8,411,553	$8,420,867	$9,033,205	$0	$9,033,205
Services and Supplies	$816,659	$707,596	$838,338	$804,404	$0	$804,404
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$989,783	$913,868	$965,169	$868,682	$0	$868,682
Capital Outlays	$0	$9,741	$10,000	$0	$0	$0
Transfers Out	$0	$50,309	$0	$0	$0	$0
Intrafund/Intradepartment	$100	$0	$1,000	$1,000	$0	$1,000
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,930,341**	**$10,093,068**	**$10,235,374**	**$10,707,291**	**$0**	**$10,707,291**
General Fund Contribution	**$7,912,321**	**$7,832,007**	**$8,691,756**	**$9,103,591**	**$0**	**$9,103,591**
Total Allocated Positions			62	62	0	62

2027 Base Budget

The 2027 Base Budget totals $10.7 million, funded by $1.6 million in estimated revenue, and $9.1 million in Net County Cost. This represents a $471,917 increase over the 2026 Adopted Budget, or a 4.6% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $10.7 million, funded by $1.6 million in estimated revenue, and $9.1 million in Net County Cost. The Assessor's Net County Cost supports 85.0% of the 2027 Adopted Budget, which is consistent with past years' budgets.

Adjustments to Base Budget

There are no recommended adjustments to the 2027 Base Budget.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 62 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

Assessor (General Fund)

Funds staff, department support functions, and related expenditures dedicated to preparing an annual assessment roll from which property tax revenues are generated.

Assessor State Grants (Special Revenue)

Houses State grant revenue that provides funding for equipment and special projects. The funds in this budget unit were fully utilized in Fiscal Year 2026, and the budget unit has been closed out. It will remain in the budget book until all projected years show zero balances.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Assessor 0100 ASR0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$35,163	$54,277	$38,000	$39,500	$0	$39,500
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,853,430	$2,057,914	$1,450,309	$1,550,200	$0	$1,550,200
Miscellaneous Revenues	$5,387	$98,559	$5,000	$14,000	$0	$14,000
Total Revenue	$1,893,980	$2,210,751	$1,493,309	$1,603,700	$0	$1,603,700
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,893,980**	**$2,210,751**	**$1,493,309**	**$1,603,700**	**$0**	**$1,603,700**
Salaries and Benefits	$8,123,798	$8,411,553	$8,420,867	$9,033,205	$0	$9,033,205
Services and Supplies	$692,628	$707,596	$838,338	$804,404	$0	$804,404
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$989,774	$913,868	$914,860	$868,682	$0	$868,682
Capital Outlays	$0	$9,741	$10,000	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$100	$0	$1,000	$1,000	$0	$1,000
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,806,301**	**$10,042,758**	**$10,185,065**	**$10,707,291**	**$0**	**$10,707,291**
General Fund Contribution	**$7,912,321**	**$7,832,007**	**$8,691,756**	**$9,103,591**	**$0**	**$9,103,591**
Total Allocated Positions			62	62	0	62

Assessor State Grants 172A ASR0002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$124,040	$50,309	$50,309	$0	$0	$0
Total Funding Sources	**$124,040**	**$50,309**	**$50,309**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$124,031	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$9	$0	$50,309	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$50,309	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$124,040**	**$50,309**	**$50,309**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

EXIT

Auditor-Controller

Mandip Dhillon, Auditor-Controller

www.stancounty.com/auditor

Budget in Brief

$7,405,637
2027 Adopted Budget

43
Employees

Funding Sources

$4.4M Revenue

$6,060 Fund Balance

$3.0M Net County Cost

% Net County Cost = **41.1%**

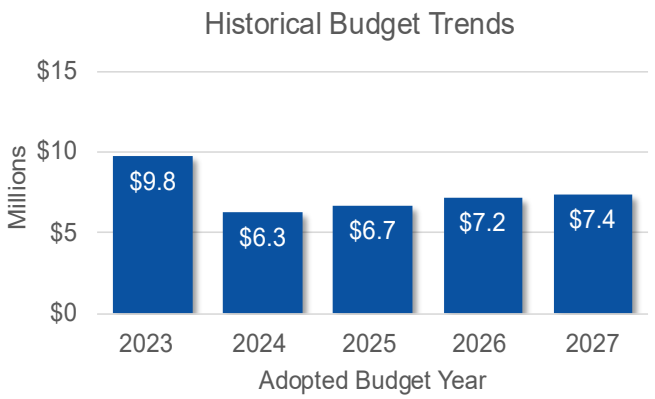
Expenditures

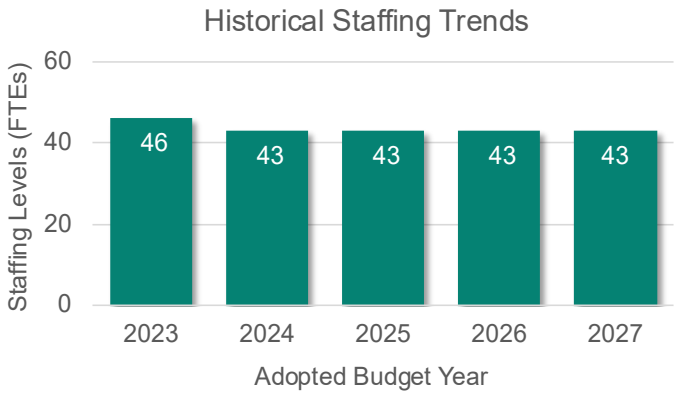
$6.4M Salaries & Benefits

$343,581 Services & Supplies

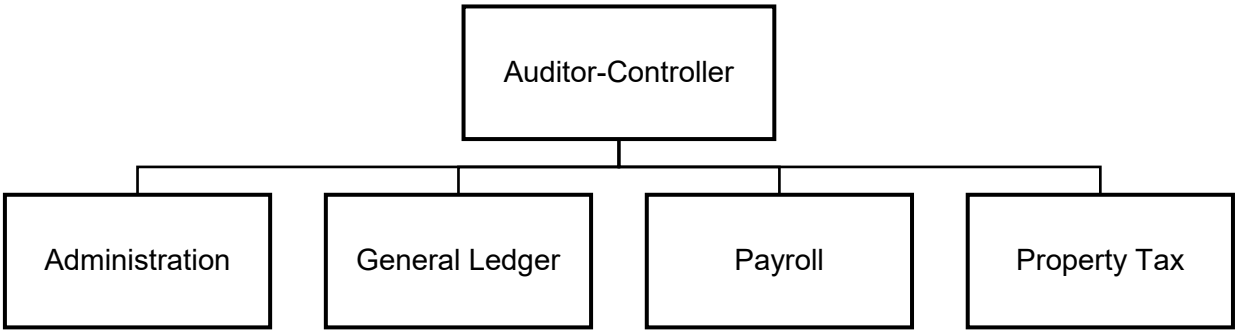
$672,745 Intercounty

$0 All Other





DEPARTMENT OVERVIEW



Why We Exist...

Led by the Chief Accounting Officer of the County, an elected official whose principal duties are defined in various State codes and policies set by the Board of Supervisors, we are responsible for accounting and financial reporting in accordance with Generally Accepted Accounting Principles (GAAP), State Law, and Federal guidelines.

What We Do...

We manage the County's financial systems and records, provide accounting guidance, and oversee financial audits and reporting, including the Annual Comprehensive Financial Report (ACFR), Single Audit, and State Controller's schedules. We also manage debt service, cost allocation, purchasing cards, payroll, vendor payments, and employee reimbursements. Our divisions oversee accounts payable, revenue, payroll, and property tax functions, including tax rates, assessments, bonds, tax agreements, and property tax revenue distribution.

How We Make a Difference...

We safeguard public resources through effective fiscal oversight, transparent reporting, and timely distribution of funds, ensuring ongoing support for essential services such as public safety, education, and infrastructure.

Core Services

- Accounting/ Auditing Services and Oversight
- Accounts Payable
- Accounts Receivable
- Cost Allocation Plan
- Financial Reporting
- Payroll
- Property Tax Disbursements

Department Summary

Auditor-Controller	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$158,986	$192,152	$126,943	$209,754	$0	$209,754
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,350,527	$3,513,284	$3,878,866	$4,118,980	$0	$4,118,980
Miscellaneous Revenues	$251,675	$29,033	$124,629	$251,163	($222,240)	$28,923
Total Revenue	$3,761,187	$3,734,470	$4,130,438	$4,579,897	($222,240)	$4,357,657
Use of Department Fund Balance	$240,000	$240,000	$240,000	$240,000	($233,940)	$6,060
Total Funding Sources	**$4,001,187**	**$3,974,470**	**$4,370,438**	**$4,819,897**	**($456,180)**	**$4,363,717**
Salaries and Benefits	$5,204,219	$5,659,583	$6,085,476	$6,389,311	$0	$6,389,311
Services and Supplies	$648,087	$498,507	$533,717	$577,521	($233,940)	$343,581
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$510,841	$573,533	$550,517	$672,745	$0	$672,745
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$120	$75	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,363,268**	**$6,731,698**	**$7,169,710**	**$7,639,577**	**($233,940)**	**$7,405,637**
General Fund Contribution	**$2,362,080**	**$2,757,228**	**$2,799,272**	**$2,819,680**	**$222,240**	**$3,041,920**
Total Allocated Positions			43	43	0	43

2027 Base Budget

The 2027 Base Budget totals $7.6 million, funded by $4.6 million in estimated revenue, the use of $240,000 in Department fund balance, and $2.8 million in Net County Cost. This represents a $469,867 increase over the 2026 Adopted Budget, or a 6.6% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process. Salary and benefit costs increased primarily due to negotiated compensation increases, along with a higher proportion of employees receiving step increases. Although the 2027 Base Budget increased significantly, Net County Cost grew only slightly. This is due to the inclusion of County purchasing card rebate revenue in the Department's Zero-Base Budget. After correcting this to include only the portion to be earned by the Department, the budget is now right-sized, providing a more accurate representation of the Department's true Net County Cost.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $7.4 million, funded by $4.4 million in estimated revenue, the use of $6,060 in Department fund balance, and $3.0 million in Net County Cost. This represents a decrease of $233,940 from the 2027 Base Budget. The Auditor-Controller's Net County Cost supports 41.1% of the 2027 Adopted Budget compared to 39.0% in the prior fiscal year.

Adjustments to Base Budget

Single Use Account (SUA) and Purchasing Card Rebates – A decrease in revenue of $222,240, offset by Net County Cost, is recommended to reflect the redirection of JP Morgan rebates directly to the receiving departments. This adjustment is to recognize revenue that was double counted during the Zero-Base Budget process.

Scribe Software – An increase in appropriations of $6,060, funded by the use of Department fund balance, is recommended for a one-year purchase of four Scribe software licenses to develop County-wide accounting manuals for Oracle ERP. It is anticipated the Department will subject a future request to retain one license for maintaining user guides.

Oracle Enhanced Services Contract – A decrease in appropriations of $240,000, resulting in savings to Department fund balance, is recommended following the termination of the Oracle Enhanced Services contract effective June 30, 2026. Approximately $180,000 remains in the Enterprise Resource Planning (ERP) ISF for future PeopleSoft replacement efforts.

Recommendation: It is recommended to decrease appropriations by $233,940, and estimated revenue by $222,240. This results in $233,940 in savings to Departmental fund balance, while the revenue decrease is offset by a $222,240 increase in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Auditor-Controller		
Enterprise Resource Planning	$ 184,867	$ 6,060
Total	**$ 184,867**	**$ 6,060**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 43 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

Auditor-Controller (General Fund)

Funds duties and responsibilities of the Auditor-Controller, including activities for administration, general ledger, internal audit, payroll, and property tax allocation.

Enterprise Resource Planning (Internal Service Fund)

Supports the Enterprise Resource Planning (ERP) Steering Committee's evaluation and planning for future PeopleSoft replacement efforts, including related consulting, assessment, and administrative costs. The Oracle Enhanced Services Contract terminated effective June 30, 2026, and remaining funds will support evaluation of future ERP system options and implementation strategies.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Auditor-Controller 0100 AC00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$158,986	$192,152	$126,943	$209,754	$0	$209,754
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,350,527	$3,513,284	$3,878,866	$4,118,980	$0	$4,118,980
Miscellaneous Revenues	$251,675	$29,033	$124,629	$251,163	($222,240)	$28,923
Total Revenue	$3,761,187	$3,734,470	$4,130,438	$4,579,897	($222,240)	$4,357,657
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,761,187**	**$3,734,470**	**$4,130,438**	**$4,579,897**	**($222,240)**	**$4,357,657**
Salaries and Benefits	$5,204,219	$5,659,583	$6,085,476	$6,389,311	$0	$6,389,311
Services and Supplies	$408,087	$258,507	$293,717	$337,521	$0	$337,521
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$510,841	$573,533	$550,517	$672,745	$0	$672,745
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$120	$75	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,123,268**	**$6,491,698**	**$6,929,710**	**$7,399,577**	**$0**	**$7,399,577**
General Fund Contribution	**$2,362,080**	**$2,757,228**	**$2,799,272**	**$2,819,680**	**$222,240**	**$3,041,920**
Total Allocated Positions			43	43	0	43

Auditor-Controller Enterprise Resource Planning 5401 AC00004 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$240,000	$240,000	$240,000	$240,000	($233,940)	$6,060
Total Funding Sources	**$240,000**	**$240,000**	**$240,000**	**$240,000**	**($233,940)**	**$6,060**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$240,000	$240,000	$240,000	$240,000	($233,940)	$6,060
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$240,000**	**$240,000**	**$240,000**	**$240,000**	**($233,940)**	**$6,060**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Board of Supervisors

Terry Withrow (Vice-Chair), Vito Chiesa (Chair), Mani Grewal, Buck Condit, and Channce Condit

www.stancounty.com/board

Budget in Brief

$2,300,700
2027 Adopted Budget

11
Employees

Funding Sources

$77,627 Revenue

$2.2M Net County Cost

% Net County Cost = **96.6%**

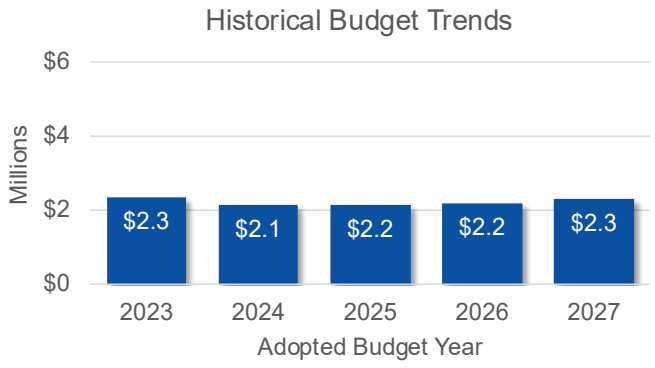
Expenditures

$2.0M Salaries & Benefits

$208,837 Services & Supplies

$137,855 Intercounty

$0 All Other



Department Overview

Board of Supervisors
(see primary Board of Supervisors section at front of book for County organizational structure)

Why We Exist...

As the Stanislaus County Board of Supervisors, we hold both legislative and administrative authority, setting policy through ordinances, resolutions, and the annual budget. Supported by the Chief Executive Officer, we ensure effective County governance and oversight of day-to-day operations.

What We Do...

We manage key administrative and legislative functions, including approving an annual budget and allocating funds to 27 County departments. We also serve on various boards and commissions, and participate in regional, state, and national associations to represent and advance Stanislaus County's interests.

How We Make a Difference...

We are committed to building a strong, safe, and healthy community by strengthening neighborhoods, enhancing public safety, and ensuring disaster preparedness. We promote access to physical, mental, and financial health services that support family well-being and independence. We foster a high-performing economy by supporting workforce development and agricultural innovation, while also promoting lifelong learning through access to educational resources and programs. We are dedicated to delivering efficient public services through transparency, fiscal responsibility, modern technology, and a skilled workforce. Additionally, we prioritize infrastructure improvements, including reliable water systems, transportation, affordable housing, and flood control, to ensure equitable growth and long-term sustainability throughout Stanislaus County.

Core Services

- Board Archives and Records
- Community Involvement and Representation
- County Government Authority
- Elected and Appointed Board and Commissions
- Policy Implementation and Legislative Authority

Department Summary

Board of Supervisors	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$79,874	$77,149	$71,048	$77,627	$0	$77,627
Miscellaneous Revenues	$0	$151	$0	$0	$0	$0
Total Revenue	$79,874	$77,300	$71,048	$77,627	$0	$77,627
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$79,874**	**$77,300**	**$71,048**	**$77,627**	**$0**	**$77,627**
Salaries and Benefits	$1,518,547	$1,515,789	$1,825,084	$1,954,008	$0	$1,954,008
Services and Supplies	$202,829	$165,888	$207,519	$208,837	$0	$208,837
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$144,978	$129,967	$162,116	$137,855	$0	$137,855
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,866,354**	**$1,811,644**	**$2,194,719**	**$2,300,700**	**$0**	**$2,300,700**
General Fund Contribution	**$1,786,480**	**$1,734,344**	**$2,123,671**	**$2,223,073**	**$0**	**$2,223,073**
Total Allocated Positions			11	11	0	11

2027 Base Budget

The 2027 Base Budget totals $2.3 million, funded by $77,627 in estimated revenue, and $2.2 million in Net County Cost. This represents a $105,981 increase over the 2026 Adopted Budget, or a 4.8% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $2.3 million, funded by $77,627 in estimated revenue and $2.2 million in Net County Cost. This is consistent with that included in the 2027 Base Budget.

Adjustments to Base Budget

There are no recommended adjustments to the 2027 Base Budget.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 11 positions, consistent with the 2026 Adopted Budget allocation.

Budget Contained within the Department

Board of Supervisors (General Fund)

Funds staff and administration functions in support of the Board of Supervisors of Stanislaus County, the governing board responsible for setting County policy and approving the annual County budget which funds all County departments.

The individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Board of Supervisors 0100 BOS0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$79,874	$77,149	$71,048	$77,627	$0	$77,627
Miscellaneous Revenues	$0	$151	$0	$0	$0	$0
Total Revenue	$79,874	$77,300	$71,048	$77,627	$0	$77,627
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$79,874**	**$77,300**	**$71,048**	**$77,627**	**$0**	**$77,627**
Salaries and Benefits	$1,518,547	$1,515,789	$1,825,084	$1,954,008	$0	$1,954,008
Services and Supplies	$202,829	$165,888	$207,519	$208,837	$0	$208,837
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$144,978	$129,967	$162,116	$137,855	$0	$137,855
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,866,354**	**$1,811,644**	**$2,194,719**	**$2,300,700**	**$0**	**$2,300,700**
General Fund Contribution	**$1,786,480**	**$1,734,344**	**$2,123,671**	**$2,223,073**	**$0**	**$2,223,073**
Total Allocated Positions			11	11	0	11

Chief Executive Office - Administration

Jody Hayes, Chief Executive Officer

www.stancounty.com/ceo

Budget in Brief

$10,112,131
2027 Adopted Budget

37
Employees

Funding Sources

$4.1M Revenue

$6.0M Net County Cost

% Net County Cost = **59.8%**

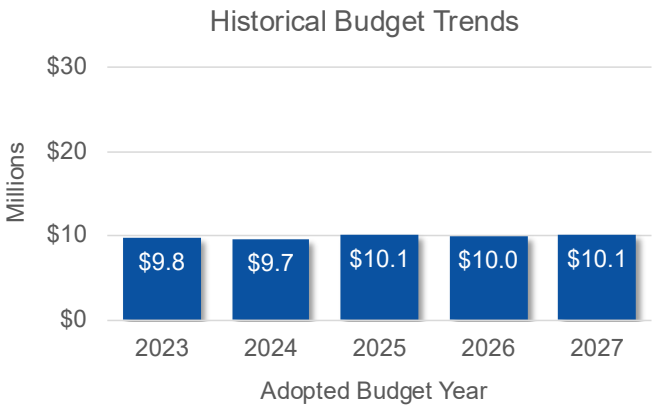
Expenditures

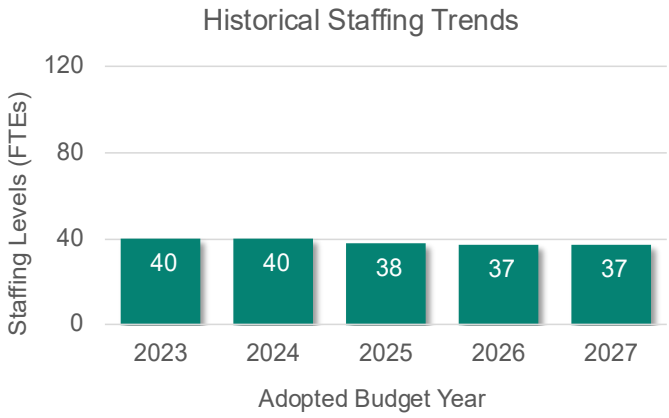
$8.0M Salaries & Benefits

$1.5M Services & Supplies

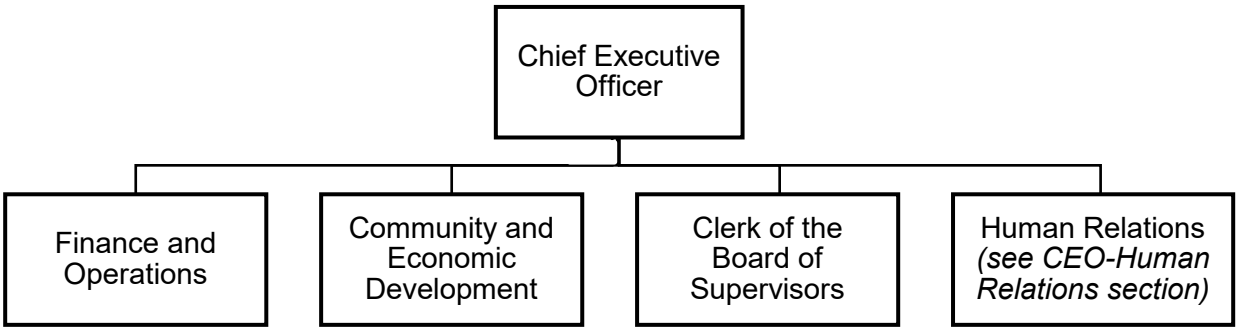
$695,581 Intercounty

$500 All Other





Department Overview



Why We Exist...

We provide centralized executive leadership, strategic direction, and administrative oversight for the entire County.

What We Do...

We lead policy direction, manage the County budget, and oversee resources. We support departments, guide long-range planning, and ensure services align with Board priorities for the best use of County resources.

How We Make A Difference...

We provide strategic leadership and responsible resource management so public services are delivered efficiently, equitably, and with meaningful impact. We help departments achieve results through performance visioning, fiscal oversight, and continuous improvement across key areas such as public safety, health, infrastructure, and economic development. Collaboration is central to our work, as we partner with agencies, organizations, and residents to strengthen communities and improve quality of life throughout Stanislaus County.

Core Services

- County Budget
- Community Engagement
- Department Support
- Legislative Affairs
- Operations Administration
- Performance Visioning
- Policy and Planning

Department Summary

CEO Administration 0100 CEO0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$75,000	$0	$0	$0
Charges for Services and Interfund	$3,845,745	$3,478,350	$3,958,700	$4,062,800	$0	$4,062,800
Miscellaneous Revenues	$0	$273	$0	$0	$0	$0
Total Revenue	$3,845,745	$3,478,623	$4,033,700	$4,062,800	$0	$4,062,800
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,845,745**	**$3,478,623**	**$4,033,700**	**$4,062,800**	**$0**	**$4,062,800**
Salaries and Benefits	$7,449,469	$7,193,904	$7,742,300	$7,955,500	$0	$7,955,500
Services and Supplies	$1,045,650	$1,097,542	$1,594,300	$1,428,300	$32,250	$1,460,550
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$608,894	$650,772	$662,300	$695,581	$0	$695,581
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$13,526	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$343	$120	$500	$500	$0	$500
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,117,882**	**$8,942,338**	**$9,999,400**	**$10,079,881**	**$32,250**	**$10,112,131**
General Fund Contribution	**$5,272,137**	**$5,463,715**	**$5,965,700**	**$6,017,081**	**$32,250**	**$6,049,331**
Total Allocated Positions			37	37	0	37

2027 Base Budget

The approved 2027 Base Budget totals $10.1 million, funded by $4.1 million in estimated revenue and $6.0 million in Net County Cost. This represents an increase of $80,481 over the 2026 Adopted Budget, or a 0.8% increase. Updated salary, benefit, and Cost Allocation Plan (CAP) costs were incorporated to support existing services through the Zero-Base Budget review, which right-sized the Base Budget to recent spending trends and 2026 year-end projections. Increased labor and operational costs were offset by reductions in contracts and supplies.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $10.1 million, funded by $4.1 million in estimated revenue and $6.0 million in Net County Cost. This is an increase of $32,250 over the 2027 Base Budget. The Department's Net County Cost supports 59.8% of the 2027 Adopted Budget compared to 59.7% in the prior fiscal year.

Adjustments to Base Budget

Teleconferencing contract – An appropriations increase of $32,250 funded with Net County Cost is recommended to support implementation of mandated requirements under Senate Bill 707, which expands public access to Board of Supervisors meetings through teleconferencing.

Recommendation: It is recommended to increase appropriations and Net County Cost by $32,250.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 37 positions, consistent with the 2026 Adopted Budget allocation.

Budget Contained within the Department

Administration (includes Clerk of the Board and Economic Development) (General Fund)

Funds the operation, overall leadership, and effective management of County government, maintaining responsibility for finance, budget, debt management, departmental relations, public information, legislative and departmental training functions, Clerk of the Board services, leadership development, business improvement, economic and community development, and organization performance for the County at large.

The individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

CEO Administration 0100 CEO0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$75,000	$0	$0	$0
Charges for Services and Interfund	$3,845,745	$3,478,350	$3,958,700	$4,062,800	$0	$4,062,800
Miscellaneous Revenues	$0	$273	$0	$0	$0	$0
Total Revenue	$3,845,745	$3,478,623	$4,033,700	$4,062,800	$0	$4,062,800
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,845,745**	**$3,478,623**	**$4,033,700**	**$4,062,800**	**$0**	**$4,062,800**
Salaries and Benefits	$7,449,469	$7,193,904	$7,742,300	$7,955,500	$0	$7,955,500
Services and Supplies	$1,045,650	$1,097,542	$1,594,300	$1,428,300	$32,250	$1,460,550
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$608,894	$650,772	$662,300	$695,581	$0	$695,581
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$13,526	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$343	$120	$500	$500	$0	$500
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,117,882**	**$8,942,338**	**$9,999,400**	**$10,079,881**	**$32,250**	**$10,112,131**
General Fund Contribution	**$5,272,137**	**$5,463,715**	**$5,965,700**	**$6,017,081**	**$32,250**	**$6,049,331**
Total Allocated Positions			37	37	0	37

Chief Executive Office – Human Relations

Monica Coryea, Director

www.stancounty.com/personnel

Budget in Brief

$9,517,733
2027 Adopted Budget

45
Employees

Funding Sources

$6.0M Revenue

$3.5M Net County Cost

% Net County Cost = **37.3%**

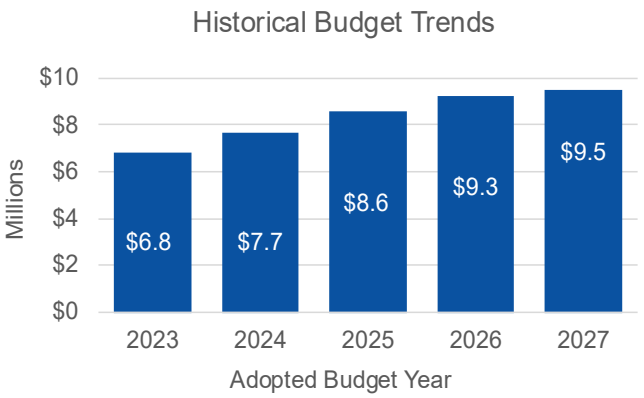
Expenditures

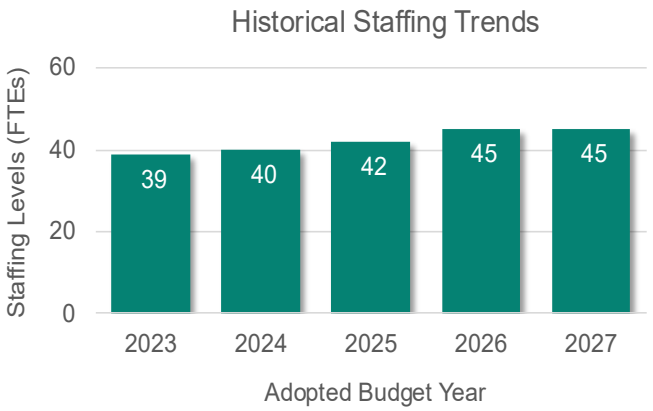
$7.6M Salaries & Benefits

$1.3M Services & Supplies

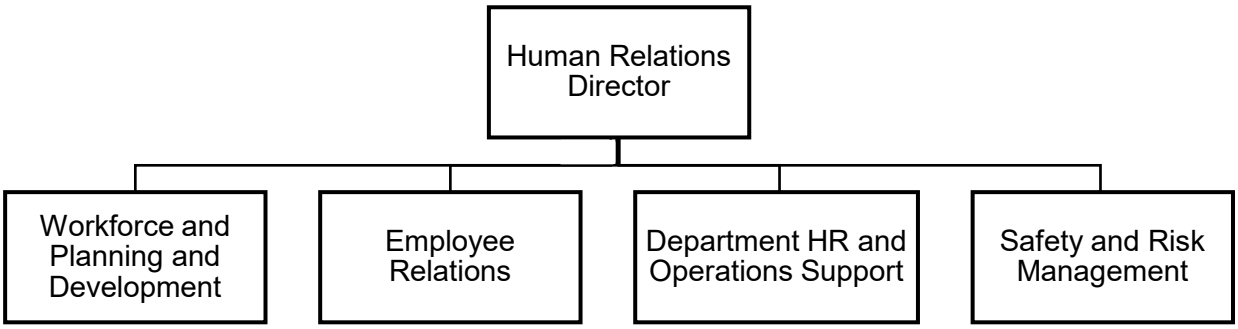
$603,603 Intercounty

$0 All Other





Department Overview



Why We Exist...

We serve as the definitive leader on Countywide personnel management, setting organization-wide standards and driving continuous improvement through best practices and policy direction. Our work serves as the foundation for a high-functioning public service organization and aligns with our mission and values.

What We Do...

We lead Countywide personnel management by developing policies, programs, trainings, and services that support recruitment, employee relations, benefits administration, labor negotiations, and workplace safety. We provide guidance and policy direction to all departments to help maintain a consistent and equitable employee experience.

How We Make a Difference...

We strengthen the County's ability to deliver exceptional public service by building and sustaining a capable, healthy, and motivated workforce. By leading Human Relations policy development, ensuring compliance with labor and employment laws, and managing employee programs that improve health, safety, and satisfaction, the County's workforce is a stronger, more agile organization that can meet the evolving needs of the community. We support departments by attracting and retaining top talent, supporting performance management, fostering employee engagement, and ensuring compliance with evolving employment laws.

Core Services

- Benefits and Leave Administration
- Consultation and Support
- Employee and Labor Relations
- Organizational Development
- Performance Management
- Policy Administration

Department Summary

Chief Executive Office - Human Relations	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$5,306,541	$6,044,011	$5,732,200	$5,870,892	$97,251	$5,968,143
Miscellaneous Revenues	$107	$187	$0	$0	$0	$0
Total Revenue	$5,306,648	$6,044,198	$5,732,200	$5,870,892	$97,251	$5,968,143
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,306,648**	**$6,044,198**	**$5,732,200**	**$5,870,892**	**$97,251**	**$5,968,143**
Salaries and Benefits	$6,296,162	$7,028,266	$7,217,245	$7,638,354	$0	$7,638,354
Services and Supplies	$1,411,178	$1,106,573	$1,486,365	$1,275,776	$0	$1,275,776
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$524,614	$548,100	$556,516	$603,603	$0	$603,603
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$247	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,231,954**	**$8,682,938**	**$9,260,373**	**$9,517,733**	**$0**	**$9,517,733**
General Fund Contribution	**$2,925,306**	**$2,638,740**	**$3,528,173**	**$3,646,841**	**($97,251)**	**$3,549,590**
Total Allocated Positions			45	45	0	45

2027 Base Budget

The 2027 Base Budget totals $9.5 million, funded by $5.9 million in estimated revenue, and $3.6 million in estimated Net County Cost. The 2027 Base Budget represents a $257,360 increase over the 2026 Adopted Budget, or a 2.8% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process. Rent expense of $86,400 was removed because CEO-Human Relations no longer utilizes or pays for the 5,729 square foot first-floor space of Tenth Street Place; this cost was moved to the Tenth Street Place (TSP) Operating Expense budget and is now recovered through monthly assessments to TSP partners.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $9.5 million, funded by $6.0 million in estimated revenue and $3.5 million in Net County Cost. The Department's Net County Cost supports 37.3% of the 2027 Adopted Budget, compared to 38.1% in the prior fiscal year.

Adjustments to Base Budget

Special Departmental Expense Cost Allocation – The Department maintains $157,660 in Special Departmental Expense to support the County organization, previously funded by Net County Cost. It is recommended to change the funding allocation to support $157,660 with 62.0% Cost Allocation Plan charges and 38.0% Net County Cost. This change increases estimated revenue and reduce Net County Cost by $97,251.

Recommendation: It is recommended to increase estimated revenue by $97,251 and reduce Net County Cost by $97,251.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 45 positions, consistent with the 2026 Adopted Budget allocation.

Budget Contained within the Department

Human Relations (General Fund)

Funds personnel and administrative operations of the division, supporting the Chief Executive Office's payroll, Countywide personnel and labor relations, and training and safety functions.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

CEO Human Relations 0100 HR00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$5,306,541	$6,044,011	$5,732,200	$5,870,892	$97,251	$5,968,143
Miscellaneous Revenues	$107	$187	$0	$0	$0	$0
Total Revenue	$5,306,648	$6,044,198	$5,732,200	$5,870,892	$97,251	$5,968,143
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,306,648**	**$6,044,198**	**$5,732,200**	**$5,870,892**	**$97,251**	**$5,968,143**
Salaries and Benefits	$6,296,162	$7,028,266	$7,217,245	$7,638,354	$0	$7,638,354
Services and Supplies	$1,411,178	$1,106,573	$1,486,365	$1,275,776	$0	$1,275,776
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$524,614	$548,100	$556,516	$603,603	$0	$603,603
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$247	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,231,954**	**$8,682,938**	**$9,260,373**	**$9,517,733**	**$0**	**$9,517,733**
General Fund Contribution	**$2,925,306**	**$2,638,740**	**$3,528,173**	**$3,646,841**	**($97,251)**	**$3,549,590**
Total Allocated Positions			45	45	0	45

TRUST TRUST TRUST TRUST
RESULTS RESULTS RESULTS
INNOVATION INNOVATION
GOOD PARTNERS GOOD PARTNERS

Clerk-Recorder

Donna Linder, County Clerk-Recorder

www.stancounty.com/clerkrecorder

Budget in Brief

$11,363,292
2027 Adopted Budget

47
Employees

Funding Sources

$4.1M Revenue

$847,611 Fund Balance

$6.4M Net County Cost

% Net County Cost = **56.7%**

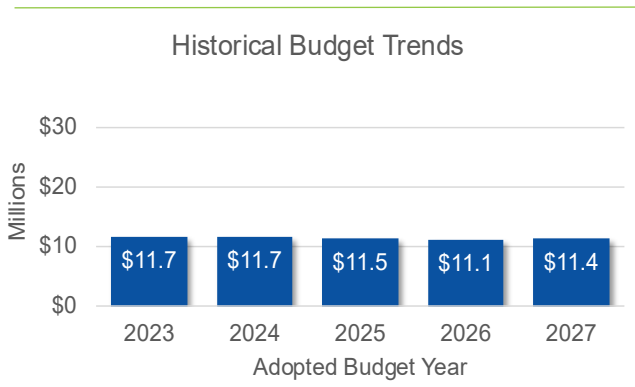
Expenditures

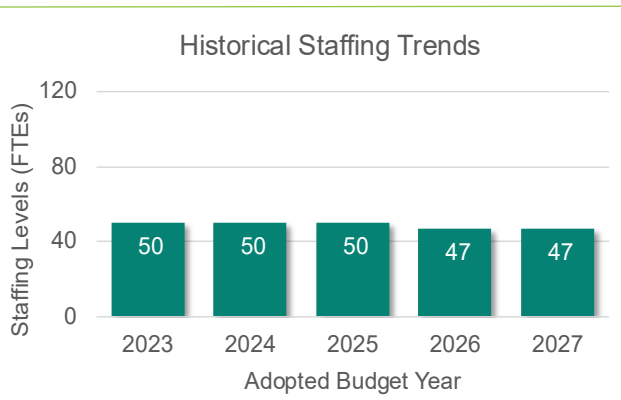
$6.4M Salaries & Benefits

$4.1M Services & Supplies

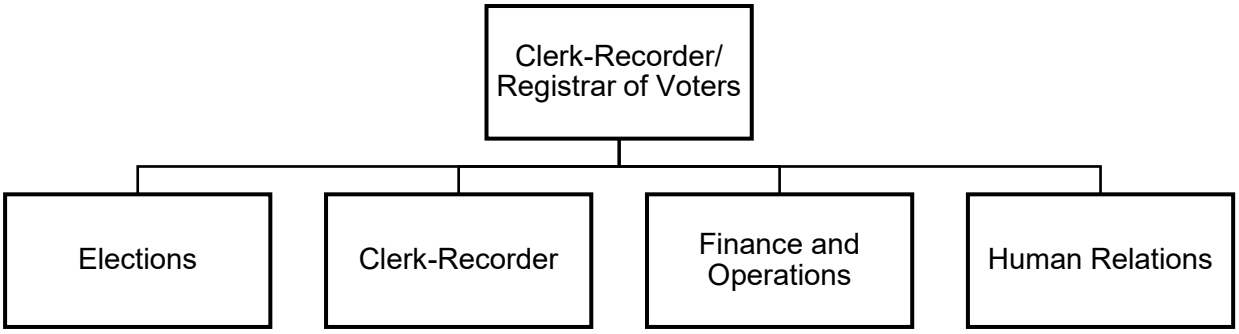
$819,325 Intercounty

$2,312 All Other





Department Overview



Why We Exist...

We provide essential records management and election-related services in a secure, accessible, and transparent manner.

What We Do...

We provide and manage essential government functions, including fair and transparent elections, voter record maintenance, the recording of official documents, and oversight of vital records.

How We Make a Difference...

We administer Federal, State, County, and local elections within Stanislaus County. This includes registering voters, establishing district boundaries, managing candidate and campaign filings, staffing voting locations, verifying petitions, coordinating with State and Federal election agencies and conducting voter outreach programs. We also serve as the official repository for documents and records, maintaining them in a safe and secure manner. In addition, we issue vital records such as marriage licenses, birth and death certificates, and act as a passport agent for processing applications. We are very proud of the teamwork and support we receive from the public and fellow County departments. Since our inception, we have partnered with countless individuals and local entities who provide vote center facilities and staffing, helping us fulfill our mission to safeguard the public's fundamental right to vote in free and fair elections.

Core Services

- Election Services
- Issue Vital Records
- Maintain Voter Database
- Record Official Records

Department Summary

Clerk-Recorder	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$138,152	$133,464	$125,000	$131,415	$0	$131,415
Intergovernmental	$125,835	$1,672,812	$0	$0	$0	$0
Charges for Services and Interfund	$4,235,815	$2,366,070	$2,132,650	$2,093,309	$1,352,007	$3,445,316
Miscellaneous Revenues	$522,699	$523,678	$417,150	$498,703	$0	$498,703
Total Revenue	$5,022,501	$4,696,024	$2,674,800	$2,723,427	$1,352,007	$4,075,434
Use of Department Fund Balance	$328,388	$473,630	$748,924	$847,611	$0	$847,611
Total Funding Sources	**$5,350,889**	**$5,169,654**	**$3,423,724**	**$3,571,038**	**$1,352,007**	**$4,923,045**
Salaries and Benefits	$5,586,439	$6,221,926	$6,324,619	$5,876,655	$535,000	$6,411,655
Services and Supplies	$3,632,128	$3,572,829	$4,020,930	$1,135,426	$2,994,574	$4,130,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,193,722	$809,556	$761,614	$819,325	$0	$819,325
Capital Outlays	($151,010)	$0	$0	$0	$0	$0
Transfers Out	$3,244	$3,851	$0	$0	$0	$0
Intrafund/Intradepartment	$2,739	$4,599	$1,258	$2,312	$0	$2,312
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$10,267,262**	**$10,612,760**	**$11,108,421**	**$7,833,718**	**$3,529,574**	**$11,363,292**
General Fund Contribution	**$4,916,373**	**$5,443,107**	**$7,684,697**	**$4,262,680**	**$2,177,567**	**$6,440,247**
Total Allocated Positions			47	47	0	47

2027 Base Budget

The 2027 Base Budget totals $7.8 million, funded by $2.7 million in estimated revenue, $847,611 in the use of Department fund balance, and $4.3 million in Net County Cost. This represents a $3.3 million decrease over the 2026 Adopted Budget, or a 29.5% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process. Certain election costs are considered one-time and are not included in the Base Budget each year. This approach allows the County to separately track election-related expenditures and facilitate year-over-year comparisons independent of ongoing base operations.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $11.4 million, funded by $4.1 million in estimated revenue, the use of $847,611 in Department fund balance, and $6.4 million in Net County Cost. This represents an increase of $3.5 million over the 2027 Base Budget. The Clerk-Recorder's Net County Cost supports 56.7% of the 2027 Adopted Budget compared to

69.2% in the prior fiscal year due to increased estimated revenue from the November 2026 Election.

Adjustments to Base Budget

November 2026 General Election – An increase in appropriations of $3.5 million, funded by $1.4 million in estimated revenue, and $2.2 million in Net County Cost, is recommended to support costs for the November 2026 General Election. This represents a combined 5.1% increase above the May 2026 election costs.

Recommendation: It is recommended to increase appropriations by $3.5 million, funded by $1.4 million in estimated revenue, and $2.2 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Clerk-Recorder		
Modernization	$ 1,234,794	$ 849,261
Vital and Health Statistics	688,395	(1,650)
Total	**$ 1,923,189**	**$ 847,611**

Note: *The Modernization legal budget unit's budgeted use for Fiscal Year 2027 is being analyzed in the current fiscal year and may be revised in the future.*

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 47 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

Clerk-Recorder (General Fund)

Funds the Clerk-Recorder division to support processing documents and records as required by law, including all business related to marriage licenses, certified copies of vital records, document filings, and the recording of real property.

Elections (General Fund)

Funds the Clerk-Recorder Elections division (Registrar of Voters) in providing Stanislaus County citizens with the ability to exercise their constitutional right to vote.

Modernization (Special Revenue Fund)

Funds necessary operations, maintenance, and upgrades for electronic processing equipment within the Clerk-Recorder's Office, supported by specific recording fees.

Vital and Health Statistics (Special Revenue Fund)

Funds the restoration and preservation of original vital statistics documents (Birth, Death, and Marriage Certificates) showing significant deterioration, as well as the printing and management of appropriate forms permitting public access to records, supported by certified copies.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Clerk-Recorder 0100 CLK0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$138,152	$133,464	$125,000	$131,415	$0	$131,415
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,536,814	$1,608,415	$1,486,000	$1,561,659	$0	$1,561,659
Miscellaneous Revenues	$518,457	$519,414	$417,150	$498,703	$0	$498,703
Total Revenue	$2,193,423	$2,261,293	$2,028,150	$2,191,777	$0	$2,191,777
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,193,423**	**$2,261,293**	**$2,028,150**	**$2,191,777**	**$0**	**$2,191,777**
Salaries and Benefits	$2,220,003	$2,258,367	$2,332,216	$2,432,132	$0	$2,432,132
Services and Supplies	$190,857	$169,941	$249,681	$194,908	$0	$194,908
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$921,866	$450,250	$412,257	$503,594	$0	$503,594
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$951	$1,007	$1,258	$2,312	$0	$2,312
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,333,678**	**$2,879,565**	**$2,995,412**	**$3,132,946**	**$0**	**$3,132,946**
General Fund Contribution	**$1,140,255**	**$618,271**	**$967,262**	**$941,169**	**$0**	**$941,169**
Total Allocated Positions			31	31	0	31

Clerk-Recorder Elections 0100 CLK0002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$125,835	$1,672,812	$0	$0	$0	$0
Charges for Services and Interfund	$2,095,113	$106,026	$115,000	$0	$1,352,007	$1,352,007
Miscellaneous Revenues	$4,205	$4,264	$0	$0	$0	$0
Total Revenue	$2,225,153	$1,783,102	$115,000	$0	$1,352,007	$1,352,007
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,225,153**	**$1,783,102**	**$115,000**	**$0**	**$1,352,007**	**$1,352,007**
Salaries and Benefits	$2,673,588	$3,068,756	$2,976,829	$2,395,262	$535,000	$2,930,262
Services and Supplies	$3,201,806	$3,172,432	$3,506,249	$610,518	$2,994,574	$3,605,092
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$271,855	$359,306	$349,357	$315,731	$0	$315,731
Capital Outlays	($151,010)	$0	$0	$0	$0	$0
Transfers Out	$3,244	$3,851	$0	$0	$0	$0
Intrafund/Intradepartment	$1,788	$3,592	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,001,272**	**$6,607,937**	**$6,832,435**	**$3,321,511**	**$3,529,574**	**$6,851,085**
General Fund Contribution	**$3,776,118**	**$4,824,836**	**$6,717,435**	**$3,321,511**	**$2,177,567**	**$5,499,078**
Total Allocated Positions			16	16	0	16

Clerk-Recorder Modernization 1723 CLK0004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$520,447	$561,361	$475,000	$475,000	$0	$475,000
Miscellaneous Revenues	$37	$0	$0	$0	$0	$0
Total Revenue	$520,484	$561,361	$475,000	$475,000	$0	$475,000
Use of Department Fund Balance	$378,735	$534,029	$753,574	$849,261	$0	$849,261
Total Funding Sources	**$899,218**	**$1,095,390**	**$1,228,574**	**$1,324,261**	**$0**	**$1,324,261**
Salaries and Benefits	$692,848	$894,803	$1,015,574	$1,049,261	$0	$1,049,261
Services and Supplies	$206,370	$200,586	$213,000	$275,000	$0	$275,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$899,218**	**$1,095,390**	**$1,228,574**	**$1,324,261**	**$0**	**$1,324,261**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Clerk-Recorder Vital and Health Statistics 1786 CLK0005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$83,441	$90,268	$56,650	$56,650	$0	$56,650
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$83,441	$90,268	$56,650	$56,650	$0	$56,650
Use of Department Fund Balance	($50,347)	($60,399)	($4,650)	($1,650)	$0	($1,650)
Total Funding Sources	**$33,094**	**$29,869**	**$52,000**	**$55,000**	**$0**	**$55,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$33,094	$29,869	$52,000	$55,000	$0	$55,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$33,094**	**$29,869**	**$52,000**	**$55,000**	**$0**	**$55,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Counsel

Thomas E. Boze, County Counsel

www.stancounty.com/counsel

Budget in Brief

$5,904,515
2027 Adopted Budget

22
Employees

Funding Sources

$3.4M Revenue

$2.5M Net County Cost

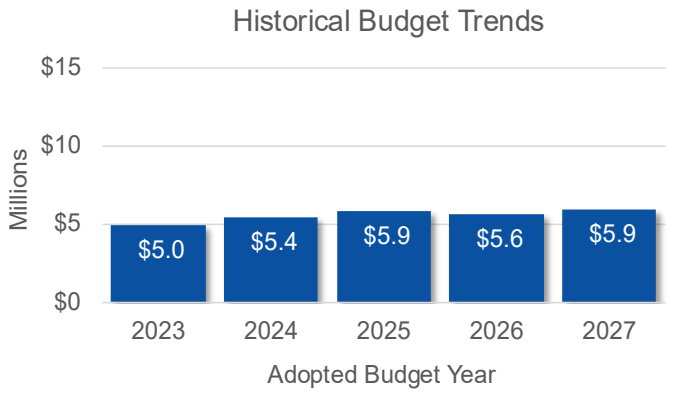
% Net County Cost = **42.2%**

Expenditures

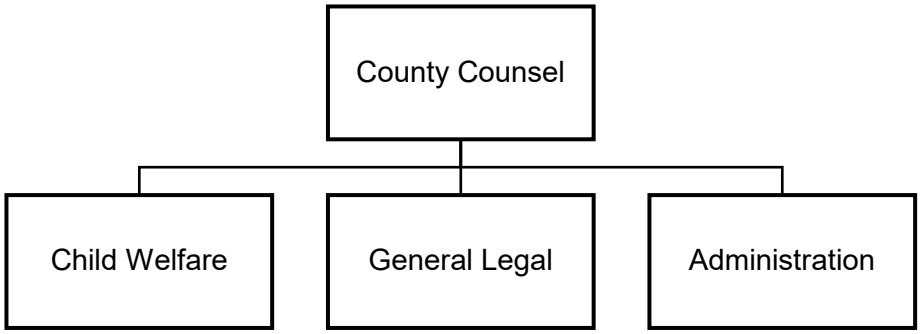
$5.2M Salaries & Benefits

$372,265 Services & Supplies

$304,023 Intercounty



Department Overview



Why We Exist...

We serve as the internal legal advisor on all matters that impact the operations of County government.

What We Do...

We provide high-quality, cost-efficient legal services to the Board of Supervisors as well as to all County departments, offices, agencies, boards, and commissions.

How We Make a Difference...

We provide legal services consistent with the highest ethical standards requires experienced and dedicated attorneys and support staff, who can adapt to the ever-changing regulatory, legislative, and judicial environment in which the County operates. We consider each Board of Supervisors' priority and every department's objective when rendering services, which requires comprehensive knowledge of all County departments and the communities they serve. Our commitment to maintaining the County's secure legal standing is grounded in deep respect for County government and its mission to serve the public. This commitment is reflected in all aspects of our work and remains centered on two core values: respect for the law and respect for those impacted by the advice and actions we deliver.

Core Services

- Contract Review
- Department Support
- Financial Transparency
- Legal Advice
- Legal Representation
- Special Projects

Department Summary

County Counsel	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$3,306	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,639,811	$2,994,334	$3,064,382	$3,353,013	$56,967	$3,409,980
Miscellaneous Revenues	$0	$95	$0	$0	$0	$0
Total Revenue	$2,643,117	$2,994,429	$3,064,382	$3,353,013	$56,967	$3,409,980
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,643,117**	**$2,994,429**	**$3,064,382**	**$3,353,013**	**$56,967**	**$3,409,980**
Salaries and Benefits	$4,279,820	$4,897,722	$4,984,657	$5,228,227	$0	$5,228,227
Services and Supplies	$315,550	$271,064	$355,542	$277,320	$94,945	$372,265
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$372,700	$271,628	$272,184	$304,023	$0	$304,023
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$988	($42)	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,969,058**	**$5,440,372**	**$5,612,383**	**$5,809,570**	**$94,945**	**$5,904,515**
General Fund Contribution	**$2,325,941**	**$2,445,944**	**$2,548,001**	**$2,456,557**	**$37,978**	**$2,494,535**
Total Allocated Positions			22	22	0	22

2027 Base Budget

The 2027 Base Budget totals $5.8 million, funded by $3.4 million in estimated revenue, and $2.5 million in Net County Cost. This represents a $197,187 increase over the 2026 Adopted Budget, or a 3.5% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $5.9 million, funded by $3.4 million in estimated revenue, and $2.5 million in Net County Cost. This represents an increase of $94,945 over the 2027 Base Budget. The County Counsel's Net County Cost supports 42.2% of the 2027 Adopted Budget compared to 45.4% in the prior fiscal year.

Adjustments to Base Budget

FileVine Software Implementation – An increase to appropriations of $56,445, funded with $33,867 in estimated revenue and $22,578 in Net County Cost, is recommended to support the implementation of FileVine, an Information Technology Central approved software solution

for legal case management that will replace ProLaw, a legacy system that is no longer supported. The budget increase includes the annual Filevine subscription, and a one-time Vineskills conversion and implementation cost of $38,500, funded with $23,100 in estimated revenue, and $15,400 in Net County Cost.

Recommendation: It is recommended to increase appropriations by $94,945, funded by $56,967 in estimated revenue, and $37,978 in Net County Cost.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 22 positions, consistent with the 2026 Adopted Budget allocation.

Budget Contained within the Department

County Counsel (General Fund)

The budget funds the Department's provision of legal services through the direct billing of client departments and General Fund support.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

County Counsel 0100 CC00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3,306	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,639,811	$2,994,334	$3,064,382	$3,353,013	$56,967	$3,409,980
Miscellaneous Revenues	$0	$95	$0	$0	$0	$0
Total Revenue	$2,643,117	$2,994,429	$3,064,382	$3,353,013	$56,967	$3,409,980
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,643,117**	**$2,994,429**	**$3,064,382**	**$3,353,013**	**$56,967**	**$3,409,980**
Salaries and Benefits	$4,279,820	$4,897,722	$4,984,657	$5,228,227	$0	$5,228,227
Services and Supplies	$315,550	$271,064	$355,542	$277,320	$94,945	$372,265
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$372,700	$271,628	$272,184	$304,023	$0	$304,023
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$988	($42)	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,969,058**	**$5,440,372**	**$5,612,383**	**$5,809,570**	**$94,945**	**$5,904,515**
General Fund Contribution	**$2,325,941**	**$2,445,944**	**$2,548,001**	**$2,456,557**	**$37,978**	**$2,494,535**
Total Allocated Positions			22	22	0	22

County Operations

Budget in Brief

$306,148,850
2027 Adopted Budget

0
Employees

Funding Sources

$223M Revenue

$21.5M Fund Balance

$61.6M Net County Cost

% Net County Cost **= 20.1%**

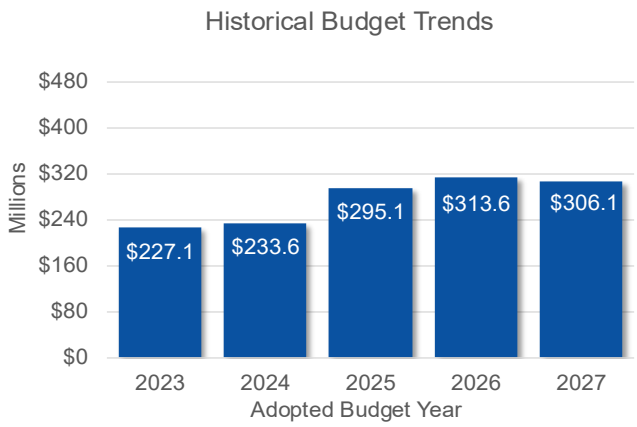
Expenditures

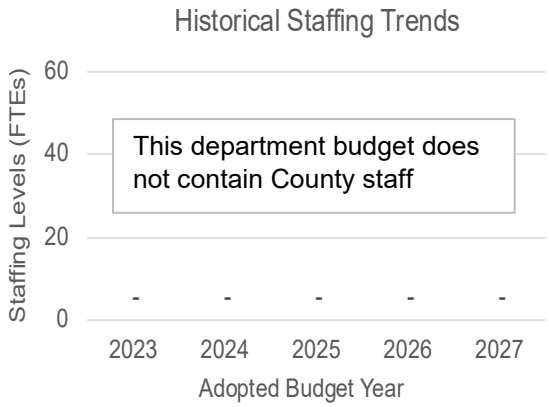
$73,002 Salaries & Benefits

$137.7M Services & Supplies

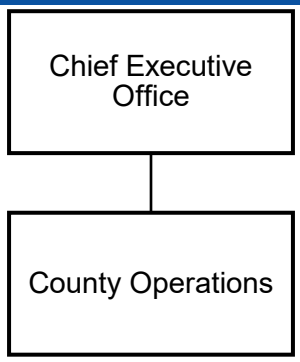
$112.9M Transfers Out

$55.5M All Other





Department Overview



Why We Exist...

County Operations is a collection of budget units managed by the Chief Executive Office that provides the backbone of Stanislaus County's organizational, financial, and administrative framework. These budgets fund a wide variety of essential functions, ranging from fiscal reserves, debt service, and employee benefits to specialized funds supporting community development, justice system obligations, and economic initiatives.

What We Do...

We provide the financial safeguards for emergencies, revenue losses, or economic downturns. We manage risk and employee benefits, ensuring the County's workforce remains supported and liabilities are responsibly handled. We also secure the resources required to maintain critical community infrastructure, meet court-related funding obligations, and support local development projects.

How We Make a Difference...

We keep Stanislaus County stable through sound fiscal stewardship and strategic investment in infrastructure and economic development. We strengthen public safety by funding court facilities, criminal justice programs, and other law enforcement resources. We help the County withstand economic challenges through contingency reserves and risk monitoring. And we support our workforce with health, dental, vision, and workers' compensation benefits.

Core Services

- Economic Development and Community Infrastructure
- Employee Benefit and Workforce Support
- Financial Management
- Grant and Special Program Administration
- Public Safety Support
- Risk and Liability Management

Department Summary

County Operations	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$6,899,321	$6,907,344	$4,345,064	$5,260,641	$484,837	$5,745,478
Intergovernmental	$44,831,922	$66,796,394	$105,227,168	$89,602,044	$0	$89,602,044
Charges for Services and Interfund	$122,104,121	$114,391,778	$115,893,065	$119,619,767	$0	$119,619,767
Miscellaneous Revenues	$1,885,064	$25,041,186	$11,485,140	$8,037,205	$0	$8,037,205
Total Revenue	$175,720,428	$213,136,703	$236,950,437	$222,519,657	$484,837	$223,004,494
Use of Department Fund Balance	($25,630,017)	$6,505,712	$12,979,760	$21,520,740	$0	$21,520,740
Total Funding Sources	**$150,090,411**	**$219,642,415**	**$249,930,197**	**$244,040,397**	**$484,837**	**$244,525,234**
Salaries and Benefits	$62,543	$62,422	$63,002	$73,002	$0	$73,002
Services and Supplies	$115,195,725	$124,212,982	$131,273,573	$137,664,030	$0	$137,664,030
Other Charges	$14,515,328	$14,879,725	$16,096,030	$15,126,279	$101,290	$15,227,569
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,896,229	$1,958,077	$1,642,585	$1,702,171	$0	$1,702,171
Capital Outlays	$228,898	$2,272,208	$21,000,000	$21,749,446	$0	$21,749,446
Transfers Out	$88,204,431	$101,852,992	$129,367,220	$112,912,960	$25,768	$112,938,728
Intrafund/Intradepartment	$452,242	$339,889	$614,866	$589,498	$0	$589,498
Appropriations for Contingencies	$0	$0	$13,511,449	$9,461,517	$6,742,889	$16,204,406
Gross Costs	**$220,555,396**	**$245,578,296**	**$313,568,725**	**$299,278,903**	**$6,869,947**	**$306,148,850**
General Fund Contribution	**$70,464,985**	**$25,935,881**	**$63,638,528**	**$55,238,506**	**$6,385,110**	**$61,623,616**
Total Allocated Positions			0	0	0	0

2027 Base Budget

The 2027 Base Budget totals $299.3 million, funded by $222.5 million in estimated revenue, the use of $21.5 million in Department fund balance/retained earnings, and $55.2 million in Net County Cost. The 2027 Base Budget represents a $14.3 million decrease from the 2026 Adopted Budget, or a 4.6% decrease.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $306.1 million, funded by $223.0 million in estimated revenue, the use of $21.5 million in Department fund balance/retained earnings, and $61.6 million in Net County Cost. This represents an increase of $6.9 million over the 2027 Base Budget. The Department's Net County Cost supports 20.1% of the 2027 Adopted Budget compared to 20.3% in the prior fiscal year.

Adjustments to Base Budget

Appropriations for Contingencies – This budget serves as the contingency fund for the County and provides funds to meet unexpected and emergency financial exposures which may

arise during the fiscal year. Per policy, the base amount is set at a level of at least 2.0% of the average annual General Fund revenue of the preceding three fiscal years. In addition, the transfer of funds from Appropriations for Contingencies to departmental operating budgets requires a four-fifths vote by the Board of Supervisors. The 2027 Base Budget included appropriations of $9.5 million for use during the fiscal year for General Fund cash-outs, health insurance and retirement rate increases, Cost Allocation Plan (CAP) charges, and other miscellaneous unforeseen program or community needs. It is recommended to increase appropriations and Net County Cost by $6.7 million, for a total budget of $16.2 million.

General Fund Contributions – This budget provides funding support to non-General Fund budget units, with contributions categorized as either mandated or non-mandated. Mandated County Match dollars ensure the County can access Federal and State funding for programs that require a local share or Maintenance of Effort. Details of the contributions and mandates are shown in the following table. Specific adjustments include:

Mandated County Match adjustments:

- Increase of $7,841 for Community Services Agency (CSA) In Home Supportive Services (IHSS) Provider Wages Maintenance of Effort (MOE) offset by a decrease for CSA General Assistance in the same amount, for a net zero adjustment overall.

General Fund Contribution to Other Programs adjustments:

- Increase of $101,290 in support of Fire Districts impacted by Educational Revenue Augmentation Fund (ERAF) shifts;
- Increase of $25,768 for Public Works Administration to correct the General Fund contribution amount for the Alley Crew.

County Court Funding – An increase of $484,837 in estimated revenue is recommended to align with upward trends in Vehicle Code Fines, Other Court Fines, and Forfeitures and Penalties, resulting in savings to Net County Cost.

Legal Budget Unit	2027 Base Budget	2027 Recommended Adjustments	2027 Recommended Adopted Budget
Mandated County Match			
Adult and Veteran Services Area Agency on Aging	$ 344,679	$ -	$ 344,679
Behavioral Health and Recovery Services (BHRS)	647,182	-	647,182
BHRS Public Guardian	3,618,145	-	3,618,145
Community Services Agency (CSA) General Assistance	2,440,797	(7,841)	2,432,956
CSA In-Home Supportive Services (IHSS) Provider Wages	8,643,081	7,841	8,650,922
CSA IHSS Public Authority - Benefits	305,318	-	305,318
CSA Program Services and Support	2,663,419	-	2,663,419
CSA Public Economic Assistance	3,727,896	-	3,727,896
Health Services Agency Public Health	3,510,803	-	3,510,803
Total Mandated County Match	**$ 25,901,320**	**$ -**	**$ 25,901,320**
General Fund Contributions to Other Programs			
Adult and Veteran Services Area Agency on Aging	$ 128,000	$ -	$ 128,000
District Attorney Special Operations	159,377	-	159,377
Environmental Resources	234,384	-	234,384
General Services Agency (GSA) Americans with Disabilities Act Capital Project	500,000	-	500,000
GSA Deferred Maintenance	2,000,000	-	2,000,000
Library	866,810	-	866,810
Office of Emergency Services County Fire Service Fund	212,988	-	212,988
Public Works (PW) Administration	404,273	25,768	430,041
PW Road and Bridge	175,984	-	175,984
Sheriff Court Security	1,998,974	-	1,998,974
General Fund Contributions to Other Programs - Outside partners			
Educational Revenue Augmentation Fund (ERAF) shift for Fire Districts	1,425,064	101,290	1,526,354
Law Library	64,936	-	64,936
Local Area Formation Commission	373,225	-	373,225
North McHenry Sales Tax	4,187,165	-	4,187,165
Stanislaus Animal Services Agency	2,915,978	-	2,915,978
Stanislaus Council of Governments	8,132	-	8,132
Total General Fund Contribution to Other Programs	**$ 15,655,290**	**$ 127,058**	**$ 15,782,348**
Total Match Budgets	**$ 41,556,610**	**$ 127,058**	**$ 41,683,668**

Recommendation: It is recommended to increase appropriations by $6.9 million, increase estimated revenue by $484,837, and increase Net County Cost by $6.4 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below.

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
County Operations		
American Rescue Plan Act (ARPA)	$ 180,547	$ -
Cannabis Program	-	-
Courthouse Construction Fund	678,761	(227,951)
Criminal Justice Facilities Fund	91,876	(422,741)
Crows Landing Industrial Business Park	14,703,876	13,500,000
Deferred Compensation	407,280	40,504
Dental	509,517	459,746
Department of Justice Drug and Alcohol	-	-
General Liability	1,960,948	231,715
Medical Self-Insurance	5,876,623	5,396,982
Other Employee Benefits	174,598	(63,352)
Professional Liability	24,393	18,950
Prop 69 DNA Identification Fund	22	-
Unemployment	183,612	105,754
Vision Care	(20,087)	17,429
Workers' Compensation	5,835,669	2,463,704
Total	**$ 30,607,635**	**$ 21,520,740**

Note: Vision Care – As of July 1, 2026, the retained earnings balance is negative $20,087, which includes projected current and long-term liabilities of $20,925. Excluding these liabilities, the retained earnings total $838 and the fund is cash-positive. To address anticipated future costs and to ensure a positive retained earnings balance, rate adjustments are likely necessary. If approved, any rate increase would be incorporated into the 2027 renewal of vision rates.

Budgets Contained within the Department

Airport (General Fund)

The revenue received from Aircraft Taxes is used to fund this budget and is transferred to the City of Modesto for improvements to the facility.

American Rescue Plan Act (Special Revenue Fund)

Funds American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) program projects for Stanislaus County.

Appropriations for Contingencies (General Fund)

Serves as the contingency fund for Stanislaus County, providing funds to meet unexpected and emergency financial exposures which may arise during the fiscal year.

Cannabis Program (Enterprise Fund) – Discontinued

Established in Fiscal Year 2019, provided for community contribution programs, cannabis activity enforcement, and program oversight (converted to Enterprise Fund in Fiscal Year 2021). On January 1, 2025, the Cannabis Business Tax became effective and replaced the fee-based program that was established in Fiscal Year 2019. This tax is considered Discretionary Revenue, and this budget unit was discontinued beginning in Fiscal Year 2026.

Capital Improvement Financing Authority (General Fund)

Provides funding for certain financial borrowing expenses and other professional staff service costs related to County financing initiatives.

Community Development Fund (General Fund)

Established in 2008, the Community Development Fund funds one-time programs and projects that enhance infrastructure or services in the unincorporated areas in the County.

County Court Funding (General Fund)

Provides funding for the annual County Maintenance of Effort (MOE) obligation to the Superior Court, as well as the annual County Facilities payment to the State for court facilities.

Courthouse Construction Fund (Capital Projects Fund)

Funds the lease for the civil courtroom located on the 6th floor of the privately-owned building at 801 Tenth Street. This budget does not receive local discretionary General Fund support.

Criminal Justice Facilities Fund (Capital Projects Fund)

Funds a portion of the cost of Law Library rent. Also, the fund can be used for construction, improvement, operation, or maintenance of criminal justice and court facilities, as well as enhancements to criminal justice automated information systems.

Crows Landing Industrial Business Project (Capital Projects Fund)

Provides funding for security, master planning, and construction of backbone infrastructure for the air facility acquired from the Federal government in late 2004; the County has designated the former Crows Landing Air Facility as the Crows Landing Industrial Business Park for the purpose of job creation.

Debt Service (General Fund)

Provides funding for County debt obligations; current debt is limited to the Heating, Ventilation, and Air Conditioning (HVAC) system at the Community Services Facility and Tobacco Endowment borrowing for the Library.

Deferred Compensation (Internal Service Fund)

Funds the oversight and management of the deferred compensation programs for County employees.

Dental (Internal Service Fund)

Funds dental benefits and services for County employees, COBRA participants, and their families; claims administration for the program is provided by Delta Dental.

Department of Justice Drug and Alcohol (Special Revenue Fund)

Provides required resources for analysis of blood, breath, and urine samples to conduct drug and alcohol testing for Stanislaus County law enforcement.

Economic Development Bank (General Fund)

Funds economic development projects in Stanislaus County.

General Fund Contributions (General Fund)

Serves as the conduit to provide General Fund contributions to non-General Fund budget units which fall into two categories: Mandated County Match and General Fund Contributions to Other Programs.

General Fund Match and Pass Thru Vehicle License Fee (General Fund)

Receives and distributes Vehicle License Fee realignment revenue and is used to fund Stanislaus County Public Health, Mental Health, and Social Services programs.

General Liability (Internal Service Fund)

Provides for the funding of property, casualty, surety, fiduciary, and excess insurance premiums; liability, auto and personal injury claim losses; self-insured retention; legal defense; and actuarial services. The unit also reviews vendor insurance documents to verify they conform to contract/agreement requirements.

Medical Self-Insurance (Internal Service Fund)

Provides medical insurance for County employees, COBRA participants, pre-Medicare (under age 65) retirees, and their families; two options exist – a High-Deductible Health Plan (HDHP) with a Health Savings Account (HSA), or an Exclusive Provider Organization (EPO) Plan (this program has a $475,000 individual stop loss deductible for calendar year 2026).

Other Employee Benefits (Internal Service Fund)

Funds employee life insurance, long-term disability management, and voluntary insurance programs including accident, critical illness, long-term care and flexible spending accounts.

Professional Liability (Internal Service Fund)

Provides funds for the management of claim losses, legal defense, cost of claims administration, actuarial services, and the administration of medical malpractice insurance.

Prop 69 DNA Identification Fund (Special Revenue Fund)

Provides required resources for DNA analysis to conduct DNA identification testing for Stanislaus County law enforcement.

Unemployment (Internal Service Fund)

Funds unemployment insurance for County employees, including full-time and seasonal employees.

Vision Care (Internal Service Fund)

Funds vision benefits and services to full-time County employees, COBRA participants, and their families.

Workers' Compensation (Internal Service Fund)

Funds Workers' Compensation benefits to injured employees who have sustained an injury/illness which arises out of employment and in the course of employment with the County; provides funding for claims expenses, excess insurance coverage, actuarial services, claims administration, loss control and prevention, licensing fees, support services, and general County overhead (this program has a $500,000 self-insured retention/deductible).

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

County Ops - Airport 0100 CO00006 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$339,225	$395,543	$329,600	$430,920	$0	$430,920
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$339,225**	**$395,543**	**$329,600**	**$430,920**	**$0**	**$430,920**
General Fund Contribution	**$339,225**	**$395,543**	**$329,600**	**$430,920**	**$0**	**$430,920**
Total Allocated Positions			0	0	0	0

County Ops - American Rescue Plan Act (ARPA) 1676 CO00030 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$9,189,648	$28,863,943	$60,491,658	$44,866,534	$0	$44,866,534
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$9,189,648	$28,863,943	$60,491,658	$44,866,534	$0	$44,866,534
Use of Department Fund Balance	$0	($180,547)	$0	$0	$0	$0
Total Funding Sources	**$9,189,648**	**$28,683,396**	**$60,491,658**	**$44,866,534**	**$0**	**$44,866,534**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,705,243	$3,368,966	$8,580,000	$5,802,000	$0	$5,802,000
Other Charges	$95,000	$336,750	$1,000,000	$500,000	$0	$500,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$240,823	$245,425	$60,658	$102,534	$0	$102,534
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$7,148,582	$24,732,255	$50,851,000	$38,462,000	$0	$38,462,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,189,648**	**$28,683,396**	**$60,491,658**	**$44,866,534**	**$0**	**$44,866,534**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Appropriations for Contingencies 0100 CO00008 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$13,511,449	$9,461,517	$6,742,889	$16,204,406
Gross Costs	**$0**	**$0**	**$13,511,449**	**$9,461,517**	**$6,742,889**	**$16,204,406**
General Fund Contribution	**$0**	**$0**	**$13,511,449**	**$9,461,517**	**$6,742,889**	**$16,204,406**
Total Allocated Positions			0	0	0	0

County Ops - Capital Improvement Finance Authority 0100 CO00005 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$2	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$2	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$2**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$13,308	$7,960	$71,000	$40,000	$0	$40,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$13,308**	**$7,960**	**$71,000**	**$40,000**	**$0**	**$40,000**
General Fund Contribution	**$13,308**	**$7,958**	**$71,000**	**$40,000**	**$0**	**$40,000**
Total Allocated Positions			0	0	0	0

County Ops - Community Development Fund 0107 CO00002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$82,733	$91,226	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$4	$0	$0	$0	$0
Total Revenue	$82,733	$91,229	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$82,733**	**$91,229**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$105,049	$155,834	$500,000	$500,000	$0	$500,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$9,500	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$105,049**	**$165,334**	**$500,000**	**$500,000**	**$0**	**$500,000**
General Fund Contribution	**$22,316**	**$74,105**	**$500,000**	**$500,000**	**$0**	**$500,000**
Total Allocated Positions			0	0	0	0

County Ops - County Court Funding 0100 CO00010 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3,886,933	$3,164,760	$2,665,264	$2,702,063	$484,837	$3,186,900
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$227,594	$248,260	$226,730	$226,730	$0	$226,730
Miscellaneous Revenues	$70	$242,923	$0	$0	$0	$0
Total Revenue	$4,114,597	$3,655,944	$2,891,994	$2,928,793	$484,837	$3,413,630
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$4,114,597**	**$3,655,944**	**$2,891,994**	**$2,928,793**	**$484,837**	**$3,413,630**
Salaries and Benefits	$11,906	$12,313	$13,000	$13,000	$0	$13,000
Services and Supplies	$199,615	$199,003	$186,000	$229,315	$0	$229,315
Other Charges	$5,984,401	$5,761,461	$5,736,224	$5,532,020	$0	$5,532,020
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$6,666	$8,805	$8,141	$8,919	$0	$8,919
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$452,242	$339,889	$614,866	$589,498	$0	$589,498
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,654,828**	**$6,321,472**	**$6,558,231**	**$6,372,752**	**$0**	**$6,372,752**
General Fund Contribution	**$2,540,232**	**$2,665,528**	**$3,666,237**	**$3,443,959**	**($484,837)**	**$2,959,122**
Total Allocated Positions			0	0	0	0

County Ops - Courthouse Construction Fund 2025 CO00026 Capital Project	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$294,423	$348,470	$265,000	$302,000	$0	$302,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$6,698	$1,055	$0	$0	$0	$0
Total Revenue	$301,122	$349,525	$265,000	$302,000	$0	$302,000
Use of Department Fund Balance	$190,842	($249,400)	($172,688)	($227,951)	$0	($227,951)
Total Funding Sources	**$491,964**	**$100,125**	**$92,312**	**$74,049**	**$0**	**$74,049**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$469,920	$91,312	$91,312	$73,049	$0	$73,049
Other Charges	$22,044	$1,456	$1,000	$1,000	$0	$1,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$7,358	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$491,964**	**$100,125**	**$92,312**	**$74,049**	**$0**	**$74,049**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Criminal Justice Facilities Fund 2026 CO00027 Capital Project	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$493,261	$561,945	$420,000	$464,000	$0	$464,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$493,261	$561,945	$420,000	$464,000	$0	$464,000
Use of Department Fund Balance	($432,927)	$2,822,868	($379,000)	($422,741)	$0	($422,741)
Total Funding Sources	**$60,334**	**$3,384,814**	**$41,000**	**$41,259**	**$0**	**$41,259**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$60,334	$40,572	$41,000	$41,259	$0	$41,259
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$3,344,242	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$60,334**	**$3,384,814**	**$41,000**	**$41,259**	**$0**	**$41,259**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Crows Landing Industrial Business Park 2210 CO00025 Capital Project	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$51,741	$66,198	$52,000	$68,186	$0	$68,186
Intergovernmental	$0	$171,261	$3,500,000	$3,500,000	$0	$3,500,000
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,352,473	$3,310,322	$10,900,000	$7,547,065	$0	$7,547,065
Total Revenue	$1,404,213	$3,547,782	$14,452,000	$11,115,251	$0	$11,115,251
Use of Department Fund Balance	($12,572,974)	$22,218	$10,100,000	$13,500,000	$0	$13,500,000
Total Funding Sources	**($11,168,760)**	**$3,569,999**	**$24,552,000**	**$24,615,251**	**$0**	**$24,615,251**
Salaries and Benefits	$50,638	$50,109	$50,002	$60,002	$0	$60,002
Services and Supplies	$3,154,826	$1,114,783	$3,344,518	$2,596,234	$0	$2,596,234
Other Charges	$0	$46,471	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$96,878	$86,428	$157,480	$209,569	$0	$209,569
Capital Outlays	$228,898	$2,272,208	$21,000,000	$21,749,446	$0	$21,749,446
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,531,240**	**$3,569,999**	**$24,552,000**	**$24,615,251**	**$0**	**$24,615,251**
General Fund Contribution	**$14,700,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Debt Service 0100 CO00009 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$529,274	$481,179	$620,000	$508,500	$0	$508,500
Miscellaneous Revenues	$349,559	$445,000	$445,000	$350,000	$0	$350,000
Total Revenue	$878,833	$926,179	$1,065,000	$858,500	$0	$858,500
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$878,833**	**$926,179**	**$1,065,000**	**$858,500**	**$0**	**$858,500**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$83,548	$82,939	$262,000	$77,500	$0	$77,500
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$585,552	$588,680	$587,200	$586,500	$0	$586,500
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$669,100**	**$671,619**	**$849,200**	**$664,000**	**$0**	**$664,000**
General Fund Contribution	**($209,732)**	**($254,560)**	**($215,800)**	**($194,500)**	**$0**	**($194,500)**
Total Allocated Positions			0	0	0	0

County Ops - Deferred Compensation 5094 CO00023 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$13,087	$16,961	$12,830	$12,830	$0	$12,830
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$174,612	$148,233	$131,900	$131,900	$0	$131,900
Total Revenue	$187,699	$165,195	$144,730	$144,730	$0	$144,730
Use of Department Fund Balance	($43,188)	($57,213)	$40,504	$40,504	$0	$40,504
Total Funding Sources	**$144,511**	**$107,982**	**$185,234**	**$185,234**	**$0**	**$185,234**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$52,170	$50,074	$96,867	$96,867	$0	$96,867
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$92,341	$57,908	$88,367	$88,367	$0	$88,367
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$144,511**	**$107,982**	**$185,234**	**$185,234**	**$0**	**$185,234**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Dental 5101 CO00022 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$42,943	$37,488	$30,217	$30,217	$0	$30,217
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,872,270	$4,024,934	$3,861,400	$4,171,932	$0	$4,171,932
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,915,214	$4,062,422	$3,891,617	$4,202,149	$0	$4,202,149
Use of Department Fund Balance	$264,517	$153,286	$779,539	$459,746	$0	$459,746
Total Funding Sources	**$4,179,731**	**$4,215,708**	**$4,671,156**	**$4,661,895**	**$0**	**$4,661,895**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$4,034,937	$4,102,191	$4,571,559	$4,571,559	$0	$4,571,559
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$144,794	$113,517	$99,597	$90,336	$0	$90,336
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,179,731**	**$4,215,708**	**$4,671,156**	**$4,661,895**	**$0**	**$4,661,895**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Department of Justice Drug and Alcohol 1726 CO00014 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$54,880	$57,526	$50,000	$50,000	$0	$50,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$52,317	$0	$74,000	$0	$74,000
Miscellaneous Revenues	$0	$6,914	$0	$0	$0	$0
Total Revenue	$54,880	$116,757	$50,000	$124,000	$0	$124,000
Use of Department Fund Balance	$7,901	$0	$0	$0	$0	$0
Total Funding Sources	**$62,781**	**$116,757**	**$50,000**	**$124,000**	**$0**	**$124,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$106,459	$116,757	$111,566	$124,000	$0	$124,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$106,459**	**$116,757**	**$111,566**	**$124,000**	**$0**	**$124,000**
General Fund Contribution	**$43,678**	**$0**	**$61,566**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Economic Development Bank 0105 CO00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$27,976	$33,047	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$27,976	$33,047	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$27,976**	**$33,047**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**($27,976)**	**($33,047)**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - General Fund Contributions 0100 CO00011 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,318	$4,502	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$20,874,889	$0	$0	$0	$0
Total Revenue	$2,318	$20,879,391	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,318**	**$20,879,391**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$8,270,001	$8,610,077	$9,055,806	$8,974,500	$101,290	$9,075,790
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$44,776,252	$35,349,669	$36,658,670	$32,582,110	$25,768	$32,607,878
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$53,046,252**	**$43,959,746**	**$45,714,476**	**$41,556,610**	**$127,058**	**$41,683,668**
General Fund Contribution	**$53,043,934**	**$23,080,355**	**$45,714,476**	**$41,556,610**	**$127,058**	**$41,683,668**
Total Allocated Positions			0	0	0	0

County Ops - General Fund Match Pass Thru Vehicle License Fee 0100 CO00012 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$35,607,194	$37,733,845	$41,200,000	$41,200,000	$0	$41,200,000
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$35,607,194	$37,733,845	$41,200,000	$41,200,000	$0	$41,200,000
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$35,607,194**	**$37,733,845**	**$41,200,000**	**$41,200,000**	**$0**	**$41,200,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$35,607,194	$37,733,845	$41,200,000	$41,200,000	$0	$41,200,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$35,607,194**	**$37,733,845**	**$41,200,000**	**$41,200,000**	**$0**	**$41,200,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - General Liability 5051 CO00016 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$57,136	$398,297	($190,000)	$200,000	$0	$200,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$25,000,378	$19,557,672	$20,662,050	$23,295,749	$0	$23,295,749
Miscellaneous Revenues	$435	$0	$0	$0	$0	$0
Total Revenue	$25,057,949	$19,955,968	$20,472,050	$23,495,749	$0	$23,495,749
Use of Department Fund Balance	($6,061,939)	($996,791)	($116,833)	$231,715	$0	$231,715
Total Funding Sources	**$18,996,010**	**$18,959,178**	**$20,355,217**	**$23,727,464**	**$0**	**$23,727,464**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$18,746,066	$18,758,776	$20,203,033	$23,339,917	$0	$23,339,917
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$249,944	$200,402	$152,184	$387,547	$0	$387,547
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$18,996,010**	**$18,959,178**	**$20,355,217**	**$23,727,464**	**$0**	**$23,727,464**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Medical Self-Insurance 5091 CO00020 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$820,073	$933,033	$530,450	$530,450	$0	$530,450
Intergovernmental	$35,080	$27,345	$35,510	$35,510	$0	$35,510
Charges for Services and Interfund	$83,188,185	$84,890,656	$84,965,125	$84,965,125	$0	$84,965,125
Miscellaneous Revenues	$1,218	$2	$0	$0	$0	$0
Total Revenue	$84,044,556	$85,851,036	$85,531,085	$85,531,085	$0	$85,531,085
Use of Department Fund Balance	($6,093,660)	$2,209,606	($1,408,514)	$5,396,982	$0	$5,396,982
Total Funding Sources	**$77,950,896**	**$88,060,643**	**$84,122,571**	**$90,928,067**	**$0**	**$90,928,067**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$77,251,741	$87,147,551	$83,278,823	$90,278,823	$0	$90,278,823
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$696,581	$909,421	$843,748	$649,244	$0	$649,244
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$2,574	$3,670	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$77,950,896**	**$88,060,643**	**$84,122,571**	**$90,928,067**	**$0**	**$90,928,067**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Other Employee Benefits 5093 CO00021 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$15,145	$20,409	$7,145	$7,145	$0	$7,145
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$140,673	$141,262	$195,921	$195,921	$0	$195,921
Miscellaneous Revenues	$0	$11,832	$8,240	$8,240	$0	$8,240
Total Revenue	$155,818	$173,503	$211,306	$211,306	$0	$211,306
Use of Department Fund Balance	($15,888)	($28,761)	($66,820)	($63,352)	$0	($63,352)
Total Funding Sources	**$139,930**	**$144,742**	**$144,486**	**$147,954**	**$0**	**$147,954**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$139,930	$144,742	$144,486	$147,954	$0	$147,954
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$139,930**	**$144,742**	**$144,486**	**$147,954**	**$0**	**$147,954**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Professional Liability 5061 CO00017 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$16,608	$9,359	$10,000	$1,000	$0	$1,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$831,777	$344,192	$762,695	$1,376,732	$0	$1,376,732
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$848,385	$353,551	$772,695	$1,377,732	$0	$1,377,732
Use of Department Fund Balance	$338,993	$654,855	$633,592	$18,950	$0	$18,950
Total Funding Sources	**$1,187,378**	**$1,008,406**	**$1,406,287**	**$1,396,682**	**$0**	**$1,396,682**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,174,711	$1,007,742	$1,408,583	$1,380,083	$0	$1,380,083
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$12,666	$663	($2,296)	$16,599	$0	$16,599
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,187,378**	**$1,008,406**	**$1,406,287**	**$1,396,682**	**$0**	**$1,396,682**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Prop 69 DNA Identification Fund 1777 CO00031 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$84,300	$93,273	$70,350	$82,350	$0	$82,350
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$84,300	$93,273	$70,350	$82,350	$0	$82,350
Use of Department Fund Balance	($22)	$0	$0	$0	$0	$0
Total Funding Sources	**$84,278**	**$93,273**	**$70,350**	**$82,350**	**$0**	**$82,350**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$84,278	$93,273	$70,350	$82,350	$0	$82,350
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$84,278**	**$93,273**	**$70,350**	**$82,350**	**$0**	**$82,350**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Unemployment 5071 CO00018 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$24,314	$21,964	$18,502	$10,000	$0	$10,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$586,040	$309,010	$309,010	$446,975	$0	$446,975
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$610,354	$330,974	$327,512	$456,975	$0	$456,975
Use of Department Fund Balance	$7,894	$150,356	$326,896	$105,754	$0	$105,754
Total Funding Sources	**$618,248**	**$481,331**	**$654,408**	**$562,729**	**$0**	**$562,729**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$618,120	$481,100	$654,133	$562,228	$0	$562,228
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$128	$231	$275	$501	$0	$501
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$618,248**	**$481,331**	**$654,408**	**$562,729**	**$0**	**$562,729**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Vision Care 5111 CO00024 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,157	$205	$4,120	$400	$0	$400
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$684,941	$740,029	$702,332	$777,260	$0	$777,260
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$687,098	$740,234	$706,452	$777,660	$0	$777,660
Use of Department Fund Balance	$94,156	$4,422	$124,511	$17,429	$0	$17,429
Total Funding Sources	**$781,254**	**$744,656**	**$830,963**	**$795,089**	**$0**	**$795,089**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$634,394	$632,031	$732,574	$732,574	$0	$732,574
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$146,860	$112,625	$98,389	$62,515	$0	$62,515
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$781,254**	**$744,656**	**$830,963**	**$795,089**	**$0**	**$795,089**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Workers' Compensation 5081 CO00019 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$929,294	$1,048,680	$399,186	$800,000	$0	$800,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$7,042,989	$3,602,266	$3,587,802	$3,580,843	$0	$3,580,843
Miscellaneous Revenues	$0	$11	$0	$0	$0	$0
Total Revenue	$7,972,283	$4,650,957	$3,986,988	$4,380,843	$0	$4,380,843
Use of Department Fund Balance	($1,313,723)	$2,000,811	$3,118,573	$2,463,704	$0	$2,463,704
Total Funding Sources	**$6,658,560**	**$6,651,768**	**$7,105,561**	**$6,844,547**	**$0**	**$6,844,547**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$6,450,012	$6,438,618	$6,969,519	$6,758,507	$0	$6,758,507
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$208,548	$213,150	$136,042	$86,040	$0	$86,040
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,658,560**	**$6,651,768**	**$7,105,561**	**$6,844,547**	**$0**	**$6,844,547**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

General Services Agency

Andrew Johnson, Director

www.stancounty.com/gsa

Budget in Brief

$42,378,919
2027 Adopted Budget

92
Employees

Funding Sources

$34.4M Revenue

$1.2M Fund Balance/Retained Earnings

$6.8M Net County Cost

% Net County Cost = **16.0%**

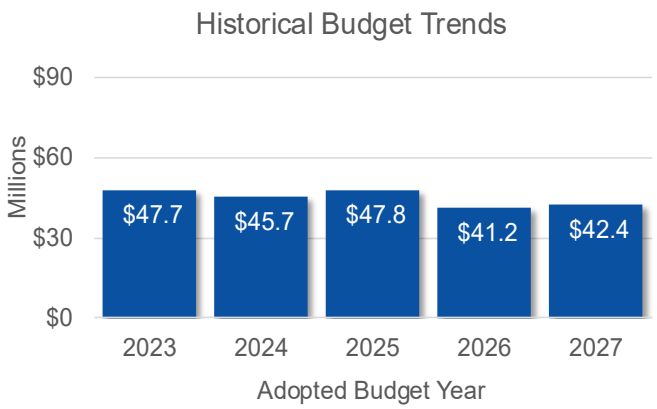
Expenditures

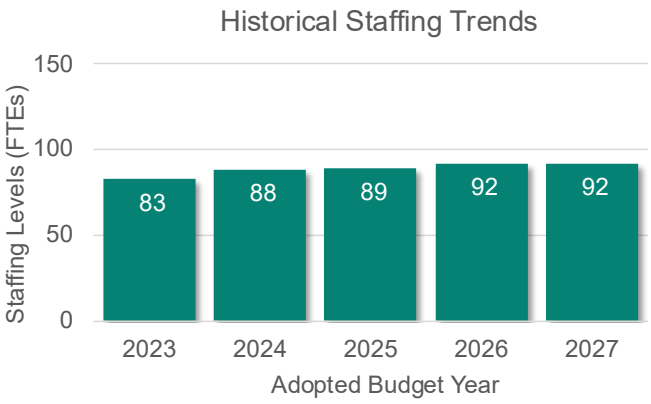
$13.2M Salaries & Benefits

$23.8M Services & Supplies

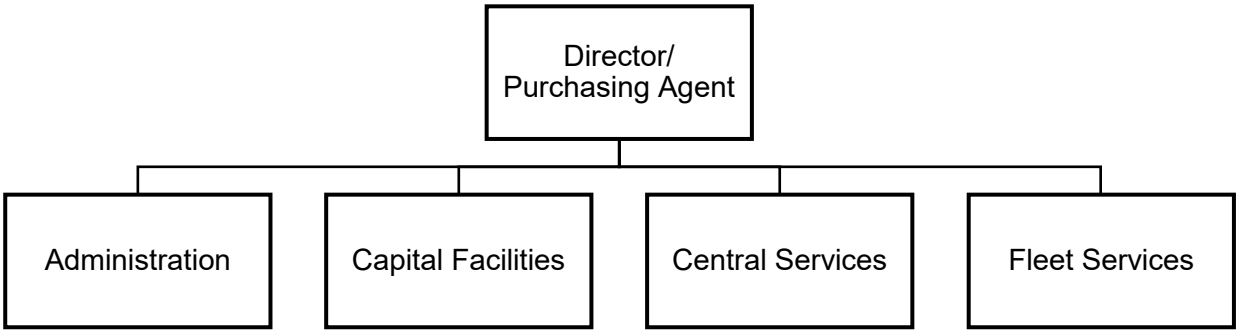
$4.6M Intercounty

$702,759 All Other





Department Overview



Why We Exist...

We exist to provide County departments with safe, secure, accessible, valuable resources to support the community.

What We Do...

We provide centralized services over a broad spectrum of support areas, including maintenance and custodial services for County-owned facilities, capital projects administration, contract and purchasing assistance, and fleet management services. These activities are funded through fees charged to client departments and customers.

How We Make a Difference...

We ensure the smooth operation of the County's infrastructure and services. We maintain buildings for safe, functional public and County use; manage the County's fleet to keep vehicles reliable; oversee construction projects that enhance County facilities; manage contracts and procurement to maximize value; and manage the County's real estate portfolio to maximize property use and value. Together, these efforts improve quality of life for residents and the effectiveness of County services.

Core Services

- Capital Project Administration
- Contracts and Procurement
- Deferred Maintenance
- Facility Maintenance
- Fleet Services
- Mailroom and Salvage Services
- Property Management

Department Summary

General Services Agency	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$499,690	$494,530	$432,479	$439,660	$0	$439,660
Intergovernmental	$48,833	$0	$0	$0	$0	$0
Charges for Services and Interfund	$28,228,381	$30,575,695	$32,769,027	$33,999,340	$0	$33,999,340
Miscellaneous Revenues	$166,346	$402,225	$0	$0	$0	$0
Total Revenue	$28,943,250	$31,472,450	$33,201,506	$34,439,000	$0	$34,439,000
Use of Department Fund Balance	$515,432	$445,042	$719,609	$854,173	$298,000	$1,152,173
Total Funding Sources	**$29,458,682**	**$31,917,493**	**$33,921,115**	**$35,293,173**	**$298,000**	**$35,591,173**
Salaries and Benefits	$11,021,245	$11,736,301	$12,433,957	$13,237,030	$0	$13,237,030
Services and Supplies	$17,872,015	$20,670,134	$23,633,508	$23,800,382	$32,680	$23,833,062
Other Charges	$108,139	$221,942	$61,920	$50,700	$0	$50,700
Depreciation and Amortization	$0	$0	$307,990	$360,620	$0	$360,620
Intercounty Expenditures	$3,831,186	$4,175,087	$4,239,597	$4,606,068	$0	$4,606,068
Capital Outlays	$383,358	$278,755	$517,000	$0	$298,000	$298,000
Transfers Out	$9,622,236	$544,166	$0	$0	$0	$0
Intrafund/Intradepartment	$44,247	$53,863	$26,154	($6,561)	$0	($6,561)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$42,882,427**	**$37,680,247**	**$41,220,126**	**$42,048,239**	**$330,680**	**$42,378,919**
General Fund Contribution	**$13,423,745**	**$5,762,754**	**$7,299,011**	**$6,755,066**	**$32,680**	**$6,787,746**
Total Allocated Positions			92	92	0	92

2027 Base Budget

The 2027 Base Budget totals $42.4 million, funded by $34.5 million in estimated revenue, the use of $1.2 million in Department fund balance, and $6.8 million in Net County Cost. The 2027 Base Budget represents a $1.2 million increase over the 2026 Adopted Budget, or a 2.9% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, which right-sized the base budget to recent spending trends and 2026 Year-End projections, while including a 2.4% escalator for operational costs. Despite this increase in appropriations, Net County Cost decreased by a net $477,407. This net decrease is a result of the 2026 Adopted Budget containing a rollover of $830,000 connected with its transition from a General Fund to Capital Project LBU, making the 2026 Adopted Budget inflated by comparison.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $42.4 million, funded by $34.4 million in estimated revenue, the use of $1.2 million in Department fund balance/retained earnings, and $6.8 million in Net County Cost. This represents an increase of $330,680 over the 2027 Base

Budget. The General Services Agency's Net County Cost supports 16.0% of the 2027 Adopted Budget compared to 17.7% in the prior fiscal year.

Adjustments to Base Budget

Facility Maintenance Division Vehicle and Equipment Replacement – An increase in appropriations of $120,000, funded by the use of Department fund balance, is recommended for the purchase of one replacement vehicle and unforeseen equipment needs. The vehicle request was previously approved at the 2026 Adopted Budget; the vehicle was not purchased due to a lack of availability (Board Resolution 2025-0507).

Capital Facilities Janitorial Services – An increase in appropriations of $32,680, funded by Net County Cost, is recommended to account for increased janitorial services related to the 53300 Pirrone Road building in Salida; this adjustment reduces the lease revenue contribution to the General Fund.

Fleet Services Division Vehicle and Equipment Replacement – An increase in appropriations of $178,000, funded by the use of Department fund balance, is recommended for the purchase of two replacement vehicles and unforeseen equipment needs.

Recommendation: It is recommended to increase appropriations by $330,680, funded by $298,000 in the use of Department fund balance and $32,680 in Net County Cost.

The total anticipated available and budgeted use of Department fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
General Services Agency		
12th Street Office Building	$ -	$ -
12th Street Condominium Reserve	114,000	(6,000)
Central Services*	696,861	62,293
Facilities Maintenance*	2,649,376	798,068
Fleet Services*	662,429	297,812
Total	**$ 4,122,666**	**$ 1,152,173**

**Note: The retained earnings balances shown above are reported on a modified accrual basis, which represents the resources currently available to each legal budget unit for operations in*

Fiscal Year 2027. Under full accrual accounting, Central Services would reflect a retained earnings balance of $(881,811), Facility Maintenance would reflect $(158,083), and Fleet Services would reflect $476,559, resulting in a combined fund balance/retained earnings balance of $(449,335) (including the $114,000 from the 12th Street Condominium Reserve) due to long-term liabilities. Per the County's Basis of Budgeting policy, GSA budgets using the modified accrual approach, which focuses on current resources rather than full accrual adjustments.

Projects

The General Services Capital Facilities Division's active project listing includes projects that are in various stages of planning, design, or construction. Currently, there are 44 active projects for Fiscal Year 2027.

Agricultural Commissioner
Harvest Hall Modernization
Campus Improvement Project (HVAC, Parking Lots, Facility Envelope)
Commissioner Room Conversion
Behavior Health and Recovery Services
Facility Master Plan Study
One-Stop Shop Client Services Facility-Scenic
Electric Vehicle Charging Station
Community Services Agency
Department of Child Support Services Interview Room Improvements
Department of Child Support Services Tenant Improvements
Electric Vehicle Charging Station
District Attorney
12th Street HVAC Unit and Control Replacement
Electric Vehicle Charging Station
Gallo Center for the Arts
Gallo Boiler and HVAC Units 1A and B Replacement

Grayson Community Center
Grayson Community Center Mechanical and ADA Upgrades
General Services Agency
Building Rooftop Safety Improvements
EV Charging Station for Van at 1424 H Street
EV Charging Station for Van at Lock shop
EV Charging Station for Van at Fleet Maintenance Facility
Facility Maintenance Shop Tenant Improvements
Health Services Agency
County Center II Demolition Project
Northpoint Tower Tenant Improvements
Joint Powers Agency
10th Street Place Training Center
Fire Pump Control Panel Replacement
Library
Keyes Community Center/ Library Improvement Project
Modesto Library Tenant Improvements
Riverbank Library ADA Improvements
Waterford Library Roof and HVAC Replacement
Office of Emergency Services
Knights Ferry New Radio Tower and Equipment Room
Space Study
Parks and Recreation
Bonita Park Upgrades (Restroom Access, Playground)
Frank Raines Park Build Back
Frank Raines Campground Electrical
Fitzsimmons Park Improvements
Modesto Reservoir ADA Upgrades
Salida Park Improvement
Shade Structures (Fox Grove, Laird Park)

Probation
Juvenile Court Remodel
Juvenile Hall Rooftop Safety Improvements
Public Works
Crew Meeting Room Wall Removal
Sheriff
Medical Housing Unit-1 HVAC Replacement
PSC Additional Recreation Yard
PSC Wastewater Project
PSC West HVAC Replacements
PSC West Rooftop Safety Improvements
K9 Regional Training Center

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 92 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

Administration (General Fund)

Funds oversight and direction for the General Services Agency (GSA) and ensures that all GSA divisions are achieving operational efficiency and exceptional standards.

10th Street Place (General Fund)

Funds operational costs associated with 10th Street Place.

12th Street Office Building (Special Revenue Fund)

Funds operational costs associated with the 12th Street Office Building Condominium Association, including utilities, maintenance, custodial, and other ongoing costs of the building. Funding is provided by a three-way split between Westland Bank (32.10%), StanCERA (16.86%), and the District Attorney (51.04%).

12th Street Office Building Reserve (Special Revenue Fund)

Funds reserved for capital improvements, repairs, and replacements of the 12th Street Office Building's common area. This is distinct from the operational LBU above in that it covers major repair and maintenance needs as agreed to by the Condominium Association's board, rather than day-to-day operating costs. Reserve funding is provided by Westland Bank (33.3%), StanCERA (16.7%), and the District Attorney (50.0%). The slight difference in allocation percentages between the 12th Street Office Building LBU and the 12th Street Office Building Reserve LBU reflects separate cost-sharing agreements for operational versus reserve funding.

ADA Projects (Capital Project)

Provides funding for improvements to County facilities, programs, and policies as outlined in the Americans with Disabilities Act (ADA) Self-Evaluation and Transition Plan.

Capital Facilities (General Fund)

Provides funding for Deferred Maintenance operations, Plant Acquisition projects, and project management of capital projects. Funding is used for the development of new facilities, renovations, and the remodeling of existing properties. Provides funding for minor facility improvements and costs associated with maintenance and utilities for existing County property, including the United Community Center in Grayson, Keyes Community Center, Paradise-Burbank Hall, Law Library, Mancini Hall, the 12th Street Parking Garage, 625 I Street, and other County facility-related expenses.

Central Services (Internal Service Fund)

Funds the management of property and equipment leasing, acquisition of goods and services, contract negotiation, and consultation on procurement needs to County departments, in addition to the sale and/or disposal of surplus County property, mailroom, messenger, and salvage services.

County Facilities (General Fund) - Discontinued

Beginning in Fiscal Year 2023, funding for this program is included in the Capital Facilities budget.

Deferred Maintenance (Capital Project)

Funds ongoing maintenance and repairs of County facilities.

Facility Maintenance Division (Internal Service Fund)

Funds two main programs, Maintenance Services and Custodial Services.

Facility Utilities (Internal Service Fund)

Funds countywide utility payments made on behalf of County departments.

Fleet Services Division (Internal Service Fund)

Funds preventative and prescriptive maintenance for nearly 1,500 County vehicles and other pieces of specialized equipment.

Plant Acquisition (General Fund) - Discontinued

Beginning in Fiscal Year 2023, funding for this program is included in the Capital Facilities budget.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

General Services Agency (GSA) Administration 0100 GS00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,225,198	$1,332,350	$1,332,323	$1,413,632	$0	$1,413,632
Miscellaneous Revenues	$0	$4,385	$0	$0	$0	$0
Total Revenue	$1,225,198	$1,336,735	$1,332,323	$1,413,632	$0	$1,413,632
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,225,198**	**$1,336,735**	**$1,332,323**	**$1,413,632**	**$0**	**$1,413,632**
Salaries and Benefits	$1,361,511	$1,487,608	$1,471,627	$1,564,862	$0	$1,564,862
Services and Supplies	$12,610	$22,391	$36,540	$30,640	$0	$30,640
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$91,895	$84,890	$86,216	$101,330	$0	$101,330
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($240,819)	($258,154)	($262,060)	($283,200)	$0	($283,200)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,225,198**	**$1,336,735**	**$1,332,323**	**$1,413,632**	**$0**	**$1,413,632**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			9	9	0	9

GSA 10th Street Place 0100 GS00007 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$478,741	$463,184	$432,479	$421,660	$0	$421,660
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$638,127	$596,360	$692,370	$627,567	$0	$627,567
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$1,116,869	$1,059,544	$1,124,849	$1,049,227	$0	$1,049,227
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,116,869**	**$1,059,544**	**$1,124,849**	**$1,049,227**	**$0**	**$1,049,227**
Salaries and Benefits	$534,423	$447,083	$533,194	$546,490	$0	$546,490
Services and Supplies	$314,620	$251,274	$300,830	$289,500	$0	$289,500
Other Charges	$943	$1,009	$2,000	$2,000	$0	$2,000
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$19,396	$49,639	$50,161	$25,287	$0	$25,287
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$84,483	$94,618	$102,830	$49,670	$0	$49,670
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$953,865**	**$843,623**	**$989,015**	**$912,947**	**$0**	**$912,947**
General Fund Contribution	**($163,004)**	**($215,921)**	**($135,834)**	**($136,280)**	**$0**	**($136,280)**
Total Allocated Positions			4	4	0	4

GSA 12th Street Office Building 171A GS00008 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$138,248	$112,645	$127,635	$74,805	$0	$74,805
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$138,248	$112,645	$127,635	$74,805	$0	$74,805
Use of Department Fund Balance	$690	$0	$0	$0	$0	$0
Total Funding Sources	**$138,938**	**$112,645**	**$127,635**	**$74,805**	**$0**	**$74,805**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$8,294	$20,761	$12,450	$57,050	$0	$57,050
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$130,644	$91,884	$115,185	$17,755	$0	$17,755
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$138,938**	**$112,645**	**$127,635**	**$74,805**	**$0**	**$74,805**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

GSA 12th Street Office Building Reserve 171B GS00009 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$8,924	$5,076	$6,000	$6,000	$0	$6,000
Miscellaneous Revenues	($2,000)	$0	$0	$0	$0	$0
Total Revenue	$6,924	$5,076	$6,000	$6,000	$0	$6,000
Use of Department Fund Balance	($6,924)	($5,076)	($6,000)	($6,000)	$0	($6,000)
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

GSA ADA Projects 2252 GS00063 Capital Project	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$79,684	$498,000	$496,000	$0	$496,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$521	$2,000	$4,000	$0	$4,000
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$175,000	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$255,205**	**$500,000**	**$500,000**	**$0**	**$500,000**
General Fund Contribution	**$0**	**$255,205**	**$500,000**	**$500,000**	**$0**	**$500,000**
Total Allocated Positions			0	0	0	0

GSA Capital Facilities 0100 GS00006 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$4,545	$15,353	$0	$18,000	$0	$18,000
Intergovernmental	$48,833	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,294,970	$1,393,809	$1,212,875	$1,252,620	$0	$1,252,620
Miscellaneous Revenues	$26,980	$99,194	$0	$0	$0	$0
Total Revenue	$1,375,327	$1,508,356	$1,212,875	$1,270,620	$0	$1,270,620
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,375,327**	**$1,508,356**	**$1,212,875**	**$1,270,620**	**$0**	**$1,270,620**
Salaries and Benefits	$1,547,696	$1,716,718	$1,675,890	$1,747,365	$0	$1,747,365
Services and Supplies	$2,324,047	$1,605,304	$2,081,708	$2,234,116	$32,680	$2,266,796
Other Charges	$107,196	$126,343	$59,920	$48,700	$0	$48,700
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,182,554	$1,231,323	$1,314,818	$1,404,816	$0	$1,404,816
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$9,600,000	$150,000	$0	$0	$0	$0
Intrafund/Intradepartment	$200,583	$217,400	$185,384	$226,969	$0	$226,969
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$14,962,076**	**$5,047,088**	**$5,317,720**	**$5,661,966**	**$32,680**	**$5,694,646**
General Fund Contribution	**$13,586,749**	**$3,538,732**	**$4,104,845**	**$4,391,346**	**$32,680**	**$4,424,026**
Total Allocated Positions			10	10	0	10

GSA Central Services 5001 GS00002 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,264,675	$3,481,077	$3,968,202	$3,946,784	$0	$3,946,784
Miscellaneous Revenues	$91,761	$3,477	$0	$0	$0	$0
Total Revenue	$3,356,436	$3,484,554	$3,968,202	$3,946,784	$0	$3,946,784
Use of Department Fund Balance	$92,398	$83,112	$38,000	$62,293	$0	$62,293
Total Funding Sources	**$3,448,835**	**$3,567,666**	**$4,006,202**	**$4,009,077**	**$0**	**$4,009,077**
Salaries and Benefits	$1,750,775	$1,869,452	$2,106,807	$2,207,665	$0	$2,207,665
Services and Supplies	$1,099,502	$1,126,982	$1,312,940	$1,265,800	$0	$1,265,800
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$8,530	$8,540	$0	$8,540
Intercounty Expenditures	$533,277	$571,232	$577,925	$527,072	$0	$527,072
Capital Outlays	$65,281	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,448,835**	**$3,567,666**	**$4,006,202**	**$4,009,077**	**$0**	**$4,009,077**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			15	15	0	15

GSA Deferred Maintenance 2251 GS00064 Capital Project	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$26,214	$0	$0	$0	$0
Total Revenue	$0	$26,214	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$26,214**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$2,007,228	$2,830,000	$1,895,000	$0	$1,895,000
Other Charges	$0	$94,589	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$109,135	$0	$105,000	$0	$105,000
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$2,210,952**	**$2,830,000**	**$2,000,000**	**$0**	**$2,000,000**
General Fund Contribution	**$0**	**$2,184,738**	**$2,830,000**	**$2,000,000**	**$0**	**$2,000,000**
Total Allocated Positions			0	0	0	0

GSA Facility Maintenance Division 5170 GS00004 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$16,404	$15,993	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$9,420,483	$10,342,855	$11,566,085	$11,614,550	$0	$11,614,550
Miscellaneous Revenues	$0	$14,075	$0	$0	$0	$0
Total Revenue	$9,436,887	$10,372,923	$11,566,085	$11,614,550	$0	$11,614,550
Use of Department Fund Balance	$669,729	$234,524	$435,000	$678,068	$120,000	$798,068
Total Funding Sources	**$10,106,617**	**$10,607,448**	**$12,001,085**	**$12,292,618**	**$120,000**	**$12,412,618**
Salaries and Benefits	$4,343,983	$4,553,825	$4,949,564	$5,298,928	$0	$5,298,928
Services and Supplies	$4,009,887	$4,403,413	$4,935,180	$5,063,076	$0	$5,063,076
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$195,160	$244,380	$0	$244,380
Intercounty Expenditures	$1,434,514	$1,520,440	$1,611,181	$1,686,234	$0	$1,686,234
Capital Outlays	$318,233	$129,769	$310,000	$0	$120,000	$120,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$10,106,617**	**$10,607,448**	**$12,001,085**	**$12,292,618**	**$120,000**	**$12,412,618**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			41	41	0	41

GSA Facility Utilities 5170 GS00005 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$5,902,478	$6,192,483	$6,730,000	$6,730,000	$0	$6,730,000
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$5,902,478	$6,192,483	$6,730,000	$6,730,000	$0	$6,730,000
Use of Department Fund Balance	$18	$0	$0	$0	$0	$0
Total Funding Sources	**$5,902,496**	**$6,192,483**	**$6,730,000**	**$6,730,000**	**$0**	**$6,730,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$5,902,496	$6,192,483	$6,730,000	$6,730,000	$0	$6,730,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$5,902,496**	**$6,192,483**	**$6,730,000**	**$6,730,000**	**$0**	**$6,730,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

GSA Fleet Services Division 5021 GS00003 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$6,335,279	$7,119,041	$7,133,537	$8,333,382	$0	$8,333,382
Miscellaneous Revenues	$49,605	$254,881	$0	$0	$0	$0
Total Revenue	$6,384,884	$7,373,922	$7,133,537	$8,333,382	$0	$8,333,382
Use of Department Fund Balance	($240,480)	$132,481	$252,609	$119,812	$178,000	$297,812
Total Funding Sources	**$6,144,403**	**$7,506,403**	**$7,386,146**	**$8,453,194**	**$178,000**	**$8,631,194**
Salaries and Benefits	$1,482,858	$1,661,615	$1,696,875	$1,871,720	$0	$1,871,720
Services and Supplies	$4,200,559	$4,960,613	$4,895,860	$5,739,200	$0	$5,739,200
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$104,300	$107,700	$0	$107,700
Intercounty Expenditures	$438,906	$516,023	$482,111	$734,574	$0	$734,574
Capital Outlays	($156)	$148,986	$207,000	$0	$178,000	$178,000
Transfers Out	$22,236	$219,166	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,144,403**	**$7,506,403**	**$7,386,146**	**$8,453,194**	**$178,000**	**$8,631,194**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			13	13	0	13

TEREX
Stanislaus
County

Information Technology Central

Eric McLoughlin, Chief Information Officer

www.stancounty.com/itc

Budget in Brief

$25,310,623
2027 Adopted Budget

70
Employees

Funding Sources

$25.3M Revenue

$(21,015) Retained Earnings

% Net County Cost = **0.0%**

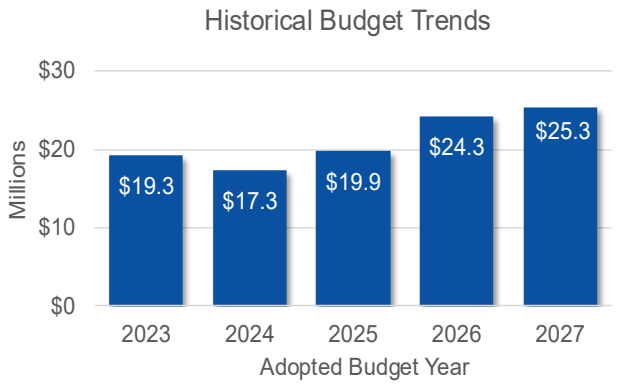
Expenditures

$13.3M Salaries & Benefits

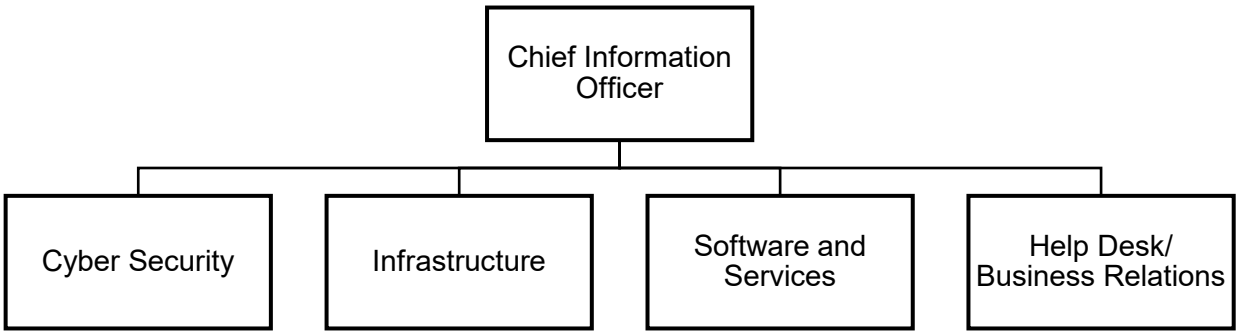
$10.6M Services & Supplies

$737,573 Intercounty

$688,000 All Other



Department Overview



Why We Exist...

We exist to provide a unified and secure information technology (IT) backbone that supports the County's mission-critical operations. This includes the management of Countywide enterprise systems, which comprise our Core Services.

What We Do...

We help departments successfully implement and manage technologies that address their business challenges in a responsive, progressive, and friendly manner.

How We Make a Difference...

We provide exceptional customer service to meet the technical needs of County departments. By embedding staff within departments, we tailor technology solutions to their specific operations. Our security team delivers staff training and provides leadership and oversight to IT teams countywide. We also support new technology adoption through structured change management. Our Infrastructure Division manages over 2,250 endpoints across 24 departments, including approximately 1,000 public devices in the County Library system.

Core Services

- Cyber Security
- Email and Service Hosting
- Enterprise Resource Planning
- Geographic Information System
- IT Help Desk
- Network Resource Planning
- Software Support

Department Summary

Information Technology Central	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$21,395,674	$24,493,471	$24,093,854	$25,331,638	$0	$25,331,638
Miscellaneous Revenues	$0	$1,021	$0	$0	$0	$0
Total Revenue	$21,395,674	$24,494,492	$24,093,854	$25,331,638	$0	$25,331,638
Use of Department Fund Balance	($1,532,544)	($1,247,513)	$167,344	($21,015)	$0	($21,015)
Total Funding Sources	**$19,863,130**	**$23,246,979**	**$24,261,198**	**$25,310,623**	**$0**	**$25,310,623**
Salaries and Benefits	$10,998,448	$12,249,965	$12,430,095	$13,309,018	$0	$13,309,018
Services and Supplies	$8,102,175	$9,853,259	$10,900,718	$10,576,032	$0	$10,576,032
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$526,433	$672,580	$573,385	$737,573	$0	$737,573
Capital Outlays	$236,074	$471,176	$357,000	$688,000	$0	$688,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$19,863,130**	**$23,246,979**	**$24,261,198**	**$25,310,623**	**$0**	**$25,310,623**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			70	70	0	70

2027 Base Budget

The 2027 Base Budget totals $25.3 million, funded by $25.3 million in estimated revenue, resulting in a $21,015 contribution to retained earnings. The 2027 Base Budget represents a $1.0 million increase over the 2026 Adopted Budget, or a 4.3% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs and revenues were included to support existing services through the ISF/CAP Base Budget process.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $25.3 million, funded by $25.3 million in estimated revenue resulting in a $21,015 contribution to retained earnings. This is consistent with that included in the 2027 Base Budget.

Adjustments to Base Budget

There are no recommended adjustments to the 2027 Base Budget.

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026*	Budgeted Use for Fiscal Year 2027
Information Technology Central		
Information Technology Central	$ 7,913,154	$ (21,015)
Total	**$ 7,913,154**	**$ (21,015)**

**Note: The retained earnings balance shown above is reported on a modified accrual basis, which represents the resources currently available to Information Technology Central (ITC) for operations in Fiscal Year 2027. Under full accrual accounting, ITC's available retained earnings is $(1,862,209) due to long-term liabilities. Per the County's Basis of Budgeting policy, ITC budgets using the modified accrual approach, which focuses on current resources rather than full accrual adjustments.*

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 70 positions, consistent with the 2026 Adopted Budget allocation.

Staffing Recommendation: A request to study one Staff Services Coordinator was submitted by the Department and recommended for study in the 2026 Third Quarter Financial Report. The study has been completed, concluding with a recommendation to reclassify the position to a block-budgeted Manager I/II to provide oversight of fiscal, budget, purchasing, and administrative responsibilities.

Budget Contained within the Department

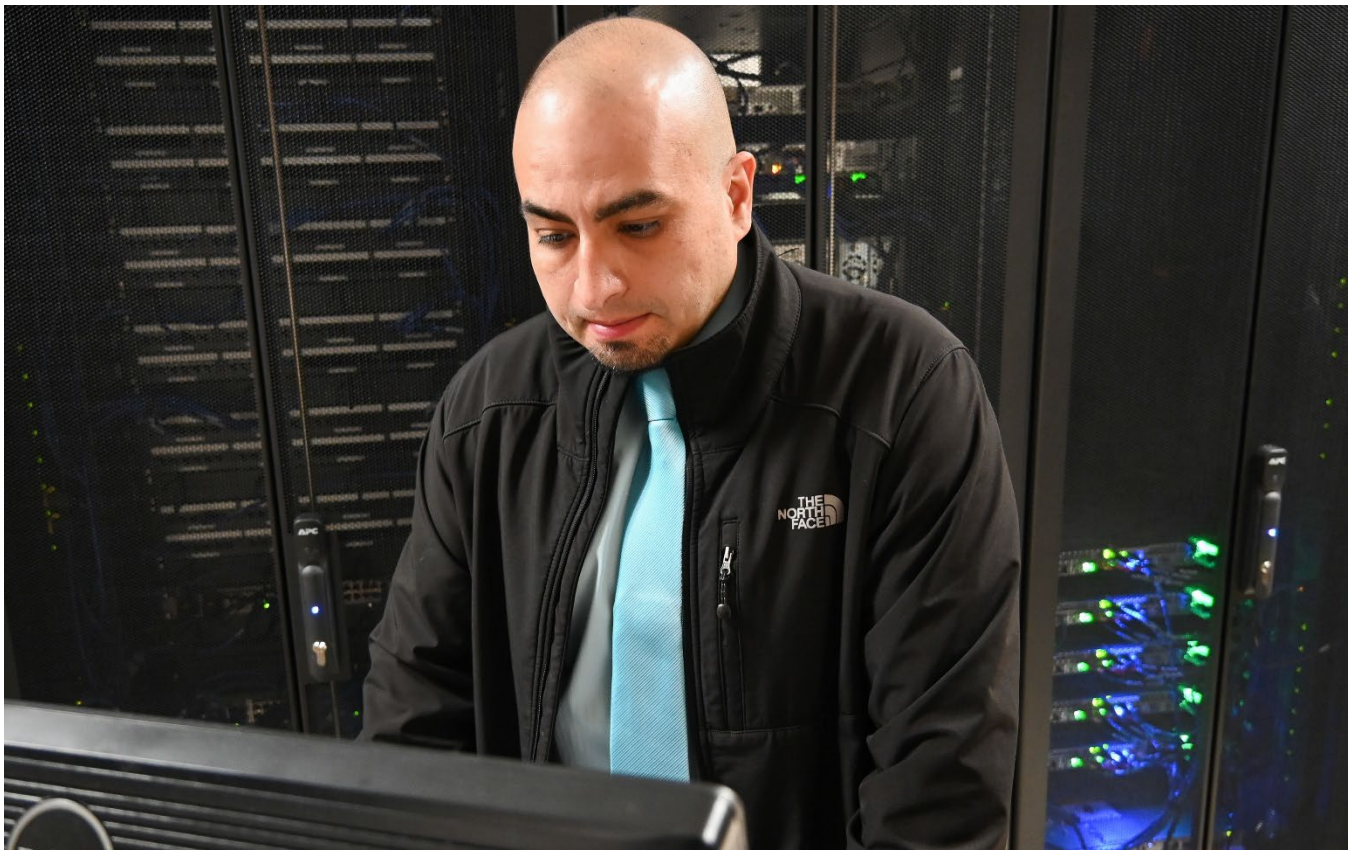
Information Technology Central (Internal Service Fund)

This budget funds the ITC Department, which provides services and support for all County Departments, including systems infrastructure, software, and other services such as embedded staff providing business analysis. As of Fiscal Year 2023, this budget also funds the telecommunications and Integrated Criminal Justice Information System functions of ITC.

The individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedules

Information Technology Central 5031 ITC0001 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$21,395,674	$24,493,471	$24,093,854	$25,331,638	$0	$25,331,638
Miscellaneous Revenues	$0	$1,021	$0	$0	$0	$0
Total Revenue	$21,395,674	$24,494,492	$24,093,854	$25,331,638	$0	$25,331,638
Use of Department Fund Balance	($1,532,544)	($1,247,513)	$167,344	($21,015)	$0	($21,015)
Total Funding Sources	**$19,863,130**	**$23,246,979**	**$24,261,198**	**$25,310,623**	**$0**	**$25,310,623**
Salaries and Benefits	$10,998,448	$12,249,965	$12,430,095	$13,309,018	$0	$13,309,018
Services and Supplies	$8,102,175	$9,853,259	$10,900,718	$10,576,032	$0	$10,576,032
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$526,433	$672,580	$573,385	$737,573	$0	$737,573
Capital Outlays	$236,074	$471,176	$357,000	$688,000	$0	$688,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$19,863,130**	**$23,246,979**	**$24,261,198**	**$25,310,623**	**$0**	**$25,310,623**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			70	70	0	70


THE NORTH FACE

Treasurer-Tax Collector

Donna Riley, Treasurer-Tax Collector

www.stancounty.com/tr-tax

Budget in Brief

$5,785,952
2027 Adopted Budget

33
Employees

Funding Sources

$3.7M Revenue

$2.0M Net County Cost

% Net County Cost = **35.3%**

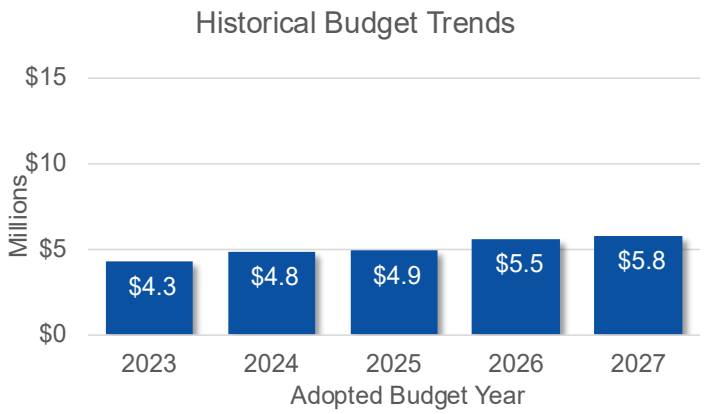
Expenditures

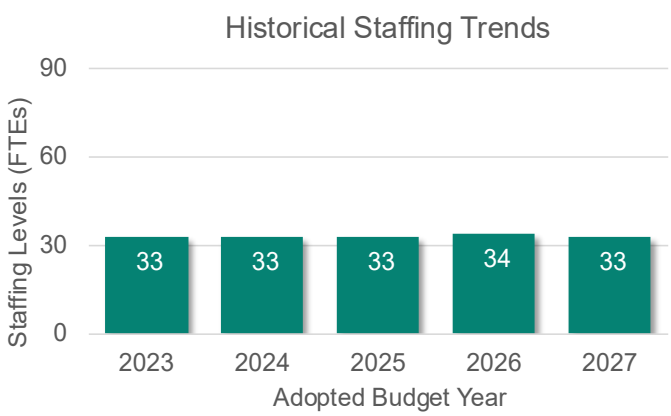
$4.4M Salaries & Benefits

$1.3M Services & Supplies

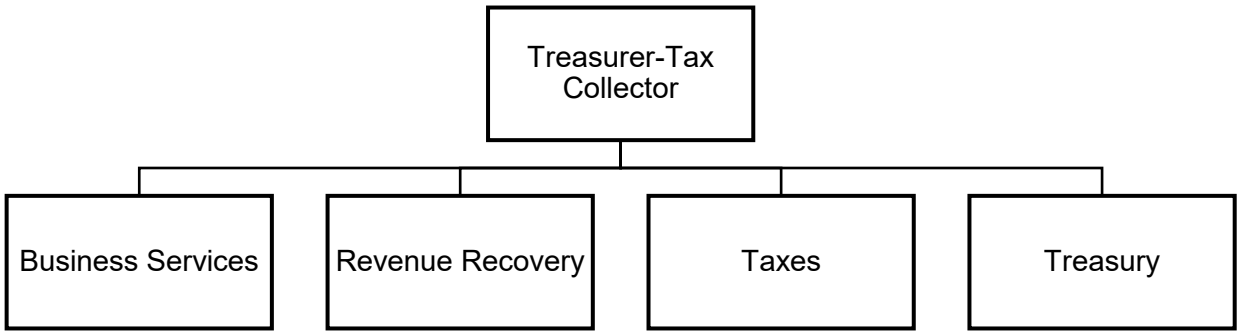
$760,548 Intercounty

$(631,168) All Other





Department Overview



Why We Exist...

We Build Community by collecting property tax and other revenues to help a variety of public agencies meet their financial goals.

What We Do...

We safeguard County funds and manage investments, banking, and financial reporting in compliance with State law and County policy. We also bill and collect property taxes, Cannabis Business Taxes, business licenses and permits, and Transient Occupancy Taxes, while providing centralized collection services for the Stanislaus Superior Court and county departments.

How We Make a Difference...

We play a critical role in the financial infrastructure of Stanislaus County and the well-being of the community. By providing efficient and fair collection of property taxes, we secure a major funding source for essential County services such as public safety, transportation, and social services.

We also support County departments through the responsible investment of public funds to maximize returns. Our efficient management of investments generates additional revenue for the County, helping to reduce the burden on taxpayers while sustaining vital public services.

Core Services

- Banking and Investments
- Business Licenses
- Cannabis Business Tax Administration
- Centralized Collection Services
- Property Tax Collection
- Transient Occupancy Taxes

Department Summary

Treasurer-Tax Collector	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$1,291,511	$1,305,229	$1,245,330	$1,263,447	$594,030	$1,857,477
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,960,398	$1,795,286	$2,223,057	$1,822,248	$0	$1,822,248
Miscellaneous Revenues	$289,645	$71,092	$113,708	$62,821	$0	$62,821
Total Revenue	$3,541,554	$3,171,607	$3,582,095	$3,148,516	$594,030	$3,742,546
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,541,554**	**$3,171,607**	**$3,582,095**	**$3,148,516**	**$594,030**	**$3,742,546**
Salaries and Benefits	$3,873,886	$3,974,910	$4,271,996	$4,372,918	$0	$4,372,918
Services and Supplies	$679,653	$757,042	$859,560	$689,624	$594,030	$1,283,654
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$704,629	$665,813	$754,150	$760,548	$0	$760,548
Capital Outlays	$88,179	$12,041	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($523,124)	($423,802)	($337,650)	($631,168)	$0	($631,168)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,823,223**	**$4,986,003**	**$5,548,056**	**$5,191,922**	**$594,030**	**$5,785,952**
General Fund Contribution	**$1,281,668**	**$1,814,396**	**$1,965,961**	**$2,043,406**	**$0**	**$2,043,406**
Total Allocated Positions			34	33	0	33

2027 Base Budget

The 2027 Base Budget totals $5.2 million, funded by $3.1 million in estimated revenue, and $2.0 million in Net County Cost. This represents a $356,134 decrease from the 2026 Adopted Budget, or a 6.4% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, as well as right-sizing the budget units based on historical trends. The decrease is primarily driven by Revenue Recovery projecting higher Intrafund collections, reflecting an increase in anticipated internal cost recovery which comes in the form of negative appropriations.

Although the Department's budget reflects both a reduction in appropriations and an increase in Net County Cost, these changes are not directly related. Revenue Recovery is a self-supporting program that does not rely on Net County Cost. The increase in Net County Cost is associated with other programs within the Department that receive General Fund support, while Revenue Recovery continues to fund its operations through its own revenues and cost recoveries.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $5.8 million, funded by $3.7 million in estimated revenue and $2.0 million in Net County Cost. This represents an increase of $594,030 from the 2027 Base Budget. The Treasurer-Tax Collector's Net County Cost supports 35.3% of the 2027 Adopted Budget similar to the prior fiscal year.

Adjustment to Base Budget

Enhanced Financial Services – An increase in appropriations and revenue by $594,030 is recommended to support higher service levels and associated costs for property tax lockbox services, asset manager investment fees, and custodial banking fees. The additional funding will align appropriations with increased transaction volumes, investment activity, and banking service requirements, ensuring adequate resources are available to maintain timely and efficient financial operations.

Recommendation: It is recommended to increase appropriations and estimated revenue by $594,030.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 33 positions, a net decrease of one position from the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the deletion of one long-term vacant position.

Budgets Contained within the Department

Administration/Taxes (General Fund)

Funds Tax Division and a portion of administrative staff of the Treasurer-Tax Collector Department to process tax payments, assist taxpayers with their questions, and provide information regarding property taxes.

Business Services Division (General Fund)

Funds Business Services Division to manage Cannabis Business Tax, Business Licenses, and Transient Occupancy Tax.

Revenue Recovery (General Fund)

Funds division and a portion of administrative staff to collect outstanding debt owed to over 20 County departments and agencies, assist debtors, and maintain records to ensure the accuracy of accounts owed, supported by charges to customer departments and agencies.

Treasury Division (General Fund)

Funds division and a portion of administrative staff to process Countywide deposits, wire transfers, check disbursements, bank reconciliations, and investment of excess idle funds, supported by Treasury earnings.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Treasurer-Tax Collector - Administration/Taxes 0100 TTC0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$162,458	$121,308	$151,700	$123,252	$0	$123,252
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$437,610	$497,604	$400,915	$437,554	$0	$437,554
Miscellaneous Revenues	$18,445	$19,461	$30,430	$18,500	$0	$18,500
Total Revenue	$618,512	$638,373	$583,045	$579,306	$0	$579,306
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$618,512**	**$638,373**	**$583,045**	**$579,306**	**$0**	**$579,306**
Salaries and Benefits	$1,527,061	$1,522,487	$1,486,703	$1,616,600	$0	$1,616,600
Services and Supplies	$175,665	$250,273	$243,075	$215,454	$0	$215,454
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$280,714	$259,336	$272,911	$285,668	$0	$285,668
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$41,118	$134,280	$173,295	$173,295	$0	$173,295
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,024,558**	**$2,166,375**	**$2,175,984**	**$2,291,017**	**$0**	**$2,291,017**
General Fund Contribution	**$1,406,046**	**$1,528,002**	**$1,592,939**	**$1,711,711**	**$0**	**$1,711,711**
Total Allocated Positions			10	10	0	10

Treasurer-Tax Collector - Business Services Division 0100 TTC0006 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$67,345	$120,113	$100,000	$100,000	$0	$100,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$202,805	$476	$0	$0	$0	$0
Total Revenue	$270,150	$120,589	$100,000	$100,000	$0	$100,000
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$270,150**	**$120,589**	**$100,000**	**$100,000**	**$0**	**$100,000**
Salaries and Benefits	$146,018	$309,758	$320,594	$327,815	$0	$327,815
Services and Supplies	$24,647	$28,692	$50,000	$25,000	$0	$25,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$16,801	$14,331	$50,000	$24,419	$0	$24,419
Capital Outlays	$27,927	$1,774	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$28,559	$52,428	$52,428	$54,461	$0	$54,461
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$243,952**	**$406,984**	**$473,022**	**$431,695**	**$0**	**$431,695**
General Fund Contribution	**($26,198)**	**$286,394**	**$373,022**	**$331,695**	**$0**	**$331,695**
Total Allocated Positions			2	2	0	2

Treasurer-Tax Collector - Revenue Recovery 0100 TTC0002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$95,515	$40,376	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,522,788	$1,297,683	$1,822,142	$1,384,694	$0	$1,384,694
Miscellaneous Revenues	$44,648	$31,232	$55,278	$24,321	$0	$24,321
Total Revenue	$1,662,951	$1,369,291	$1,877,420	$1,409,015	$0	$1,409,015
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,662,951**	**$1,369,291**	**$1,877,420**	**$1,409,015**	**$0**	**$1,409,015**
Salaries and Benefits	$1,664,790	$1,572,955	$1,916,686	$1,823,758	$0	$1,823,758
Services and Supplies	$252,694	$174,669	$249,165	$166,800	$0	$166,800
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$354,604	$337,032	$379,797	$386,303	$0	$386,303
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($708,881)	($715,365)	($668,228)	($967,846)	$0	($967,846)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,563,207**	**$1,369,291**	**$1,877,420**	**$1,409,015**	**$0**	**$1,409,015**
General Fund Contribution	**($99,744)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			18	17	0	17

Treasurer-Tax Collector - Treasury Division 0100 TTC0003 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$966,194	$1,023,431	$993,630	$1,040,195	$594,030	$1,634,225
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$23,747	$19,922	$28,000	$20,000	$0	$20,000
Total Revenue	$989,941	$1,043,354	$1,021,630	$1,060,195	$594,030	$1,654,225
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$989,941**	**$1,043,354**	**$1,021,630**	**$1,060,195**	**$594,030**	**$1,654,225**
Salaries and Benefits	$536,017	$569,710	$548,013	$604,745	$0	$604,745
Services and Supplies	$226,647	$303,408	$317,320	$282,370	$594,030	$876,400
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$52,510	$55,114	$51,442	$64,158	$0	$64,158
Capital Outlays	$60,251	$10,267	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$116,080	$104,855	$104,855	$108,922	$0	$108,922
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$991,506**	**$1,043,354**	**$1,021,630**	**$1,060,195**	**$594,030**	**$1,654,225**
General Fund Contribution	**$1,564**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			4	4	0	4

RESULTS RESULTS RESULTS
EACH PERSON MATTERS
GOOD PARTNERS GOOD PARTNERS

Enhancing Community Infrastructure Summary of Budget Appropriations

Legal Budget Unit				2027 Adopted Budget
Environmental Resources				
1001	DER0001	Special Revenue Fund	Environmental Resources	$ 10,760,380
1004	DER0006	Special Revenue Fund	AB 939/Source Reduction and Recycle	683,483
1014	DER0003	Special Revenue Fund	Abandoned Vehicle Abatement	99,775
1010	DER0015	Special Revenue Fund	Beverage Container Recycling	27,720
0100	DER0012	General Fund	Code Enforcement	1,956,759
1016	DER0008	Special Revenue Fund	Code Enforcement Abatement	23,212
1005	DER0007	Special Revenue Fund	Disclosure Program	356,160
1009	DER0010	Special Revenue Fund	Environmental Enforcement	6,110
4021	DER0013	Enterprise Fund	Fink Road Landfill	28,073,085
4031	DER0014	Enterprise Fund	Geer Road Landfill	3,733,209
0100	DER0011	General Fund	Groundwater Program	1,022,324
1002	DER0004	Special Revenue Fund	Household Hazardous Waste	815,492
1008	DER0009	Special Revenue Fund	Used Oil Recycling	63,145
1003	DER0005	Special Revenue Fund	Vehicle Registration Fee Surcharge	80,036
1012	DER0002	Special Revenue Fund	Waste Tire Enforcement Grant	227,447
Environmental Resources Total				**$ 47,928,337**
Parks and Recreation				
0100	PKS0001	General Fund	Parks and Recreation	$ 12,349,011
1727	PKS0006	Special Revenue Fund	Fish and Wildlife	5,000
1728	PKS0007	Special Revenue Fund	Modesto Reservoir Patrol	23,000
1702	PKS0003	Special Revenue Fund	Off Highway Vehicle (OHV)	2,041,292
0100	PKS0002	General Fund	Tuolumne River Regional Park	355,644
4015	PKS0012	Enterprise Fund	Turlock Lake State Recreation Area	8,174,009
Parks and Recreation Total				**$ 22,947,956**
Planning and Community Development				
0100	PL00001	General Fund	Planning and Community Development	$ 4,364,618
1206	PL00004	Special Revenue Fund	Building Permits	3,657,090
1746	PL00005	Special Revenue Fund	Dangerous Building Abatement	52,500
179A	PL00003	Special Revenue Fund	General Plan Maintenance	508,256
1292	PL00009	Special Revenue Fund	Housing Programs	4,867,661
178D	PL00006	Special Revenue Fund	Salida Planning Efforts	262,050
1292	PL00002	Special Revenue Fund	Special Revenue Grants	3,440,656
Planning and Community Development Total				**$ 17,152,831**
Public Works				
1201	PW00001	Special Revenue	Public Works	$ 1,131,878
5121	PW00003	Internal Service Fund	Morgan Shop	8,462,642
1101	PW00002	Special Revenue	Road and Bridge	151,961,159
Public Works Total				**$ 161,555,679**
Grand Total				**$ 249,584,803**

Enhancing Community Infrastructure

Introduction

Departments contained within the Board of Supervisors' priority of ***Enhancing Community Infrastructure***, focus primarily on ensuring quality community infrastructure. Departments within this priority area meet the infrastructure needs equitably throughout the community and protect water and other natural resources to improve the quality of life for County residents while enabling the expansion of a robust economy.

Focused on the environment and infrastructure, some of the supportive functions of this priority area include protecting and promoting the health, safety, and welfare of persons and property throughout the County. The following departments enhance community infrastructure through their daily operations.

Environmental Resources maintains effective solid waste disposal and promotes a safe and healthy environment, improving the quality of life in the community through a balance of science, education, partnerships, and environmental regulation.

Parks and Recreation manages a variety of parks and recreation facilities, including a state recreation area, five regional parks, that feature two reservoirs and two off-highway vehicle parks with campgrounds, and 22 community/neighborhood parks that provide the community an opportunity to enjoy the outdoors at a reasonable cost.

Planning and Community Development promotes economic development through diverse land use, enhancing community infrastructure, improving public services, and providing streamlined permit processing services.

Public Works facilitates the safe and efficient movement of people, goods, and services throughout the County by designing, building, and maintaining a regional public transportation network.

Priority Appropriations and Trends

The 2027 Adopted Budget totals $249.6 million for this priority. Public Works represents 64.7% of this priority area, with a critical focus on more than 70 active projects and other transportation system improvement and maintenance projects. The 2027 Adopted Budget for

Public Works reflects an increase of $7.7 million over the 2026 Adopted Budget, primarily due to capital projects advancing to the construction phase, which increases local matching fund requirements as well as normal operational cost increases across all divisions.

Environmental Resources accounts for approximately 19.2% of this priority budget, with the majority of the Department's budget allocated toward Fink Road Landfill operations. The remaining 16.1% of the appropriations are dedicated to Parks and Recreation, which makes up 9.2%, and Planning and Community Development, which makes up 6.9%.

Five-year historical trends highlight a sustained increase in appropriations that began before Fiscal Year 2023 and continued through Fiscal Year 2024, driven by additional funding for road and bridge projects in Public Works and higher State and Federal funding in Planning and Community Development. In Fiscal Year 2025, appropriations decreased as major projects, including the 7th Street Bridge, Tim Bell Road, Hills Ferry Road bridge projects, and the North County Corridor, were shifted into separate capital project funds for budgeting purposes. Fiscal Year 2026 saw further decreases. Environmental Resources' budget declined due to savings in General Liability Insurance, reduced Capital Outlays, and elimination of expenditures related to the recently closed Waste-to-Energy Facility. Parks and Recreation experienced significant decreases due to the removal of one-time grant funding and Building Community Services Investment (BCSI) funding. These decreases were partially offset by an increase in Public Works due to the establishment of a Department contingency and $3.0 million of one-time General Fund appropriations for the purchase and operation of two one-person patchers and Capital Outlays in Morgan Shop.

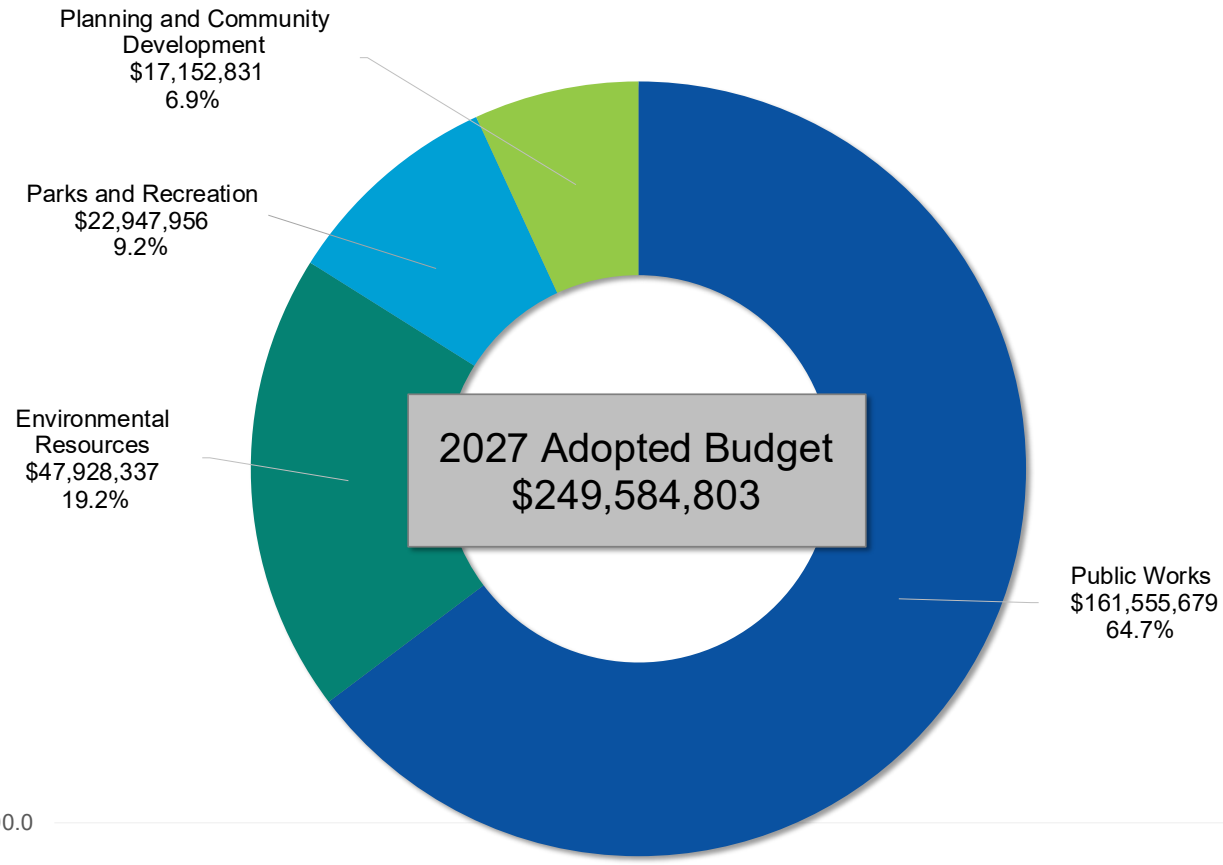
Fiscal Year 2023 saw the establishment of BCSI, which provided Parks and Recreation with additional funding to enhance County parks. Fiscal Year 2025 was the last year BCSI appropriations were budgeted and included a $5.1 million reallocation of unused BCSI funding from prior fiscal years along with the $3.5 million allocation for Fiscal Year 2025. Any remaining BCSI funds were transferred to a capital project fund as part of the Fiscal Year 2025 year-end close process.

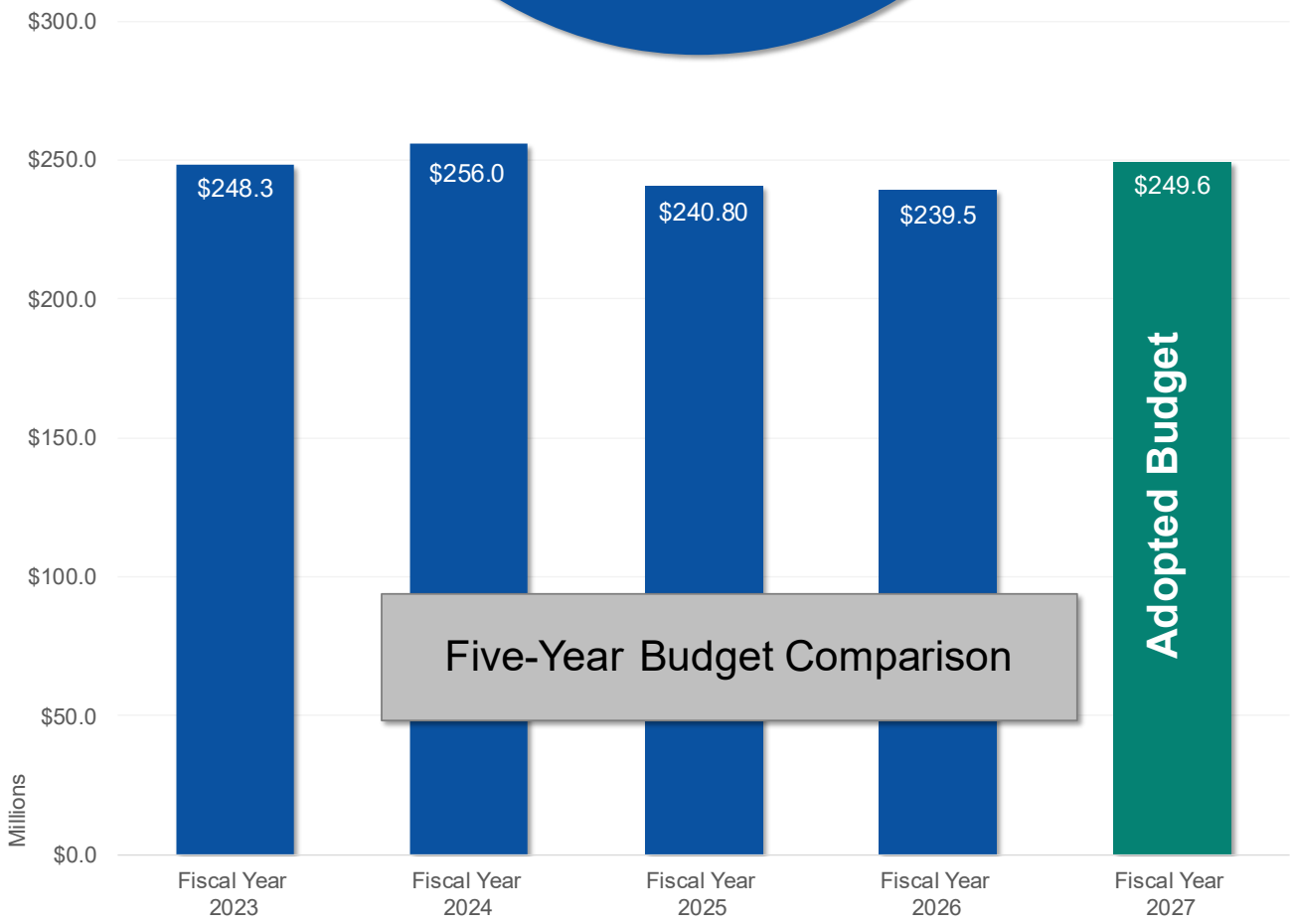
The Building Community Infrastructure Fund, established in Fiscal Year 2023, provides a dedicated resource for each member of the Board of Supervisors to use in addressing community infrastructure projects prioritized in their respective districts. In Fiscal Year 2023, an

initial investment of $15.0 million was budgeted in the Public Works Department budget, which has the appropriate oversight, technical expertise, and guidance to manage projects and identify the potential for leveraging external funding streams for even greater benefit to the community. This fund may be supported annually through General Fund savings realized in the prior fiscal year, in consideration of the economic condition and organizational needs at the time and will be equally distributed among the five supervisorial districts. No additional funding has been added.

Department budgets are increasing by $10.1 million in Fiscal Year 2027, driven mainly by higher appropriations in Environmental Resources, Parks and Recreation, and Public Works, partially offset by a reduction in Planning and Community Development. Environmental Resources increases by $1.9 million due to higher Cost Allocation Plan charges, services and supplies, and staffing, offset by lower Capital Outlays. Parks and Recreation rises by $8.3 million, largely from $8.1 million for planned work at the Turlock Reservoir. Public Works grows by $7.7 million as capital projects advance to construction, requiring greater local match funding and higher operational costs.

These increases are partially offset by a $7.7 million decrease in Planning and Community Development, reflecting more accurate budgeting for Special Revenue Grants. Prior-year budgets were inflated by historical practices, but beginning in Fiscal Year 2027, the Department is budgeting grant funding at more realistic expenditure levels.


Planning and Community Development
$17,152,831
6.9%
Parks and Recreation
$22,947,956
9.2%
Environmental Resources
$47,928,337
19.2%
2027 Adopted Budget
$249,584,803
Public Works
$161,555,679
64.7%


$300.0
$250.0
$200.0
$150.0
$100.0
$50.0
$0.0
Millions
$248.3
$256.0
$240.80
$239.5
$249.6
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026
Fiscal Year 2027

Environmental Resources

Robert Kostlivy, Director

www.stancounty.com/er

Budget in Brief

$47,928,337
2027 Adopted Budget

114
Employees

Funding Sources

$32.5M Revenue

$12.6M Fund Balance

$2.8M Net County Cost

% Net County Cost = **5.9%**

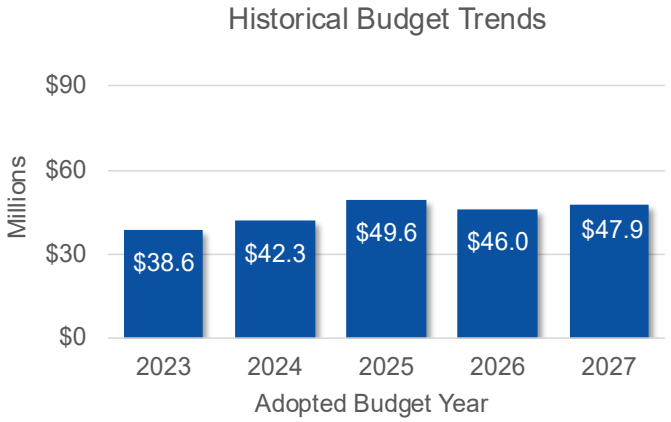
Expenditures

$15.2M Salaries & Benefits

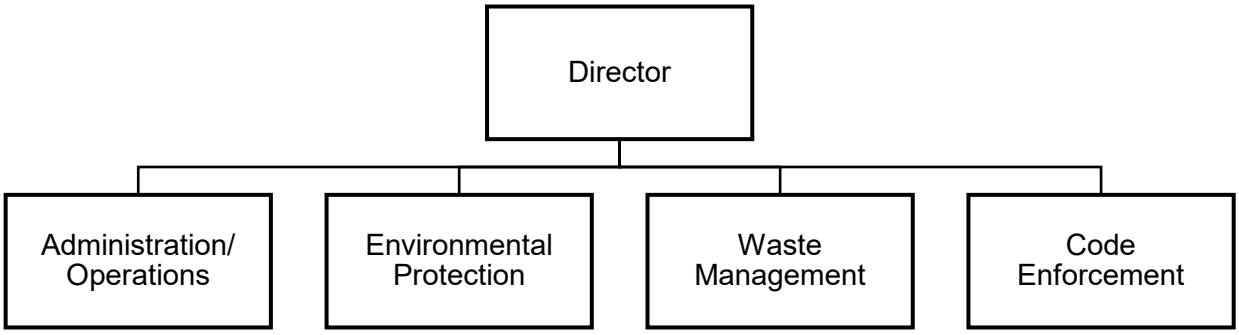
$16.8M Services & Supplies

$6.2M Capital Outlays

$9.7M All Other



Department Overview



Why We Exist...

We exist to protect public health, preserve natural resources, and enhance quality of life by promoting a safe, clean, and sustainable environment through science, education, collaboration, and customer service.

What We Do...

We provide essential education, inspection, investigation, operational services, and enforcement across key environmental programs.

How We Make a Difference...

We help maintain safe, livable spaces for all residents. By combining science, education, regulation, and partnership, we empower individuals, support local businesses, and strengthen neighborhoods through proactive inspections and community collaboration. Whether it's inspecting food facilities, regulating dairy and milk production, guiding sustainable groundwater use, or ensuring compliance with local codes, our work touches every corner of daily life.

Core Services

- Food Protection
- Groundwater Sustainability
- Hazardous Materials Regulation
- Inspecting Milk Production
- Investigate and Enforce Code Violations
- Municipal Solid Waste

Department Summary

Environmental Resources	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$9,541,081	$4,431,273	$6,893,136	$7,181,997	$80,000	$7,261,997
Intergovernmental	$585,222	$782,194	$760,045	$824,984	$0	$824,984
Charges for Services and Interfund	$17,530,477	$23,193,744	$12,783,566	$22,504,596	$0	$22,504,596
Miscellaneous Revenues	$9,631,007	$3,090,327	$1,815,895	$1,937,471	$0	$1,937,471
Total Revenue	$37,287,787	$31,497,538	$22,252,642	$32,449,048	$80,000	$32,529,048
Use of Department Fund Balance	($10,072,473)	$2,634,659	$20,834,270	$7,961,022	$4,597,665	$12,558,687
Total Funding Sources	**$27,215,314**	**$34,132,197**	**$43,086,912**	**$40,410,070**	**$4,677,665**	**$45,087,735**
Salaries and Benefits	$11,772,775	$12,557,728	$14,462,696	$15,091,858	$80,000	$15,171,858
Services and Supplies	$8,776,638	$12,395,750	$16,525,137	$16,822,732	$0	$16,822,732
Other Charges	$1,312,571	$1,429,286	$1,372,921	$1,406,105	$0	$1,406,105
Depreciation and Amortization	$0	$0	$1,469,151	$1,504,411	$0	$1,504,411
Intercounty Expenditures	$4,658,378	$2,942,257	$3,632,858	$3,607,694	$0	$3,607,694
Capital Outlays	$1,793,709	$4,737,652	$6,923,425	$1,618,537	$4,597,665	$6,216,202
Transfers Out	$2,644,669	$2,364,271	$3,000,000	$3,097,000	$0	$3,097,000
Intrafund/Intradepartment	($50,671)	($165,463)	($1,365,606)	$102,335	$0	$102,335
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$30,908,070**	**$36,261,480**	**$46,020,582**	**$43,250,672**	**$4,677,665**	**$47,928,337**
General Fund Contribution	**$3,692,756**	**$2,129,283**	**$2,933,670**	**$2,840,602**	**$0**	**$2,840,602**
Total Allocated Positions			114	114	0	114

2027 Base Budget

The 2027 Base Budget totals $43.3 million, funded by $32.4 million in estimated revenue, the use of $8.0 million in Department fund balance/retained earnings, and $2.8 million in Net County Cost. This represents a $2.8 million decrease from the 2026 Adopted Budget, or a 6.0% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process, Net County Cost Certification process, and base budget development for the budget units not receiving General Fund. These increases, totaling approximately $2.4 million, are offset by decreases in appropriations related to equipment and other Capital Outlay expenditures in Fink Road Landfill. The 2026 Adopted Budget included $6.9 million in appropriations for this cost category while the 2027 Base Budget includes $1.6 million. The bulk of equipment expenses are considered one-time purchases, and the 2027 Adopted Budget includes a recommended $4.4 million increase in Fink Road Landfill to purchase equipment.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $47.9 million, funded by $32.5 million in estimated revenue, the use of $12.6 million in Department fund balance/retained earnings, and $2.8 million in Net County Cost. This represents an increase of $4.7 million over the 2027 Base Budget. The Department of Environmental Resources' Net County Cost supports 5.9% of the 2027 Adopted Budget, consistent with the 2026 Adopted Budget allocation.

Adjustments to Adopted Budget

Code Enforcement – In the 2019 Proposed Budget, the Department added one Zoning Enforcement Officer, funded by commercial cannabis fee revenue. On November 4, 2024, Stanislaus County voters approved Measure P, establishing a tax on cannabis business activities within the unincorporated areas of the County. Measure P became effective on January 1, 2025, replacing the previous fee-based model. Tax revenue associated with Measure P is considered Discretionary Revenue, and beginning in Fiscal Year 2026, cannabis enforcement activities have been funded with Net County Cost rather than department revenue. In Fiscal Year 2027, the Department will receive $55,329 in Net County Cost for these activities, which does not fully fund the Zoning Enforcement Officer position dedicated to cannabis enforcement. While funding for cannabis enforcement activity has decreased, the Department has experienced an increase in Administrative Civil Citation fines, which could be used to close the funding gap and fully support the Zoning Enforcement Officer position. Therefore, an $80,000 increase in appropriations and estimated revenue is recommended to fully fund the position. Moving forward, this position will be funded through a combination of cannabis program funds and Department-generated revenue.

Landfill Heavy Equipment – The Fink Road Landfill has experienced increases in waste volumes following the closure of the waste-to-energy plant in December 2024. Several heavy equipment purchases, totaling $4.4 million, are planned to ensure continued efficient operations. These purchases will be funded with retained earnings and include:

- $1.6 million to purchase one refuse compactor to compact waste to the proper density and maximize landfill airspace;

- $1.2 million to purchase one haul truck to transport and place soil used for bench roads and cover material;
- $699,987 to purchase one bulldozer that will be used for grading, compacting, and maintaining access roads;
- $409,781 to purchase one boom truck to replace the aging boom truck that no longer meets current safety or operational requirements;
- $300,000 to purchase one water truck to provide dust control, site support, and water transportation; and
- $219,648 to purchase one roller that will be used for soil work, road maintenance, and grading activities.

Vehicles – The Department has identified the need to add two vehicles and replace one vehicle for landfill staff. A $104,015 increase in appropriations is recommended to purchase one new Ford F-150 and one new Chevy 1500. These new vehicles will support daily operations at both the Fink Road Landfill and Geer Road Landfill, including towing the landscape trailer and fuel wagon and transporting staff members for supervision and inspection of the landfills. A $50,905 increase is recommended to replace one vehicle with a Chevy Traverse that landfill administrative staff will use to carry out operational duties such as bank runs, post office deliveries, and travel to other County offices.

Recommendation: It is recommended to increase appropriations by $4.7 million, funded by a $80,000 increase in estimated revenue and $4.6 million of Department fund balance/retained earnings.

The total anticipated available and budgeted use of Department fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Environmental Resources		
Environmental Resources	$ 8,344,761	$ 1,109,768
AB939 - Source Reduction and Recycle	514,647	(142,053)
Abandoned Vehicle Abatement	327,130	44,739
Beverage Container Recycling	27,928	-
Code Enforcement Abatement	125,133	23,212
Disclosure Program	486,345	(19,696)
Environmental Enforcement	98,784	6,110
Fink Road Landfill	52,335,350	8,842,466
Geer Road Landfill	(5,386,833)	2,983,209
Household Hazardous Waste	640,103	(357,304)
Used Oil Recycling	81,197	-
Vehicle Registration Fee Surcharge	465,682	68,236
Waste Tire Enforcement Grant	191,395	-
Total	**$ 58,251,620**	**$ 12,558,687**

Note: The Fink Road Landfill and Geer Road Landfill legal budget units each include a required Post Closure Reserve Fund, which are funds dedicated for activities upon closure of the landfill. As of July 1, 2026, the Fink Road Landfill Post Closure Reserve fund has a balance of $26.0 million, and the Geer Road Landfill Post Closure Reserve fund has a balance of $6.8 million. The budgeted use of retained earnings exceeds the amount of retained earnings in the Geer Road Landfill. Staff are currently working on strategies that will eliminate the deficit.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 114 positions, consistent with the 2026 Adopted Budget allocation. The 2026 Midyear Financial Report included the addition of one position to oversee the Household Hazardous Waste facility and the deletion of one vacant position that was no longer needed.

Budgets Contained within the Department

Environmental Resources (Special Revenue Fund)

Funds programs within the following divisions of Environmental Resources: Administration, Environmental Health, Hazardous Materials, Solid Waste, Water Resources, and Milk and Dairy.

Abandoned Vehicle Abatement (Special Revenue Fund)

The Abandoned Vehicle Abatement (AVA) program responds to abandoned vehicle complaints on both public and private property resulting in the removal of many abandoned vehicles in the unincorporated areas of Stanislaus County each year. The budget funds the staff time and miscellaneous expenses related to the operations of the AVA program.

AB 939/Source Reduction and Recycle (Special Revenue Fund)

Funds the reporting required by AB 939 for the County and each of the incorporated cities excluding the City of Modesto. The AB 939 program is designed to meet the legislation's goals for source reduction, recycling, and education.

Beverage Container Recycling (Special Revenue Fund)

Funds the promotion of source reduction, reuse and recycling of beverage containers, and provides public education specific to beverage recycling.

Code Enforcement (General Fund)

This budget funds Code Enforcement activities including abatement of nuisance properties.

Code Enforcement Abatement (Special Revenue Fund)

This budget was established to create a specific, revolving fund for the more difficult abatement cases. The intent of this fund is to allow cost protection for legal processes above and beyond what the Department has budgeted to do their work. A committee comprised of the Director of Environmental Resources, Director of Planning and Community Development, County Counsel, and the Chief Executive Office designee reviews and approves uses.

Disclosure Program (Special Revenue Fund)

Funds inspection, re-inspection, follow-up, processing the California Environmental Reporting System (CERS) submittals, enforcement, and implementation of applicable State Law and regulation.

Environmental Enforcement (Special Revenue Fund)

This budget provides critical grant funding for environmental enforcement and/or the enhancement of the environment within the County of Stanislaus. All public agencies and non-profit organizations are eligible for the grants.

Fink Road Landfill (Enterprise Fund)

Funds the Fink Road Landfill services for Class III municipal solid waste for all Stanislaus County. Previously, landfill services were also provided for the combustion ash that resulted from the transformation of municipal solid waste at an adjacent Waste-to-Energy (WTE) facility. The WTE facility ceased operations in December 2024, and these services are no longer provided.

Geer Road Landfill (Enterprise Fund)

Funds the Geer Road Landfill post-closure monitoring and maintenance. The Geer Road Landfill is no longer an active landfill. The facility stopped accepting waste in 1990 and went through an official closure in accordance with State requirements in 1995. The facility is now in a post-closure monitoring and maintenance mode.

Groundwater Program (General Fund)

Funds the activities required to comply with Sustainable Groundwater Management Act (SGMA). This includes participating in Groundwater Sustainability Agencies (GSA) and the development and implementation of Groundwater Sustainability Plans (GSP).

Household Hazardous Waste (Special Revenue Fund)

Funds the collection and proper disposal of Household Hazardous Waste collected from Stanislaus County residents at the permanent Household Hazardous Collection Center and during temporary collection events. This program provides for the diversion of household hazardous waste and electronic waste from sewer systems, landfill, and roadside dumping.

Used Oil Recycling (Special Revenue Fund)

Funds the public education and financial support of used oil and used oil filter recycling-related activities. Waste oil is a hazardous waste, and these programs are intended to help prevent the improper release and contamination of soil and/or groundwater.

Vehicle Registration Fee Surcharge (Special Revenue Fund)

Funds the purchase of Department vehicles and equipment that achieve a reduction in air emissions to improve air quality and protect the health and safety of County residents. In the early 1990's, the Regional Air Pollution Control District was formed, leaving a fund balance of those fees previously collected with the Department of Environmental Resources. Interest earned on the fund balance is the only source of revenue for this fund.

Waste Tire Enforcement Grant (Special Revenue Fund)

Funds inspection, re-inspection, follow-up, surveillance and enforcement of tire dealers, auto dismantlers, tire haulers, and other points of waste tire generation to ensure compliance with all applicable laws and regulations of these facilities.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Department of Environmental Resources (DER) 1001 DER0001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$5,452,742	$5,665,827	$5,110,077	$5,409,800	$0	$5,409,800
Intergovernmental	$150,612	$209,172	$318,500	$324,800	$0	$324,800
Charges for Services and Interfund	$2,142,603	$1,981,831	$1,405,000	$2,646,426	$0	$2,646,426
Miscellaneous Revenues	$2,719,060	$695,376	$1,013,626	$1,035,202	$0	$1,035,202
Total Revenue	$10,465,017	$8,552,206	$7,847,203	$9,416,228	$0	$9,416,228
Use of Department Fund Balance	($124,226)	($52,867)	$1,377,050	$1,109,768	$0	$1,109,768
Total Funding Sources	**$10,340,791**	**$8,499,339**	**$9,224,253**	**$10,525,996**	**$0**	**$10,525,996**
Salaries and Benefits	$8,039,102	$7,917,285	$9,660,545	$9,665,653	$0	$9,665,653
Services and Supplies	$507,777	$541,787	$697,813	$798,154	$0	$798,154
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,651,706	$1,516,944	$1,664,371	$1,648,811	$0	$1,648,811
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$1,156,183	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($779,594)	($1,242,293)	($2,564,092)	($1,352,238)	$0	($1,352,238)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$10,575,175**	**$8,733,723**	**$9,458,637**	**$10,760,380**	**$0**	**$10,760,380**
General Fund Contribution	**$234,384**	**$234,384**	**$234,384**	**$234,384**	**$0**	**$234,384**
Total Allocated Positions			74	71	0	71

DER AB 939/Source Reduction and Recycle 1004 DER0006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$5,794	$13,447	$4,825	$6,410	$0	$6,410
Intergovernmental	$87,562	$0	$36,071	$36,071	$0	$36,071
Charges for Services and Interfund	$59,123	$749,529	$137,126	$783,055	$0	$783,055
Miscellaneous Revenues	$0	$37	$0	$0	$0	$0
Total Revenue	$152,478	$763,013	$178,022	$825,536	$0	$825,536
Use of Department Fund Balance	$65,486	($477,059)	$108,851	($142,053)	$0	($142,053)
Total Funding Sources	**$217,964**	**$285,954**	**$286,873**	**$683,483**	**$0**	**$683,483**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$132,705	$215,871	$216,790	$474,533	$0	$474,533
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$85,259	$70,083	$70,083	$208,950	$0	$208,950
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$217,964**	**$285,954**	**$286,873**	**$683,483**	**$0**	**$683,483**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Abandoned Vehicle Abatement 1014 DER0003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$43,595	$80,034	$55,036	$55,036	$0	$55,036
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$43,595	$80,034	$55,036	$55,036	$0	$55,036
Use of Department Fund Balance	($36,623)	($67,723)	$45,734	$44,739	$0	$44,739
Total Funding Sources	**$6,972**	**$12,311**	**$100,770**	**$99,775**	**$0**	**$99,775**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$20	$41	$1,990	$9,779	$0	$9,779
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$6,952	$12,270	$10,937	$44	$0	$44
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$87,843	$89,952	$0	$89,952
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,972**	**$12,311**	**$100,770**	**$99,775**	**$0**	**$99,775**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Beverage Container Recycling 1010 DER0015 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$27,702	$27,720	$37,620	$27,720	$0	$27,720
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$28,452	$28	$0	$0	$0	$0
Total Revenue	$56,154	$27,748	$37,620	$27,720	$0	$27,720
Use of Department Fund Balance	($28,428)	($226)	$0	$0	$0	$0
Total Funding Sources	**$27,726**	**$27,522**	**$37,620**	**$27,720**	**$0**	**$27,720**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$14,681	$15,390	$23,620	$19,404	$0	$19,404
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$13,044	$12,132	$14,000	$8,316	$0	$8,316
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$27,726**	**$27,522**	**$37,620**	**$27,720**	**$0**	**$27,720**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Code Enforcement 0100 DER0012 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$147,543	$283,204	$58,193	$59,590	$80,000	$139,590
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$126,814	$1,642	$140,000	$140,410	$0	$140,410
Miscellaneous Revenues	$0	$59	$0	$0	$0	$0
Total Revenue	$274,357	$284,904	$198,193	$200,000	$80,000	$280,000
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$274,357**	**$284,904**	**$198,193**	**$200,000**	**$80,000**	**$280,000**
Salaries and Benefits	$1,130,251	$1,194,948	$1,276,819	$1,333,652	$80,000	$1,413,652
Services and Supplies	$43,134	$52,026	$295,273	$116,558	$0	$116,558
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$76,033	$80,459	$88,292	$81,102	$0	$81,102
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$198,477	$130,854	$345,447	$345,447	$0	$345,447
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,447,895**	**$1,458,287**	**$2,005,831**	**$1,876,759**	**$80,000**	**$1,956,759**
General Fund Contribution	**$1,173,538**	**$1,173,383**	**$1,807,638**	**$1,676,759**	**$0**	**$1,676,759**
Total Allocated Positions			10	10	0	10

DER Code Enforcement Abatement 1016 DER0008 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$20,026	($5,000)	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$20,026	($5,000)	$0	$0	$0	$0
Use of Department Fund Balance	($20,026)	$5,000	$22,666	$23,212	$0	$23,212
Total Funding Sources	**$0**	**$0**	**$22,666**	**$23,212**	**$0**	**$23,212**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$10,597	$10,853	$0	$10,853
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$12,069	$12,359	$0	$12,359
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$22,666**	**$23,212**	**$0**	**$23,212**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Disclosure Program 1005 DER0007 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$398,174	$425,385	$375,576	$375,576	$0	$375,576
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,069	$2,765	$280	$280	$0	$280
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$400,243	$428,150	$375,856	$375,856	$0	$375,856
Use of Department Fund Balance	($400,243)	($86,008)	($19,696)	($19,696)	$0	($19,696)
Total Funding Sources	**$0**	**$342,142**	**$356,160**	**$356,160**	**$0**	**$356,160**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$6,160	$6,160	$0	$6,160
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$342,142	$350,000	$350,000	$0	$350,000
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$342,142**	**$356,160**	**$356,160**	**$0**	**$356,160**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Environmental Enforcement 1009 DER0010 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$972	$77,013	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$972	$77,013	$0	$0	$0	$0
Use of Department Fund Balance	($972)	($71,429)	$6,100	$6,110	$0	$6,110
Total Funding Sources	**$0**	**$5,584**	**$6,100**	**$6,110**	**$0**	**$6,110**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$5,584	$6,100	$6,110	$0	$6,110
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$5,584**	**$6,100**	**$6,110**	**$0**	**$6,110**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Fink Road Landfill 4021 DER0013 Enterprise Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3,363,601	($2,116,454)	$1,306,090	$1,306,090	$0	$1,306,090
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$15,094,509	$19,384,590	$9,984,656	$17,815,821	$0	$17,815,821
Miscellaneous Revenues	$5,321,118	$955,836	$108,708	$108,708	$0	$108,708
Total Revenue	$23,779,228	$18,223,972	$11,399,454	$19,230,619	$0	$19,230,619
Use of Department Fund Balance	($10,594,372)	$1,309,343	$16,510,829	$4,244,801	$4,597,665	$8,842,466
Total Funding Sources	**$13,184,856**	**$19,533,316**	**$27,910,283**	**$23,475,420**	**$4,597,665**	**$28,073,085**
Salaries and Benefits	$2,337,130	$2,887,864	$2,848,619	$3,360,324	$0	$3,360,324
Services and Supplies	$5,730,292	$7,596,782	$10,487,230	$10,702,602	$0	$10,702,602
Other Charges	$1,311,910	$1,428,605	$1,372,243	$1,405,327	$0	$1,405,327
Depreciation and Amortization	$0	$0	$1,469,151	$1,504,411	$0	$1,504,411
Intercounty Expenditures	$1,267,571	$1,272,194	$1,809,615	$1,812,219	$0	$1,812,219
Capital Outlays	$1,793,709	$4,737,652	$6,923,425	$1,618,537	$4,597,665	$6,216,202
Transfers Out	$744,243	$1,610,220	$3,000,000	$3,072,000	$0	$3,072,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$13,184,856**	**$19,533,316**	**$27,910,283**	**$23,475,420**	**$4,597,665**	**$28,073,085**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			29	30	0	30

DER Geer Road Landfill 4031 DER0014 Enterprise Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$91,303	$40,406	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,488,486	$1,420,451	$650,000	$750,000	$0	$750,000
Total Revenue	$1,579,790	$1,460,858	$650,000	$750,000	$0	$750,000
Use of Department Fund Balance	$777,417	$2,486,413	$3,051,066	$2,983,209	$0	$2,983,209
Total Funding Sources	**$2,357,207**	**$3,947,270**	**$3,701,066**	**$3,733,209**	**$0**	**$3,733,209**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,549,552	$3,190,655	$3,698,300	$3,705,300	$0	$3,705,300
Other Charges	$661	$681	$678	$778	$0	$778
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$62,751	$1,883	$2,088	$2,131	$0	$2,131
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$744,243	$754,051	$0	$25,000	$0	$25,000
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,357,207**	**$3,947,270**	**$3,701,066**	**$3,733,209**	**$0**	**$3,733,209**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Groundwater Program 0100 DER0011 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$15,078	$5,480	$14,900	$0	$0	$0
Intergovernmental	$69,913	$211,293	$23,913	$90,765	$0	$90,765
Charges for Services and Interfund	$0	$2,329	$0	$2,100	$0	$2,100
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$84,991	$219,102	$38,813	$92,865	$0	$92,865
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$84,991**	**$219,102**	**$38,813**	**$92,865**	**$0**	**$92,865**
Salaries and Benefits	$266,292	$336,044	$286,287	$326,110	$0	$326,110
Services and Supplies	$572,305	$544,465	$555,509	$594,500	$0	$594,500
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,492,862	$31,992	$19,576	$32,625	$0	$32,625
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$38,366	$28,117	$69,089	$69,089	$0	$69,089
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,369,825**	**$940,618**	**$930,461**	**$1,022,324**	**$0**	**$1,022,324**
General Fund Contribution	**$2,284,834**	**$721,516**	**$891,648**	**$929,459**	**$0**	**$929,459**
Total Allocated Positions			1	1	0	1

DER Household Hazardous Waste 1002 DER0004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$28,203	$21,408	$12,731	$12,731	$0	$12,731
Intergovernmental	$87,562	$5,719	$0	$0	$0	$0
Charges for Services and Interfund	$105,360	$1,071,058	$1,116,504	$1,116,504	$0	$1,116,504
Miscellaneous Revenues	$21,303	$18,512	$43,561	$43,561	$0	$43,561
Total Revenue	$242,428	$1,116,697	$1,172,796	$1,172,796	$0	$1,172,796
Use of Department Fund Balance	$355,269	($301,083)	($336,976)	($357,304)	$0	($357,304)
Total Funding Sources	**$597,696**	**$815,614**	**$835,820**	**$815,492**	**$0**	**$815,492**
Salaries and Benefits	$0	$221,587	$390,426	$406,119	$0	$406,119
Services and Supplies	$179,860	$181,921	$334,810	$185,977	$0	$185,977
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$24,059	$26,515	$25,010	$18,403	$0	$18,403
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$393,777	$385,591	$85,574	$204,993	$0	$204,993
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$597,696**	**$815,614**	**$835,820**	**$815,492**	**$0**	**$815,492**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	2	0	2

DER Used Oil Recycling 1008 DER0009 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$63,489	$63,145	$70,000	$63,145	$0	$63,145
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$52,588	$28	$0	$0	$0	$0
Total Revenue	$116,077	$63,173	$70,000	$63,145	$0	$63,145
Use of Department Fund Balance	($71,737)	$994	$1,230	$0	$0	$0
Total Funding Sources	**$44,340**	**$64,167**	**$71,230**	**$63,145**	**$0**	**$63,145**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$44,340	$47,067	$46,730	$44,202	$0	$44,202
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$17,100	$24,500	$18,943	$0	$18,943
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$44,340**	**$64,167**	**$71,230**	**$63,145**	**$0**	**$63,145**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Vehicle Registration Fee Surcharge 1003 DER0005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$17,644	$20,556	$10,744	$11,800	$0	$11,800
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$17,644	$20,556	$10,744	$11,800	$0	$11,800
Use of Department Fund Balance	($17,644)	($20,556)	$67,416	$68,236	$0	$68,236
Total Funding Sources	**$0**	**$0**	**$78,160**	**$80,036**	**$0**	**$80,036**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$78,160	$80,036	$0	$80,036
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$0**	**$78,160**	**$80,036**	**$0**	**$80,036**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Waste Tire Enforcement Grant 1012 DER0002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$54,788	$185,111	$218,905	$227,447	$0	$227,447
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$54,788	$185,111	$218,905	$227,447	$0	$227,447
Use of Department Fund Balance	$23,627	($90,139)	$0	$0	$0	$0
Total Funding Sources	**$78,415**	**$94,971**	**$218,905**	**$227,447**	**$0**	**$227,447**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,971	$4,161	$66,055	$68,564	$0	$68,564
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$76,444	$0	$900	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$90,811	$151,950	$158,883	$0	$158,883
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$78,415**	**$94,971**	**$218,905**	**$227,447**	**$0**	**$227,447**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Parks and Recreation

Tera Chumley, Director

www.stancounty.com/parks

Budget in Brief

$22,947,956
2027 Adopted Budget

61
Employees

Funding Sources

$16.9M Revenue

$244,244 Fund Balance

$5.8M Net County Cost

% Net County Cost = **25.4%**

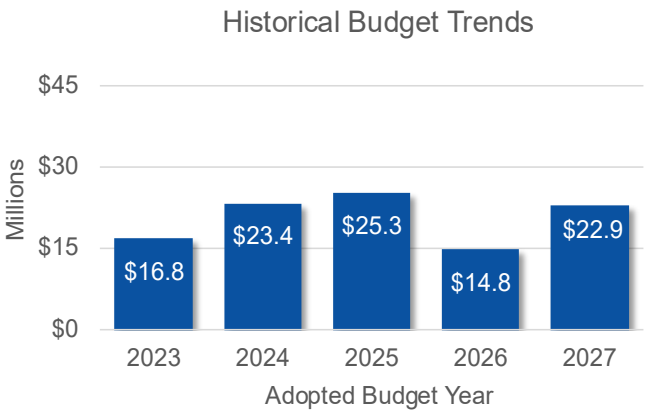
Expenditures

$7.5M Salaries & Benefits

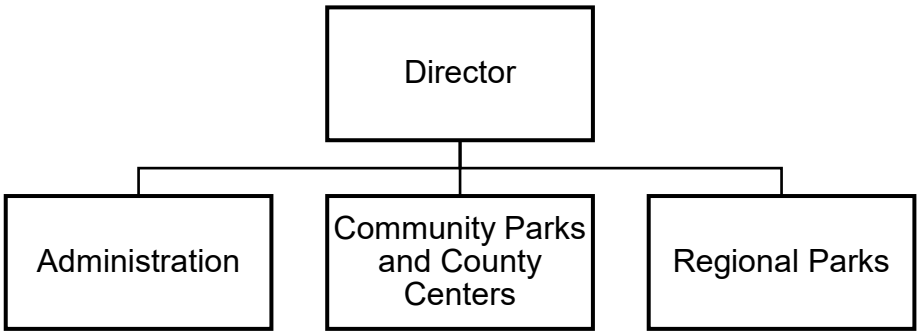
$5.8M Services & Supplies

$5.5M Capital Outlays

$4.2M All Other



Department Overview



Why We Exist...

We develop and maintain recreation areas that maximize use of open space and engage the community in recreation to promote community health and wellness.

What We Do...

We manage an expansive network of facilities including a state recreation area, five regional parks featuring two reservoirs and two off-highway vehicle parks with campgrounds, 22 community and neighborhood parks, four cemeteries, three pedestrian bridges, the La Grange historical area, five fishing access points, two swimming pools, an organized youth camp, and open spaces and river bottoms.

How We Make a Difference...

We create and care for spaces that offer a place to gather, play, explore and celebrate, ensuring everyone has access to outdoor recreation. We provide opportunities for everyone, regardless of age, ability, or background, to enjoy the outdoors in a safe, welcoming, and affordable way.

Core Services

- Campground Management
- Community Events
- Landscape Maintenance
- Natural Resource and Historical Preservation
- Outdoor Recreation
- Park Management and Maintenance
- Protection of Waterways

Department Summary

Parks and Recreation	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$108,518	$114,498	$108,919	$105,168	$0	$105,168
Intergovernmental	$382,995	$806,508	$1,350,574	$9,872,476	$60,000	$9,932,476
Charges for Services and Interfund	$5,974,639	$5,816,456	$6,936,391	$6,803,996	$0	$6,803,996
Miscellaneous Revenues	$916,665	$269,227	$200,150	$27,045	$0	$27,045
Total Revenue	$7,382,817	$7,006,689	$8,596,034	$16,808,685	$60,000	$16,868,685
Use of Department Fund Balance	($227,901)	$457,750	$158,317	$244,244	$0	$244,244
Total Funding Sources	**$7,154,916**	**$7,464,439**	**$8,754,351**	**$17,052,929**	**$60,000**	**$17,112,929**
Salaries and Benefits	$7,023,205	$7,007,524	$7,432,858	$7,748,537	($242,856)	$7,505,681
Services and Supplies	$3,552,139	$2,727,619	$3,785,931	$5,675,723	$82,195	$5,757,918
Other Charges	$16,238	$18,841	$17,050	$19,785	$0	$19,785
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,743,837	$1,823,934	$2,050,852	$3,469,320	$0	$3,469,320
Capital Outlays	$573,895	$364,072	$1,577,355	$5,531,009	$0	$5,531,009
Transfers Out	$7,660,122	$1,672,074	$0	$713,648	$0	$713,648
Intrafund/Intradepartment	($44,047)	($53,678)	($44,869)	($49,405)	$0	($49,405)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$20,525,390**	**$13,560,388**	**$14,819,177**	**$23,108,617**	**($160,661)**	**$22,947,956**
General Fund Contribution	**$13,370,473**	**$6,095,949**	**$6,064,826**	**$6,055,688**	**($220,661)**	**$5,835,027**
Total Allocated Positions			61	61	0	61

2027 Base Budget

The 2027 Base Budget totals $23.1 million, funded by $16.8 million in estimated revenue, the use of $244,244 in Department fund balance, and $6.1 million in Net County Cost. This represents a $8.3 million increase over the 2026 Adopted Budget, or a 55.9% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process. Subsequent to the 2026 Adopted Budget, on March 3, 2026, the Board of Supervisors approved agreements with the Turlock Irrigation District and State of California to operate the Turlock Lake State Recreation Area (Board Resolution 2026-0092). As part of these agreements, the State of California provided $8.2 million in funding for improvements and start-up operational costs. This funding has been re-budgeted as part of the Department's Base Budget for Fiscal Year 2027.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $22.9 million, funded by $16.9 million in estimated revenue, the use of $244,244 in Department fund balance, and $5.8 million in Net County Cost. This represents a decrease of $160,661 from the 2027 Base Budget. The Department's Net County Cost supports 25.4% of the 2027 Adopted Budget compared to 40.9% in the prior fiscal year.

Adjustments to Adopted Budget

Woodward Reservoir Withdrawal – In October 2025, South San Joaquin Irrigation District (SSJID) informed Stanislaus County of its intent to terminate the Woodward Reservoir License Agreement, effective October 15, 2026. With cessation of Woodward Reservoir operations, the Department expects a corresponding reduction in maintenance, operations, public access management, and recreational activities, resulting in decreased staffing needs. To align staffing resources with workload needs it is recommended to delete four positions (one Park Maintenance Worker III, one Account Clerk II, and two Park Aide positions) and reduce appropriations by a prorated amount of $242,856, with a corresponding decrease in Net County Cost.

Bonita Pool – To improve safety and security at the Bonita Pool, a $22,195 increase in appropriations, funded by Net County Cost, is recommended to purchase and install a security camera system at the park. The camera system will help deter unauthorized access when the pool is closed and reduce the potential for injury and drowning. Of this amount, $3,600 is related to ongoing costs for monthly monitoring.

Invasive Mussel Response Grant – On September 30, 2025, through Board Resolution 2025-0499, the Board authorized the Department to accept an Invasive Mussel Response Grant from the California Department of Fish and Wildlife in the amount of $114,011. This grant is being used to help prevent the introduction and spread of invasive mussels at Modesto and Woodward Reservoirs. The Department has not fully expended grant funds and requires an adjustment, increasing appropriations and revenue by $60,000 to re-budget the remaining funds.

Recommendation: It is recommended to decrease appropriations by $160,661 and increase estimated revenue by $60,000, resulting in a $220,661 decrease in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Parks and Recreation		
Fish and Wildlife	$ 55,124	$ 4,000
Modesto Reservoir Patrol	88,102	-
Off-Highway Vehicle (Frank Raines & La Grange)	1,585,538	240,244
Turlock Lake State Recreation Area	(5,830)	-
Total	**$ 1,722,934**	**$ 244,244**

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 61 positions, consistent with the 2026 Adopted Budget allocation.

Staffing Recommendation: A reduction-in-force (RIF) action is recommended due to the discontinuation of Woodward Reservoir operations, effective October 16, 2026. This includes the deletion of four positions: one Account Clerk II, two Park Aide positions, and one Park Maintenance Worker III.

Budgets Contained within the Department

Parks and Recreation (General Fund)

Funds the divisions of Administration, County Centers, Community and Neighborhood Parks, and Regional Parks.

Fish and Wildlife (Special Revenue Fund)

Provides educational and recreational opportunities that support the protection, conservation, propagation, and preservation of fish and wildlife.

Modesto Reservoir Patrol (Special Revenue Fund)

Supports enhanced services to protect the water quality at Modesto Reservoir Regional Park. Modesto Reservoir is operated in partnership with the Modesto Irrigation District's water treatment plant.

Off Highway Vehicle (Special Revenue Fund)

Provides development and activities of the Frank Raines Off-Highway Vehicle (OHV) and La Grange OHV parks, funded through reimbursable OHV grants from the State, fees collected through the Department of Motor Vehicles for off-highway park use, and fees for services.

Tuolumne River Regional Park (General Fund)

Provides maintenance and preservation of seven miles of river corridor, while allowing continued joint development in a manner that creates positive recreational ventures. This budget is funded through contributions agreed upon by the participating agencies through a Joint Powers Agreement between the County, City of Modesto, and the City of Ceres.

Turlock Lake State Recreation Area (Enterprise Fund)

Established on March 3, 2026 (Board Resolution 2026-0092), provides for the development activities of the Turlock State Recreation Area. Initial funding came from the State of California in the amount of $8.2 million for start-up recreation operational costs.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Parks and Recreation (PKS) 0100 PKS0001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$52,359	$53,249	$57,151	$53,400	$0	$53,400
Intergovernmental	$27,523	$515,992	$859,793	$10,284	$60,000	$70,284
Charges for Services and Interfund	$5,867,869	$5,697,021	$6,883,073	$6,718,899	$0	$6,718,899
Miscellaneous Revenues	$434,093	$269,222	$17,578	$27,045	$0	$27,045
Total Revenue	$6,381,844	$6,535,484	$7,817,595	$6,809,628	$60,000	$6,869,628
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$6,381,844**	**$6,535,484**	**$7,817,595**	**$6,809,628**	**$60,000**	**$6,869,628**
Salaries and Benefits	$7,023,205	$7,007,524	$7,432,858	$7,748,537	($242,856)	$7,505,681
Services and Supplies	$3,039,535	$2,181,999	$3,111,156	$2,816,867	$82,195	$2,899,062
Other Charges	$16,238	$18,841	$17,050	$19,785	$0	$19,785
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,731,205	$1,813,919	$1,780,431	$1,873,888	$0	$1,873,888
Capital Outlays	$242,007	$364,072	$1,245,466	$100,000	$0	$100,000
Transfers Out	$7,418,500	$958,426	$0	$0	$0	$0
Intrafund/Intradepartment	($44,047)	($53,678)	($44,869)	($49,405)	$0	($49,405)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$19,426,644**	**$12,291,104**	**$13,542,092**	**$12,509,672**	**($160,661)**	**$12,349,011**
General Fund Contribution	**$13,044,799**	**$5,755,620**	**$5,724,497**	**$5,700,044**	**($220,661)**	**$5,479,383**
Total Allocated Positions			61	61	0	61

PKS Fish and Wildlife 1727 PKS0006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$149	$162	$1,000	$1,000	$0	$1,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$5	$0	$0	$0	$0
Total Revenue	$149	$166	$1,000	$1,000	$0	$1,000
Use of Department Fund Balance	$1,367	$2,769	$9,000	$4,000	$0	$4,000
Total Funding Sources	**$1,516**	**$2,936**	**$10,000**	**$5,000**	**$0**	**$5,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,516	$2,936	$10,000	$5,000	$0	$5,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,516**	**$2,936**	**$10,000**	**$5,000**	**$0**	**$5,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

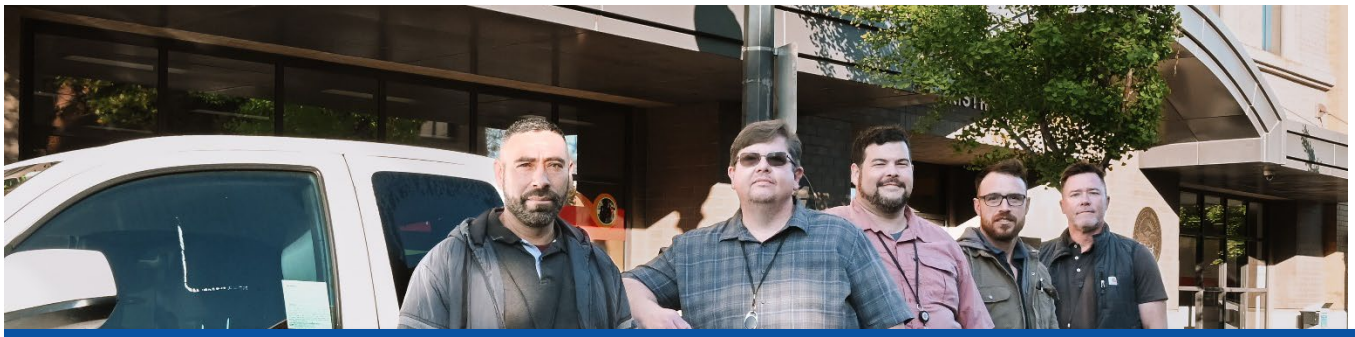
PKS Modesto Reservoir Patrol 1728 PKS0007 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$23,000	$23,000	$23,000	$23,000	$0	$23,000
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$23,000	$23,000	$23,000	$23,000	$0	$23,000
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$23,000**	**$23,000**	**$23,000**	**$23,000**	**$0**	**$23,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$23,000	$23,000	$23,000	$23,000	$0	$23,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$23,000**	**$23,000**	**$23,000**	**$23,000**	**$0**	**$23,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PKS Off Highway Vehicle (OHV) 1702 PKS0003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$56,010	$61,109	$50,768	$50,768	$0	$50,768
Intergovernmental	$355,472	$290,516	$490,781	$1,688,183	$0	$1,688,183
Charges for Services and Interfund	$83,769	$96,435	$30,318	$62,097	$0	$62,097
Miscellaneous Revenues	$482,572	$0	$182,572	$0	$0	$0
Total Revenue	$977,824	$448,060	$754,439	$1,801,048	$0	$1,801,048
Use of Department Fund Balance	($229,268)	$449,150	$149,317	$240,244	$0	$240,244
Total Funding Sources	**$748,556**	**$897,211**	**$903,756**	**$2,041,292**	**$0**	**$2,041,292**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$162,413	$179,355	$301,446	$732,212	$0	$732,212
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$12,632	$4,208	$270,421	$595,432	$0	$595,432
Capital Outlays	$331,888	$0	$331,889	$0	$0	$0
Transfers Out	$241,622	$713,648	$0	$713,648	$0	$713,648
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$748,556**	**$897,211**	**$903,756**	**$2,041,292**	**$0**	**$2,041,292**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PKS Tuolumne River Regional Park 0100 PKS0002 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$325,674	$340,329	$340,329	$355,644	$0	$355,644
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$325,674**	**$340,329**	**$340,329**	**$355,644**	**$0**	**$355,644**
General Fund Contribution	**$325,674**	**$340,329**	**$340,329**	**$355,644**	**$0**	**$355,644**
Total Allocated Positions			0	0	0	0

PKS Turlock Lake State Recreation Area 4015 PKS0012 Enterprise Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	($22)	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$8,174,009	$0	$8,174,009
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	($22)	$0	$8,174,009	$0	$8,174,009
Use of Department Fund Balance	$0	$5,830	$0	$0	$0	$0
Total Funding Sources	**$0**	**$5,808**	**$0**	**$8,174,009**	**$0**	**$8,174,009**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$1,743,000	$0	$1,743,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$5,808	$0	$1,000,000	$0	$1,000,000
Capital Outlays	$0	$0	$0	$5,431,009	$0	$5,431,009
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$5,808**	**$0**	**$8,174,009**	**$0**	**$8,174,009**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Parks
Make
Life
Better!



Planning and Community Development

Angela Freitas, Director

www.stancounty.com/planning

Budget in Brief

$17,152,831
2027 Adopted Budget

42
Employees

Funding Sources

$13M Revenue

$1.4M Fund Balance

$2.7M Net County Cost

% Net County Cost = **15.7%**

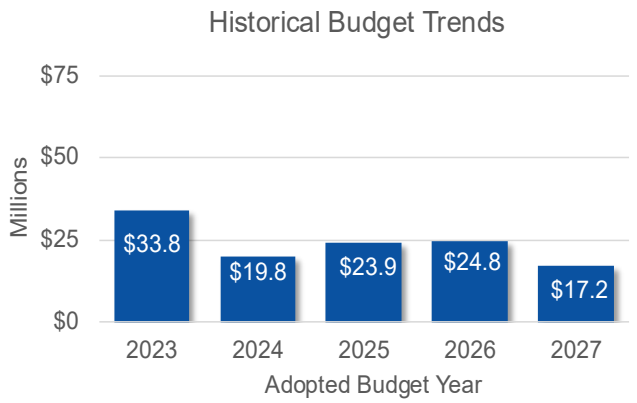
Expenditures

$6.6M Salaries & Benefits

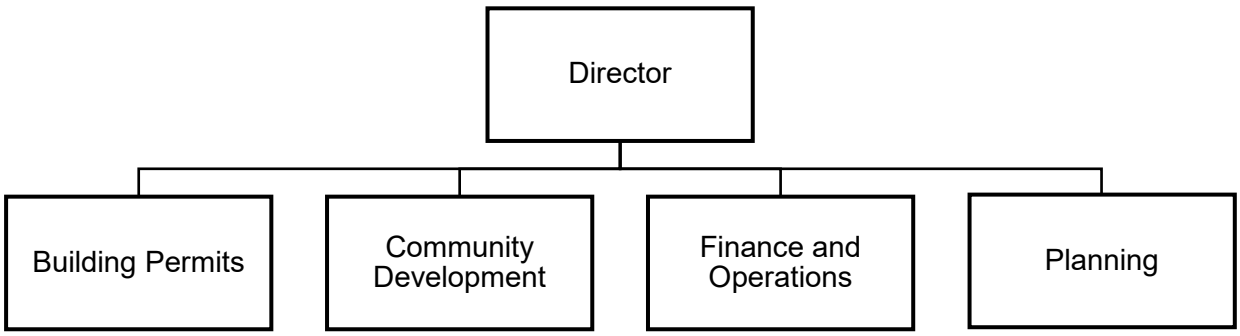
$8.0M Services & Supplies

$2.6M Intercounty

$83 All Other



Department Overview



Why We Exist...

We ensure the County's building permit, community development, and land use services are delivered efficiently, effectively, and in accordance with all applicable regulations.

What We Do...

We manage land use and building safety for the unincorporated area and manage community development efforts to expand and improve infrastructure and public services, provide homelessness prevention and response programs, and increase affordable housing across Stanislaus County.

How We Make a Difference...

We guide land use decisions and ensure building safety in unincorporated areas. Through the County's One Stop Shop, we provide centralized permit services. Partnering with local cities, we administer Federal and State programs that expand housing, improve services, strengthen infrastructure, and support emergency shelter across Stanislaus County.

Core Services

- Building Safety
- Housing
- Infrastructure
- Land Use
- Public Facilities Fee Collection
- Public Service Grants

Department Summary

Planning and Community Development	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$2,682,975	$2,634,941	$2,626,342	$2,775,000	$7,190	$2,782,190
Intergovernmental	$6,526,642	$4,366,590	$15,682,008	$8,160,317	$0	$8,160,317
Charges for Services and Interfund	$1,733,779	$1,951,963	$2,032,050	$2,076,895	$0	$2,076,895
Miscellaneous Revenues	$119,445	$136,988	$11,650	$500	$0	$500
Total Revenue	$11,062,841	$9,090,482	$20,352,050	$13,012,712	$7,190	$13,019,902
Use of Department Fund Balance	($2,203,598)	$2,571,935	$1,651,759	$1,442,741	$0	$1,442,741
Total Funding Sources	**$8,859,243**	**$11,662,417**	**$22,003,809**	**$14,455,453**	**$7,190**	**$14,462,643**
Salaries and Benefits	$5,573,574	$5,690,958	$6,276,772	$6,574,221	$0	$6,574,221
Services and Supplies	$4,132,644	$4,738,177	$15,370,313	$7,963,840	$0	$7,963,840
Other Charges	$96	$150,160	$500	$83	$0	$83
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,022,166	$1,839,773	$3,122,826	$2,614,687	$0	$2,614,687
Capital Outlays	$0	$32,407	$40,000	$0	$0	$0
Transfers Out	$343,112	$1,524,567	$0	$0	$0	$0
Intrafund/Intradepartment	$538	$960	$737	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$12,072,129**	**$13,977,002**	**$24,811,148**	**$17,152,831**	**$0**	**$17,152,831**
General Fund Contribution	**$3,212,886**	**$2,314,585**	**$2,807,339**	**$2,697,378**	**($7,190)**	**$2,690,188**
Total Allocated Positions			42	42	0	42

2027 Base Budget

The 2027 Base Budget totals $17.2 million, funded by $13 million in estimated revenue, the use of $1.4 million in the Department fund balance, and $2.7 million in Net County Cost. This represents a $7.7 million decrease from the 2026 Adopted Budget, or a 30.9% decrease. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Zero-Base Budget process and base budget development for the budget units not receiving General Fund. The decrease occurs in the Department's Special Revenue Grants budget unit. The 2026 Adopted Budget included appropriations for prior-year grant expenditures, which artificially inflated the Adopted Budget. Additionally, the Department historically budgeted the Special Revenue Grants budget at the full allocated amount, which did not realistically reflect what it would actually expend. Beginning in Fiscal Year 2027, it has started budgeting at a level that better reflects anticipated expenditures.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $17.2 million, funded by $13 million in estimated revenue, the use of $1.4 million in Department fund balance, and $2.7 million in Net County Cost. The Department's Net County Cost supports 15.7% of the 2027 Adopted Budget compared to 11.3% in the prior fiscal year.

Adjustments to Adopted Budget

Fee Revenue – On April 28, 2026, the Board of Supervisors held a public hearing to increase Department fees (Board Resolution 2026-0205). The result of the updated fees is a $7,190 increase in estimated revenue with a corresponding reduction to Net County Cost.

Recommendation: It is recommended to increase estimated revenue by $7,190, resulting in savings of the same amount to Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Planning and Community Development		
Building Permits	$ 1,629,949	$ 710,935
Dangerous Building Abatement	33,659	32,500
General Plan Maintenance	1,575,952	358,256
Housing Programs	-	-
Salida Planning Efforts	708,861	262,050
Special Revenue Grants	4,177,044	79,000
Total	**$ 8,125,465**	**$ 1,442,741**

Note: Fund number 1292 includes cost centers that fall under the Housing Programs and Special Revenue Grants Legal Budget Units. For reporting purposes the July 1, 2026, fund balance for Fund 1292 was included in the available fund balance for Special Revenue Grants.

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 42 positions, consistent with the 2026 Adopted Budget allocation.

Budgets Contained within the Department

Planning and Community Development (General Fund)

Funds Department administration and land use entitlement services including general public inquiries, permitting, and associated environmental review and compliance.

Building Permits (Special Revenue Fund)

Funds building safety services through building permit plan checking and inspection services; and calculation and collection of Public Facilities Fees for the County.

Dangerous Building Abatement (Special Revenue Fund)

Funds abatement of dangerous buildings that pose a distinct health and safety threat to the residents of Stanislaus County. On September 29, 1998, the Board of Supervisors provided a $100,000 cash advance from the County General Fund, which may be used to demolish unsafe structures.

General Plan Maintenance (Special Revenue Fund)

Funds the ongoing maintenance to the Stanislaus County General Plan, including ordinance amendments needed to implement the General Plan and preparation of state-mandated annual reports.

Housing Programs (Special Revenue Fund)

Funds housing programs, including Home Investment Partnership Program (HOME) Consortium, Permanent Local Housing Allocation (PLHA), and associated grants.

Salida Planning Efforts (Special Revenue Fund)

Funds costs associated with implementation of the Salida Community Plan Update, including environmental review, infrastructure planning, and funding strategy.

Special Revenue Grants (Special Revenue Fund)

Funds several Federal entitlement grant programs including the Community Development Block Grant, Emergency Solutions Grant (ESG), Neighborhood Stabilization Program, and State grant programs including State funded ESG.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Planning and Community Development (PL) 0100 PL00001 General Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$253,198	$282,292	$257,000	$217,000	$7,190	$224,190
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$940,750	$1,117,926	$1,345,000	$1,450,240	$0	$1,450,240
Miscellaneous Revenues	$753	$384	$0	$0	$0	$0
Total Revenue	$1,194,700	$1,400,601	$1,602,000	$1,667,240	$7,190	$1,674,430
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,194,700**	**$1,400,601**	**$1,602,000**	**$1,667,240**	**$7,190**	**$1,674,430**
Salaries and Benefits	$3,014,909	$3,017,831	$3,519,999	$3,639,564	$0	$3,639,564
Services and Supplies	$123,774	$72,599	$334,968	$252,523	$0	$252,523
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$585,586	$506,421	$485,275	$472,531	$0	$472,531
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$538	($24)	$737	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,724,807**	**$3,596,826**	**$4,340,979**	**$4,364,618**	**$0**	**$4,364,618**
General Fund Contribution	**$2,530,106**	**$2,196,225**	**$2,738,979**	**$2,697,378**	**($7,190)**	**$2,690,188**
Total Allocated Positions			23	23	0	23

PL Building Permits 1206 PL00004 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,355,688	$2,186,103	$2,329,342	$2,439,000	$0	$2,439,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$650,038	$726,790	$521,160	$506,655	$0	$506,655
Miscellaneous Revenues	$103,278	$4,165	$11,650	$500	$0	$500
Total Revenue	$3,109,004	$2,917,058	$2,862,152	$2,946,155	$0	$2,946,155
Use of Department Fund Balance	$576,712	$461,995	$672,978	$710,935	$0	$710,935
Total Funding Sources	**$3,685,716**	**$3,379,053**	**$3,535,130**	**$3,657,090**	**$0**	**$3,657,090**
Salaries and Benefits	$2,558,665	$2,673,127	$2,756,773	$2,934,657	$0	$2,934,657
Services and Supplies	$497,938	$82,667	$265,728	$178,390	$0	$178,390
Other Charges	$96	$150,160	$500	$83	$0	$83
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$629,017	$440,677	$472,129	$543,960	$0	$543,960
Capital Outlays	$0	$32,407	$40,000	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$15	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,685,716**	**$3,379,053**	**$3,535,130**	**$3,657,090**	**$0**	**$3,657,090**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			19	19	0	19

PL Dangerous Building Abatement 1746 PL00005 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$52,890	$20,000	$0	$20,000
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$52,890	$20,000	$0	$20,000
Use of Department Fund Balance	$2,042	$1,905	$0	$32,500	$0	$32,500
Total Funding Sources	**$2,042**	**$1,905**	**$52,890**	**$52,500**	**$0**	**$52,500**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$250	$250	$37,552	$37,500	$0	$37,500
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,792	$1,655	$15,338	$15,000	$0	$15,000
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,042**	**$1,905**	**$52,890**	**$52,500**	**$0**	**$52,500**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PL General Plan Maintenance 179A PL00003 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$59,678	$65,092	$40,000	$50,000	$0	$50,000
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$144,254	$107,247	$113,000	$100,000	$0	$100,000
Miscellaneous Revenues	$13,526	$128,610	$0	$0	$0	$0
Total Revenue	$217,457	$300,949	$153,000	$150,000	$0	$150,000
Use of Department Fund Balance	$10,799	$75,622	$373,875	$358,256	$0	$358,256
Total Funding Sources	**$228,256**	**$376,570**	**$526,875**	**$508,256**	**$0**	**$508,256**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$228,256	$178,061	$276,875	$218,250	$0	$218,250
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$198,509	$250,000	$290,006	$0	$290,006
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$228,256**	**$376,570**	**$526,875**	**$508,256**	**$0**	**$508,256**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PL Housing Programs 1292 PL00009 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$64,458	$0	$48,000	$0	$48,000
Intergovernmental	$2,880,400	$25,094	$5,179,551	$4,819,661	$0	$4,819,661
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$2,880,400	$89,551	$5,179,551	$4,867,661	$0	$4,867,661
Use of Department Fund Balance	($1,946,764)	$1,989,463	$0	$0	$0	$0
Total Funding Sources	**$933,637**	**$2,079,014**	**$5,179,551**	**$4,867,661**	**$0**	**$4,867,661**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$780,227	$598,624	$4,810,507	$4,600,274	$0	$4,600,274
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$153,409	$34,939	$369,044	$267,387	$0	$267,387
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$1,445,452	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$933,637**	**$2,079,014**	**$5,179,551**	**$4,867,661**	**$0**	**$4,867,661**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PL Salida Planning Efforts 178D PL00006 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0	$0	$0
Use of Department Fund Balance	($375,054)	$107,413	$604,906	$262,050	$0	$262,050
Total Funding Sources	**($375,054)**	**$107,413**	**$604,906**	**$262,050**	**$0**	**$262,050**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$307,541	$225,556	$525,120	$112,410	$0	$112,410
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$185	$216	$148,146	$149,640	$0	$149,640
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$307,726**	**$225,773**	**$673,266**	**$262,050**	**$0**	**$262,050**
General Fund Contribution	**$682,780**	**$118,360**	**$68,360**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PL Special Revenue Grants 1292 PL00002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$14,412	$36,996	$0	$21,000	$0	$21,000
Intergovernmental	$3,646,241	$4,341,496	$10,502,457	$3,340,656	$0	$3,340,656
Charges for Services and Interfund	($1,263)	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,888	$3,830	$0	$0	$0	$0
Total Revenue	$3,661,279	$4,382,322	$10,502,457	$3,361,656	$0	$3,361,656
Use of Department Fund Balance	($471,333)	($64,462)	$0	$79,000	$0	$79,000
Total Funding Sources	**$3,189,946**	**$4,317,860**	**$10,502,457**	**$3,440,656**	**$0**	**$3,440,656**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$2,194,656	$3,580,420	$9,119,563	$2,564,493	$0	$2,564,493
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$652,178	$657,356	$1,382,894	$876,163	$0	$876,163
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$343,112	$79,115	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$969	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,189,946**	**$4,317,860**	**$10,502,457**	**$3,440,656**	**$0**	**$3,440,656**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Stanislaus
County

Public Works

David Leamon, Director

www.stancounty.com/publicworks

Budget in Brief

$161,555,679

2027 Adopted Budget

125

Employees

Funding Sources

$103.4M Revenue

$57.5M Fund Balance

$606,025 Net County Cost

% Net County Cost = **0.4%**

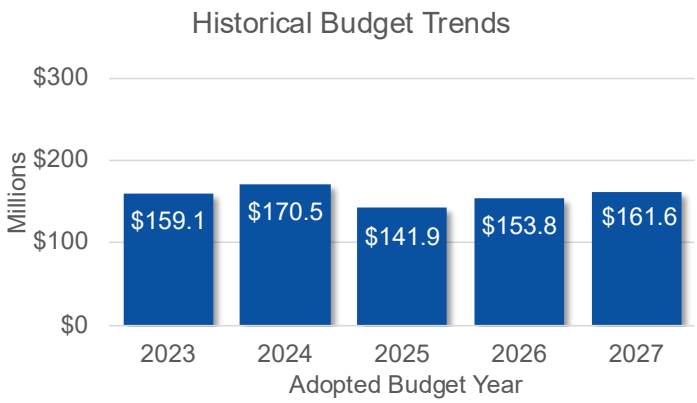
Expenditures

$19.9M Salaries & Benefits

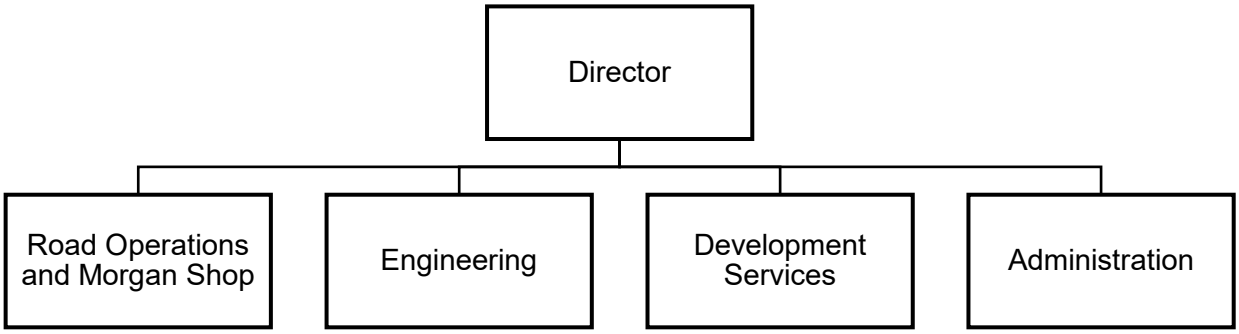
$45.3M Services & Supplies

$70.7M Transfers Out

$25.6M All Other



Department Overview



Why We Exist...

We help build and maintain the foundation for everyday life, economic activity, and public safety.

What We Do...

We are responsible for building, operating, and maintaining the infrastructure and services that support communities and improve quality of life, including roads, bridges, drainage systems, and other essential services such as emergency repairs and street lighting. Our goal is to ensure public safety, health, and efficient functioning of daily life through reliable infrastructure and services.

How We Make a Difference...

We design, build, and maintain the infrastructure that keeps communities connected, safe, and functioning smoothly. We are comprised of dedicated professionals who take great pride in serving the community, ensuring the continued safety and reliability of the County's transportation infrastructure.

Core Services

- Development Review
- Emergency Response Support
- Engineering And Capital Projects (Infrastructure Projects)
- Road And Bridge Maintenance And Repairs
- Special Districts
- Survey
- Traffic Planning

Department Summary

Public Works	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$13,117,145	$14,523,735	$12,491,100	$12,228,000	$0	$12,228,000
Intergovernmental	$38,848,250	$43,913,730	$36,771,853	$35,943,924	$0	$35,943,924
Charges for Services and Interfund	$9,716,824	$9,538,296	$8,074,211	$8,667,491	$0	$8,667,491
Miscellaneous Revenues	$32,127,629	$17,625,477	$40,306,350	$46,592,415	$0	$46,592,415
Total Revenue	$93,809,848	$85,601,239	$97,643,514	$103,431,830	$0	$103,431,830
Use of Department Fund Balance	($6,076,191)	($12,400,727)	$52,591,225	$57,538,367	($20,543)	$57,517,824
Total Funding Sources	**$87,733,657**	**$73,200,513**	**$150,234,739**	**$160,970,197**	**($20,543)**	**$160,949,654**
Salaries and Benefits	$14,896,261	$15,830,397	$19,689,117	$19,892,527	($20,543)	$19,871,984
Services and Supplies	$35,787,011	$21,991,130	$39,864,921	$45,335,736	$0	$45,335,736
Other Charges	$555,753	$2,902,065	$9,581,554	$7,487,775	$0	$7,487,775
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$9,858,422	$8,202,449	$7,279,857	$8,240,034	$25,768	$8,265,802
Capital Outlays	$6,080,693	$3,660,799	$3,498,370	$4,211,005	$0	$4,211,005
Transfers Out	$21,142,567	$24,259,914	$67,581,674	$70,725,503	$0	$70,725,503
Intrafund/Intradepartment	($125)	($55,151)	($1,046,286)	($972,520)	$0	($972,520)
Appropriations for Contingencies	$0	$0	$7,397,532	$6,630,394	$0	$6,630,394
Gross Costs	**$88,320,583**	**$76,791,604**	**$153,846,739**	**$161,550,454**	**$5,225**	**$161,555,679**
General Fund Contribution	**$586,926**	**$3,591,092**	**$3,612,000**	**$580,257**	**$25,768**	**$606,025**
Total Allocated Positions			125	125	0	125

2027 Base Budget

The approved 2027 Base Budget totals $161.6 million, funded by $103.4 million in estimated revenue, the use of $57.5 million in Department fund balance/retained earnings, and $580,257 in Net County Cost. This represents a $7.7 million increase over the 2026 Adopted Budget, or a 5.0% increase. Updated salary, benefits, and Cost Allocation Plan (CAP) costs were included to support existing services through the Net County Cost Certification process and Base Budget development for the budget units not receiving General Fund. The increase is primarily attributable to capital projects advancing to the construction phase, which increases local matching fund requirements as well as normal operational cost increases across all divisions. The 2027 Base Budget also includes a $3.0 million decrease in Net County Cost from the 2026 Adopted Budget. The 2026 Adopted Budget included a one-time $3.0 million increase to Net County Cost to fund the purchase of one-person patchers along with three years of operational costs.

2027 Adopted Budget

The 2027 Adopted Budget includes appropriations of $161.6 million, funded by $103.4 million in estimated revenue, the use of $57.5 million in Department fund balance/retained earnings, and $606,025 in Net County Cost. This represents an increase of $5,225 over the 2027 Base Budget. The Department's Net County Cost supports 0.4% of the 2027 Adopted Budget compared to 2.4% in the prior fiscal year.

Adjustments to Adopted Budget

Alley Crew – A $25,768 increase in appropriations, funded by Net County Cost, is recommended to correct the General Fund contribution amount for the Alley Crew.

Staffing – A net decrease of $20,543 in appropriations benefiting Department fund balance is recommended to reflect the deletion of one vacant Civil Engineer position and subsequent addition of one Transportation Project Coordinator position. It has been difficult for the Department to recruit for the Civil Engineer position, and it has been vacant for over one year. The Transportation Project Coordinator position will perform project management and coordination of Public Works projects.

Recommendation: It is recommended to increase appropriations by $5,225 and Net County Cost by $25,768, resulting in a savings of $20,543 to Department fund balance.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2026	Budgeted Use for Fiscal Year 2027
Public Works		
Public Works	$ 88,439	$ -
Morgan Shop*	8,060,635	2,286,442
Road and Bridge	87,491,803	55,231,382
Total	**$ 95,640,877**	**$ 57,517,824**

Note: The retained earnings balances shown above are reported on a modified accrual basis, which represents the resources currently available to each legal budget unit for operations in

Fiscal Year 2027. Under full accrual accounting, Morgan Shop would reflect a retained earnings balance of $20,123,830. Per the County's Basis of Budgeting policy, Morgan Shop budgets using the modified accrual approach, which focuses on current resources rather than full accrual adjustments.

Projects

The Road and Bridge active project listing includes projects that are in various stages of planning, design, or construction and are listed below.

Measure L Projects
Annual Chip Seal
Annual Traffic Safety
Bridge Preventative Maintenance Scour Measure
Crows Landing at Fulkerth Rd. Traffic Signal
Crows Landing at Keyes Rd. Traffic Signal
Crows Landing Rd. Bridge at San Joaquin River
Del Puerto Canyon Road Mile 13
Diablo Grande Storm Slide Repair
Downtown Denair Sidewalk
EV Charging Station – Public Works
Golden State/Golf/Berkeley
Highway Safety Improvement Program Intersection Improvements
Hills Ferry Bridge over San Joaquin
Keyes Road Bridge over TID Canal
Faith Home Signalization
North County Corridor
Robinson Rd. Elementary – Active Transportation Program (ATP)
Seventh St. Bridge over Tuolumne River
Tim Bell Bridge over Dry Creek
Traffic Signal/Intelligent Transportation System
Urban Pavement Preservation
Keyes – Active Transportation Program (ATP)

Measure L Projects
Couchman-McGerry Sidewalk
Terminal Ave. & Plainview Intersection
Grayson Rd. & Shiloh Rd. Intersection
Whitmore Ave.

Senate Bill 1 (SB1) – Road Maintenance Rehabilitation Account (RMRA) Projects
9th Street Pavement Replacement
Annual Bridge Maintenance
Annual Chip Seal
Annual County Center Line and Edge Line Striping
Annual Crack Seal
Annual Shoulder Maintenance
Bradbury Road Pavement Replacement
Bridge Preventative Maintenance Scour Measure
Codoni Ave. Pavement Rehabilitation
McClure Rd. Rehabilitation
Crows Landing Rd. Bridge at San Joaquin River
Mariposa Rd. Rehabilitation
Golden State/Golf/Berkeley
Hickman Rd. Bridge over Tuolumne
Hills Ferry Bridge over San Joaquin
Keyes Rd. Bridge over TID Canal
Las Palmas Bridge over San Joaquin River
East Las Palmas Ave. over San Joaquin River Revegetation
Milton Rd. Bridge over Hood Creek
Milton Rd. Bridge over Rock Creek Tributary
Montpelier Road Bridge over TID Main Canal
North County Corridor
Oakdale-Waterford Highway Bridge over Claribel Lateral
Quincy Rd. over TID Lateral No 3

Senate Bill 1 (SB1) – Road Maintenance Rehabilitation Account (RMRA) Projects
Tenaya Dr. Pavement Replacement
Tim Bell Bridge over Dry Creek
Public Works Equipment Street Sweeper – Qty 2
Public Works Force Account Road Maintenance

American Rescue Plan Act (ARPA) Projects
Area 41 – Topeka/Santa Fe Infrastructure
Area 1 – Sylvan/Coffee: Couchman Ln. & McGerry St. Pedestrian Improvement
County Community – Valley Home Sidewalk Improvement Project
Area 31 – Kenwood/Starr Infrastructure
County Community – Hickman Infrastructure
Area 44 – Riverdale Park Tract Infrastructure
Area 9 – Colorado/Rouse Infrastructure
Area 10 – Bret Harte Infrastructure
Area 24 – Parklawn Infrastructure
Crows Landing Industrial Business Park

Building Community Infrastructure Funds (BCIF) Projects
Valley Home Sidewalk
Knights Ferry Water Study
Sylvan Neighborhood Infrastructure
Topeka-Santa Fe Infrastructure
Claribel Rd. Chip Seal
La Grange Lighting District
Denair Sidewalk
Unincorporated Turlock Sidewalk
Kansas Ave. Sound Wall
Riverdale Park Tract
Herndon Infrastructure
Bystrom Neighborhood Pedestrian Sidewalk

Empire Storm Drain Trunk Line

County's Public Facilities Fee (PFF) Transportation
North County Corridor
SR132 West Extension: Dakota to Gates Phase 3

Staffing Allocation

The 2027 Adopted Budget includes a Department staffing allocation of 125 positions, consistent with the 2026 Adopted Budget allocation.

Staffing Recommendation: It is recommended to add one Transportation Project Coordinator to support construction project management. To offset this addition, it is recommended to delete one long-term vacant Civil Engineer. It is also recommended to reclassify downward one Administrative Clerk III to Administrative Clerk II, to right-size the position.

Budgets Contained within the Department

Public Works (formerly Administration) (Special Revenue Fund)

This budget includes the Special Projects Unit which focuses on non-transportation funded projects as well as costs associated with the Alley Cleanup Crew. In Fiscal Year 2026, the Administration Division was transferred from this budget unit to Road and Bridge.

Morgan Shop (Internal Service Fund)

Provides equipment and vehicles to other Public Works divisions, primarily Road and Bridge. The user divisions pay a rental rate to Morgan Shop when using equipment and vehicles.

Road and Bridge (Special Revenue Fund)

This budget provides for the design, construction, and maintenance of Stanislaus County's road system and bridges. Additionally, in Fiscal Year 2026, the Administration Division was transferred from Public Works (formerly Public Works – Administration) to Road and Bridge. The Administration Division provides leadership, operational coordination, policy development, human resources, and fiscal oversight for all of Public Works' divisions.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Public Works (PW) 1201 PW00001 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$365	$404	$0	$0	$0	$0
Intergovernmental	$213,781	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,325,320	$832,094	$1,135,119	$577,153	$0	$577,153
Miscellaneous Revenues	$1,008	$0	$0	$0	$0	$0
Total Revenue	$2,540,473	$832,498	$1,135,119	$577,153	$0	$577,153
Use of Department Fund Balance	$4,443	($1,914)	$0	$0	$0	$0
Total Funding Sources	**$2,544,917**	**$830,585**	**$1,135,119**	**$577,153**	**$0**	**$577,153**
Salaries and Benefits	$1,807,356	$756,944	$957,870	$557,150	$0	$557,150
Services and Supplies	$259,631	$115,264	$165,899	$108,801	$0	$108,801
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$477,930	$377,840	$169,343	$440,159	$25,768	$465,927
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$246,280	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,544,917**	**$1,250,047**	**$1,539,392**	**$1,106,110**	**$25,768**	**$1,131,878**
General Fund Contribution	**$0**	**$419,463**	**$404,273**	**$528,957**	**$25,768**	**$554,725**
Total Allocated Positions			3	3	0	3

PW Morgan Shop 5121 PW00003 Internal Service Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$5,435,107	$5,591,126	$4,631,550	$5,355,200	$0	$5,355,200
Miscellaneous Revenues	$176,316	$2,781,789	$860,870	$821,000	$0	$821,000
Total Revenue	$5,611,424	$8,372,915	$5,492,420	$6,176,200	$0	$6,176,200
Use of Department Fund Balance	($968,601)	($2,262,867)	$1,688,054	$2,286,442	$0	$2,286,442
Total Funding Sources	**$4,642,823**	**$6,110,048**	**$7,180,474**	**$8,462,642**	**$0**	**$8,462,642**
Salaries and Benefits	$1,286,930	$1,245,462	$1,398,435	$1,504,974	$0	$1,504,974
Services and Supplies	$1,817,803	$1,897,617	$2,130,580	$2,583,086	$0	$2,583,086
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$435,035	$419,080	$430,589	$333,577	$0	$333,577
Capital Outlays	$1,103,055	$2,547,890	$3,220,870	$3,991,005	$0	$3,991,005
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$50,000	$0	$50,000
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,642,823**	**$6,110,048**	**$7,180,474**	**$8,462,642**	**$0**	**$8,462,642**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			10	10	0	10

PW Road and Bridge 1101 PW00002 Special Revenue Fund	2025 Actuals	2026 Actuals	2026 Adopted Budget	2027 Adopted Budget Base	Change Column G - Column E	2027 Adopted Budget
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$13,116,780	$14,523,331	$12,491,100	$12,228,000	$0	$12,228,000
Intergovernmental	$38,634,469	$43,913,730	$36,771,853	$35,943,924	$0	$35,943,924
Charges for Services and Interfund	$1,956,397	$3,115,076	$2,307,542	$2,735,138	$0	$2,735,138
Miscellaneous Revenues	$31,950,305	$14,843,688	$39,445,480	$45,771,415	$0	$45,771,415
Total Revenue	$85,657,951	$76,395,826	$91,015,975	$96,678,477	$0	$96,678,477
Use of Department Fund Balance	($5,112,034)	($10,135,946)	$50,903,171	$55,251,925	($20,543)	$55,231,382
Total Funding Sources	**$80,545,918**	**$66,259,880**	**$141,919,146**	**$151,930,402**	**($20,543)**	**$151,909,859**
Salaries and Benefits	$11,801,976	$13,827,992	$17,332,812	$17,830,403	($20,543)	$17,809,860
Services and Supplies	$33,709,577	$19,978,250	$37,568,442	$42,643,849	$0	$42,643,849
Other Charges	$555,753	$2,902,065	$9,581,554	$7,487,775	$0	$7,487,775
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$8,945,457	$7,405,529	$6,679,925	$7,466,298	$0	$7,466,298
Capital Outlays	$4,977,638	$1,112,909	$277,500	$220,000	$0	$220,000
Transfers Out	$21,142,567	$24,259,914	$67,581,674	$70,725,503	$0	$70,725,503
Intrafund/Intradepartment	($125)	($55,151)	($1,292,566)	($1,022,520)	$0	($1,022,520)
Appropriations for Contingencies	$0	$0	$7,397,532	$6,630,394	$0	$6,630,394
Gross Costs	**$81,132,843**	**$69,431,509**	**$145,126,873**	**$151,981,702**	**($20,543)**	**$151,961,159**
General Fund Contribution	**$586,926**	**$3,171,629**	**$3,207,727**	**$51,300**	**$0**	**$51,300**
Total Allocated Positions			112	112	0	112

Stanislaus County Staffing Summary Allocation List – Three-Year Comparison

Department	2025 Adopted Budget	2026 Adopted Budget	2027 Adopted Budget
Aging and Veterans Services - Area Agency on Aging	25	25	19
Aging and Veterans Services - Stanislaus Veterans Center	1	1	1
Aging and Veterans Services - Veterans' Services	8	8	8
Agricultural Commissioner	39	41	42
Animal Services*	38	38	38
Animal Services - LOVE Clinic*	4	4	4
Assessor	62	62	62
Auditor-Controller	43	43	43
Behavioral Health and Recovery Services	335	333	378
Behavioral Health and Recovery Services - Behavioral Health Services Act	0	0	145
Behavioral Health and Recovery Services - Alcohol and Drug Program	51	51	50
Behavioral Health and Recovery Services - Mental Health Services Act	138	134	0
Behavioral Health and Recovery Services - Public Guardian	24	24	24
Behavioral Health and Recovery Services - Stanislaus Recovery Center	61	60	60
Board of Supervisors	11	11	11
Chief Executive Office - Administration	38	37	37
Chief Executive Office - Human Relations	42	45	45
Child Support Services	143	130	121
Clerk-Recorder - Elections Division	16	16	16
Clerk-Recorder - Recorder Division	34	31	31
Community Services Agency - Program Services and Support	1,176	1,176	994
Cooperative Extension	6	6	6
County Counsel	22	22	22
District Attorney - Criminal Division	143	145	146
District Attorney - Elder Abuse Advocacy and Outreach	1	1	1
District Attorney - Real Estate Fraud Prosecution	2	2	2
District Attorney - Unserved/Underserved Victims Advocacy and Outreach	2	2	2
District Attorney - Victim Services Program	12	11	10
Environmental Resources	74	74	71
Environmental Resources - Code Enforcement	10	10	10
Environmental Resources - Fink Road Landfill	24	29	30

Department	2025 Adopted Budget	2026 Adopted Budget	2027 Adopted Budget
Environmental Resources - Groundwater Program	1	1	1
Environmental Resources - Household Hazardous Waste	0	0	2
First 5 Stanislaus*	5	5	5
General Services Agency - Administration	9	9	9
General Services Agency - Capital Facilities	10	10	10
General Services Agency - Central Services	14	15	15
General Services Agency - Facilities Maintenance	39	41	41
General Services Agency - Fleet Services	13	13	13
General Services Agency - Tenth Street Place	4	4	4
Health Services Agency - Administration	78	76	67
Health Services Agency - Clinics and Ancillary Services	188	147	132
Health Services Agency - Indigent Healthcare Program	0	0	1
Health Services Agency - Public Health	199	196	177
Information Technology Central	55	70	70
Law Library*	2	2	3
Library	74	74	74
Local Agency Formation Commission*	3	3	3
Office of Emergency Services - County Fire Service Fund	11	11	11
Office of Emergency Services - Emergency Medical Services	6	6	6
Office of Emergency Services - Fire Warden	12	11	11
Parks and Recreation	60	61	61
Planning and Community Development - Building Permits	19	19	19
Planning and Community Development - Planning	23	23	23
Probation - Administration	21	21	21
Probation - Community Corrections Partnership	33	34	34
Probation - Corrections Performance Incentive Fund	6	6	6
Probation - Field Services	116	112	112
Probation - Institutional Services	45	45	45
Probation - Juvenile Commitment Facility	24	24	24
Probation - Juvenile Justice Crime Prevention Act	15	15	15
Probation - Youthful Offender Block Grant	16	16	16
Public Defender	71	86	88
Public Defender - Indigent Defense	11	11	11

Department	2025 Adopted Budget	2026 Adopted Budget	2027 Adopted Budget
Public Works	17	3	3
Public Works - Morgan Shop	10	10	10
Public Works - Road and Bridge	104	112	112
Sheriff - Administration	93	93	92
Sheriff - Cal ID Program	2	2	2
Sheriff - CAL-MMET	4	4	4
Sheriff - Contract Cities	76	77	77
Sheriff - Court Security	39	39	39
Sheriff - Detention	383	395	410
Sheriff - Jail Commissary/Inmate Welfare	6	6	6
Sheriff - Operations	221	218	213
Sheriff - Vehicle Theft Unit	1	1	1
StanCERA*	16	16	16
Stanislaus Regional 911*	58	58	58
Treasurer-Tax Collector - Administration/Taxes	11	10	10
Treasurer-Tax Collector - Business Services Division	0	2	2
Treasurer-Tax Collector - Revenue Recovery	18	18	17
Treasurer-Tax Collector - Treasury	4	4	4
Workforce Development	95	97	85
Total Staffing	**4,926**	**4,904**	**4,720**

**Agencies for which the County is the employer of record*

STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
As of September 19, 2026

AGING & VETERANS SERVICES

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
AREA AGENCY ON AGING						
1	Dir of Area Agency on Aging	64.15	---	80.19	---	96.23
2	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
4	Social Services Caseworker II	39.42	41.39	43.46	45.63	47.91
1	Accountant II	37.82	39.71	41.70	43.79	45.98
1	Social Worker III	35.29	37.05	38.90	40.85	42.89
2	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
2	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Community Health Work III	27.18	28.54	29.97	31.47	33.04
1	Community Health Work II	22.97	24.12	25.33	26.60	27.93
19	* BUDGET UNIT TOTAL *					
STANISLAUS VETERANS CENTER						
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	* BUDGET UNIT TOTAL *					
VETERANS SERVICES						
1	Manager III	45.30	---	56.63	---	67.96
1	Supv Veterans Serv Rep	38.04	39.94	41.94	44.04	46.24
1	Social Worker III	35.29	37.05	38.90	40.85	42.89
4	Veterans Serv Rep	28.67	30.10	31.61	33.19	34.85
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
8	* BUDGET UNIT TOTAL *					
28	**** DEPARTMENT TOTAL ****					

AGRICULTURAL COMMISSIONER

AGRICULTURAL COMMISSIONER						
1	County Agri Comm & Sealer	64.15	---	80.19	---	96.23
1	Asst Ag Commissioner	51.22	---	64.03	---	76.84
3	Deputy Ag Com/Sealer	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
4	Supv Ag/Weights & Meas Inspect	41.25	43.31	45.48	47.75	50.14
23	Ag/Weights & Meas Insp III	35.64	37.42	39.29	41.25	43.31
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
3	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Account Clerk II	22.35	23.47	24.64	25.87	27.16

AGRICULTURAL COMMISSIONER (Continued)

AGRICULTURAL COMMISSIONER (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
2	Agricultural Assistant I	21.98	23.08	24.23	25.44	26.71
42	* BUDGET UNIT TOTAL *					
42	**** DEPARTMENT TOTAL ****					

ANIMAL SERVICES

ANIMAL SERVICES

1	County Veterinarian	78.61	---	98.26	---	117.91
1	Executive Director - AN	64.15	---	80.19	---	96.23
2	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Maintenance Engineer III	32.59	34.22	35.93	37.73	39.62
1	Supv Acct Admin Clerk II	31.94	33.54	35.22	36.98	38.83
4	Animal Svc Oper Supv	29.01	30.46	31.98	33.58	35.26
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Regd Veterinary Tech Supv	26.72	28.06	29.46	30.93	32.48
6	Animal Serv Offcr II	26.24	27.55	28.93	30.38	31.90
2	Animal Care Spec III	25.37	26.64	27.97	29.37	30.84
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
5	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
10	Animal Care Spec II	23.39	24.56	25.79	27.08	28.43
1	Account Clerk II	22.35	23.47	24.64	25.87	27.16
38	* BUDGET UNIT TOTAL *					

SASA LOVE CLINIC

1	County Veterinarian	78.61	---	98.26	---	117.91
1	Animal Care Spec III	25.37	26.64	27.97	29.37	30.84
2	Animal Care Spec II	23.39	24.56	25.79	27.08	28.43
4	* BUDGET UNIT TOTAL *					
42	**** DEPARTMENT TOTAL ****					

ASSESSOR

ASSESSOR

1	Assessor	---	---	110.21	---	---
2	Manager IV	51.22	---	64.03	---	76.84
1	Manager I	35.82	---	44.78	---	53.74
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Software Administrator III	57.40	60.27	63.28	66.44	69.76
1	Software Administrator II	49.50	51.98	54.58	57.31	60.18

ASSESSOR (Continued)

ASSESSOR (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
1	Supv Auditor Appraiser	47.10	49.46	51.93	54.53	57.26
4	Supv Appraiser	44.88	47.12	49.48	51.95	54.55
2	Sr Auditor-Appraiser	42.74	44.88	47.12	49.48	51.95
2	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
7	Sr Appraiser	40.74	42.78	44.92	47.17	49.53
4	Auditor-Appraiser III	38.81	40.75	42.79	44.93	47.18
16	Appraiser III	37.02	38.87	40.81	42.85	44.99
2	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
3	Supv Assessment Technician	31.94	33.54	35.22	36.98	38.83
1	Sr Assessment Technician	27.81	29.20	30.66	32.19	33.80
3	Appraiser Tech	25.40	26.67	28.00	29.40	30.87
8	Assessment Technician II	25.25	26.51	27.84	29.23	30.69
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
1	Admin Clerk I	20.74	21.78	22.87	24.01	25.21
62	* BUDGET UNIT TOTAL *					
62	**** DEPARTMENT TOTAL ****					

AUDITOR CONTROLLER

AUDITOR CONTROLLER

1	Auditor-Controller	---	---	110.21	---	---
1	Asst Auditor Controller	56.92	---	71.15	---	85.38
3	Manager IV	51.22	---	64.03	---	76.84
1	Manager III	45.30	---	56.63	---	67.96
4	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant V	35.99	---	44.99	---	53.99
3	Confidential Assistant IV	30.22	---	37.77	---	45.32
6	Auditing Payroll Specialist	27.17	---	33.96	---	40.75
2	Confidential Assistant III	25.15	---	31.44	---	37.73
9	Accountant III	41.58	43.66	45.84	48.13	50.54
2	Accountant II	37.82	39.71	41.70	43.79	45.98
1	Accounting Supv	33.59	35.27	37.03	38.88	40.82
6	Accounting Tech	27.74	29.13	30.59	32.12	33.73
3	Account Clerk III	25.25	26.51	27.84	29.23	30.69
43	* BUDGET UNIT TOTAL *					
43	**** DEPARTMENT TOTAL ****					

BEHAVIORAL HEALTH & RECOV SVS

ALCOHOL & DRUG PROGRAM

1	Manager IV	51.22	---	64.03	---	76.84

BEHAVIORAL HEALTH & RECOV SVS (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
ALCOHOL & DRUG PROGRAM	(Continued)					
2	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
3	MH Coordinator	52.21	54.82	57.56	60.44	63.46
2	MH Clinician III	49.55	52.03	54.63	57.36	60.23
1	MH Clinician II	47.12	49.48	51.95	54.55	57.28
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
2	Behavioral Health Coordinator	36.43	38.25	40.16	42.17	44.28
3	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
25	Behavioral Health Splst. II	32.78	34.42	36.14	37.95	39.85
2	Licensed Vocational Nurse III	31.96	33.56	35.24	37.00	38.85
2	Clinical Serv Tech II	24.56	25.79	27.08	28.43	29.85
4	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
50	* BUDGET UNIT TOTAL *					
BEHAVIORAL HEALTH & RECOV SVS						
1	Behavioral Hlth Medical Dir	137.76	---	172.20	---	206.64
1	Behavioral Health Director	90.04	---	112.55	---	135.06
1	Assoc Director	64.15	---	80.19	---	96.23
3	Asst Director	56.92	---	71.15	---	85.38
1	IT Manager	51.22	---	64.03	---	76.84
6	Manager IV	51.22	---	64.03	---	76.84
22	Manager III	45.30	---	56.63	---	67.96
9	Manager II	40.08	---	50.10	---	60.12
1	Manager I	35.82	---	44.78	---	53.74
1	Confidential Assistant V	35.99	---	44.99	---	53.99
3	Confidential Assistant IV	30.22	---	37.77	---	45.32
9	Confidential Assistant III	25.15	---	31.44	---	37.73
1	Confidential Assistant II	22.31	---	27.89	---	33.47
1	Software Administrator III	57.40	60.27	63.28	66.44	69.76
13	MH Coordinator	52.21	54.82	57.56	60.44	63.46
1	Clinical Psychologist	50.44	52.96	55.61	58.39	61.31
9	MH Clinician III	49.55	52.03	54.63	57.36	60.23
6	Software Administrator II	49.50	51.98	54.58	57.31	60.18
9	Psychiatric Nurse II	49.49	51.96	54.56	57.29	60.15
1	Data Scientist	47.21	49.57	52.05	54.65	57.38
79	MH Clinician II	47.12	49.48	51.95	54.55	57.28
17	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
7	Accountant III	41.58	43.66	45.84	48.13	50.54
4	Accountant II	37.82	39.71	41.70	43.79	45.98
1	Med Records Coordinator	36.43	38.25	40.16	42.17	44.28
2	Behavioral Health Coordinator	36.43	38.25	40.16	42.17	44.28
2	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
3	Sr. Behavioral Health Advocate	35.50	37.28	39.14	41.10	43.16
33	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
52	Behavioral Health Splst. II	32.78	34.42	36.14	37.95	39.85

BEHAVIORAL HEALTH & RECOV SVS (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
BEHAVIORAL HEALTH & RECOV SVS	(Continued)					
6	Behavioral Health Advocate	32.78	34.42	36.14	37.95	39.85
6	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
7	Accounting Tech	27.74	29.13	30.59	32.12	33.73
2	Family Services Specialist II	26.66	27.99	29.39	30.86	32.40
15	Peer Support Splst. II	26.28	27.59	28.97	30.42	31.94
3	Account Clerk III	25.25	26.51	27.84	29.23	30.69
30	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Dir of Volunteer Serv	23.94	25.14	26.40	27.72	29.11
4	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
5	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
378	* BUDGET UNIT TOTAL *					
BEHAVIORAL HEALTH SERVICES ACT						
2	Manager IV	51.22	---	64.03	---	76.84
2	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Psychiatrist	126.30	132.62	139.25	146.21	153.52
2	Nurse Practitioner	70.74	74.28	77.99	81.89	85.98
7	MH Coordinator	52.21	54.82	57.56	60.44	63.46
11	Psychiatric Nurse II	49.49	51.96	54.56	57.29	60.15
22	MH Clinician II	47.12	49.48	51.95	54.55	57.28
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
5	Behavioral Health Coordinator	36.43	38.25	40.16	42.17	44.28
2	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
61	Behavioral Health Splst. II	32.78	34.42	36.14	37.95	39.85
2	Behavioral Health Advocate	32.78	34.42	36.14	37.95	39.85
12	Peer Support Splst. II	26.28	27.59	28.97	30.42	31.94
11	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
3	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
145	* BUDGET UNIT TOTAL *					
PUBLIC GUARDIAN						
1	Manager IV	51.22	---	64.03	---	76.84
1	Manager II	40.08	---	50.10	---	60.12
1	Conservator Investigator Supv	38.96	40.91	42.96	45.11	47.37
1	Behavioral Health Coordinator	36.43	38.25	40.16	42.17	44.28
3	Conservator Investigator	35.50	37.28	39.14	41.10	43.16
1	Deputy Public Guardian III	34.25	35.96	37.76	39.65	41.63
7	Deputy Public Guardian II	31.75	33.34	35.01	36.76	38.60
4	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
2	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
24	* BUDGET UNIT TOTAL *					

BEHAVIORAL HEALTH & RECOV SVS (Continued)

		STEP 1 MIN	STEP 2 ---	STEP 3 MID	STEP 4 ---	STEP 5 MAX
		---	---	FLAT	---	---
STANISLAUS RECOVERY CENTER						
1	Manager II	40.08	---	50.10	---	60.12
3	MH Clinician II	47.12	49.48	51.95	54.55	57.28
3	Behavioral Health Coordinator	36.43	38.25	40.16	42.17	44.28
21	Behavioral Health Splst. II	32.78	34.42	36.14	37.95	39.85
1	Licensed Vocational Nurse III	31.96	33.56	35.24	37.00	38.85
3	Peer Support Splst. II	26.28	27.59	28.97	30.42	31.94
24	Clinical Serv Tech II	24.56	25.79	27.08	28.43	29.85
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
2	Asst Cook II	21.98	23.08	24.23	25.44	26.71
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
60	* BUDGET UNIT TOTAL *					
657	**** DEPARTMENT TOTAL ****					

BOARD OF SUPERVISORS

BOARD OF SUPERVISORS						
1	Chairman Bd of Supervisor	---	---	67.48	---	---
4	Supervisor	---	---	60.25	---	---
1	Manager III	45.30	---	56.63	---	67.96
5	Sr Bd District Representative	30.22	---	37.77	---	45.32
11	* BUDGET UNIT TOTAL *					
11	**** DEPARTMENT TOTAL ****					

CHIEF EXECUTIVE OFFICE

HUMAN RELATIONS						
1	Human Relations Director	80.83	---	101.04	---	121.25
1	Asst Director	56.92	---	71.15	---	85.38
6	Manager IV	51.22	---	64.03	---	76.84
17	Manager III	45.30	---	56.63	---	67.96
7	Confidential Assistant IV	30.22	---	37.77	---	45.32
13	Confidential Assistant III	25.15	---	31.44	---	37.73
45	* BUDGET UNIT TOTAL *					
OPERATIONS AND SERVICES						
1	Chief Exec Officer	---	---	172.52	---	---
1	Asst Exec Offcr/Chief Op Off	94.51	---	118.14	---	141.77
2	Asst Executive Officer	90.04	---	112.55	---	135.06
1	Chief Financial Officer	71.39	---	89.24	---	107.09
2	Deputy Exec Officer	64.15	---	80.19	---	96.23

CHIEF EXECUTIVE OFFICE (Continued)

OPERATIONS AND SERVICES (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
1	Clerk of the Board	56.92	---	71.15	---	85.38
8	Manager IV	51.22	---	64.03	---	76.84
8	Manager III	45.30	---	56.63	---	67.96
1	Confidential Assistant V	35.99	---	44.99	---	53.99
9	Confidential Assistant IV	30.22	---	37.77	---	45.32
3	Confidential Assistant III	25.15	---	31.44	---	37.73
37	* BUDGET UNIT TOTAL *					
82	**** DEPARTMENT TOTAL ****					

CHILD SUPPORT SERVICES

CHILD SUPPORT SERVICES

1	Dir of Child Support Services	77.13	---	96.41	---	115.69
1	Chief Attorney	70.02	---	87.53	---	105.04
1	Asst Director	56.92	---	71.15	---	85.38
2	Manager III	45.30	---	56.63	---	67.96
5	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Confidential Assistant III	25.15	---	31.44	---	37.73
1	Confidential Assistant II	22.31	---	27.89	---	33.47
5	Attorney V	78.05	81.95	86.05	90.35	94.87
1	Accountant III	41.58	43.66	45.84	48.13	50.54
3	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
9	Child Support Supervisor	34.00	35.70	37.49	39.36	41.33
1	Accounting Supv	33.59	35.27	37.03	38.88	40.82
64	Child Support Specialist II	28.95	30.40	31.92	33.52	35.20
4	Accounting Tech	27.74	29.13	30.59	32.12	33.73
6	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
6	Account Clerk III	25.25	26.51	27.84	29.23	30.69
5	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
4	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
121	* BUDGET UNIT TOTAL *					
121	**** DEPARTMENT TOTAL ****					

CLERK/RECORDER

ELECTIONS DIVISION

1	Manager III	45.30	---	56.63	---	67.96
2	Manager II	40.08	---	50.10	---	60.12
1	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
1	Technology Specialist III	41.93	44.03	46.23	48.54	50.97

CLERK/RECORDER (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
ELECTIONS DIVISION	(Continued)					
2	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
2	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
6	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
16	* BUDGET UNIT TOTAL *					
RECORDER DIVISION						
1	County Clerk-Recorder	---	---	110.21	---	---
2	Manager III	45.30	---	56.63	---	67.96
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Confidential Assistant II	22.31	---	27.89	---	33.47
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
1	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
1	Accountant II	37.82	39.71	41.70	43.79	45.98
2	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
4	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
16	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
31	* BUDGET UNIT TOTAL *					
47	**** DEPARTMENT TOTAL ****					

COMMUNITY SERVICES AGENCY

SERVICE & SUPPORT						
1	Dir of Community Servs Agency	90.04	---	112.55	---	135.06
2	Assoc Director	64.15	---	80.19	---	96.23
2	Asst Director	56.92	---	71.15	---	85.38
1	Sr. IT Manager	54.01	---	67.51	---	81.01
12	Manager IV	51.22	---	64.03	---	76.84
22	Manager III	45.30	---	56.63	---	67.96
6	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant V	35.99	---	44.99	---	53.99
2	Confidential Assistant IV	30.22	---	37.77	---	45.32
10	Confidential Assistant III	25.15	---	31.44	---	37.73
3	Confidential Assistant II	22.31	---	27.89	---	33.47
1	Software Administrator III	57.40	60.27	63.28	66.44	69.76
1	Software Engineer III	57.40	60.27	63.28	66.44	69.76
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
3	Software Administrator II	49.50	51.98	54.58	57.31	60.18
6	Software Engineer II	49.50	51.98	54.58	57.31	60.18
7	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
3	Special Investigator III	46.17	48.48	50.90	53.45	56.12
32	Social Worker Supv II	45.43	47.70	50.09	52.59	55.22

COMMUNITY SERVICES AGENCY (Continued)

SERVICE & SUPPORT (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
12	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
7	Special Investigator II	42.06	44.16	46.37	48.69	51.12
7	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
7	Accountant III	41.58	43.66	45.84	48.13	50.54
98	Social Worker V	41.39	43.46	45.63	47.91	50.31
52	Family Services Supervisor	38.04	39.94	41.94	44.04	46.24
8	Accountant II	37.82	39.71	41.70	43.79	45.98
4	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
61	Social Worker III	35.29	37.05	38.90	40.85	42.89
27	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
4	Accounting Supv	33.59	35.27	37.03	38.88	40.82
1	Buyer	32.55	34.18	35.89	37.68	39.56
7	Family Services Specialist IV	32.38	34.00	35.70	37.49	39.36
1	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
9	Supv Acct Admin Clerk II	31.94	33.54	35.22	36.98	38.83
14	Social Worker II	30.67	32.20	33.81	35.50	37.28
8	Fraud Tech	29.43	30.90	32.45	34.07	35.77
90	Family Services Specialist III	29.43	30.90	32.45	34.07	35.77
1	Collector	28.35	29.77	31.26	32.82	34.46
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
10	Accounting Tech	27.74	29.13	30.59	32.12	33.73
272	Family Services Specialist II	26.66	27.99	29.39	30.86	32.40
3	Storekeeper II	26.52	27.85	29.24	30.70	32.24
5	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
20	Account Clerk III	25.25	26.51	27.84	29.23	30.69
18	Social Services Assistant	24.64	25.87	27.16	28.52	29.95
28	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Account Clerk II	22.35	23.47	24.64	25.87	27.16
1	Interviewer II	22.32	23.44	24.61	25.84	27.13
6	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
95	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
994	* BUDGET UNIT TOTAL *					
994	**** DEPARTMENT TOTAL ****					

COOPERATIVE EXTENSION

COOPERATIVE EXTENSION

1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Master Gardener	35.11	36.87	38.71	40.65	42.68
2	Admin Secretary	27.13	28.49	29.91	31.41	32.98
1	Agricultural Assistant II	24.14	25.35	26.62	27.95	29.35
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
6	* BUDGET UNIT TOTAL *					

COOPERATIVE EXTENSION (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
6	**** DEPARTMENT TOTAL ****					

COUNTY COUNSEL

COUNTY COUNSEL

1	County Counsel	110.09	---	137.61	---	165.13
1	Asst County Counsel	87.00	---	108.75	---	130.50
3	Chief Dep County Counsel	75.97	---	94.96	---	113.95
9	Deputy County Counsel V	71.00	---	88.75	---	106.50
1	Manager III	45.30	---	56.63	---	67.96
2	Confidential Paralegal III	30.36	---	37.95	---	45.54
2	Confidential Assistant IV	30.22	---	37.77	---	45.32
3	Confidential Assistant III	25.15	---	31.44	---	37.73
22	* BUDGET UNIT TOTAL *					
22	**** DEPARTMENT TOTAL ****					

DISTRICT ATTORNEY

CRIMINAL DIVISION

1	District Attorney	---	---	135.02	---	---
1	Asst District Attorney	80.18	---	100.22	---	120.26
4	Chief Dep District Attny	70.02	---	87.53	---	105.04
7	Asst Chief Dep District Attny	66.53	---	83.16	---	99.79
1	Chief Criminal Investigator	62.26	---	77.83	---	93.40
1	IT Manager	51.22	---	64.03	---	76.84
2	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
2	Confidential Assistant III	25.15	---	31.44	---	37.73
47	Attorney V	78.05	81.95	86.05	90.35	94.87
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
1	Sr Criminal Investigator	53.59	56.27	59.08	62.03	65.13
3	Lieutenant-District Attorney	49.98	---	62.47	---	74.96
1	Software Engineer II	49.50	51.98	54.58	57.31	60.18
1	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
16	Criminal Investigator II	48.70	51.14	53.70	56.39	59.21
1	Crime Analyst	36.90	38.75	40.69	42.72	44.86
3	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
8	Paralegal III	34.25	35.96	37.76	39.65	41.63
4	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
5	Victim Advocate II	27.21	28.57	30.00	31.50	33.08
18	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14

DISTRICT ATTORNEY (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
CRIMINAL DIVISION (Continued)						
15	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
146	* BUDGET UNIT TOTAL *					
ELDER ABUSE ADVOC & OUTREACH						
1	Victim Advocate II	27.21	28.57	30.00	31.50	33.08
1	* BUDGET UNIT TOTAL *					
REAL ESTATE FRAUD PROSECUTION						
1	Attorney V	78.05	81.95	86.05	90.35	94.87
1	Criminal Investigator II	48.70	51.14	53.70	56.39	59.21
2	* BUDGET UNIT TOTAL *					
UNSERVED/UNDERSERVED VICTIM AD						
2	Victim Advocate II	27.21	28.57	30.00	31.50	33.08
2	* BUDGET UNIT TOTAL *					
VICTIM SERVICES PROGRAM						
2	Victim Services Supervisor	37.82	39.71	41.70	43.79	45.98
7	Victim Advocate II	27.21	28.57	30.00	31.50	33.08
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
10	* BUDGET UNIT TOTAL *					
161	**** DEPARTMENT TOTAL ****					

ENVIRONMENTAL RESOURCES

CODE ENFORCEMENT						
1	Manager IV	51.22	---	64.03	---	76.84
8	Zoning Enf Offcr	36.03	37.83	39.72	41.71	43.80
1	Admin Secretary	27.13	28.49	29.91	31.41	32.98
10	* BUDGET UNIT TOTAL *					
ENVIRONMENTAL RESOURCES						
1	Dir of Envir Resources	80.83	---	101.04	---	121.25
2	Asst Director	56.92	---	71.15	---	85.38
1	Supv Milk & Dairy Insp	51.22	---	64.03	---	76.84
3	Manager IV	51.22	---	64.03	---	76.84
1	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32

ENVIRONMENTAL RESOURCES (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
ENVIRONMENTAL RESOURCES (Continued)						
3	Confidential Assistant III	25.15	---	31.44	---	37.73
2	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Sr Resource Management Spec	42.14	44.25	46.46	48.78	51.22
6	Sr Env Health Spec	42.14	44.25	46.46	48.78	51.22
4	Sr Hazard Material Spec	42.14	44.25	46.46	48.78	51.22
12	Env Health Spec III	38.18	40.09	42.09	44.19	46.40
8	Hazard Material Spec III	38.18	40.09	42.09	44.19	46.40
1	Milk & Dairy Inspector II	38.18	40.09	42.09	44.19	46.40
2	Resource Mgt Spec III	38.18	40.09	42.09	44.19	46.40
2	Accountant II	37.82	39.71	41.70	43.79	45.98
3	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
1	Supv Acct Admin Clerk I	29.03	30.48	32.00	33.60	35.28
2	Accounting Tech	27.74	29.13	30.59	32.12	33.73
3	Admin Secretary	27.13	28.49	29.91	31.41	32.98
2	Account Clerk III	25.25	26.51	27.84	29.23	30.69
5	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
3	Env Tech	23.29	24.45	25.67	26.95	28.30
1	Env Resources Aide	18.70	19.64	20.62	21.65	22.73
71	* BUDGET UNIT TOTAL *					
FINK ROAD LANDFILL						
1	Manager III	45.30	---	56.63	---	67.96
1	Heavy Equipment Mechanic III	35.85	37.64	39.52	41.50	43.58
3	Landfill Lead Worker	32.77	34.41	36.13	37.94	39.84
5	Landfill Equip Oper III	29.06	30.51	32.04	33.64	35.32
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
9	Landfill Equip Oper II	26.42	27.74	29.13	30.59	32.12
3	Account Clerk III	25.25	26.51	27.84	29.23	30.69
7	Env Resources Aide	18.70	19.64	20.62	21.65	22.73
30	* BUDGET UNIT TOTAL *					
GROUNDWATER PROGRAM						
1	Manager IV	51.22	---	64.03	---	76.84
1	* BUDGET UNIT TOTAL *					
HOUSEHOLD HAZARDOUS WASTE						
2	Env Tech	23.29	24.45	25.67	26.95	28.30
2	* BUDGET UNIT TOTAL *					
114	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
As of September 19, 2026

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
FIRST 5 STANISLAUS						
FIRST 5 STANISLAUS						
1	Executive Director - CFC	64.15	---	80.19	---	96.23
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Accountant III	41.58	43.66	45.84	48.13	50.54
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
5	* BUDGET UNIT TOTAL *					
5	**** DEPARTMENT TOTAL ****					
GENERAL SERVICES AGENCY						
ADMINISTRATION						
1	General Serv Agency Director	64.15	---	80.19	---	96.23
1	Manager IV	51.22	---	64.03	---	76.84
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Confidential Assistant III	25.15	---	31.44	---	37.73
1	Accountant III	41.58	43.66	45.84	48.13	50.54
1	Accountant II	37.82	39.71	41.70	43.79	45.98
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
2	Accounting Tech	27.74	29.13	30.59	32.12	33.73
9	* BUDGET UNIT TOTAL *					
CAPITAL FACILITIES						
1	Asst Director	56.92	---	71.15	---	85.38
3	Manager IV	51.22	---	64.03	---	76.84
2	Manager II	40.08	---	50.10	---	60.12
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Building Serv Supv	38.33	40.25	42.26	44.37	46.59
2	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
10	* BUDGET UNIT TOTAL *					
CENTRAL SERVICES DIVISION						
1	Manager IV	51.22	---	64.03	---	76.84
1	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
2	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
4	Sr Buyer	35.01	36.76	38.60	40.53	42.56
2	Storekeeper II	26.52	27.85	29.24	30.70	32.24
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
3	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
15	* BUDGET UNIT TOTAL *					
FACILITIES MAINTENANCE						

GENERAL SERVICES AGENCY (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
FACILITIES MAINTENANCE	(Continued)					
1	Manager III	45.30	---	56.63	---	67.96
3	Building Serv Supv	38.33	40.25	42.26	44.37	46.59
5	Maintenance Engineer III	32.59	34.22	35.93	37.73	39.62
18	Maintenance Engineer II	29.52	31.00	32.55	34.18	35.89
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
1	Sr Custodian	21.16	22.22	23.33	24.50	25.73
12	Housekeeper/Custodian	20.27	21.28	22.34	23.46	24.63
41	* BUDGET UNIT TOTAL *					
FLEET SERVICES DIVISION						
1	Manager III	45.30	---	56.63	---	67.96
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
1	Lead Equip Mechanic	33.56	35.24	37.00	38.85	40.79
7	Equipment Mechanic	30.50	32.03	33.63	35.31	37.08
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
1	Equipment Serv Tech	25.12	26.38	27.70	29.09	30.54
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
13	* BUDGET UNIT TOTAL *					
TENTH STREET PLACE						
1	Manager III	45.30	---	56.63	---	67.96
2	Maintenance Engineer II	29.52	31.00	32.55	34.18	35.89
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
4	* BUDGET UNIT TOTAL *					
92	**** DEPARTMENT TOTAL ****					

HEALTH SERVICES AGENCY

ADMINISTRATION						
1	Managing Dir Of Hlth Serv Ag	90.04	---	112.55	---	135.06
1	Assoc Director	64.15	---	80.19	---	96.23
1	Asst Director	56.92	---	71.15	---	85.38
1	IT Manager	51.22	---	64.03	---	76.84
1	Manager IV	51.22	---	64.03	---	76.84
4	Manager III	45.30	---	56.63	---	67.96
1	Confidential Assistant V	35.99	---	44.99	---	53.99
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
8	Confidential Assistant III	25.15	---	31.44	---	37.73
1	Software Administrator III	57.40	60.27	63.28	66.44	69.76
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
1	Software Administrator II	49.50	51.98	54.58	57.31	60.18
2	Software Engineer II	49.50	51.98	54.58	57.31	60.18

HEALTH SERVICES AGENCY (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
ADMINISTRATION (Continued)						
4	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
1	IT Business Analyst	45.49	47.76	50.15	52.66	55.29
2	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
4	Accountant III	41.58	43.66	45.84	48.13	50.54
2	Accountant II	37.82	39.71	41.70	43.79	45.98
5	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
3	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
1	Accountant I	29.57	31.05	32.60	34.23	35.94
2	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
2	Medical Biller II	26.66	27.99	29.39	30.86	32.40
2	Storekeeper II	26.52	27.85	29.24	30.70	32.24
2	Account Clerk III	25.25	26.51	27.84	29.23	30.69
2	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
9	Housekeeper/Custodian	20.27	21.28	22.34	23.46	24.63
67	* BUDGET UNIT TOTAL *					
CLINICS & ANCILLARY SERVICES						
1	Medical Director	110.09	---	137.61	---	165.13
2	Asst Medical Director	90.04	---	112.55	---	135.06
1	Asst Director	56.92	---	71.15	---	85.38
3	Sr Nurse Mgr	55.22	---	69.02	---	82.82
1	Nurse Mgr	50.09	---	62.61	---	75.13
1	Manager III	45.30	---	56.63	---	67.96
2	Manager II	40.08	---	50.10	---	60.12
5	Sr Nurse Practitioner	76.10	79.91	83.91	88.11	92.52
1	Sr Physician Asst	62.21	65.32	68.59	72.02	75.62
9	Staff Nurse III	52.00	54.60	57.33	60.20	63.21
7	Staff Nurse II	48.87	51.31	53.88	56.57	59.40
2	MH Clinician II	47.12	49.48	51.95	54.55	57.28
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
3	Supv Acct Admin Clerk II	31.94	33.54	35.22	36.98	38.83
3	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
5	Sr Community Health Worker	27.18	28.54	29.97	31.47	33.04
1	Med Records Clerk	24.52	25.75	27.04	28.39	29.81
6	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Community Health Worker	23.73	24.92	26.17	27.48	28.85
48	Medical Assistant	23.62	24.80	26.04	27.34	28.71
28	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
132	* BUDGET UNIT TOTAL *					
INDIGENT HEALTH CARE PROGRAM						
1	Manager III	45.30	---	56.63	---	67.96

HEALTH SERVICES AGENCY (Continued)

INDIGENT HEALTH CARE PROGRAM (Continued)

		STEP 1 MIN	STEP 2 ---	STEP 3 MID	STEP 4 ---	STEP 5 MAX
		---	---	FLAT	---	---
1	* BUDGET UNIT TOTAL *					

PUBLIC HEALTH

1	Public Health Officer	110.09	---	137.61	---	165.13
1	Asst Public Health Officer	90.04	---	112.55	---	135.06
1	Asst Director	56.92	---	71.15	---	85.38
1	Sr Nurse Mgr	55.22	---	69.02	---	82.82
1	Chief Phys/Occupational Therap	51.22	---	64.03	---	76.84
2	Manager IV	51.22	---	64.03	---	76.84
1	Nurse Mgr	50.09	---	62.61	---	75.13
4	Manager III	45.30	---	56.63	---	67.96
2	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant III	25.15	---	31.44	---	37.73
2	Phys/Occupational TherapistIII	57.12	59.98	62.98	66.13	69.44
7	Public Health Nurse III	55.21	57.97	60.87	63.91	67.11
8	Phys/Occupational Therapist II	53.21	55.87	58.66	61.59	64.67
29	Public Health Nurse II	52.58	55.21	57.97	60.87	63.91
2	Staff Nurse III	52.00	54.60	57.33	60.20	63.21
1	Staff Nurse II	48.87	51.31	53.88	56.57	59.40
3	Epidemiologist II	47.42	49.79	52.28	54.89	57.63
8	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Social Worker V	41.39	43.46	45.63	47.91	50.31
1	Sr Med Investigator	38.81	40.75	42.79	44.93	47.18
6	Pub Hlth Nutritionist II	38.63	40.56	42.59	44.72	46.96
5	Health Education Specialist	38.41	40.33	42.35	44.47	46.69
4	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
7	Med Investigator	34.73	36.47	38.29	40.20	42.21
1	Supv Acct Admin Clerk II	31.94	33.54	35.22	36.98	38.83
1	Supv Acct Admin Clerk I	29.03	30.48	32.00	33.60	35.28
7	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Physical Therapist Asst	27.21	28.57	30.00	31.50	33.08
1	Certified Occup Therapist Asst	27.21	28.57	30.00	31.50	33.08
9	Sr Community Health Worker	27.18	28.54	29.97	31.47	33.04
1	Admin Secretary	27.13	28.49	29.91	31.41	32.98
1	Med Records Clerk	24.52	25.75	27.04	28.39	29.81
15	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
3	Community Health Worker	23.73	24.92	26.17	27.48	28.85
26	Nutrition Assistant II	23.73	24.92	26.17	27.48	28.85
9	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
3	Therapist Aid	20.01	21.01	22.06	23.16	24.32
177	* BUDGET UNIT TOTAL *					

377 **** DEPARTMENT TOTAL ****

STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
As of September 19, 2026

INFORMATION TECHNOLOGY CENTRAL

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
INFORMATION TECHNOLOGY CENTRAL						
1	CIO/Director of ITC	73.46	---	91.82	---	110.18
1	Assoc Director of ITC	64.15	---	80.19	---	96.23
1	Cyber Security Officer	56.92	---	71.15	---	85.38
2	Sr. IT Manager	54.01	---	67.51	---	81.01
5	IT Manager	51.22	---	64.03	---	76.84
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
5	Software Administrator III	57.40	60.27	63.28	66.44	69.76
1	Software Engineer III	57.40	60.27	63.28	66.44	69.76
6	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
1	Supv IT Business Analyst	50.03	52.53	55.16	57.92	60.82
6	Software Administrator II	49.50	51.98	54.58	57.31	60.18
3	Software Engineer II	49.50	51.98	54.58	57.31	60.18
10	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
5	IT Business Analyst	45.49	47.76	50.15	52.66	55.29
12	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
1	Accountant III	41.58	43.66	45.84	48.13	50.54
8	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
70	* BUDGET UNIT TOTAL *					
70	**** DEPARTMENT TOTAL ****					

LAW LIBRARY

LAW LIBRARY						
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Library Asst II	23.44	24.61	25.84	27.13	28.49
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
3	* BUDGET UNIT TOTAL *					
3	**** DEPARTMENT TOTAL ****					

LIBRARY

LIBRARY						
1	County Librarian	64.15	---	80.19	---	96.23
1	Manager IV	51.22	---	64.03	---	76.84
1	Manager III	45.30	---	56.63	---	67.96
3	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Confidential Assistant III	25.15	---	31.44	---	37.73
5	Librarian III	39.48	41.45	43.52	45.70	47.99
1	Clerical Division Supv	38.60	40.53	42.56	44.69	46.92
1	Accountant II	37.82	39.71	41.70	43.79	45.98

STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
As of September 19, 2026

LIBRARY (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
LIBRARY (Continued)						
14	Librarian II	34.99	36.74	38.58	40.51	42.54
2	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
41	Library Asst II	23.44	24.61	25.84	27.13	28.49
74	* BUDGET UNIT TOTAL *					
74	**** DEPARTMENT TOTAL ****					

LOCAL AGENCY FORMATION COMM

LOCAL AGENCY FORMATION COMM						
1	Executive Officer- LAFCO	56.92	---	71.15	---	85.38
1	Manager III	45.30	---	56.63	---	67.96
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
3	* BUDGET UNIT TOTAL *					
3	**** DEPARTMENT TOTAL ****					

OFFICE OF EMERGENCY SERVICES

COUNTY FIRE SERVICE FUND						
1	Deputy Fire Warden/Dep Dir OES	51.22	---	64.03	---	76.84
1	Manager III - Safety	45.30	---	56.63	---	67.96
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
1	Fire Training Officer	42.64	44.77	47.01	49.36	51.83
1	Fire Prevention Specialist III	37.50	39.38	41.35	43.42	45.59
4	Fire Prevention Specialist II	34.09	35.79	37.58	39.46	41.43
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
11	* BUDGET UNIT TOTAL *					
EMERGENCY MEDICAL SERVICES						
1	Manager IV	51.22	---	64.03	---	76.84
1	EMS Coordinator II	54.85	57.59	60.47	63.49	66.66
1	EMS Coordinator I	46.39	48.71	51.15	53.71	56.40
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
6	* BUDGET UNIT TOTAL *					

OFFICE OF EMERGENCY SERVICES (Continued)

OES/FIRE WARDEN

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
1	Fire Warden/Dir of OES	70.55	---	88.19	---	105.83
1	Deputy Fire Warden/Dep Dir OES	51.22	---	64.03	---	76.84
2	Manager III	45.30	---	56.63	---	67.96
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
3	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Accountant III	41.58	43.66	45.84	48.13	50.54
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
11	* BUDGET UNIT TOTAL *					
28	**** DEPARTMENT TOTAL ****					

PARKS & RECREATION

PARKS & RECREATION

1	Dir of Parks and Rec	64.15	---	80.19	---	96.23
1	Manager IV	51.22	---	64.03	---	76.84
2	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
2	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Accountant III	41.58	43.66	45.84	48.13	50.54
3	Park Supv	32.00	33.60	35.28	37.04	38.89
11	Park Mntc Worker III	28.41	29.83	31.32	32.89	34.53
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
17	Park Mntc Worker II	26.42	27.74	29.13	30.59	32.12
2	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
2	Account Clerk II	22.35	23.47	24.64	25.87	27.16
15	Park Aide	18.70	19.64	20.62	21.65	22.73
61	* BUDGET UNIT TOTAL *					
61	**** DEPARTMENT TOTAL ****					

PLANNING & COMMUNITY DEV

BUILDING PERMITS

1	Manager IV	51.22	---	64.03	---	76.84
1	Supv Building Inspector	45.30	---	56.63	---	67.96
2	Building Inspector III	45.44	47.71	50.10	52.61	55.24
3	Plan Check Engineer	45.44	47.71	50.10	52.61	55.24
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
5	Building Inspector II	41.34	43.41	45.58	47.86	50.25

PLANNING & COMMUNITY DEV (Continued)

BUILDING PERMITS (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
2	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
19	* BUDGET UNIT TOTAL *					

PLANNING

1	Dir of Plan & Comm Devel	80.83	---	101.04	---	121.25
3	Manager IV	51.22	---	64.03	---	76.84
3	Manager III	45.30	---	56.63	---	67.96
2	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
6	Assoc Planner	41.71	43.80	45.99	48.29	50.70
1	Accountant III	41.58	43.66	45.84	48.13	50.54
1	Accountant II	37.82	39.71	41.70	43.79	45.98
3	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
23	* BUDGET UNIT TOTAL *					

42 **** DEPARTMENT TOTAL ****

PROBATION

ADMINISTRATION

1	Chief Probation Offcr	80.83	---	101.04	---	121.25
1	Asst Chief Probation Officer	70.55	---	88.19	---	105.83
1	IT Manager	51.22	---	64.03	---	76.84
2	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
4	Confidential Assistant III	25.15	---	31.44	---	37.73
2	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
1	Supv Prob Offcr	46.57	48.90	51.35	53.92	56.62
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
2	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
1	Accountant III	41.58	43.66	45.84	48.13	50.54
1	Accountant I	29.57	31.05	32.60	34.23	35.94
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Account Clerk II	22.35	23.47	24.64	25.87	27.16
21	* BUDGET UNIT TOTAL *					

PROBATION (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
COMMUNITY CORRECTIONS PARTNER						
1	Manager IV - Safety	51.22	---	64.03	---	76.84
3	Supv Prob Offcr	46.57	48.90	51.35	53.92	56.62
3	Deputy Prob Offcr III	40.99	43.04	45.19	47.45	49.82
3	Crime Analyst	36.90	38.75	40.69	42.72	44.86
21	Deputy Prob Offcr II	36.72	38.56	40.49	42.51	44.64
3	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
34	* BUDGET UNIT TOTAL *					
CORR PERF INCENTIVE FUND						
1	Confidential Assistant III	25.15	---	31.44	---	37.73
1	Software Administrator III	57.40	60.27	63.28	66.44	69.76
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Deputy Prob Offcr III	40.99	43.04	45.19	47.45	49.82
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
6	* BUDGET UNIT TOTAL *					
FIELD SERVICES						
2	Manager IV - Safety	51.22	---	64.03	---	76.84
1	Manager II	40.08	---	50.10	---	60.12
11	Supv Prob Offcr	46.57	48.90	51.35	53.92	56.62
12	Deputy Prob Offcr III	40.99	43.04	45.19	47.45	49.82
51	Deputy Prob Offcr II	36.72	38.56	40.49	42.51	44.64
3	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
3	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
10	Probation Technician	24.93	26.18	27.49	28.86	30.30
19	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
112	* BUDGET UNIT TOTAL *					
INSTITUTIONAL SERVICES						
1	Manager IV - Safety	51.22	---	64.03	---	76.84
1	Prob. Corrections Mgr - Safety	45.09	---	56.36	---	67.63
1	Confidential Assistant III	25.15	---	31.44	---	37.73
5	Supv Probation Correction Ofcr	43.41	45.58	47.86	50.25	52.76
15	Probation Corrections Offc III	35.97	37.77	39.66	41.64	43.72
20	Probation Corrections Offc II	31.59	33.17	34.83	36.57	38.40
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
45	* BUDGET UNIT TOTAL *					
JJCPA						
1	Manager IV - Safety	51.22	---	64.03	---	76.84
2	Supv Prob Offcr	46.57	48.90	51.35	53.92	56.62

PROBATION (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
JJCPA (Continued)						
1	Supv Probation Correction Ofcr	43.41	45.58	47.86	50.25	52.76
1	Deputy Prob Offcr III	40.99	43.04	45.19	47.45	49.82
7	Deputy Prob Offcr II	36.72	38.56	40.49	42.51	44.64
1	Probation Corrections Offc III	35.97	37.77	39.66	41.64	43.72
1	Probation Corrections Offc II	31.59	33.17	34.83	36.57	38.40
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
15	* BUDGET UNIT TOTAL *					
JUVENILE COMMITMENT FACILITY						
1	Prob. Corrections Mgr - Safety	45.09	---	56.36	---	67.63
4	Supv Probation Correction Ofcr	43.41	45.58	47.86	50.25	52.76
5	Probation Corrections Offc III	35.97	37.77	39.66	41.64	43.72
7	Probation Corrections Offc II	31.59	33.17	34.83	36.57	38.40
1	Supv Custodial Cook	26.94	28.29	29.70	31.19	32.75
5	Custodial Cook	24.51	25.74	27.03	28.38	29.80
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
24	* BUDGET UNIT TOTAL *					
YOBG						
1	Supv Probation Correction Ofcr	43.41	45.58	47.86	50.25	52.76
1	Crime Analyst	36.90	38.75	40.69	42.72	44.86
1	Deputy Prob Offcr II	36.72	38.56	40.49	42.51	44.64
2	Probation Corrections Offc III	35.97	37.77	39.66	41.64	43.72
10	Probation Corrections Offc II	31.59	33.17	34.83	36.57	38.40
1	Custodial Cook	24.51	25.74	27.03	28.38	29.80
16	* BUDGET UNIT TOTAL *					
273	**** DEPARTMENT TOTAL ****					

PUBLIC DEFENDER

INDIGENT DEFENSE						
1	Chief Dep Public Defender	70.02	---	87.53	---	105.04
1	Manager II	40.08	---	50.10	---	60.12
4	Attorney V	78.05	81.95	86.05	90.35	94.87
1	Special Investigator III	46.17	48.48	50.90	53.45	56.12
1	Caseworker II	35.29	37.05	38.90	40.85	42.89
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
11	* BUDGET UNIT TOTAL *					

PUBLIC DEFENDER (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
PUBLIC DEFENDER						
1	Public Defender	90.04	---	112.55	---	135.06
1	Asst Public Defender	80.18	---	100.22	---	120.26
3	Chief Dep Public Defender	70.02	---	87.53	---	105.04
2	Asst Chief Dep Public Defender	66.53	---	83.16	---	99.79
1	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
39	Attorney V	78.05	81.95	86.05	90.35	94.87
1	Special Investigator III	46.17	48.48	50.90	53.45	56.12
5	Special Investigator II	42.06	44.16	46.37	48.69	51.12
2	Social Worker IV	39.42	41.39	43.46	45.63	47.91
1	Social Worker Supv I	38.96	40.91	42.96	45.11	47.37
2	Social Worker III	35.29	37.05	38.90	40.85	42.89
9	Caseworker II	35.29	37.05	38.90	40.85	42.89
2	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
3	Paralegal III	34.25	35.96	37.76	39.65	41.63
1	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
1	Paralegal II	31.83	33.42	35.09	36.84	38.68
5	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
4	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
3	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
88	* BUDGET UNIT TOTAL *					
99	**** DEPARTMENT TOTAL ****					

PUBLIC WORKS

MORGAN SHOP						
1	Manager III	45.30	---	56.63	---	67.96
1	Heavy Equipment Mechanic III	35.85	37.64	39.52	41.50	43.58
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
5	Heavy Equipment Mechanic II	33.21	34.87	36.61	38.44	40.36
1	Equipment Mechanic	30.50	32.03	33.63	35.31	37.08
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
10	* BUDGET UNIT TOTAL *					
PUBLIC WORKS						
1	Sr Civil Engineer	56.92	---	71.15	---	85.38
1	Engineer III	51.53	54.11	56.82	59.66	62.64
1	Accountant III	41.58	43.66	45.84	48.13	50.54
3	* BUDGET UNIT TOTAL *					

ROAD & BRIDGE

PUBLIC WORKS (Continued)

ROAD & BRIDGE (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
1	Dir of Public Works	90.04	---	112.55	---	135.06
2	Deputy Dir Public Works	71.40	---	89.25	---	107.10
1	Surveyor	56.92	---	71.15	---	85.38
1	Asst Director	56.92	---	71.15	---	85.38
3	Sr Civil Engineer	56.92	---	71.15	---	85.38
1	Manager IV	51.22	---	64.03	---	76.84
2	Manager III	45.30	---	56.63	---	67.96
2	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
2	Confidential Assistant III	25.15	---	31.44	---	37.73
3	Civil Engineer	58.21	61.12	64.18	67.39	70.76
1	Assoc County Surveyor	54.95	57.70	60.59	63.62	66.80
9	Engineer III	51.53	54.11	56.82	59.66	62.64
2	Transportation Project Coord	49.37	51.84	54.43	57.15	60.01
1	Asst County Surveyor	46.83	49.17	51.63	54.21	56.92
1	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
2	Accountant III	41.58	43.66	45.84	48.13	50.54
6	Sr Engineering/Surveying Tech	40.87	42.91	45.06	47.31	49.68
4	Road Supv	38.00	39.90	41.90	44.00	46.20
1	Accountant II	37.82	39.71	41.70	43.79	45.98
3	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
3	Engineering/Surveying Tech	34.90	36.65	38.48	40.40	42.42
8	Sr Road Mntc Worker	34.11	35.82	37.61	39.49	41.46
46	Road Mntc Worker III	30.27	31.78	33.37	35.04	36.79
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Admin Secretary	27.13	28.49	29.91	31.41	32.98
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
112	* BUDGET UNIT TOTAL *					
125	**** DEPARTMENT TOTAL ****					

RETIREMENT

RETIREMENT

1	Executive Director	94.44	---	118.05	---	141.66
1	Retirement Invstmnt Off. III	56.92	---	71.15	---	85.38
1	Deputy Director - Retirement	56.92	---	71.15	---	85.38
1	Retirement Services Manager	51.22	---	64.03	---	76.84
1	Manager II	40.08	---	50.10	---	60.12
1	Retirement Benefits Manager	40.08	---	50.10	---	60.12
1	Retirement Projects Admin	40.08	---	50.10	---	60.12
1	Confidential Assistant V	35.99	---	44.99	---	53.99

RETIREMENT (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
RETIREMENT (Continued)						
3	Confidential Assistant IV	30.22	---	37.77	---	45.32
3	Confidential Assistant III	25.15	---	31.44	---	37.73
1	Attorney V	78.05	81.95	86.05	90.35	94.87
1	Software Administrator II	49.50	51.98	54.58	57.31	60.18
16	* BUDGET UNIT TOTAL *					
16	**** DEPARTMENT TOTAL ****					

SHERIFF

ADMINISTRATION						
1	Sheriff	---	---	135.02	---	---
1	Undersheriff	80.82	---	101.02	---	121.22
1	Captain	70.55	---	88.19	---	105.83
1	Asst Director	56.92	---	71.15	---	85.38
1	Sr. IT Manager	54.01	---	67.51	---	81.01
3	Manager III	45.30	---	56.63	---	67.96
4	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant V	35.99	---	44.99	---	53.99
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
5	Confidential Assistant III	25.15	---	31.44	---	37.73
3	Confidential Assistant II	22.31	---	27.89	---	33.47
1	Software Engineer III	57.40	60.27	63.28	66.44	69.76
1	Infrastructure Engineer III	57.40	60.27	63.28	66.44	69.76
2	Lieutenant-Sheriff	54.98	---	68.72	---	82.46
2	Sergeant	54.15	56.86	59.70	62.69	65.82
1	Software Administrator II	49.50	51.98	54.58	57.31	60.18
2	Software Engineer II	49.50	51.98	54.58	57.31	60.18
3	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
1	Sergeant-Custodial	45.36	47.63	50.01	52.51	55.14
4	Deputy Sheriff II	45.31	47.58	49.96	52.46	55.08
2	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Technology Specialist III	41.93	44.03	46.23	48.54	50.97
3	Accountant III	41.58	43.66	45.84	48.13	50.54
2	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
4	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
3	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
5	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
3	Account Clerk III	25.25	26.51	27.84	29.23	30.69
25	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
1	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
2	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
92	* BUDGET UNIT TOTAL *					

SHERIFF (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
CAL-MMET PROGRAM						
1	Sergeant	54.15	56.86	59.70	62.69	65.82
2	Deputy Sheriff II	45.31	47.58	49.96	52.46	55.08
1	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
4	* BUDGET UNIT TOTAL *					
CAL ID PROGRAM						
2	Technology Specialist II	35.59	37.37	39.24	41.20	43.26
2	* BUDGET UNIT TOTAL *					
CONTRACT CITIES						
4	Lieutenant-Sheriff	54.98	---	68.72	---	82.46
7	Sergeant	54.15	56.86	59.70	62.69	65.82
55	Deputy Sheriff II	45.31	47.58	49.96	52.46	55.08
2	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
3	Community Serv Offcr	26.83	28.17	29.58	31.06	32.61
6	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
77	* BUDGET UNIT TOTAL *					
COURT SECURITY						
1	Lieutenant-Sheriff	54.98	---	68.72	---	82.46
2	Sergeant	54.15	56.86	59.70	62.69	65.82
16	Deputy Sheriff II	45.31	47.58	49.96	52.46	55.08
14	Deputy Sheriff-Custodial	37.74	39.63	41.61	43.69	45.87
6	Community Serv Offcr	26.83	28.17	29.58	31.06	32.61
39	* BUDGET UNIT TOTAL *					
DETENTION						
2	Captain	70.55	---	88.19	---	105.83
1	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Public Health Nurse III	55.21	57.97	60.87	63.91	67.11
6	Custodial Lieutenant	49.28	---	61.60	---	73.92
35	Sergeant-Custodial	45.36	47.63	50.01	52.51	55.14
295	Deputy Sheriff-Custodial	37.74	39.63	41.61	43.69	45.87
1	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
4	Supv Custody Technician	31.94	33.54	35.22	36.98	38.83
1	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
8	Sr Community Health Worker	27.18	28.54	29.97	31.47	33.04
1	Admin Secretary	27.13	28.49	29.91	31.41	32.98
1	Supv Custodial Cook	26.94	28.29	29.70	31.19	32.75
7	Community Serv Offcr	26.83	28.17	29.58	31.06	32.61
25	Custody Technician	26.44	27.76	29.15	30.61	32.14
8	Custodial Cook	24.51	25.74	27.03	28.38	29.80

SHERIFF (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
DETENTION (Continued)						
2	Account Clerk II	22.35	23.47	24.64	25.87	27.16
6	Asst Cook II	21.98	23.08	24.23	25.44	26.71
5	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
410	* BUDGET UNIT TOTAL *					
JAIL COMMISSARY/INMATE WELFARE						
1	Sheriff's Support Serv. Supv.	29.57	31.05	32.60	34.23	35.94
1	Chaplain	28.97	30.42	31.94	33.54	35.22
1	Storekeeper II	26.52	27.85	29.24	30.70	32.24
1	Custody Technician	26.44	27.76	29.15	30.61	32.14
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
1	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
6	* BUDGET UNIT TOTAL *					
OPERATIONS						
2	Forensic Pathologist	175.74	---	219.67	---	263.60
1	Captain	70.55	---	88.19	---	105.83
1	Manager II	40.08	---	50.10	---	60.12
7	Lieutenant-Sheriff	54.98	---	68.72	---	82.46
23	Sergeant	54.15	56.86	59.70	62.69	65.82
1	Data Scientist	47.21	49.57	52.05	54.65	57.38
126	Deputy Sheriff II	45.31	47.58	49.96	52.46	55.08
3	Forensic Computer Examiner	41.93	44.03	46.23	48.54	50.97
1	Supv Dept Coroner	40.34	42.36	44.48	46.70	49.04
10	Crime Analyst	36.90	38.75	40.69	42.72	44.86
5	Deputy Coroner	36.80	38.64	40.57	42.60	44.73
1	Supv Public Administrator	36.03	37.83	39.72	41.71	43.80
6	Crime Scene Investigator II	33.79	35.48	37.25	39.11	41.07
2	Supv Legal Clerk II	31.94	33.54	35.22	36.98	38.83
4	Property and Evidence Tech	28.31	29.73	31.22	32.78	34.42
2	Staff Serv Tech	27.81	29.20	30.66	32.19	33.80
1	Admin Secretary	27.13	28.49	29.91	31.41	32.98
9	Community Serv Offcr	26.83	28.17	29.58	31.06	32.61
1	Legal Clerk IV	26.44	27.76	29.15	30.61	32.14
1	Equipment Serv Tech	25.12	26.38	27.70	29.09	30.54
1	Forensic Autopsy Technician	24.52	25.75	27.04	28.39	29.81
3	Legal Clerk III	24.22	25.43	26.70	28.04	29.44
2	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
213	* BUDGET UNIT TOTAL *					
VEHICLE THEFT						
1	Deputy Sheriff II	45.31	47.58	49.96	52.46	55.08
1	* BUDGET UNIT TOTAL *					

SHERIFF (Continued)

		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		MIN	---	MID	---	MAX
		---	---	FLAT	---	---
844	**** DEPARTMENT TOTAL ****					

STANISLAUS REGIONAL 911

STANISLAUS REGIONAL 911

1	Dir of Emergency Dispatch	64.15	---	80.19	---	96.23
1	Manager IV	51.22	---	64.03	---	76.84
3	Manager III	45.30	---	56.63	---	67.96
1	Manager I	35.82	---	44.78	---	53.74
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Software Administrator II	49.50	51.98	54.58	57.31	60.18
5	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
4	Emergency Dispatcher Supv	41.86	43.95	46.15	48.46	50.88
4	Emergency Dispatcher III	37.27	39.13	41.09	43.14	45.30
24	Emergency Dispatcher II	34.40	36.12	37.93	39.83	41.82
13	Emer Call Taker	26.01	27.31	28.68	30.11	31.62
58	* BUDGET UNIT TOTAL *					
58	**** DEPARTMENT TOTAL ****					

TREASURER-TAX COLLECTOR

BUSINESS SERVICES DIVISION

1	Manager III	45.30	---	56.63	---	67.96
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
2	* BUDGET UNIT TOTAL *					

REVENUE RECOVERY

1	Manager II	40.08	---	50.10	---	60.12
1	Accountant II	37.82	39.71	41.70	43.79	45.98
1	Sr Collector	33.45	35.12	36.88	38.72	40.66
6	Collector	28.35	29.77	31.26	32.82	34.46
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
7	Account Clerk III	25.25	26.51	27.84	29.23	30.69
17	* BUDGET UNIT TOTAL *					

TREASURER - ADMIN/TAXES

1	Treasurer-Tax Collector	---	---	110.21	---	---
1	Asst Treasurer-Tax Collector	56.92	---	71.15	---	85.38
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
1	Accountant II	37.82	39.71	41.70	43.79	45.98

TREASURER-TAX COLLECTOR (Continued)

		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
TREASURER - ADMIN/TAXES	(Continued)					
1	Accountant I	29.57	31.05	32.60	34.23	35.94
4	Account Clerk III	25.25	26.51	27.84	29.23	30.69
10	* BUDGET UNIT TOTAL *					
TREASURY						
1	Manager IV	51.22	---	64.03	---	76.84
1	Accountant II	37.82	39.71	41.70	43.79	45.98
1	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
4	* BUDGET UNIT TOTAL *					
33	**** DEPARTMENT TOTAL ****					

WORKFORCE DEVELOPMENT

WORKFORCE DEVELOPMENT						
1	Workforce Development Director	64.15	---	80.19	---	96.23
1	Asst Director	56.92	---	71.15	---	85.38
1	IT Manager	51.22	---	64.03	---	76.84
4	Manager III	45.30	---	56.63	---	67.96
1	Manager II	40.08	---	50.10	---	60.12
1	Confidential Assistant IV	30.22	---	37.77	---	45.32
2	Confidential Assistant III	25.15	---	31.44	---	37.73
2	Software Engineer II	49.50	51.98	54.58	57.31	60.18
2	Infrastructure Engineer II	49.50	51.98	54.58	57.31	60.18
4	Staff Serv Coordinator	42.64	44.77	47.01	49.36	51.83
1	Accountant III	41.58	43.66	45.84	48.13	50.54
4	Family Services Supervisor	38.04	39.94	41.94	44.04	46.24
1	Accountant II	37.82	39.71	41.70	43.79	45.98
5	Staff Serv Analyst	35.11	36.87	38.71	40.65	42.68
3	Family Services Specialist IV	32.38	34.00	35.70	37.49	39.36
41	Family Services Specialist III	29.43	30.90	32.45	34.07	35.77
2	Accounting Tech	27.74	29.13	30.59	32.12	33.73
1	Family Services Specialist II	26.66	27.99	29.39	30.86	32.40
1	Account Clerk III	25.25	26.51	27.84	29.23	30.69
1	Admin Clerk III	24.22	25.43	26.70	28.04	29.44
1	Stock/Delivery Clerk II	21.51	22.59	23.72	24.91	26.16
5	Admin Clerk II	21.43	22.50	23.63	24.81	26.05
85	* BUDGET UNIT TOTAL *					
85	**** DEPARTMENT TOTAL ****					

4,720 ***** STANISLAUS COUNTY TOTAL *****

End of Report

Special Districts Under the Board of Supervisors

Special Districts are a form of government created by a local community to meet a specific need. Most only provide a single service. Special Districts are distinguished by four common characteristics:

- Are a form of government;
- Governed by a board;
- Provide services and facilities; and,
- Have defined boundaries.

Only those residents who benefit from services provided by a Special District pay for them. Certain types of Special Districts require that the City Council or County Supervisors serve as their governing boards. Nevertheless, Special Districts remain separate local governments.

Included in this budget document is the schedule for the 2027 Adopted Budget for Special Districts governed by the Board of Supervisors, whose funds are maintained in the County Treasury. They are identified by type-County Service Area, Lighting, Lighting and Landscape, and Storm Drain.

Special District funds can only be used for the purpose for which they were collected. Districts receive revenue from property taxes and/or special assessments. A District levying a tax rate and receiving ad valorem taxes prior to the passage of Proposition 13 now receives a portion of the 1% levy. With the passage of Proposition 13, the amount of property taxes received by districts was restricted. To fund expenses, a direct assessment was authorized by the Board of Supervisors. In addition, in November 1996, California voters approved Proposition 218, which requires that an increase or new assessment can only become effective through a ballot procedure approved by a simple majority.

County Service Areas

Overview

A County Service Area (CSA) may be established to provide any one or more of a variety of extended services within a particular area. At the time the CSA is established, the Board of

Supervisors specifies the type or types of services proposed to be provided within the area. CSAs in Stanislaus County typically provide drainage control and landscaping. These districts provide for:

- The control of storm water, including waters which arise outside the district and which flow or drain into or through the district;
- The protection of private and public property within the district from damage; and
- The maintenance landscaping associated with drainage basins and/or park facilities within the district.

The Public Works Department determines estimated expenditures based on projected maintenance of the district and determines estimated revenue based on projected direct assessments and property tax receipts.

2027 Adopted Budget

There is a total of 20 CSAs. The total budget for all the CSAs in Fiscal Year 2027 is $1.2 million. This Adopted Budget is funded by $1.1 million in estimated revenue and the use of $67,408 in fund balance. In the past few years, operations and maintenance costs for districts largely increased due to increases in labor, materials, and equipment rental costs.

The assessments for CSAs: 4, 7, 8, 9, 11 and 12 are fixed and cannot be increased without property owner's approval. Therefore, the recourse was to reduce the number of street sweepings within the CSAs. Services will remain minimal until the deficit is recovered. An increase is necessary, as well as a new assessment methodology, to adequately cover expenditures, continue to provide services, and ensure sufficient revenues for continued operations and maintenance of these CSAs. A ballot procedure for the districts will be conducted in the future to increase the assessment rate to align with the services provided to these CSAs.

The assessments for CSAs: 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 have an approved methodology (formula) in place to annually adjust the assessment rate based on projected costs of services. Therefore, the assessment for these districts may be increased without a Proposition 218 vote of the respective property owners. For Fiscal Year 2027, assessment increases are proposed in accordance with the approved methodologies outlined in each

district's Engineer's Report. These increases are primarily driven by rising operational and administrative costs and are intended to reduce reliance on fund balance, restore or increase available capital reserves, and maintain or improve service levels within the districts. While not all objectives are immediately achieved with these assessment increases, an attempt was made to reduce the overall assessment impact to property owners in a single fiscal year. The proposed budgets and associated expenses in Fiscal Year 2027 will balance the financial stability of all the CSAs and allow staff to continue to work towards full services in all districts.

From 2022 to 2026, a few annexations were completed, and new service areas were added to CSAs 19 and 21, resulting in higher total budgets for these CSAs. The operating budgets of the new annexed zones do not affect the budgets or the assessment rates of the existing zones. Due to timing of the acceptance of improvements, services were not provided in new zones for the entire Fiscal Year 2026. The newly annexed properties will be assessed beginning in Fiscal Year 2027.

Lighting and/or Landscape Districts

Overview

Each Lighting and/or Landscape District's funds provide specific improvements and/or services that include the maintenance and operation of lighting and/or landscape improvements, and associated structures located within public rights-of-way and dedicated easements.

The Public Works Department determines estimated expenditures based on prior year actual expenses and projected maintenance and determines estimated revenue based on projected direct assessments and property tax receipts.

2027 Adopted Budget

The largest number of districts, 38, is the Lighting Districts (LD), Landscape Assessment District (LAD), and/or Landscape Lighting Districts (LLD). The total budget for all Landscape and/or Lighting Districts for Fiscal Year 2027 is $596,346. The 2027 Adopted Budget is funded by $576,700 in estimated revenue and $19,646 in fund balance.

Lighting Districts continue to experience loss due to several hit and run collisions with streetlight poles, vandalism and theft. These costs are borne by the lighting district in addition

to regular maintenance and operations. This can result in significant fluctuation of needed assessments. In order to smooth out assessments, a contingency reserve has been implemented. Department maintenance staff have also implemented measures to reduce instances of vandalism and theft.

The North McHenry Lighting District #2 has a positive fund balance of $11,691 as of July 1, 2026. The assessment for this District is fixed and cannot be increased without property owners' approval. A ballot procedure was conducted in Fiscal Year 2011, and an increase was not approved. Therefore, roughly 60% of the lights within the lighting district were turned off. If the cash balance for this district remains positive during Fiscal Year 2027, the funding and expenditures will be evaluated to determine how many of the lights can be re-energized.

Lighting and/or Landscape Districts have an approved methodology (formula) in place to annually adjust the assessment rate based on projected costs of services without a Proposition 218 vote of the respective property owners.

During the period from 2023 to 2026, several annexations of development properties were finalized, adding new parcels to the Denair Highway Lighting District and the Golden State A Lighting. This expansion led to increased total budgets for these districts. The operating budgets for the newly annexed parcels will not impact the budgets or assessment rates of the existing districts. The assessment charges for the annexed properties will begin in Fiscal Year 2027.

The annual budget for the Fruit Yard Lighting District reflects the costs necessary to provide ongoing operations and maintenance services, including labor, materials, utilities, and repairs. Existing fund balance has been used to offset expenses exceeding available assessment revenue; however, the estimated fund balance of $179 as of July 1, 2026, was insufficient to cover repair costs and the gap between assessment revenue and annual operating expenses. The district has an approved methodology allowing annual assessment adjustments based on projected service costs without requiring a Proposition 218 vote. Accordingly, to maintain service levels and cover operating costs, the Fiscal Year 2026–2027 assessment was increased from $5.78 to $8.19 per parcel in accordance with the approved methodology.

Storm Drain Districts

Overview

The Board of Supervisors may create and govern a Storm Drain Maintenance District to do the following work: cleaning, repairing, renewal, replacement, widening or straightening of existing storm drain structures, watercourses or drainage channels, and the installation of adjoining structures when necessary for the adequate functioning of such drainage facilities. The district may also construct additional storm drain channels or structures and maintain the same whenever necessary to provide proper and adequate drainage of the surface water.

The Public Works Department determines estimated revenues based on projected direct assessments and property tax receipts and determines estimated District expenditures based on available financing. The District's Advisory Board initiates any necessary maintenance. Payment requests are submitted to the Public Works Department for review and processing.

2027 Adopted Budget

There is a total of seven Storm Drain Districts. The total budget for all Storm Drain Districts in Fiscal Year 2027 is $152,655. This Adopted Budget is funded by $73,832 in estimated revenue and $78,823 in fund balance.

Due to the type of service provided and the potential for significant expenditures in a severe winter, all available resources are typically budgeted.

Stormwater Quality Control

The threat to stormwater quality comes from the urbanized areas within the County, which the CSA's encompass. The County is mandated by the State Water Resources Control Board, Water Quality Order No. 2013-0001-DWQ to regulate stormwater within these urbanized areas. The Special Districts receive additional services above the General Benefit for the following permit areas: Education and Outreach (E.7), Public Involvement and Participation Program (E.8), Illicit Discharge Detection and Elimination Program (E.9), Post-Construction Stormwater Management Program (E.12), Water Quality Monitoring (E.13), Program Effectiveness Assessment and Improvement (E.14), Total Maximum Daily Loads Compliance Requirements (E.15) and the Annual Reporting Program (E.16).

The fee structure to implement State requirements has not been determined. An estimated annual fee of $5 per parcel for CSA's, LLD's, and LAD's is included in the budget. Any surplus or shortfall will be adjusted in future calculations.

Special Districts Summary 2027 Adopted Budget

This table displays estimated fund balances, revenue, and expenditures for multiple Lighting and Lighting Maintenance Districts in Stanislaus County for Fiscal Year 2027.

District Name	Estimated Fund Balance July 1, 2026	Revenue	Expenditures	Estimated Fund Balance June 30, 2027
Lighting & Lighting Maintenance Districts				
Airport Neighborhood Lighting	$ 166,488	$ 28,246	$ 28,400	$ 166,334
Almond Wood Estates Lighting	25,681	10,816	14,200	22,297
Beard Industrial Lighting	37,438	6,244	6,700	36,982
Country Club Lighting Zone A	46,854	4,583	5,240	46,197
Country Club Lighting Zone B	5,924	1,572	1,600	5,896
Crowslanding Lighting	14,769	3,991	3,991	14,769
Denair Lighting	343,596	57,984	61,320	340,260
Deo Gloria Estates Lighting	13,503	5,693	5,693	13,503
Empire Lighting	178,181	30,371	30,450	178,102
Fairview Tract Lighting	115,632	9,828	10,260	115,200
Fruit Yard Lighting	179	1,000	1,000	179
Gibbs Ranch Lighting	33,785	3,978	5,500	32,263
Gilbert Road Lighting	1,939	470	500	1,909
Golden State Lighting	11,253	3,103	4,088	10,268
Hillcrest Estates Lighting	126,818	16,134	16,200	126,752
Kenwood Park Lighting	16,345	3,451	3,500	16,296
Mancini Park Homes Lighting	25,514	7,715	7,715	25,514
Marshall Avenue Lighting	9,969	1,997	2,000	9,966
Monterey Park Lighting	33,818	3,776	3,776	33,818
North McHenry Lighting	22,220	7,215	8,200	21,235
North McHenry Lighting District #2	11,691	3,059	3,200	11,550
North Oaks Lighting	17,670	4,493	4,700	17,463
Olympic Tract Lighting	122,893	15,821	16,255	122,459
Peach Blossom Estates Lighting	6,531	1,164	1,200	6,495
Richland Tract Lighting	74,719	7,217	7,230	74,706
Salida Lighting	422,961	127,921	128,000	422,882
Schwartz-Baize Lighting	1,611	380	400	1,591
Sunset Oaks Lighting	52,839	17,267	17,300	52,806
Sylvan Village #2 Lighting	65,592	6,104	6,200	65,496
Tempo Park Lighting	92,292	11,229	11,250	92,271
Total Lighting & Lighting Mtc Districts	**$ 2,098,705**	**$ 402,822**	**$ 416,068**	**$ 2,085,459**

District Name	Estimated Fund Balance July 1, 2026	Revenue	Expenditures	Estimated Fund Balance June 30, 2027
Storm Drainage & Maintenance Districts				
Storm Drain #1	$ 44,605	$ 1,000	$ 39,535	$ 6,070
Storm Drain #2	5,559	23	1,500	4,082
Storm Drain #3	1,946	7	500	1,453
Storm Drain #6	194,987	2,236	5,600	191,623
Storm Drain #8	1,832,640	70,000	102,500	1,800,140
Storm Drain #9	3,230	17	1,500	1,747
Storm Drain #10	42,117	549	1,520	41,146
Total Storm Drainage & Mtc Districts	**$ 2,125,084**	**$ 73,832**	**$ 152,655**	**$ 2,046,261**

District Name	Estimated Fund Balance July 1, 2026	Revenue	Expenditures	Estimated Fund Balance June 30, 2027
County Service Area Districts				
County Service Area No. 1	$ 20,331	$ 1,800	$ 1,800	$ 20,331
County Service Area No. 4	176,155	171,679	171,679	176,155
County Service Area No. 5	130,304	6,388	11,620	125,072
County Service Area No. 7	34,216	1,985	4,440	31,761
County Service Area No. 8	-	721	721	-
County Service Area No. 9	-	1,462	1,462	-
County Service Area No. 10	114,202	415,205	415,205	114,202
County Service Area No. 11	5,955	810	810	5,955
County Service Area No. 12	53	1,000	1,000	53
County Service Area No. 16	86,702	20,145	30,156	76,691
County Service Area No. 18	55,439	27,528	27,880	55,087
County Service Area No. 19	216,876	60,358	77,701	199,533
County Service Area No. 20	39,193	14,689	16,380	37,502
County Service Area No. 21	170,332	35,290	36,640	168,982
County Service Area No. 22	23,814	8,924	13,584	19,154
County Service Area No. 23	1,433	7,591	7,591	1,433
County Service Area No. 24	95,535	46,998	47,000	95,533
County Service Area No. 25	455	8,411	8,411	455
County Service Area No. 26	600,968	270,937	290,450	581,455
County Service Area No. 27	39,017	16,756	21,555	34,218
Total County Service Area Districts	**$ 1,810,980**	**$ 1,118,677**	**$ 1,186,085**	**$ 1,743,572**

District Name	Estimated Fund Balance July 1, 2026	Revenue	Expenditures	Estimated Fund Balance June 30, 2027
Lighting & Landscape Districts				
Bret Harte Landscape & Lighting	$ 262,898	$ 54,454	$ 55,254	$ 262,098
Bystrom Landscape & Lighting	136,339	28,278	29,078	135,539
Del Rio Heights Landscape	9,267	5,152	5,952	8,467
Howard/McCracken Landscape & Lighting	131,818	23,667	24,467	131,018
Laurel Landscape & Lighting	57,786	12,873	13,673	56,986
Paradise South Landscape & Lighting	79,237	22,410	23,210	78,437
Riverdale Landscape & Lighting	82,441	12,331	13,131	81,641
Riverview Landscape & Lighting	56,836	14,713	15,513	56,036
Total Lighting & Landscape Districts	**$ 816,622**	**$ 173,878**	**$ 180,278**	**$ 810,222**
Total Special Districts	**$ 6,851,391**	**$ 1,769,209**	**$ 1,935,086**	**$ 6,685,514**

Acronyms and Abbreviations

AAA – Area Agency on Aging

AB – Assembly Bill

ACA – Affordable Care Act

ACES – Access Center and Emergency Shelter

ACH – Automated Clearing House

ACFR – Annual Comprehensive Financial Report

ACFSD – Adult, Child, and Family Services

ADA – Americans with Disabilities Act

AOT – Assisted Outpatient Treatment

APS – Adult Protective Services

ARPA – American Rescue Plan Act of 2021

AVA – Abandoned Vehicle Abatement

AVS – Aging and Veterans Services

BCIF – Building Community Infrastructure Fund

BCSI – Building Community Services Investment

BHP – Behavioral Health Plan

BHRS – Behavioral Health and Recovery Services

BHS – Behavioral Health Specialist

BHSA – Behavioral Health Services Act

BHST – Behavioral Health Services Team

BOC – Board of Corrections (aka Board of State and Community Corrections)

BOS – Board of Supervisors

CAIRE – Child Abuse, Interviews, Referrals & Examinations

CalAIM – California Advancing and Innovating Medi-Cal

CalApp – California Automated Permit Processing Program

CAL ID Program – California Identification Program

CAL - MMET – California Multi-Jurisdictional Methamphetamine Enforcement Taskforce

CalSAWS – California Statewide Automated Welfare System

CalWORKs – California Work Opportunity and Responsibility to Kids

CANS – Child Adolescent Strengths and Needs

CAP – Cost Allocation Plan

CAPC – Child Abuse Prevention Council

CARE – Community Assessment, Response, & Engagement

CARES – Coronavirus Aid, Relief, & Economic Security Act

CASA – Court Appointed Special Advocate

CCP – Community Corrections Partnership

CDA – California Department of Aging

CDFA – California Department of Food & Agriculture

CEO – Chief Executive Officer/ Office

CERS – California Environmental Reporting System

CERT – Correctional Emergency Response Team
CEQA – California Environmental Quality Act
CEQ – Customer Experience Questionnaire
CFS – Child and Family Services
CFT – Child Family Team
CHIP – California Healthcare for Indigents Program
CIFA – Capital Improvement Financing Authority
CIP – Capital Improvement Plan
CLIBP – Crows Landing Industrial Business Park
CMS – Case Management System
COBRA – Consolidated Omnibus Budget Reconciliation Act
COLA – Cost of Living Adjustment
COP – Certificate of Participation
CORE – County Operational Redesign Effort
COVID-19 – Coronavirus Disease of 2019
CPI – Consumer Price Index
CRC – CIP Review Committee
CRF – Coronavirus Relief Fund
CRM – Customer Relationship Management
CSA – (1) Community Services Agency; (2) County Service Area
CSAC – California State Association of Counties
CSF – Community Services Facility
CSS – Community Services and Support
CSOC – Community System of Care
CVSO – County Veterans Services Office
CWS – Child Welfare Services
DA – District Attorney
DCSS – Department of Child Support Services
DER – Department of Environmental Resources
DMC ODS – Drug Medi-Cal Organized Delivery System
DOJ – Department of Justice
DSU – Department Support Unit
EHR – Electronic Health Record
EMS – Emergency Medical Services
EPM – Enterprise Performance Management
EPO – Exclusive Provider Organization
ERAF – Educational Revenue Augmentation Fund
ERP – Enterprise Resource Plan
ESG – Emergency Solutions Grant
EVOC – Emergency Vehicle Operations Center
FC – Foster Care
FFP – Federal Financial Participation
FFPSA – Families First and Prevention Services
FIU – Fire Investigation Unit
FMS – Financial Management System

FQHC – Federally Qualified Health Center
FRC – Family Resource Center
FTE – Full-Time Equivalent
FY – Fiscal Year
GA – General Assistance
GAAP – Generally Accepted Accounting Principles
GASB – Governmental Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information Systems
G/L – General Ledger
GSA – General Services Agency
GSP – Groundwater Sustainability Plans
GVHC – Golden Valley Health Centers
HazMat – Hazardous Materials
HDHP – High-Deductible Health Plan
HEDIS – Healthcare Effectiveness Data and Information Set
HICAP – Health Insurance Counseling and Advocacy Program
HIDTA – High-Intensity Drug Trafficking Area
HIE – Health Information Exchange
HLSG – Homeland Security Grant Program
HMIS – Homeless Management Information System
HOME – Home Investment Partnership Program
HPSJ – Health Plan of San Joaquin
HRMS – Human Resources Management Systems
HSA – (1) Health Services Agency; (2) Health Savings Account
HSP – Housing Support Program
HPSJ – Health Plan of San Joaquin
HUTA – Highway Users Tax Account
HVAC – Heating, Ventilation, and Air Conditioning
ICJIS – Integrated Criminal Justice Information System
ICR – Indirect Cost Rate
ICRP – Indirect Cost Rate Proposal
IHCP – Indigent Health Care Program
IHSS – In-Home Supportive Services
IMD – Institute of Mental Disease
IP – Individual Provider
ISF – Internal Service Fund
IST – Incompetent to stand trial
IT – Information Technology
ITC – Information Technology Central
JAG – Justice Assistance Grant
JI – Justice Involved
JJCPA – Juvenile Justice Crime Prevention Act
JPA – (1) Joint Powers Authority; (2) Joint Powers Agreement
JV – Journal Voucher
LAD – Landscape Assessment District
LADAP – Local Aging and Disability Action Planning

LAFCO – Local Agency Formation Commission
LAN – Local Area Network
LBU – Legal Budget Unit
LEAP – Local Early Action Planning
LEMSA – Local Emergency Medical Services Agency
LLD – Landscape and Lighting Districts
LPS – Lanterman–Petris–Short
LTCW – Less Than Countywide Fire Tax
MAC – Municipal Advisory Council
MHP – Mental Health Plan
MHSA – Mental Health Services Act
MHU – Minimum Housing Unit
MIA – Medically Indigent Adults
MIPPA – Medicare Improvements for Patients and Providers Act
M&O – Maintenance and Operations
MOE – Maintenance of Effort
MOU – Memorandum of Understanding
MSSP – Multipurpose Senior Services Program
NCC – Net County Cost
NIMA – National Incident Management Administration
NIMS – National Incident Management System
OAA – Older American Act
OBBBA – One Big Beautiful Bill Act
OES – Office of Emergency Services
OHP – Out of Home Placement
OHV – Off-Highway Vehicle
OMB – Office of Management and Budget
OSHA – Occupational Safety and Health Administration
OVR – Office of Vital Records
OVW – Violence Against Women
PA – Public Authority
PATH – Providing Access and Transforming Health
PEARLS – Program to Encourage Active, Rewarding Lives
PFF – Public Facilities Fee
PH – Public Health
PHF – Psychiatric Health Facility
PLF – Public Library Foundation
PLHA – Permanent Local Housing Allocation
PMO – Paradise Medical Office
PO – Purchase Orders
POB – Pension Obligation Bonds
POST – Peace Officer Standards and Training
PPACA – Patient Protection and Affordable Care Act
PPS – Prospective Payment System
Prop – Proposition
PSC – Public Safety Center
PSR – (1) Project Study Report; (2) Public Safety Restoration
PT – Property Tax
PTAF – Property Tax Administration Fee

PTAP – Property Tax Administration Program
PVCS – Performance Visioning Carryover Savings
RBA – Results Based Accountability
RDA – Redevelopment Agency
REACT – Re-Entry and Alternative to Custody Training Center
REAP – Regional Early Action Planning
RFF – Requests for Funds
RFP – Request for Proposal
RFQ – Request for Qualifications
RMRA – Road Maintenance Rehabilitation Account
ROI – Return on Investment
RPCS – Retail Pricing Cloud Service
SAAC – Supervising Account Administrative Clerk
SACPA – Substance Abuse and Crime Prevention Act (2000)
SASA – Stanislaus Animal Services Agency
SB – Senate Bill
SBITA – Subscription Based Information Technology Arrangements
SCDAIA – Stanislaus County District Attorney Investigator Association
SCO – State Controller's Office
SDEA – Stanislaus Drug Enforcement Agency
SED – Serious Emotional Disturbance
SEIU – Service Employees International Union
SEMS – Standardized Emergency Management System
SGMA – Sustainable Groundwater Management Act
SHA – Stanislaus Homeless Alliance
SIU – Special Investigation Unit
SLFRF – State and Local Fiscal Recovery Fund
SMARA – Surface Mining and Reclamation Act of 1975
SMART – Specific, Measurable, Achievable, Relevant, and Time-bound
SMHS – Specialty Mental Health Services
SMI – Serious Mental Illness
SRC – Stanislaus Recovery Center
SSI – Supplemental Security Income
SSP – State Supplementary Payments
STAG – State and Tribal Assistance Grants
StanCERA – Stanislaus County Employees' Retirement Association
STANCOG – Stanislaus Council of Governments
STC – Standards and Training for Correctional Officers
STD – Sexually Transmitted Diseases
STOAAC – Services to Older Adults Advisory Council
STRTP – Short-Term Residential Therapeutic Program

SUD – Substance Use Disorder

TANF – Temporary Assistance for Needy Families

TOT – Transient Occupancy Tax

TRRP – Tuolumne River Regional Park

TSP – Tenth Street Place

TSR – Tobacco Settlement Revenues

UAL – Unfunded Actuarial Liability

UCCE – University of California Cooperative Extension

UDWA – United Domestic Workers of America

USDA – United States Department of Agriculture

VA – Veterans Affairs

VCME – Valley Consortium for Medical Education

VLF – Vehicle License Fees

VMV – Vision, Mission, and Values

VOCA – Victims of Crime Act

WTE – Waste-to-Energy

WIOA – Workforce Innovation and Opportunity Act

WIC – Women, Infants, and Children

YOBG – Youthful Offender Block Grant

Glossary of Budget Terms

A-87 Charges—The term "A-87" is used interchangeably with "indirect charges". A-87 is a set of accounting standards, issued by the Federal Office of Management and Budget (OMB), used to guide counties as they calculate and assign indirect costs. A-87 has been superseded by the Supercircular, OMB's Final Guidance on Federal Grants, dated December 26, 2014. The State of California continues to require County submission of an annual A-87 Plan, to support the central service departments.

Accomplishment—Successful completion of a goal/objective. In connection with the budget, identifying department accomplishments serves to provide greater accountability through the reporting of performance measures and outcomes.

Account—A record of a type of monetary transaction maintained in the general ledger.

Accrual Basis—A method of accounting that recognizes revenue when earned rather than when collected. Expenses are recognized when incurred rather than when paid. Internal service funds, enterprise funds, and the pension and investment trust funds use this method of accounting.

Activity—A specific line of work performed to accomplish a function for which a governmental unit is responsible.

Adopted Budget—The second of a two-part budget process, this budget is required to be submitted to the Board by September 18th, and reflects revisions, reductions, or additions to the Proposed Budget.

Ad Valorem—In proportion to value, a basis for levy of taxes on property. An ad valorem tax is a tax based on the assessed value of real estate or personal property and provides a source of revenue for State and municipal governments.

Agency Fund—Agency funds account for assets held by the County as an agent for individuals, private organizations, or other governments.

Allocate—To set apart for a particular purpose; assign or allot.

Allocation—The share or portion allocated.

American Rescue Plan Act of 2021—Signed into law on March 11, 2021, the American Rescue Plan Act (ARPA) is a $1.9 trillion relief bill to aid in the COVID-19 pandemic and recovery.

Amortization—A process of cost allocation over time, usually used with intangible assets or debt. Example: if a loan of $12,000 is amortized over one year with no interest, the monthly payments would be $1,000 a month.

Annual Financial Report—The official annual report of the government. This report summarizes and discloses the financial activity of the County and its component units for the fiscal year. It is produced by the Auditor-Controller's Office.

Appropriation—The authorization granted by the Board of Supervisors to make expenditures.

Appropriations for Contingencies—A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements.

Area Agency on Aging (AAA)—A local aging program that provides information and services on a range of assistance for older adults and those who care for them. Area Agency on Aging is housed within the Board priority of A Healthy Community.

Assembly Bill 109 (AB 109)—Realigns custodial and community supervision responsibility for non-serious, non-violent, and non-sex offenders, as well as supervision of lower-level adult parolees returning from State prison sentences to counties. On June 30, 2011, the Governor signed a series of legislative bills as part of the State budget that provided funding and made necessary technical changes to implement the public safety realignment program outlined in AB 109. The Community Corrections Partnership (CCP) committee recommends the allocation of the funding to the Board of Supervisors.

Assessed Valuation—An official government value placed upon real property or personal property as a basis for levying taxes.

Assessment—An official valuation of property, used as a basis for levying a tax.

Asset–Items of ownership or resources held that are convertible into cash; the items detailed on a balance sheet, especially in relation to liabilities and capital.

Assigned Fund Balance—Comprised of amounts intended to be used by the government for specific purposes that are neither restricted nor committed. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Assigned fund balance can be used to eliminate a projected budgetary deficit in the subsequent year's budget.

Audit—A systematic collection of the sufficient and competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Audit Trail—Original documents supporting financial transactions from inception to the accounting record in the system.

Automated Clearing House (ACH)—The primary system that agencies use for electronic funds transfer (EFT) such as direct deposit, payroll, and vendor payments.

Available and Measurable—Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable.

Balanced Budget—The amount of budgeted expenditures is equal to or less than the amount of budgeted revenue plus other available resources.

Balance Sheet—A financial statement of all County accounts formatted in accordance with the "accounting equation" (assets = liability + equity) at a specific date.

Base Budget—For General Fund departments, base budget represents the baseline budget required to support existing service levels, including the cost-of-doing-business increases as determined through the Zero-Base Budget process that captures updated salaries for all allocated positions, benefits costs, and Cost Allocation Plan charge estimates; for non-General Fund departments it represents the baseline budget required to support existing service levels aligned with known funding streams.

Block-Budgeting of Positions—Merit Systems provides that entry to journey level positions may be block-budgeted. Examples include Administrative Clerk I/II; Legal Clerk I/II/III; Manager I/II or I/II/III (depending on organizational structure); Mental Health Clinician I/II; Family Services Specialist I/II; Road Maintenance Worker I/II/III. Block-budgeted positions are

intended to make available career development opportunities for employees who demonstrate the ability to function at progressively higher levels in a class series, and to allow the Department flexibility in filling vacancies at any of several levels within a class series.

Board of Corrections aka Board of State and Community Corrections (BOC)—An independent statutory agency that provides leadership to the adult and juvenile criminal justice systems, expertise on Public Safety Realignment issues, a data and information clearinghouse, and technical assistance on a wide range of community corrections issues.

Board Priorities—The six priority areas established by the Board of Supervisors: Supporting strong and safe neighborhoods for individuals and families to thrive (Strong and Safe Neighborhoods); Supporting a healthy community, including physical, mental, emotional and spiritual health (Healthy Community); Developing a high-performing economy, building upon our strong agricultural foundation (High-Performing Economy); Promoting lifelong learning opportunities for all residents in support of community and individual prosperity (Lifelong Learning); Delivering efficient public services and community infrastructure to benefit our residents and businesses (Efficient Public Services) and (Community Infrastructure). Each County department is clearly identified with and is housed within one of these priority areas.

Bond—A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest.

Braided Funds—Braided funding is the pooling and coordination of resources from various agencies to provide needed services, while maintaining the integrity of each agency's funding stream. However, the funds must be used for their original intent.

Brown Act—The Ralph M. Brown Act is a California law that ensures that the public can attend and participate in meetings of local government. The County adheres to the guidelines contained in the Brown Act keep the public informed of meetings and issues addressed by various boards and committees.

Budget—Proposed spending plan of expenditures and revenue over a given period.

Budgetary Control—The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenue.

Budget Unit—Accounting or organizational units deemed necessary or desirable for control of the financial operation. A budget must be adopted by the Board of Supervisors for each of its budget units. A budget unit is represented in the Oracle financial management system by a unique combination of “fund” and “org.”

Building Community Infrastructure Fund (BCIF)—Approved by the Board on June 14, 2022, provides a dedicated funding stream for each member of the Board of Supervisors to access to address community infrastructure projects of need in their respective districts. Commencing with the 2023 Adopted Budget, and thereafter, a portion of the actual County General Fund savings generated at year-end close may be dedicated to the Building Community Infrastructure Fund. An initial investment amount of $15.0 million to align with the new policy was approved with the 2023 Adopted Budget.

Building Community Service Investment (BCSI)—Approved by the Board on June 14, 2022, this one-time, $60.0 million investment strategy will be implemented over three years beginning in Fiscal Year 2023. This investment will leverage the General Fund to enhance County Parks and Libraries ($20.0 million investment), restore County properties ($28.0 million investment), and stabilize the County Workforce ($12.0 million investment).

California Healthcare for Indigents Program (CHIP)—A program that provides medical care for the indigent population.

California Multi-Jurisdictional Methamphetamine Enforcement Taskforce (Cal-MMET)—A program funded by the State Office of Emergency Management Agency to combat multi-drug trafficking and manufacturing organizations in Stanislaus County and the Central Valley of California. This program is provided through the Sheriff’s Department.

California State Association of Counties (CSAC)—Provides advocacy, educational, and financial services to California’s 58 counties.

California Work Opportunity and Responsibility to Kids (CalWORKs)—A welfare program housed within the Community Services Agency that gives cash aid and services to eligible needy County families.

Capital Assets—Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure, and all assets that are used in operations and have initial useful lives beyond any one reporting period (a year).

Capital Expenditures—Funds used to acquire or upgrade physical assets such as property, industrial buildings, or equipment.

Capital Improvement Program (CIP)—A comprehensive multi-year forecast of capital needs and requests.

Capital Lease—An agreement that conveys the right to use property, plant, or equipment, usually for a stated period.

Capital Outlays—Land, buildings, vehicles, infrastructure, and assets used in operations that have value past one year (previously identified as Fixed Assets).

Capital Project—Any project having assets of significant value and a useful life of five years or more. Capital projects include the purchase of land, designs, engineering, and construction of buildings and infrastructure such as streets, bridges, drainage, street lighting, water systems, etc.

Capital Projects Fund—One of five governmental fund types used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis—A method of accounting by which revenues and expenditures are recorded when they are received and paid.

Certificates of Participation (COP)—A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

Charges for Services and Interfund—Charges to customers or applicants for goods or services provided by the department.

Chief Executive Office (CEO)—A department within the Board priority of Efficient Delivery of Public Services, it provides overall leadership and management of County government including the day-to-day management of County resources, long-range financial planning, personnel and employee relations, capital projects, and organizational planning.

Chief Executive Officer (CEO)—The County's top-ranking administrator responsible for the effective management of County government.

Child Abuse, Interviews, Referrals, and Examinations (CAIRE)—A program that provides therapeutic services to child victims of abuse and trauma.

Committed Fund Balance—Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Community Assessment, Response, and Engagement (CARE)—A multi-disciplinary approach to address homelessness which includes plans to provide a temporary, low-barrier emergency shelter as well as a permanent access center to expand outreach and engagement services to those in need.

Community Corrections Partnership (CCP)—A concept introduced in Senate Bill 678 on Criminal Recidivism, the CCP is comprised of local stakeholders collectively meeting and strategically making decisions.

Community Corrections Plan—Commonly known as Realignment, provides the County's approach in utilizing realigning State public safety functions.

Contingency Fund (Also "Appropriations for Contingencies")—Funds set-aside to address emergencies and other unanticipated expenses.

Cost Accounting—The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work for a specific job.

Cost Allocation Plan (CAP)—This plan, established under Federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing, Personnel, CEO, County Counsel) to those departments performing functions supported by Federal/State funds.

Cost Center—A designated segment within an organization that incurs expenses, allowing for effective budgeting and financial management.

Cost of Living Adjustment (COLA)—An adjustment tied to a cost-of-living index, typically the consumer price index, that can be applied to employment contracts, pension benefits, and government entitlements.

County Match—The term “match” refers to the percentage of local discretionary County monies in the General Fund, which must be used to match a certain amount of State and/or Federal funds or a needed contribution.

Court Appointed Special Advocate (CASA)—An organization that provides advocacy services for all abused and neglected children in the dependency system using trained volunteers.

Critical Need—A budgetary need that cannot be met within a department’s base budget amount because of State and/or Federal mandates, legal requirements, or program changes to implement the Board of Supervisors’ priorities or direction.

Customer Relationship Management—A term that refers to practices, strategies, and technologies that entities use to manage and analyze customer interactions and data throughout the customer lifecycle, with the goal of improving business relationships with customers and assisting in customer retention.

Debt Service Fund—One of the five governmental funds used to finance and account for the payment of interest and principal on bonds or other long-term borrowing.

Debt Services—The payment of principal and interest on borrowed funds such as bonds.

Deferral—Postponement of the recognition of an expense already paid or revenue already received.

Deferred Maintenance—Backlog of needed repairs to facilities, including replacement and repair of roofing, heat and cooling system, painting, floor coverings, and other structural items.

Deficit—(1) The excess of liabilities of a fund over its assets; (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department—A basic organizational unit of government that may be sub-divided into divisions or programs. The County has 28 distinct departments.

Department of Justice (DOJ) —The primary Federal criminal investigation and enforcement agency.

Depreciation—The portion of the cost of a capital asset charged as an expense during the period. Over time, the entire cost of the asset is ultimately charged as an expense.

Direct Charges—Expenses that are specifically associated with a service, program, or department and, thus, are clearly identifiable to a particular function – for example, the gasoline used by a department's vehicles.

Disbursements—Monetary payment issued by the County to an individual, vendor, or service provider.

Discretionary Revenue—Primarily used in the context of the General Fund, this term refers to those revenue sources for which there are no restrictions on their use. Revenue available to fund programs at the Board of Supervisors' discretion. Most of the Discretionary Revenue supports funding for public safety and criminal justice services for the Sheriff, Probation, District Attorney and Public Defender as well as government-related services such as the Chief Executive Office, Assessor, Auditor-Controller, Treasurer-Tax Collector and the General Services Agency. Health and Human Services departments use Discretionary Revenue as matching funds to support Maintenance of Effort (MOE) requirements for leveraging additional revenues for Federal and State supported programs.

Download—To transfer or copy data from one computer to another, or to a disk or peripheral device; generally, from a central, often remote computer to another peripheral device such as a personal computer.

Earmarked—Revenues designated by statute or Constitution for a specified purpose.

Educational Revenue Augmentation Fund (ERAF)—A mechanism enacted in July of 1992 by the State Legislature to shift local tax revenues from cities, counties, and special districts to a State controlled Education Revenue Augmentation Fund. The State uses this fund to reduce its obligation to the schools. ERAF funds have been used by the State to help school and community college districts meet minimum funding requirements.

E-Government—Refers to the use by government agencies of information technologies (such as Wide Area Networks, the Internet, and mobile computing) that can transform relations with

citizens, businesses, and other arms of the government. These technologies can serve a variety of different ends: better delivery of government services to citizens, improved interactions with business and industry, citizen empowerment through access to information, or more efficient government management.

Emergency Medical Service (EMS)—Also known as ambulance or paramedic services, is a type of emergency service dedicated to providing out-of-hospital acute medical care, transport to definitive care, and other medical transport to patients with illnesses and injuries which prevent the patient from transporting themselves.

Emergency Medical Services Appropriation (SB 2132)—In 2000, due to diminishing Proposition 99 Tobacco Tax funds, the Legislature created, through Senate Bill 2132 (SB 2132) (Dunn/Peralta), the Emergency Medical Services Appropriation (EMSA). The EMSA was created to guarantee that a certain portion of Prop 99 dollars would continue to be used to fund emergency room physician services at the local level.

Employee Benefits—Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

Encumbrance—Commitments related to unperformed contracts for goods or services. They represent an estimation of expenditures that will result when contracts are completed.

Enterprise Fund—Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Entitlement—(1) A government program guaranteeing access to some benefit by members of a specific group and based on established rights or by legislation; (2) the amount of payment to which a state or local government is entitled as determined by the Federal or other government pursuant to an allocation formula contained in applicable statutes.

Equity—Residual interest in assets of an entity that remains after deducting liabilities.

E-Recovery—A cost containment alternative that enables the recovering of medication costs from manufacturer-based patient assistance programs.

Expenditures—Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Expenses—Money spent, or cost incurred in an organization's efforts to generate revenue, representing the cost of doing business. Expenses may be in the form of actual cash payments, a computed expired portion of an asset, or an amount taken out of earnings. Expenses are summarized and charged in the income statement as deductions from the income before assessing income tax.

Family Resource Center (FRC)—Serves as a hub for families to access culturally competent services to build strong, caring communities by helping people find the assistance and support they need.

Federal Financial Participation (FFP)—Refers to a term used by the Federal government to denote when the Federal government will participate with the costs related to administering a program.

Federally Qualified Health Center (FQHC)—Includes all organizations receiving grants under Section 330 of the Public Health Service Act, certain tribal organizations, and FQHC Look-Alikes. FQHCs qualify for enhanced reimbursement from Medicare and Medicaid, as well as other benefits. FQHCs must serve an underserved area or population, offer a sliding fee scale, provide comprehensive services, have an ongoing quality assurance program, and have a governing board of directors.

Fiduciary Funds—Generally Accepted Accounting Principles (GAAP) indicates that fiduciary funds should be used "to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs." Fiduciary funds include, but are not limited to, pension trust funds as well as agency funds.

Financial Management System (FMS)—The methodology and software that an organization uses to oversee and govern its income, expenses, and assets with the objectives of maximizing profits and ensuring sustainability. The County uses Oracle software as its FMS, managed by the General Ledger Division within the Auditor-Controller Department.

Fiscal—Financial; of or relating to financial matters in general.

Fiscal Year—A twelve-month period between settlement of financial accounts; Stanislaus County's Fiscal Year begins July 1 and ends June 30, as does the State of California. The Federal Fiscal Year begins on October 1 and ends on September 30.

Fixed Assets—Assets that are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment; see Capital Assets.

Foster Care (FC)—A mandated program of out of home care for child safety, a system in which a minor has been placed into a ward, group home, or private home of a State-certified caregiver referred to as a foster parent. Foster Care is arranged through the Community Services Agency.

Full Time Equivalent (FTE)—A unit that indicates the workload of an employed person in a way that makes workloads or class loads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker, while an FTE of 0.5 signals half of a full workload.

Function—A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible (e.g., public safety).

Fund—A fiscal and accounting entity with a self-balancing set of accounts segregated to carry out specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.

Fund Balance—Difference between assets and liabilities reported in a governmental fund.

Funded Service Level Base—The level of Net County Cost, or General Fund Contribution, support provided to General Fund departments to maintain current Board of Supervisors' approved service levels.

General Assistance (GA)—A program that is mandated by Welfare and Institutions Code 1700 and provides cash aid payments to the indigent. The General Assistance program is housed within the Community Services Agency in the Healthy Community priority area.

General Revenues—Revenue generated from taxes, fines, forfeitures, penalties, licenses, permits, franchise fees, and the use of assets (e.g., interest revenue).

Governmental Accounting Standards Board (GASB)—The authoritative accounting and financial reporting standard-setting body for government entities and the source of generally accepted accounting principles (GAAP) used by State and Local governments.

Governmental Accounting Standards Board 34 (GASB 34)—In June 1999, the Government Accounting Standards Board published Statement 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, which requires state and local governments to begin reporting the value of their infrastructure assets and liabilities, including roads, bridges, water and sewer facilities, and dams in their annual financial reports on an accrual accounting basis. It also called for trust funds to be converted to governmental funds where the County has sole discretion over the use of the funds.

Governmental Accounting Standards Board 51 (GASB 51)—For financial statements with fiscal periods beginning after June 15, 2009, Governmental Accounting Standards Board has issued Statement 51, Accounting and Financial Reporting for Intangible Assets. Intangible assets including easements, water rights, timber rights, patents, trademarks, and computer software need to be classified as capital assets. Additionally, internally generated intangible assets, e.g., computer software, is subject to capitalization.

Governmental Accounting Standards Board 54 (GASB 54)—Governmental Accounting Standards Board has issued Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, to address issues related to how fund balance was reported. GASB 54 was implemented July 1, 2010, in Stanislaus County.

Governmental Accounting Standards Board 65 (GASB 65)—Governmental Accounting Standards Board has issued Statement 65, Items Previously Reported as Assets and Liabilities to recognize deferred outflows and deferred inflows. The new accounting equation is Assets + Deferred Outflows = Liabilities + Deferred Inflows + Net Position.

Governmental Accounting Standards Board 68 (GASB 68)—Governmental Accounting Standards Board has issued Statement 68, Accounting and Financial Reporting for Pensions. It established new accounting and financial reporting requirements for governments that provide their employees with pension benefits. The proportionate share of the net pension liability will appear on the accrual-based financial statements.

Government Finance Officers Association (GFOA)—A professional association of state, provincial, and local finance officers in the United States and Canada.

General Fund—One of five governmental fund types that typically serves as the chief operating fund of a government.

General Fund Contribution (Net County Cost)—Funding from the County General Fund used to balance and/or meet mandated match requirements.

General Ledger—A record containing the accounts needed to reflect the financial position and the results of operations of a government.

Generally Accepted Accounting Principles (GAAP)—Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP for State and local governments is GASB.

Goal—A stated achievement to be attained within the budget period for County departments; a step(s) toward a desired outcome, with progress measured by reporting annual success measures.

Governmental Accounting—The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Funds—Funds generally used to account for tax-supported activities. There are four different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital project funds.

Grant—A contribution by a government or other organization to support a particular function. Grants may be classified as either “block” (annual set amount designated for an organization) or “competitive” (variable amounts determined by the merits of the grant submittal compared to other competing submittals).

Gross Costs—Total of all cost classifications (expenditures).

Health Insurance Counseling and Advocacy Program (HICAP)—A direct service provided by the Area Agency on Aging, housed within the Healthy Community priority area.

Healthcare Effectiveness Data and Information Set (HEDIS)—A tool created by the National Committee for Quality Assurance (NCQA) to collect data about the quality of care and services provided by health plans. HEDIS consists of a set of performance measurements that compare how well health plans perform in key areas: quality of care, access to care, and member satisfaction with the health plan and doctors. NCQA requires health plans to collect this information in the same manner so that results can be fairly compared to another. Health plans can arrange to have their HEDIS results verified by an independent auditor.

High Intensity Drug Trafficking Area (HIDTA)—The mission of the Central Valley California HIDTA is to reduce the manufacture, trafficking, and distribution of methamphetamine, precursor chemicals, and other dangerous drugs by attacking and dismantling the large-scale and often violent organizations responsible through the implementation of cooperative and innovative strategies. This program is provided by the Sheriff's Department within the Safe Community priority area.

Historical Cost—An accounting technique that values an asset and balance sheet purposes at the price paid for the asset at the time of its acquisition.

Housing Set-Aside—Redevelopment funds required by law to be set-aside to assist low and moderate-income households with rehabilitation, construction, and acquisition of residential housing.

Imprest Cash—Imprest cash is defined for these purposes as cash on hand. There are two types of imprest cash at the County: petty cash funds and change funds.

In-Home Supportive Services (IHSS)—The IHSS program is a mandated entitlement program that provides services to frail and/or elderly individuals so that they may remain safely in their homes rather than alternative and costly long-term care facilities. This program is provided through the Community Services Agency in the Healthy Community priority area.

Income Statement—A financial summary that shows an agency's operating results over a specified period, usually one year. More specifically, the statement shows an agency's revenues as well as their costs/expenses.

Indigent—Persons with a lack of property or means of comfortable subsistence.

Indigent Health Care Program (IHCP)—Provides basic health care to indigent residents of Stanislaus County that are not Medi-Cal eligible and do not have health insurance. The program is provided through the Health Services Agency within the Healthy Community priority area.

Indirect Charges—Expenses that cannot be specifically associated with a given service, program, or department and, thus, are not clearly identifiable to a particular function. For example, charges for the cost of heat in a building containing multiple departments would be an indirect charge.

Individual Provider (IP)—The provider of services to a recipient in the In-Home Supportive Services program.

Information Technology (IT)—The development, implementation, and maintenance of computer hardware and software systems to organize and communicate information electronically. The County's IT department is Strategic Business Technology (SBT), housed within the Efficient Delivery of Public Services priority area.

Infrastructure—Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (roads, bridges, water and sewer systems, dams, etc.).

Integrated Criminal Justice Information System (ICJIS)—An application that is integrated across Stanislaus County's justice departments for the purpose of promoting efficient government operations within the Safe Community priority area.

Intercounty Expenditures—Charges or expenditures between budgets, including the County's Cost Allocation Plan charges

Interfund Activity—An activity, transaction, or service between two or more County funds.

Interfund Charge—A transaction involving services or supplies between two different funds. Charging different funds allows the revenues and expenditures to be seen on each department's individual set of financial records.

Interfund Loans—Amounts provided between funds with a requirement for repayment.

Interfund Transfers—Flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue—Funds received from Federal, State, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund—Proprietary fund type that may be used to report any activity that provides goods or services to other departments or governments on a cost-reimbursement basis.

Intrafund/Intradepartment—A transfer of central staff costs to the operating units in the same governmental-type fund.

Intrafund Activity—An activity, transaction, or service within one County fund.

Intrafund Charge—A transaction involving services or supplies within one fund. The reason intrafund accounts are used is so individual departments (same fund but different orgs) can record revenue/expenditures, but not double count revenue/expenditures at the fund level.

Invoice—A term describing an original document either issued for the sale of goods on credit (a sales invoice) or received for goods bought (a purchase invoice).

Issued Base—This amount represents the minimum General Fund allocation level for providing a consistent level of service and is determined by the previous year's Adopted Budget less one-time funding and increases for Board of Supervisors approved changes in negotiated increases and other program changes.

Joint Powers Agreement or Joint Powers Authority (JPA)—In accordance with Government Code §6500-6534, if authorized by their legislative or other governing bodies, two or more public agencies by agreement may jointly exercise any power common to the contracting parties. The agreement shall state the purpose of the agreement or the power to be exercised. They shall provide for the method by which the purpose will be accomplished or the manner in which the power will be exercised. There are multiple JPA within Stanislaus County, including Stanislaus Animal Services Agency, Stanislaus Regional 9-1-1, and 10th Street Place.

Journal Voucher (JV)—A standard form for recording transactions to the general ledger.

Juvenile Justice Crime Prevention Act (JJCPA)—Created by the Crime Prevention Act of 2000 to provide a stable funding source for local juvenile justice programs aimed at curbing crime and delinquency among at-risk youth. JJCPA funds are utilized in the Probation Department within the Safe Community priority area.

Lease—A contract granting use or occupation of property during a specified period in exchange for a specified rent.

Legal Budget—Identifies the budget inclusive of the Adopted Budget along with any subsequent adjustments incorporated through separate Board action, quarterly financial updates, and encumbrances carried over from the prior fiscal year; because changes to the budget can occur at any public Board of Supervisors' meeting and prior-year encumbrances can be liquidated or spent as needed, the Legal Budget is always noted as of a specific point in time.

Legal Budget Unit (LBU)—An accounting unit, representing one or more departmental programs, where budgeted appropriations are established and reported.

Liquidity—(1) The degree to which an asset or security can be bought or sold in the market without affecting the asset's price; (2) The ability to convert an asset to cash quickly.

Local Agency Formation Commission (LAFCO)—A governmental body that provides regional growth management services in overseeing the formation and development of local governmental agencies, including special districts.

Local Area Network (LAN)—A group of computers and associated devices that share a common communications line or wireless link to a server.

Lockyer-Isenberg Trial Court Funding Act—The Lockyer-Isenberg Trial Court Funding Act of 1997 (Assembly Bill or AB 233) was enacted in September 1997 and included the following: consolidation of all court funding at the State level, capped counties' financial responsibility at the Fiscal Year 1994-1995 level, and required the State to fund all future growth in court operation costs.

Long–Term Debt—Debt with a maturity of more than one year after issuance.

Maddy Emergency Medical Services (EMS) Fund—The Maddy Emergency Medical Services Fund was created by the Legislature in SB 12/612 (Chapter 1240, Statutes 1987) and

set out in Government Code 7600 and Health and Safety Code Part I, Division 2.5, Section 1797.98. This state law mandates a $7 surcharge for every $10 of traffic fines collected for criminal offenses. A portion of the surcharge is deposited into the local EMS Fund and used for the reimbursement of emergency medical services provided to persons unable to pay for their care. This revenue is used to provide services at the Health Services Agency, housed within the Healthy Community priority area.

Maintenance and Operations (M&O)—Refers to a category of costs associated with general repair and normal business activities and functions.

Maintenance of Effort (MOE)—A level of local agency contribution required as part of a grant, dedicated funding, or a mandate.

Mandate—An official order or commission to do something; the authority to carry out a policy or course of action.

Mandated Program—A requirement by the State or Federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

Market Value—The price investors are willing to pay for a share of stock or an asset on the open market.

Maturity—The date upon which the principal or stated value of an investment becomes due and payable.

Memorandum of Understanding (MOU)—Agreement outlining the terms of employment entered into between the County and employees of various bargaining units.

Mental Health Services Act (MHSA) (Proposition 63)—Established a 1.0% income surtax on incomes over a million dollars with the revenues slated to create new County mental health programs and expand existing programs. The Act addresses a broad continuum of prevention, early intervention, and service needs and the necessary infrastructure, technology, and training elements that will effectively support this system. MHSA funding is utilized at Behavioral Health and Recovery Services, housed within the Healthy Community priority area.

Midyear Financial Report—A financial review which considers actual expenditures/expenses for the first six months of the fiscal year and projections for the remaining six months. This

review is often used to make corrective actions to ensure that expenditures remain within budgeted appropriations.

Miscellaneous Revenue—Money received from various sources, including legal settlements, rebates, refunds, salvage, reimbursements, donations, and contributions

Mission—The scope, purpose, and goal of a County department.

Mission Statement—A succinct description of the scope and purpose of a County department.

Modified Accrual Basis—Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are measurable and available, and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Municipal Advisory Council (MAC)—An elected body representing a specific area of the County that provides advice to the Board of Supervisors concerning services which are or may be provided by the County or other local governmental agencies, including but not limited to matters of public health, safety, welfare, public works, and planning.

National Incident Management System (NIMS)—NIMS is a system mandated by Homeland Security Presidential Directive 5 that provides: a consistent, nationwide approach for Federal, local, and tribal governments; and the private-sector and nongovernmental organizations to work effectively and efficiently together to prepare for, respond to, and recover from domestic incidents, regardless of cause, size or complexity. To provide for interoperability and compatibility among federal, local, and tribal capabilities, the NIMS includes a core set of concepts, principles, and terminology.

Need—A request by a department for resources to complete a department's mission.

Net County Cost (NCC)—The difference between budgeted appropriations, departmental revenue, and the use of any departmental fund balance/retained earnings. Discretionary Revenue funds the difference.

Non-spendable Fund Balance—Includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as the long-term amount of notes receivable or prepaid amounts).

Object—An expenditure classification required by the State Controller's Office that summarizes a group of accounts. The County's budget must be adopted by the object of expenditure within each budget unit. This becomes the legal level for budgetary control – the level at which expenditures may not exceed budgeted appropriations.

Objectives—Specific actions and measurable steps to achieve goals.

One Big Beautiful Bill Act—Signed into law on July 4, 2025, it is a comprehensive legislative package that significantly reshapes U.S. tax policy and social programs, extending tax cuts and modifying various Federal spending initiatives. It is also commonly referred to as House Resolution-1 or HR-1.

Operating Budget—The budget as of a specific point in time (e.g., the Operating Budget as of December 31, 2019) that includes prior year encumbrances, carryover appropriations, and Board approved adjustments after the Adopted Budget; also referred to as the Legal Budget.

Operating Transfers—A transfer of cash to another fund (other than trust funds) NOT involving goods or services – e.g., County Match.

Operational Plan—The County's two-year financial plan.

Operations—Processes, activities, or manner of functioning within a County department.

Oracle Financial Management System (FMS)—Financial Management System software application purchased from Oracle to maintain the County's general ledger.

Ordinance—A formal legislative enactment by the governing board (i.e., the Board of Supervisors) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Organization—Refers to Stanislaus County and all County departments associated together for a common purpose, with a set of rules and guidelines which specify the relations of the individual departments to the whole group.

Other Charges—A payment to an agency, institution, or person outside the County Government or Cost Allocation Plan (CAP) charges.

Other Financing Sources—Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of *other financing sources* category is limited to items so classified by the Generally Accepted Accounting Principles (GAAP).

Other Financing Uses—Decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of *other financing uses* category is limited to items so classified by Generally Accepted Accounting Principles (GAAP).

Overhead—General fixed costs such as rent, lighting, and heating expenses that cannot be charged to a specific product or work operation.

Patient Assistance Program—Patient Assistance Programs are run by pharmaceutical companies and provide free medication to people who cannot afford to buy their medicine.

Peace Officer Standards and Training (POST)—Sets minimum selection and training standards for California law enforcement.

Pension Obligation Bonds (POB)—Taxable bonds issued by a state or local government to pay its obligation to the pension fund or system in which its employees are members.

Performance Measure—An annual indicator of achievement or measures of prediction for a program or work unit as defined in the organization of the budget. Measures may be expressed as a number count, fraction, or a percent of achievement related to the size of the problem or service being provided.

Performance Visioning—Stanislaus County's name for the Strategic Planning process. See Strategic Plan for a description of the process/model.

Performance Visioning Carryover Savings (PVCS)—A Board-approved policy that provides departments some financial flexibility to support operations aligned with performance visioning within the two-year cycle by allowing the transfer of savings from year one to year two for General Fund departments. The carryover of savings is dependent upon the financial forecast stated in the annual Midyear Financial Report; a positive economic outlook would support a staff recommendation to initiate automatic savings into the next fiscal year, whereas indications of an economic decline would end the carryover for that two-year cycle.

Planning Process—An act of formulating a program or a definite course of action.

Policy Issues—The addition, expansion, reduction, or modification of programs that have significant implications/impact to the County or public.

Position Description Questionnaire (PDQ)—A form used in evaluating job reclassification requests. The form must be signed by the Supervisor and Department Head.

Prior Year—Transactions that are posted in the current year for previous years' contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

Prior Year Appropriations—Budget carried forward with purchase orders (obligation encumbrances) from the prior fiscal year.

Problem—A state of difficulty that needs to be resolved.

Program—A planned, coordinated group of activities, procedures, etc., often for a specific purpose, or a facility offering such a series of activities. The County provides a multitude of programs through its many departments to meet the needs of the community and its members.

Program-Based Budget Approach—The proposed spending plan that was developed by reviewing the specific services each department offers along with a categorization of how it meets the Board of Supervisors' stated priorities.

Project—Work that is undertaken with a specific result or objective expected.

Project Study Report (PSR)—A document that contains a report of preliminary engineering effort, a detailed alternatives analysis, and cost, schedule, and scope information, including estimated schedule and costs for environmental mitigation and permit compliance.

Property Tax—California State law prescribes that all real estate owners pay property tax to support local public services such as schools, law enforcement, fire protection, and general government administration. Property tax is calculated based on the following formula: (property value – exempt amount) × tax rate + direct assessments = property tax.

Proposed Budget—The first of a two-part budget process, this budget is required to be submitted to the Board by June 30th of each year and reflects any revisions, reductions, or additions to the prior year's budget.

Proposition 10—In November 1998, Proposition 10 was passed by voters, which enacted the California Children's and Family Act. Proposition 10 increased the cigarette tax by 50 cents per pack to fund a variety of community-based, early childhood initiatives for newborns to children five years of age. Funds are distributed to county commissions, which are overseen by a State commission. The Act requires participating counties to establish local county commissions that allocate California Children and Families Program (CCFP) funds to local service providers for community awareness, education, health care, social services, and research efforts.

Proposition 36—In November 2000, California voters passed Proposition 36, the Substance Abuse and Crime Prevention Act of 2000 (SACPA). This initiative allows most people convicted of first and second time nonviolent, simple drug possession to receive drug treatment instead of incarceration.

Proposition 63—On November 2, 2004, the voters of California passed Proposition 63, the Mental Health Services Act (MHSA). The proposition established a 1.0% income surtax on incomes over a million dollars and the revenues are to be used to create new county mental health programs and expand existing programs. The Act addresses a broad continuum of prevention, early intervention, and service needs and the necessary infrastructure, technology, and training elements that will effectively support this system.

Proposition 69—In November 2004, California voters passed Proposition 69, the DNA Fingerprint, Unsolved Crime and Innocence Protection Act, to expand and modify state law regarding the collection and use of criminal offender DNA samples and palm print impressions.

Proposition 99—The Tobacco Tax and Health Promotion Act of 1988 (Proposition 99) was approved by California voters in November 1988. This law authorizes a tax of 25 cents per pack of cigarettes, or similar amount on other tobacco product items. These tax revenues are collected by the State and disbursed to fund statewide tobacco control health education and research efforts through local lead agencies, competitive grantees, and media campaigns.

Proposition 172—Proposition 172, which added Section 35 to Article XIII of the California Constitution, provides for a one-half cent sale and use tax for local public safety services, but the allocation of that revenue is determined by statute. Proposition 172 revenues are collected by the State Board of Equalization and apportioned to each county based on proportionate shares of statewide taxable sales. Each county is required to deposit this revenue in a Public

Safety Augmentation Fund to be allocated by the county auditor to the county and cities within the county.

Proprietary Funds—Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal services funds.

Public Authority (PA)—A public entity separate from the County exercising public and essential governmental functions to carry out the provider components of In-Home Supportive Services. The Public Authority resides within the Healthy Community priority area.

Public Health (PH)—A division within Health Services Agency that has the responsibility of assessing, measuring, reporting, and monitoring the health status of the community. Public Health is housed in the Healthy Community priority area.

Public Hearing—A formal meeting convened by a government agency or legislative body that provides an opportunity for members of the public to express their views, opinions, and concerns on a specific issue or proposed action.

Public Library Foundation (PLF)—A non-profit organization that supplements existing library funds through fundraising, grants, and/or donors. The Stanislaus Library Foundation supports the Stanislaus County Library, housed within the Lifelong Learning priority area.

Public Facilities Fees (PFF)—The Public Facilities Fee program imposes a fee on new development per Section 66000 et seq. of the California Government Code. Commonly known as a “growth impact fee,” revenues collected under this program support the pro-rata extension of existing County services to support the new growth created by the development. This fee provides for the expansion of facilities or services to meet growth needs, but does not replace, repair, or maintain the existing level-of-service provided by the County.

Public Records Act—The Public Records Act (California Government Code Sections 6250-6276.48) enacted in 1968 was designed to give the public access to information in possession of public agencies, unless there is a specific reason not to do so. Most of the reasons for withholding disclosure of a record are set forth in specific exemptions contained in the Act. However, some confidentiality provisions are incorporated by reference to other laws.

Public Safety Realignment Revenue (2011)—The State Legislature enacted Assembly Bill 118 in Fiscal Year 2011-2012 to give counties a source of funding for the shift in custodial and community supervision responsibilities for non-serious, non-violent, and non-sex offenders, as well as supervision of lower level adult parolees returning from State prison sentences to counties, and to make changes in the funding streams of certain mental health, social services, and substance use disorder programs.

Public Safety Restoration (PSR)—As part of the Fiscal Year 2015 Midyear Financial Report, the Board of Supervisors approved recommendations to support Public Safety Restoration (PSR) to fund critical public safety services in four departments: the District Attorney, Public Defender, Probation, and Sheriff. These departments are housed within the Strong and Safe Community priority area.

Realignment Revenue (1991)—The State Legislature enacted Assembly Bill 1491 in Fiscal Year 1991-1992 to give counties a source of funding for their public health, mental health, and certain social services programs. The revenue to fund these programs comes from a ½ cent sales tax and a portion of the Vehicle License Fees. Welfare and Institutions Code Section 17600 created the Local Revenue Fund, and each County receives Realignment funds from the State Local Revenue Fund.

Recognition—Determination of when a transaction is to be recorded.

Redevelopment Agency (RDA)—An independent agency governed by the Board of Supervisors acting as Agency Board members, designed to provide fiscal resources to implement and construct programs and projects that help eliminate blighting conditions in the County. RDA was abolished by ABX1 26 in Fiscal Year 2011-2012.

Return on investment (ROI)—The amount of return relative to the investment; expressed as a percentage of benefit/cost.

Reimbursement—Fees received as payment for the provision of specific services.

Resolution—An order by the Board of Supervisors requiring less legal formality than an ordinance of statute.

Restricted Fund Balance—Includes amounts that can be spent only for the specific purposes stipulated by constitution, external parties (such as creditors, grant providers or contributors), or through enabling legislation.

Retained Earnings—The accumulated earnings of an enterprise or internal service fund.

Revenue—Funds received from various sources and treated as income by the County which are used to finance expenditures.

Salaries and Employee Benefits—Accounts which establish expenditures for employee-related costs.

Schedule 9—This schedule is prepared to meet requirements for disclosing financing uses as covered in Section 29006 of the Budget Act. All financing uses, including both specific and contingent, are included in this schedule. A separate schedule is required for each budget unit having activity within the County's operating funds.

Secured Taxes—Taxes levied on real properties in the County which must be "secured" by a lien on the properties.

Self-Insurance—A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Senate Bill 90 (SB 90)—Reimbursement claims that allow the County to fund State-mandated programs while freeing up General Fund revenues.

Service Level—The quantifiable performance of staff or provision of space and equipment available to provide services.

Services—Work that is done, supported by staff, and the provision of space and equipment provided to provide services to the public.

Services and Supplies—Accounts which establish expenditures for operating expenses of County departments and programs other than salaries and benefits, other charges, and capital assets.

Solution—The act of solving, state of being solved, or the disentanglement of any intricate problem or difficult question.

Source Document—An original invoice, bill, or receipt to which journal entries, checks, or deposits refer.

Special District—An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special Districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, and fire protection districts.

Special Revenue Fund—One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Spending Plan—The projected plan for operations in the second year of the two-year budget cycle; in year two, becomes the base budget in the Proposed Budget process.

Standardized Emergency Management System (SEMS)—The system required by Government Code Section 8607(a) for managing response to multi-agency and multi-jurisdiction emergencies in California. SEMS consists of five organizational levels, which are activated as needed: field response, local government, operational area, regional, and State. SEMS incorporates the use of Incident Command Center (ICS), the Master Mutual Aid Agreement, existing mutual aid systems, the operational area concept, and multi-agency or inter-agency coordination. Local governments must use SEMS to be eligible for funding of their personnel related costs under State disaster programs.

Straight-line Depreciation—Depreciating something by the same (i.e., fixed) amount every year rather than as a percentage of its previous value. Example: a vehicle initially costs $10,000. If it is depreciated at a rate of $2,000 per year, it will depreciate to zero in exactly five years.

Strategic Plan—This is an evolving plan for the organization updated at the inception of each two-year budget cycle and referred to in the County as “Performance Visioning”. Two-year

objectives are established by every department and measured annually to show progress on department success measures towards meeting Board goals.

Subvention—Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County.

Successor Agencies—These agencies were established to make payments and perform other functions and obligations (including “Enforceable Obligations”) of former redevelopment agencies, as outlined in ABX1 26 which abolished redevelopment agencies during the Fiscal Year 2011-2012.

Supercircular—Issued by the Federal Office of Management and Budget, 2 CFR Chapter I, Chapter II, Part 200 defines Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The Supercircular will provide the basis for County cost allocation plans and defines the standards for Federal claiming/reporting and the Single Audit.

Supplemental Property Assessments—Supplemental property assessments are created when the Assessor reassesses a property due to a change in ownership, an addition, such as a new home on a vacant lot, a new pool, or the addition of a room made to an existing property. A supplemental assessment may result in an increase or decrease from values already assessed on the regular annual tax roll.

Supplemental Property Taxes—Supplemental property taxes are the additional taxes charged or refunds due based on any supplemental assessments enrolled by the Assessor (see Supplemental Property Assessments).

Tangible Assets—Assets that have physical substance.

Tax Allocation Bonds—Bonds that were issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment created this added value, now referred to as Redevelopment Property Tax funds (previously known as the tax increment).

Tax Levy—The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

Tax Loss Reserve Funds—As required by California Tax and Revenue Code Section 4703.2, in each county that elects to adopt the procedure authorized by this chapter and elects to be

governed by this Section rather than Section 4703, there shall be created a tax loss reserve fund. The tax loss reserve fund shall be used exclusively to cover losses that may occur in the amount of tax liens because of special sales of tax-defaulted property. In a county electing to be subject to this section, the tax loss reserve fund shall be maintained at not less than 25% of the total delinquent secured taxes and assessments for participating entities in the county as calculated at the end of the fiscal year. At the end of the fiscal year, amounts in the tax loss reserve fund that are more than 25% of the total delinquent secured taxes and assessments for participating entities in the county may be credited to the county general fund.

Tax Roll—A list of all taxable property within a jurisdiction.

Teeter Plan—The County and its political subdivisions operate under the provisions of Section 4701-4717 of the California Revenue and Taxation Code (otherwise known as the “Teeter Plan”). Under this method, the accounts of all political subdivisions that levy taxes on the County tax roll are credited with 100% of their respective secured tax levy, regardless of the actual payments and delinquencies.

Tobacco Settlement Revenues (TSR)—Revenue originated from a 1999 nationwide master settlement agreement related to cigarette smoking litigation.

Total Allocated Positions—The number of full-time positions allocated to a department or division.

Total Funding Sources—Total of all funding sources, including total revenue, fund balance and retained earnings used to balance.

Total Revenue—Total of all revenue classifications.

Transfers Out—The transfer of expenditures to another budget.

Transient Occupancy Tax—A tax collected by a hotel/motel operator for a percentage of the room rent paid by each transient, which is then due the County.

Trial Court Funding Act—Lockyer-Isenberg Trial Court Funding Act of 1997.

Triple-Flip—A complicated financing plan developed by the State in their 2003-2004 Budget.

Trust Funds—Funds to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Unassigned Fund Balance—The residual classification for the General Fund, including all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

Unencumbered—The portion of an appropriation not yet expended or encumbered.

Unincorporated Area—Geographic portions of Stanislaus County which are not within incorporated cities.

Unreserved Fund Balance—Includes Fund Balance that is not reserved in accordance with state law, charter, or contractual obligation. Unreserved amounts include Assigned, Committed, and Unassigned Fund Balance available to balance the budget at the discretion of either the Board of Supervisors or Chief Executive Office.

Unsecured Property Tax—A tax on properties such as office furniture, equipment, and boats, which are not located on property owned by the assessee.

Upload—To transfer data or programs, usually from a peripheral computer to a central, often remote, computer.

User Department—A department that pays for services received from another County department, with payment made through an Intrafund or Interfund transfer.

Values—To build public trust and ensure equitable treatment for all, the Stanislaus County Code of Ethics provides six behavioral expectations: We believe each person matters, We work every day to earn people's trust, We are good partners, We encourage innovation, and We deliver results. This code prescribes ideal courses of actions and behaviors accepted and practiced by the organization.

Vision—The ultimate objective/goal.

Weighted Labor Rate—An hourly cost for an employee that includes salary, payroll benefits, health insurance, vacation, and department overhead and indirect costs. Employee weighted labor rates may vary because of a difference in salary rates, the benefits selected from the cafeteria plan, the difference in overhead costs between departments, and the annual vacation accrual of employees.

Williamson Act—The Williamson Act provides for lowered property taxes for lands maintained in agricultural and certain open space uses. The landowner enters into a contract with the County or city to restrict land uses to those compatible with agriculture, wildlife habitat, scenic corridors, recreational use, or open space. In return, the local authorities calculate the property tax assessment based on the actual use of the land instead of its potential value assuming full commercial development.

Women, Infants and Children (WIC)—A Federal program aimed at safeguarding the health of low-income women, infants, and children up to age five who are at nutritional risk by providing nutritious foods to supplement diets, information on healthy eating, and referrals to health care.

Wraparound—Wraparound is an approach to implementing individualized, comprehensive services for youth with complicated multi-dimensional problems and is an alternative to residential placement whereby a wide array of services is provided to children and their caretakers in less restrictive community settings – parents' home, foster homes, and group homes. Wraparound is a family-centered, strengths-based approach to developing an individualized service plan that allows a child to live in a normalized setting outside of residential care.

Yield—The rate of annual return on an investment expressed as a percentage.

Zero-Base Budget—The County's approach to building budget projections requires a full analysis of each account and line-item "from the ground up". This process is designed to ensure the minimum funding level required to maintain existing Board of Supervisors' approved staff and service levels. This funding is identified as "base-funding"; departments may request additional funding to support expanded service levels, above the base funding; these requests are sometimes referred to as "unmet needs" pending Board of Supervisors' approval.

Additional Notes

Data shown for prior fiscal years that have not yet fully closed, for which the audited Annual Comprehensive Financial Report (ACFR) has not yet been completed, could change through the post-close review and auditing process. This means that actual expenditures reflected in the Department Summary and Schedule 9 table, and fund balance and retained earnings figures identified in this budget book may vary from those depicted in later iterations due to the timing and completion of year-end close activities. For data noted in this budget document, Fiscal Year 2025 has been closed out with a completed and audited ACFR, but Fiscal Year 2026 remains in process and figures noted for that fiscal period may still be in flux.

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Strong and Safe Community	District Attorney	Criminal Division	0	0	1579	Chief Deputy District Attorney	Reclassify downward	Reclassify downward to Assistant Chief Deputy District Attorney
Strong and Safe Community	District Attorney	Criminal Division	0	0	1825	Attorney I-V - BB	Reclassify upward	Reclassify upward to Assistant Chief Deputy District Attorney
Strong and Safe Community	District Attorney	Victim Services Program	-1	-1	15402	Manager I/II - BB	Delete vacant position(s)	Delete vacant position
Strong and Safe Community	District Attorney	Victim Services Program	0	0	16293	Legal Clerk I/II - BB	Classification study	Reclassify upward to Legal Clerk I/II/III - BB
Strong and Safe Community	Public Defender	Public Defender	0	0	15210	Paralegal III	Block-Budget	Block-budget to Paralegal I/II/III
Strong and Safe Community	Public Defender	Public Defender	0	0	10961	Administrative Clerk I/II - BB	Reclassify upward	Study
Strong and Safe Community	Sheriff	Administration	0	0	3594	Account Clerk III	Classification study	Study
Strong and Safe Community	Sheriff	Administration	0	0	15499	Staff Services Analyst	Classification study	Reclassify upward to Staff Services Coordinator
Strong and Safe Community	Sheriff	Administration	-1	-1	14274	Custodial Lieutenant	Transfer out	Transfer out to Detention
Strong and Safe Community	Sheriff	Detention	1	1	14274	Custodial Lieutenant	Transfer in	Transfer in from Administration
Strong and Safe Community	Sheriff	Detention	4	4	New	Deputy Sheriff-Custodial	Add new position(s)	Deputy Sheriff-Custodial
Strong and Safe Community	Sheriff	Detention	1	1	New	Senior Community Health Worker	Add new position(s)	Senior Community Health Worker
Strong and Safe Community	Sheriff	Operations	1	1	New	Community Services Officer	Add new position(s)	Community Services Officer
Strong and Safe Community	Sheriff	Operations	1	1	New	Crime Analyst	Add new position(s)	Crime Analyst
Strong and Safe Community	Sheriff	Operations	1	0	New	Deputy Sheriff I/II - BB	Add new position(s)	Not recommended
Strong and Safe Community	Sheriff	Operations	-1	-1	15217	Community Services Officer	Delete position(s)	Delete position
Strong and Safe Community	Sheriff	Operations	-1	-1	14811	Crime Analyst	Delete position(s)	Delete position
Strong and Safe Community	Sheriff	Operations	-1	-1	14812	Sergeant	Delete vacant position(s)	Delete vacant position

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Strong and Safe Community	Sheriff	Various	0	0	N/A	Property and Evidence Technician	Classification study	Create a new classification of Property and Evidence Technician BU: AFSCME Step 1: $28.31, Step 2: $29.73, Step 3: $31.22, Step 4: $32.78, Step 5: $34.42 per hour
Strong and Safe Community	Sheriff	Operations	0	0	192, 357, 7099, 13713	Community Services Officer	Classification study	Reclassify upward to Property and Evidence Technician
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	2	2	New	Accountant I/II - BB	Add new position(s)	Accountant I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Accountant III	Add new position(s)	Accountant III
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Administrative Clerk III	Add new position(s)	Administrative Clerk III
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	5	5	New	Behavioral Health Specialist I/II - BB	Add new position(s)	Behavioral Health Specialist I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Confidential Assistant II	Add new position(s)	Confidential Assistant II
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	0	New	Confidential Assistant IV	Add new position(s)	Not recommended
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	3	1	New	Data Scientist	Add new position(s)	Data Scientist
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Manager I/II - BB	Add new position(s)	Manager I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	4	2	New	Manager I/II/III - BB	Add new position(s)	Manager I/II/III - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Mental Health Clinician III	Add new position(s)	Mental Health Clinician III
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	3	3	New	Mental Health Clinician I/II - BB	Add new position(s)	Mental Health Clinician I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Mental Health Coordinator	Add new position(s)	Mental Health Coordinator
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	2	2	New	Mental Health Coordinator	Add new position(s)	Mental Health Clinician III
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	1	New	Psychiatric Nurse I/II - BB	Add new position(s)	Psychiatric Nurse I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	0	New	Senior IT Manager	Add new position(s)	Not recommended

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	1	0	New	Software Engineer III	Add new position(s)	Not recommended
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	12	12	New	Staff Services Analyst	Add new position(s)	Staff Services Analyst
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	5	5	New	Staff Services Coordinator	Add new position(s)	Staff Services Coordinator
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	2	2	New	Staff Services Technician	Add new position(s)	Staff Services Technician
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	2	2	New	Administrative Clerk II	Add new position(s)	Administrative Clerk II
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	2	2	New	Behavioral Health Coordinator	Add new position(s)	Behavioral Health Coordinator
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	6	6	New	Behavioral Health Specialist I/II - BB	Add new position(s)	Behavioral Health Specialist I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	1	1	New	Manager I/II/III - BB	Add new position(s)	Manager I/II/III - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	1	1	New	Staff Services Coordinator	Add new position(s)	Staff Services Coordinator
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	1	1	14018	Administrative Clerk II	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	11	11	3172, 3666, 9799, 9813, 13731, 13987, 16029, 16030, 16033, 17317, 17318	Administrative Clerk III	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	2	2	11646, 12307	Behavioral Health Advocate	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	3	3	10041, 11645, 16879	Behavioral Health Coordinator	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	54	54	252, 367, 499, 571, 591, 592, 992, 6371, 6373, 7037, 7563, 8001, 8408, 8409, 8518, 9165, 9255, 9291, 9481, 9482, 9483, 9787, 9788, 9812, 10007, 10075, 10428, 10898, 11166, 11174, 12029, 12030, 13396, 13984, 13985, 13986, 14055, 14301, 14322, 16226, 16227, 16228, 16773, 16880, 16881, 16882, 16883, 16884, 16885, 16886, 17470, 17471, 17472, 17473	Behavioral Health Specialist I/II - BB	Transfer in	Transfer in from MHSA

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	12	12	6368, 7565, 9790, 9972, 13720, 13722, 13725, 13727, 14001, 14004, 16887, 17319	Clinical Services Technician I/II - BB	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	1	1	8258	Manager II	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	1	1	16888	Manager I/II/III - BB	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	2	2	11030, 17035	Manager IV	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	23	23	103, 109, 562, 6639, 8404, 8757, 9247, 9487, 9659, 10074, 10890, 10896, 10897, 11164, 13222, 13223, 13699, 13989, 14011, 14012, 14321, 14747, 14756	Mental Health Clinician I/II - BB	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	7	7	8412, 13988, 14751, 14752, 14753, 16749, 16889	Mental Health Coordinator	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	2	2	9476, 13220	Nurse Practitioner	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	11	11	1997, 2035, 7564, 10994, 10996, 11180, 11687, 13079, 14323, 15864, 15866	Psychiatric Nurse I/II - BB	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	1	1	10998	Psychiatrist	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	2	2	232, 16857	Staff Services Analyst	Transfer in	Transfer in from MHSA
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	0	0	8757	Mental Health Clinician I/II - BB	Reclassify downward	Reclassify downward to Behavioral Health Specialist I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-1	-1	14018	Administrative Clerk II	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-11	-11	3172, 3666, 9799, 9813, 13731, 13987, 16029, 16030, 16033, 17317, 17318	Administrative Clerk III	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-2	-2	11646, 12307	Behavioral Health Advocate	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-3	-3	10041, 11645, 16879	Behavioral Health Coordinator	Transfer out	Transfer out to BHSA

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-54	-54	252, 367, 499, 571, 591, 592, 992, 6371, 6373, 7037, 7563, 8001, 8408, 8409, 8518, 9165, 9255, 9291, 9481, 9482, 9483, 9787, 9788, 9812, 10007, 10075, 10428, 10898, 11166, 11174, 12029, 12030, 13396, 13984, 13985, 13986, 14055, 14301, 14322, 16226, 16227, 16228, 16773, 16880, 16881, 16882, 16883, 16884, 16885, 16886, 17470, 17471, 17472, 17473	Behavioral Health Specialist I/II - BB	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-12	-12	6368, 7565, 9790, 9972, 13720, 13722, 13725, 13727, 14001, 14004, 16887, 17319	Clinical Services Technician I/II - BB	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-1	-1	8258	Manager II	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-1	-1	16888	Manager I/II/III - BB	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-2	-2	11030, 17035	Manager IV	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-23	-23	103, 109, 562, 6639, 8404, 8757, 9247, 9487, 9659, 10074, 10890, 10896, 10897, 11164, 13222, 13223, 13699, 13989, 14011, 14012, 14321, 14747, 14756	Mental Health Clinician I/II - BB	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-7	-7	8412, 13988, 14751, 14752, 14753, 16749, 16889	Mental Health Coordinator	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-2	-2	9476, 13220	Nurse Practitioner	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-11	-11	1997, 2035, 7564, 10994, 10996, 11180, 11687, 13079, 14323, 15864, 15866	Psychiatric Nurse I/II - BB	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-1	-1	10998	Psychiatrist	Transfer out	Transfer out to BHSA
Healthy Community	Behavioral Health and Recovery Services	Mental Health Services Act	-2	-2	232, 16857	Staff Services Analyst	Transfer out	Transfer out to BHSA

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Healthy Community	Behavioral Health and Recovery Services	Various	0	0	N/A	Peer Support Specialist I	Add new classification	Create a new classification series of Peer Support Specialist I BU: SEIU Step 1: $24.56, Step 2: $25.79, Step 3: $27.08, Step 4: $28.43, Step 5: $29.85 per hour
Healthy Community	Behavioral Health and Recovery Services	Various	0	0	N/A	Peer Support Specialist II	Add new classification	Create a new classification series of Peer Support Specialist II BU: SEIU Step 1: $26.28, Step 2: $27.59, Step 3: $28.97, Step 4: $30.42, Step 5: $31.94 per hour
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health and Recovery Services	0	0	185, 539, 7011, 9336, 9548, 9791, 13723, 13724, 16831, 16869, 16870, 16871, 17305, 17306, 17307	Clinical Services Technician I/II - BB	Reclassify upward	Reclassify upward to Peer Support Specialist I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Behavioral Health Services Act	0	0	6368, 7565, 9790, 9972, 13720, 13722, 13725, 13727, 14001, 14004, 16887, 17319	Clinical Services Technician I/II - BB	Reclassify upward	Reclassify upward to Peer Support Specialist I/II - BB
Healthy Community	Behavioral Health and Recovery Services	Stanislaus Recovery Center	0	0	16245, 17320, 17321	Clinical Services Technician I/II - BB	Reclassify upward	Reclassify upward to Peer Support Specialist I/II - BB
Healthy Community	Child Support Services	Child Support Services	-2	-2	8431, 10089	Child Support Specialist I/II - BB	Delete vacant position(s)	Delete vacant positions
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	9857	Accountant I/II - BB	Delete position(s) - RIF	Delete position **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-6	-6	8899, 10049, 10727, 14033, 14563, 15196	Administrative Clerk I/II - BB	Delete position(s) - RIF	Delete positions **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-3	-3	3444, 3522, 10906	Administrative Clerk III	Delete position(s) - RIF	Delete positions **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	11332	Family Services Specialist IV	Delete position(s) - RIF	Delete position **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-5	-5	1676, 2294, 8872, 7254, 15317	Family Services Supervisor	Delete position(s) - RIF	Delete positions **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	16387	Manager I/II - BB	Delete position(s) - RIF	Delete position **Effective 03/31/2027**

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	1560	Manager III	Delete position(s) - RIF	Delete position **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-2	-2	3501, 9224	Social Services Assistant	Delete position(s) - RIF	Delete positions **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-5	-5	2068, 6546, 8871, 13464, 16391,	Social Worker Supervisor I/II - BB	Delete position(s) - RIF	Delete positions **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-39	-39	137, 174, 210, 224, 253, 384, 394, 578, 732, 2125, 3534, 6163, 6179, 6536, 7120*, 8188*, 8880*, 9217, 9220*, 9680, 9683, 9684, 9818*, 10853, 10854, 10955*, 13240*, 13241, 13705, 13706*, 13831, 14410, 14414*, 14418, 14422*, 14573, 14575, 14581, 16419	Social Worker IV/V - BB	Delete position(s) - RIF	Delete positions **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	15152	Staff Services Analyst	Delete position(s) - RIF	Delete position **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	3281	Staff Services Technician	Delete position(s) - RIF	Delete position **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	-1	-1	13461	Technology Specialist I/II - BB	Delete position(s) - RIF	Delete position **Effective 03/31/2027**
Healthy Community	Community Services Agency	Program Services and Support	0	0	149, 279, 328, 399, 400, 436, 469, 555, 588, 7120, 8183, 8188, 8874, 8880, 9213, 9220, 9816, 9817, 9818, 10955, 11477, 13240, 13706, 13830, 14414, 14416, 14419, 14421, 14422, 14576	Social Worker IV/V - BB	Reclassify downward	Reclassify downward to Social Worker III
Healthy Community	Health Services Agency	Administration	-2	-2	10479, 8740	Account Clerk III	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Administration	-1	-1	7575	Confidential Assistant III	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Administration	-1	-1	2176	Accountant II	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Administration	-1	-1	6450	Accountant III	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Administration	-1	-1	14355	Software Engineer I/II - BB	Delete position(s)	Delete vacant position

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	Department	Budget Unit	Position(s) Requested	Position(s) Recommended	Position Number	Classification	Department Request	CEO Recommendation
Healthy Community	Health Services Agency	Administration	-1	-1	3536	Stock/Delivery Clerk I/II - BB	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Administration	-1	-1	3255	Medical Biller I/II - BB	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Administration	-1	-1	7180	Manager III	Transfer out	Transfer position to Indigent Healthcare Program
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-3	-3	6267, 8268, 8445	Administrative Clerk I/II - BB	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-1	-1	8260	Community Health Worker	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-1	-1	1272	Medical Assistant	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-1	-1	171	Mental Health Clinician I/II - BB	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-1	-1	13714	Nurse Manager	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-1	-1	565	Sr. Community Health Worker	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-1	-1	2081	Supervising Account Administrative Clerk I/II - BB	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Clinics and Ancillary Services	-2	-2	823, 14175	Staff Nurse III	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Indigent Healthcare Program	1	1	7180	Manager III	Transfer in	Transfer position from Administration
Healthy Community	Health Services Agency	Public Health	-2	-2	3122, 9595	Administrative Clerk I/II - BB	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Public Health	-1	-1	10388	Administrative Clerk III	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Public Health	-1	-1	1679	Associate Director	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Public Health	-1	-1	15438	Community Health Worker	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Public Health	-2	-2	6449, 12023	Health Education Specialist - BB	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Public Health	-1	-1	15505	Manager II	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Public Health	-1	-1	17040	Mental Health Clinician I/II - BB	Delete position(s)	Delete vacant position

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS								
Board Priority	**Department**	**Budget Unit**	**Position(s) Requested**	**Position(s) Recommended**	**Position Number**	**Classification**	**Department Request**	**CEO Recommendation**
Healthy Community	Health Services Agency	Public Health	-1	-1	9232	Nurse Manager	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Public Health	-1	-1	1890	Public Health Nurse I/II - BB	Delete position(s)	Delete vacant position
Healthy Community	Health Services Agency	Public Health	-2	-2	573, 10689	Social Worker IV/V - BB	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Public Health	-1	-1	2299	Staff Services Analyst	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Public Health	-3	-3	9597, 14736, 17399	Staff Services Coordinator	Delete position(s)	Delete vacant positions
Healthy Community	Health Services Agency	Public Health	0	0	N/A	Certified Occupational Therapist Assistant	Add a new classification	Create a new classification of Certified Occupational Therapist Assistant BU: SEIU Step 1: $27.21, Step 2: $28.57, Step 3: $30.00, Step 4: $31.50, Step 5: $33.08 per hour
Healthy Community	Health Services Agency	Public Health	0	0	N/A	Physical Therapist Assistant	Add a new classification	Create a new classification of Physical Therapist Assistant BU: SEIU Step 1: $27.21, Step 2: $28.57, Step 3: $30.00, Step 4: $31.50, Step 5: $33.08 per hour
Healthy Community	Health Services Agency	Public Health	1	1	New	Physical Therapist Assistant	Add new position(s)	Physical Therapist Assistant
Healthy Community	Health Services Agency	Public Health	1	1	New	Certified Occupational Therapist Assistant	Add new position(s)	Certified Occupational Therapist Assistant
High-Performing Economy	Workforce Development	Workforce Development	1	1	New	Confidential Assistant III	Add new position(s)	Confidential Assistant III
High-Performing Economy	Workforce Development	Workforce Development	-1	-1	2842	Staff Services Technician	Delete vacant position(s)	Delete the vacant position
Efficient Public Services	Information Technology Central	Information Technology Central	0	0	14693	Staff Services Coordinator	Classification study	Reclassify upward to Manager I/II - BB
Community Infrastructure	Parks and Recreation	Parks and Recreation	-1	-1	14435	Account Clerk II	Delete position(s) - RIF	Delete position **Effective 10/16/2026**
Community Infrastructure	Parks and Recreation	Parks and Recreation	-2	-2	14444, 14446	Park Aide	Delete position(s) - RIF	Delete positions **Effective 10/16/2026**

2027 ADOPTED BUDGET STAFFING RECOMMENDATIONS

Board Priority	Department	Budget Unit	Position(s) Requested	Position(s) Recommended	Position Number	Classification	Department Request	CEO Recommendation
Community Infrastructure	Parks and Recreation	Parks and Recreation	-1	-1	16073	Park Maintenance Worker III	Delete position(s) - RIF	Delete position **Effective 10/16/2026**
Community Infrastructure	Parks and Recreation	Parks and Recreation	0	0	14975	Staff Services Coordinator	Reclassify downward	Not recommended
Community Infrastructure	Public Works	Road and Bridge	-1	-1	7813	Civil Engineer	Delete vacant position(s)	Delete vacant position
Community Infrastructure	Public Works	Road and Bridge	1	1	New	Transportation Project Coordinator	Add new position(s)	Transportation Project Coordinator
Community Infrastructure	Public Works	Road and Bridge	0	0	8142	Administrative Clerk III	Reclassify downward	Reclassify downward to Administrative Clerk II
JPA	Stanislaus Regional 911	Stanislaus Regional 911	0	0	2326	Manager I	Reclassify upward	Study

REQUESTED CHANGES TO POSITION ALLOCATION REPORT	**-43**	
RECOMMENDED CHANGES TO POSITION ALLOCATION REPORT		**-51**
TOTAL CURRENT AUTHORIZED POSITIONS AS OF 08/09/2026		**4,700**
Add New Position(s)		**64**
Delete Vacant Position(s)		**-44**
Delete Vacant Position(s) effective October 16, 2026		**-4**
RECOMMENDED AUTHORIZED POSITIONS EFFECTIVE SEPTEMBER 19, 2026		**4,720**
RECOMMENDED AUTHORIZED POSITIONS EFFECTIVE OCTOBER 16, 2026		**4,716**

Legend:
BB- Block-budget

Note: Authorized position counts excludes the recommended Community Services Agency Reduction-In-Force of 67 positions, effective March 31 2027.
* Indicate positions recommended for reclassification to Social Worker III effective September 19, 2026.

COUNTY OF STANISLAUS
APPROPRIATIONS LIMIT WORKSHEET
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Fiscal Year 2025-26 Appropriations Limitation per BOS Agenda Item No. 2025-0507	$ 566,958,171	
Adjustment pursuant to Article XIIIB, Section 3(a): Transfer of financial responsibility to provide services as a result of jurisdictional change (annexation) to other governmental entities:		
Less tax proceeds shift from County to Cities		
County General Fund	(203,175)	
County Fire Service Fund	(7,769)	
Subtotal adjusted Appropriations Limitation	$ 566,747,226	a

Add: Adjustment pursuant to Article XIIIB, Section 1:
Appropriations made by local governments may increase annually by a factor comprised of the change in population and change in the U.S. Consumer Price index of California per capita income, whichever is less.

Price Factor and County specific Population Change data provided by the CA Department of Finance (see Note 1 below)

	Price Factor		Population Change		Ratio of Change		
Percentage change over prior year	4.95		-0.19				
Converted to a ratio:	((4.95+100)/100)		((-0.19+100)/100)				
Calculation Factor for FY 2026-2027	1.050	x	0.998	=	1.048	1.047506	b

Multiply adjusted Appropriations Limitation Subtotal by the Calculation Factor

Fiscal Year 2026-2027 Appropriations Limitation	a * b	$ 593,671,120	
Less: Adjusted Estimated "Proceeds of Tax" Revenue Fiscal Year 2026-2027		306,318,891	
Less: Funding Received from State Subvention Fiscal Year 2026-2027		118,400,000	
2026-2027 Appropriations Limitation in excess of Estimated Tax Revenue		$ 168,952,229	

Note 1:
Appropriations limit adjusted per Article XIIIB, amended by Proposition 111 to change the price and population factors that may be used. The 2026-2027 appropriations limit for each local jurisdiction shall be the 1986-87 appropriations limit adjusted from that year forward by the new growth factors stated in the proposition. Per Department of Finance Notice dated May, 2026.

"Proceeds of Tax" Calculation Summary
FY 2026-2027

2025-2026 Legal Budget as of August 17, 2026

	Legal Budget	Tax Revenue	NonTax Revenue
General Fund	538,421,124	274,772,495	263,648,629
Special Revenue (excl. Special Districts)	994,063,878	27,816,152	966,247,726
Capital Projects	413,243,564	-	413,243,564
Total Revenue	$ 1,945,728,566	$ 302,588,647	$ 1,643,139,919
Total Revenue	$ 1,945,728,566	$ 302,588,647	$ 1,643,139,919
			-
Less General Fund Interest	(19,724,102)		(19,724,102)
Less Special Revenue Interest	(3,895,369)		(3,895,369)
Less Capital Projects Interest	(75,000)		(75,000)
Total Revenue from Interest	(23,694,471)		(23,694,471)
Total Revenue less Interest	$ 1,922,034,095	$ 302,588,647	$ 1,619,445,448
			-
Re-allocation Interest based on Tax vs NonTax			
Percentage of Total Revenue - less interest	100.00%	15.74310%	84.2569%
£ Allocation of Interest	23,694,471	3,730,244	19,964,227
Total Revenue less Interest	1,922,034,095	302,588,647	1,619,445,448
Adjusted estimated Revenue	$ 1,945,728,566	$ 306,318,891	$ 1,639,409,675
	-		-

£ Interest computed on total budget percentage ratio excluding interest
Use percentage to distribute interest between proceeds and non-proceeds

2027 Adopted Budget
Summary of Department Requests Not Recommended

Line #	Fund Type	Board Priority	Department/ Budget Unit	Short Description	CEO Recommendations	Revenue Increase/ (Decrease)	Appropriation Increase/ (Decrease)	Use of/ (Savings to) Fund Balance/ Retained Earnings	Use of/ (Savings to) Net County Cost (NCC)
NOT RECOMMENDED									
Supporting a Strong and Safe Community									
1	GF	Strong/Safe Community	District Attorney - Criminal Division	MS Azure Licensing Costs for Cloud Storage *(Pending additional analysis/study)*	Not Recommended	$0	$120,000	$0	$120,000
2	GF	Strong/Safe Community	District Attorney - Criminal Division	Software Subscription Costs *(Unsupported Service Level Increase)*	Not Recommended	$0	$22,000	$0	$22,000
3	GF	Strong/Safe Community	District Attorney - Criminal Division	Microsoft Support costs *(Unsupported Service Level Increase)*	Not Recommended	$0	$151,200	$0	$151,200
4	GF	Strong/Safe Community	District Attorney - Criminal Division	Purchase IT Switch for backup services *(Unsupported Service Level Increase)*	Not Recommended	$0	$27,456	$0	$27,456
5	GF	Strong/Safe Community	District Attorney - Criminal Division	Replace vehicle due to Clean Cab standards *(Pending additional analysis/study)*	Not Recommended	$0	$64,975	$0	$64,975
6	GF	Strong/Safe Community	District Attorney - Criminal Division	Support for Wellness Program *(Unsupported Service Level Increase)*	Not Recommended	$0	$81,423	$0	$81,423
7	SR	Strong/Safe Community	District Attorney - Special Operations	Revenue Backfill *(Not aligned with instructions/policy)*	Not Recommended	($182,419)	($182,419)	$0	$0
8	GF	Strong/Safe Community	Sheriff - Detention	Reduce Community Corrections Partnership (CCP) revenue to align with previously reduced appropriations during Zero-Base *(Pending additional analysis/study)*	Not Recommended	($235,682)	$0	$0	$235,682
9	GF	Strong/Safe Community	Sheriff - Detention	Rebudget appropriations related to Fiscal Year 2026 vehicle expenses. *(Pending additional analysis/study)*	Not Recommended	$0	$114,750	$0	$114,750
10	GF	Strong/Safe Community	Sheriff - Operations	Add one block-budgeted Deputy Sheriff II for County Security *(Pending additional analysis/study)*	Not Recommended	$0	$44,154	$0	$44,154
11	GF	Strong/Safe Community	Sheriff - Operations	Rebudget appropriations related to Fiscal Year 2026 vehicle expenses. *(Pending additional analysis/study)*	Not Recommended	$0	$213,533	$0	$213,533
Supporting a Healthy Community									
12	SR	Healthy Community	Aging and Veterans Services - Area Agency on Aging	Transfer appropriations to support Fixed Asset equipment purchases *(Consider at a Future Budget Cycle)*	Not Recommended	($15,000)	($15,000)	$0	$0
13	SR	Healthy Community	Aging and Veterans Services - Area Agency on Aging	Transfer appropriations to support Fixed Asset equipment purchases *(Consider at a Future Budget Cycle)*	Not Recommended	$15,000	$15,000	$0	$0
14	SR	Healthy Community	Behavioral Health and Recovery Services	Add 1 Manager I/II/III *(Pending additional analysis/study)*	Not Recommended	$0	$150,391	$150,391	$0
15	SR	Healthy Community	Behavioral Health and Recovery Services	Allocate costs to other budgets *(Pending additional analysis/study)*	Not Recommended	$0	($150,391)	($150,391)	$0
16	SR	Healthy Community	Behavioral Health and Recovery Services	Allocate costs to other budgets *(Pending additional analysis/study)*	Not Recommended	$0	$65,847	$65,847	$0
17	SR	Healthy Community	Recovery Services - Behavioral Health Services Act	Allocate costs to other budgets *(Pending additional analysis/study)*	Not Recommended	$0	$54,822	$54,822	$0
18	SR	Healthy Community	Recovery Services - Public Guardian	Allocate costs to other budgets *(Pending additional analysis/study)*	Not Recommended	$0	$2,819	$2,819	$0
19	SR	Healthy Community	Recovery Services - Stanislaus Recovery Center (SRC)	Allocate costs to other budgets *(Pending additional analysis/study)*	Not Recommended	$0	$5,288	$5,288	$0
20	SR	Healthy Community	Recovery Services - Substance Use Disorder (SUD)	Allocate costs to other budgets *(Pending additional analysis/study)*	Not Recommended	$0	$21,616	$21,616	$0

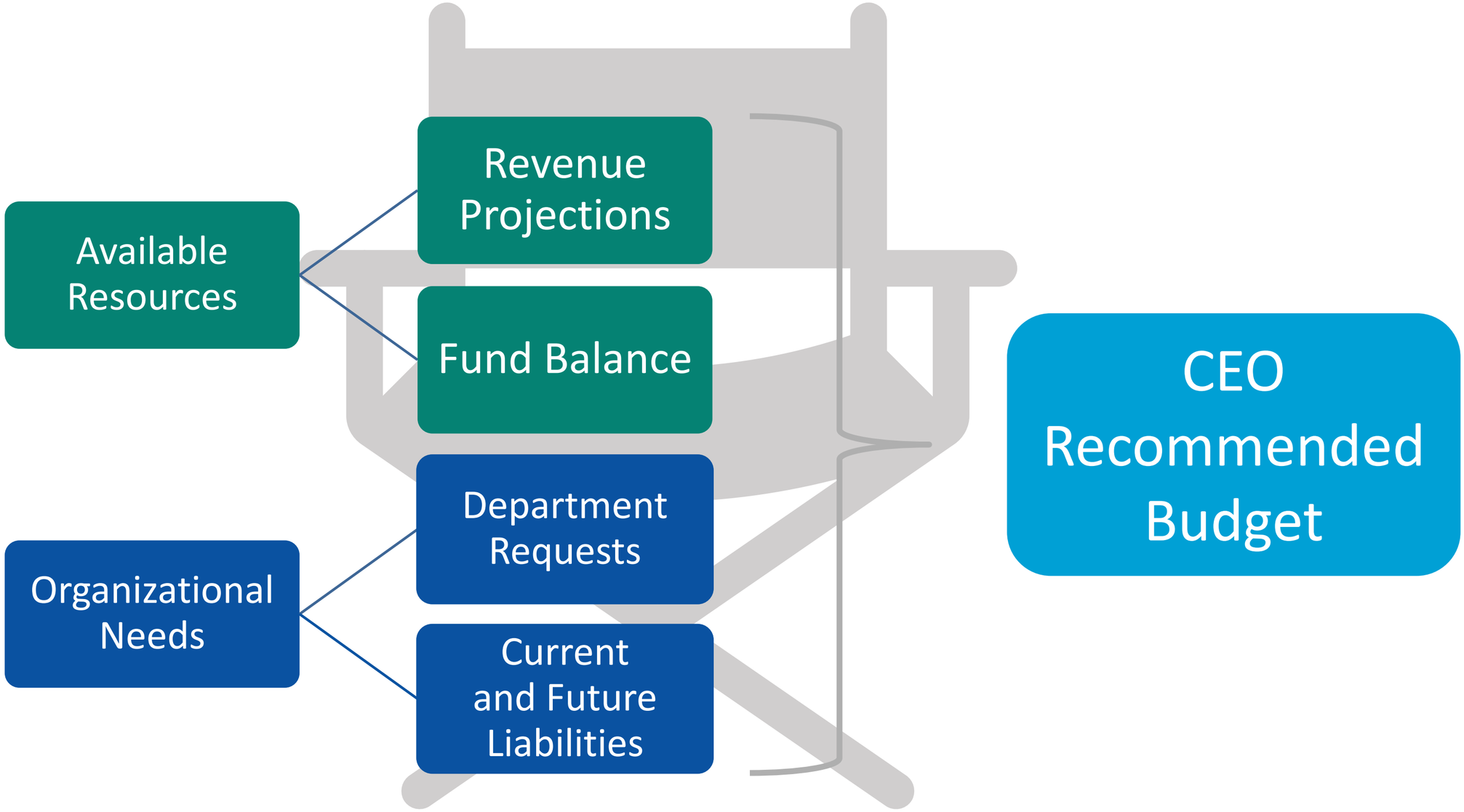
2027 Adopted Budget
Summary of Department Requests Not Recommended

Line #	Fund Type	Board Priority	Department/ Budget Unit	Short Description	CEO Recommendations	Revenue Increase/ (Decrease)	Appropriation Increase/ (Decrease)	Use of/ (Savings to) Fund Balance/ Retained Earnings	Use of/ (Savings to) Net County Cost (NCC)
Delivering Efficient Public Services									
21	GF	Efficient Services	Clerk-Recorder - Recorder	Increase appropriations in Salaries & Benefits *(Pending additional analysis/study & Unsupported Service Level*	Not Recommended	$0	$608,046	$0	$608,046
22	GF	Efficient Services	County Counsel	Increase appropriations to support Cannabis related activity *(Pending additional analysis/study)*	Not Recommended	$0	$203,736	$0	$203,736
23	GF	Efficient Services	General Services Agency - Capital Facilities	Increase due to Cost Allocation Plan methodology update *(Pending additional analysis/study)*	Not Recommended	$22,062	$55,920	$0	$33,858
Enhancing Community Infrastructure									
24	GF	Community Infrastructure	Environmental Resources - Groundwater Program	Increase appropriations related to cover increase contractual costs. *(Pending additional analysis/study)*	Not Recommended	$0	$536,000	$0	$536,000
25	GF	Community Infrastructure	Environmental Resources - Groundwater Program	Increase appropriations related to Sustainable Groundwater Management Act (SGMA) activities. *(Pending additional analysis/study)*	Not Recommended	$0	$151,530	$0	$151,530
26	GF	Community Infrastructure	Parks and Recreation	Reduce revenue to align with current estimates. *(Pending additional analysis/study)*	Not Recommended	($998,855)	$0	$0	$998,855
27	GF	Community Infrastructure	Parks and Recreation	Reduce revenue to align with current estimates *(Unsupported Service Level Increase)*	Not Recommended	($24,363)	$0	$0	$24,363
	Total Not Recommended								
		Strong/Safe Community				$ (418,101)	$ 657,072	$ -	$ 1,075,173
		Healthy Community				-	150,392	150,392	-
		High-Performing Economy				-	-	-	-
		Lifelong Learning				-	-	-	-
		Efficient Services				22,062	867,702	-	845,640
		Community Infrastructure				(1,023,218)	687,530	-	1,710,748
				Total		$ (1,419,257)	$ 2,362,696	$ 150,392	$ 3,631,561

2027
Adopted Budget

Stanislaus County
Jody Hayes
Chief Executive Officer

Chief Executive Officer Role



Additional Presenters

Chief Financial Officer
Angelica Ramos

Deputy Executive Officer
Ryan Leupp

Senior Management Consultants
Patrick Cavanah
Joanna Navarro
Joshua Woolworth

Department Presentations

Behavioral Health and Recovery Services
Ruben Imperial

Community Services Agency
Christine Huber

Parks and Recreation
Tera Chumley

What is the 2027 Adopted Budget?

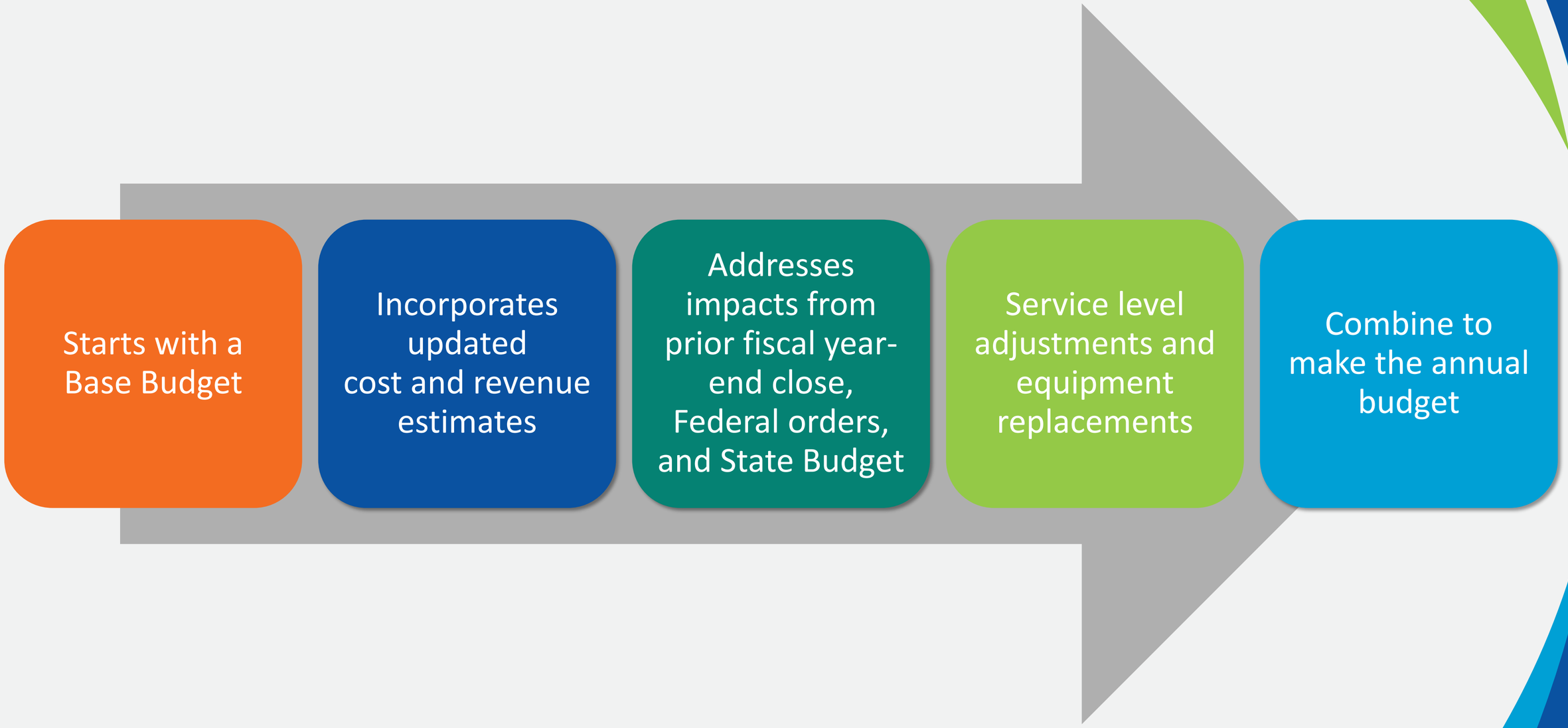
Definitive Operational Plan for Fiscal Year 2027

Benchmark for year-to-year comparisons

Meets County Budget Act requirements

A budget must be Adopted by the Board of Supervisors by October 2, 2026

What is the 2027 Adopted Budget?



Focus for 2027 Adopted Budget

Uphold and Support Board Commitments

Adjust Staffing to Departmental Needs with Funded or Cost-Neutral Positions

Reduction-In-Force to Match Current Funding Levels

Purchase and Replacement of Essential Equipment and Vehicles

Purchase and Replacement of Information Technology

Align Programs to Available Funding Sources

Adhere to Legal Mandates and Financial Policies

Budget Overview

$1.95 Billion
2027
Adopted Budget

4,720
Allocated Positions

$17.8 Million
in Adjustments to
2027 Base Budget

2027 Adopted Budget Comparison

All Funds	2026 Adopted Budget	2027 Base Budget	Recommended 2027 Adopted Adjustments	Recommended 2027 Adopted Budget
Total Budget (Appropriations)	**$ 1,885,219,874**	**$ 1,929,016,046**	**$ 17,770,577**	**$ 1,946,786,623**
Total Department Revenue	1,348,185,908	1,402,438,717	5,350,493	1,407,789,210
Use of Department Fund Balance	162,193,624	149,946,854	3,996,744	153,943,598
General Fund Contribution	**$ 374,840,342**	**$ 376,630,475**	**$ 8,423,340**	**$ 385,053,815**

$2.4 million not recommended, representing unmet needs

Increase → **0.9%**

Increase → **$61.6 million**
3.3%

Financing/Balancing the Budget

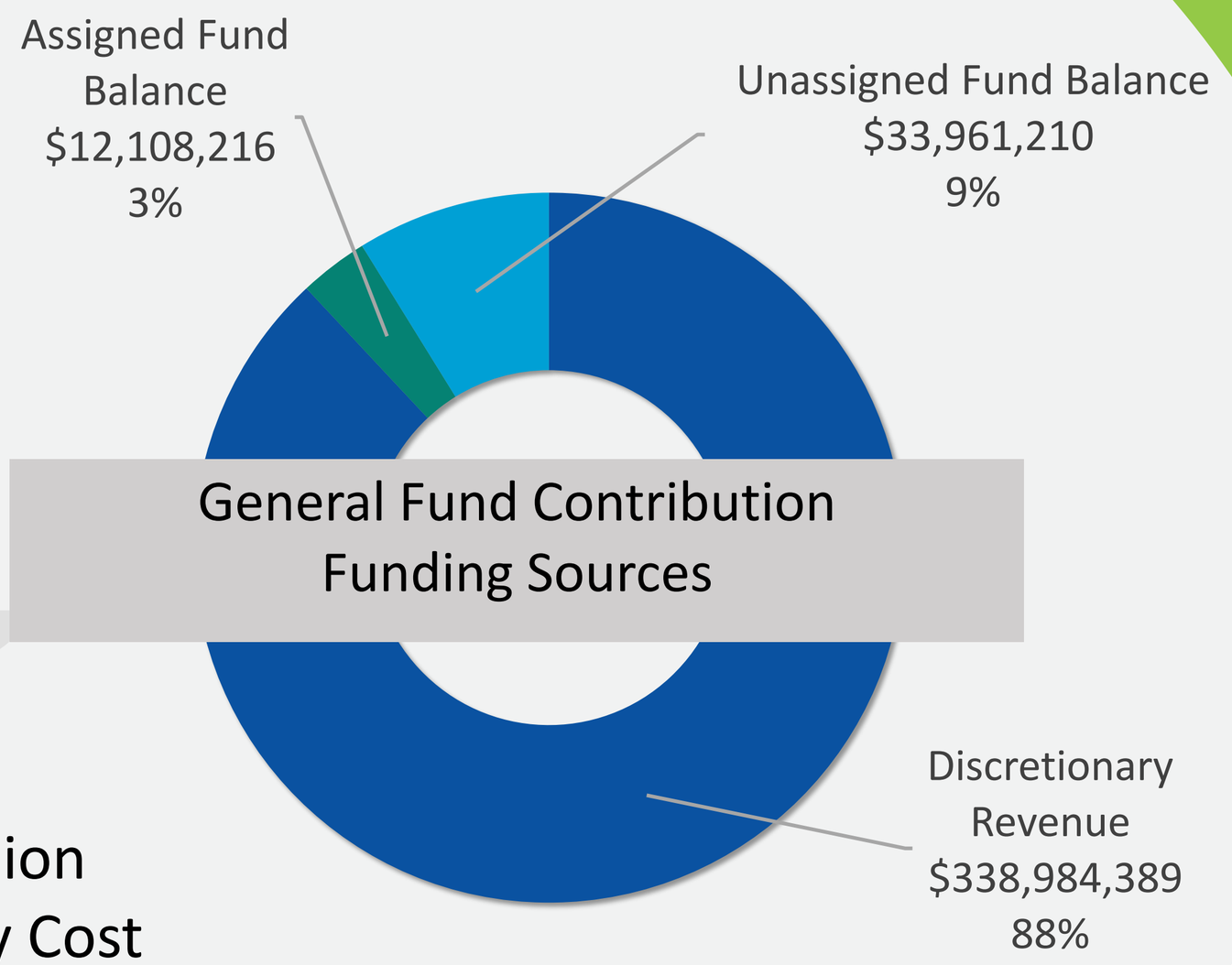
Recommended
2027 Adopted Budget

$1.95 Billion
Adopted Budget

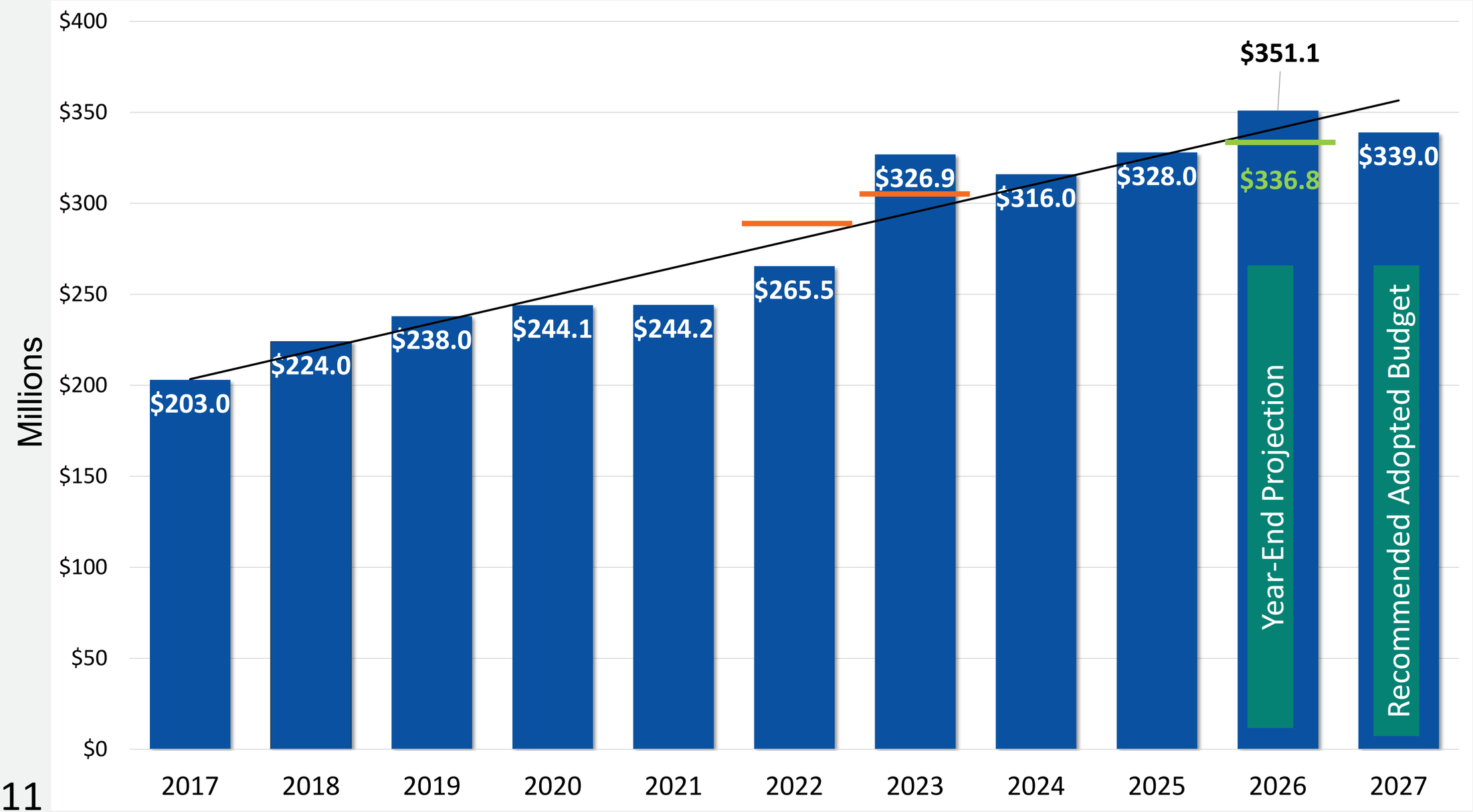
$1.41 Billion
Dept. Revenue &
County Match

$153.9 Million
Fund Balance

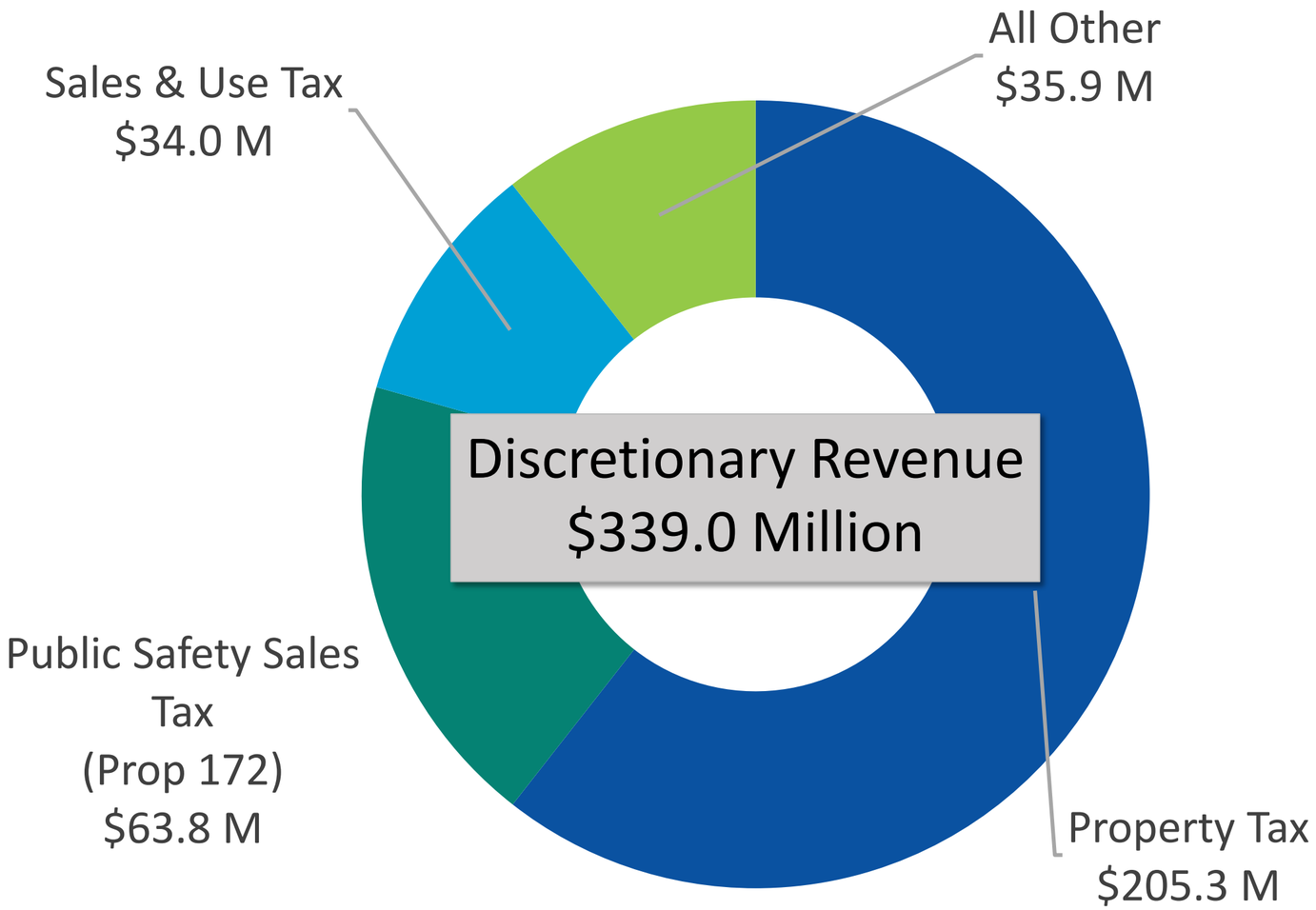
$385.1 Million
in Net County Cost



Discretionary Revenue 10 - Year History



Discretionary Revenue



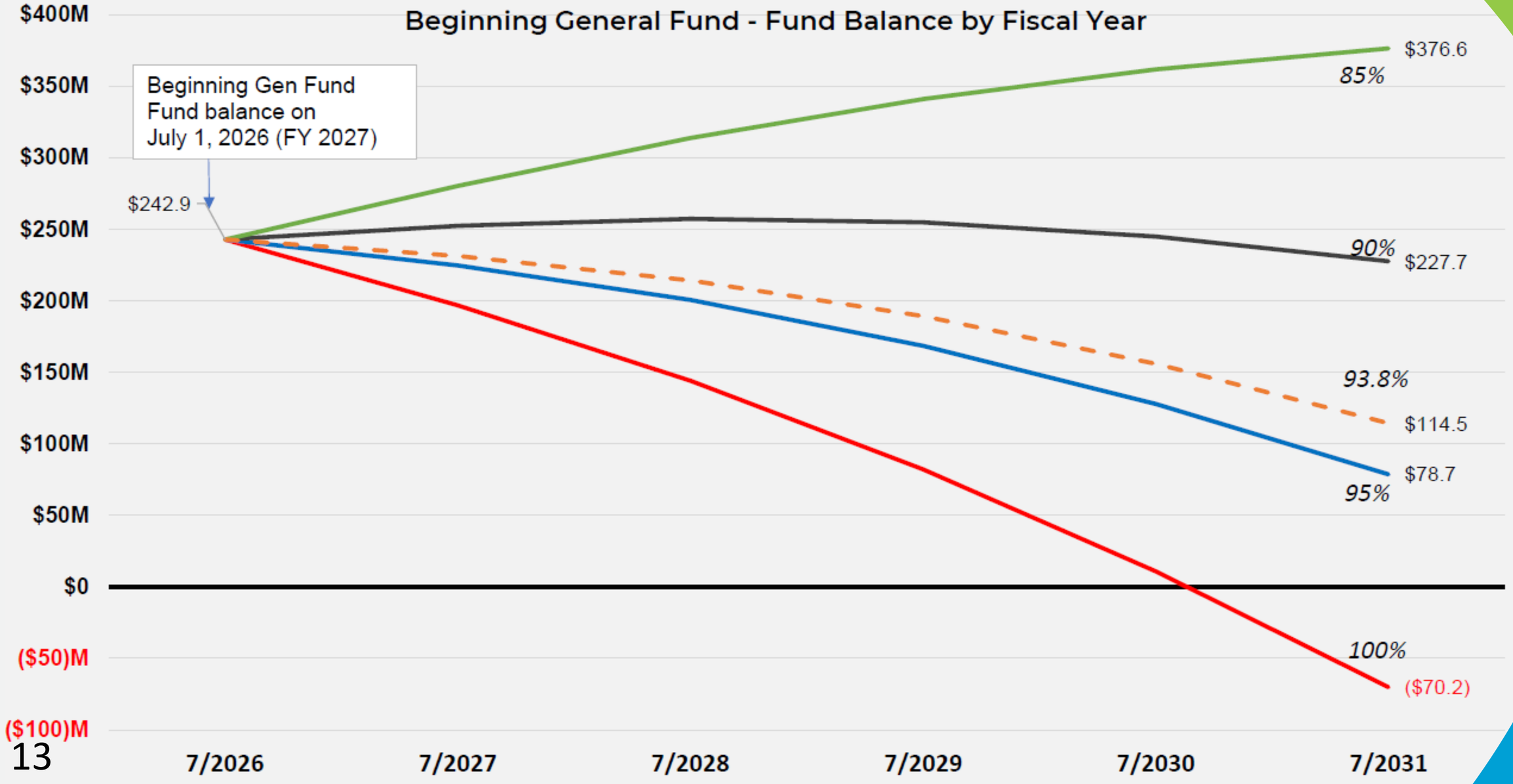
60.6%
Property Taxes

18.8%
Public Safety Sales Tax (Prop 172)

10.0%
Sales & Use Tax

10.6%
All Other

Long - Range Model
General Fund Balance Scenarios



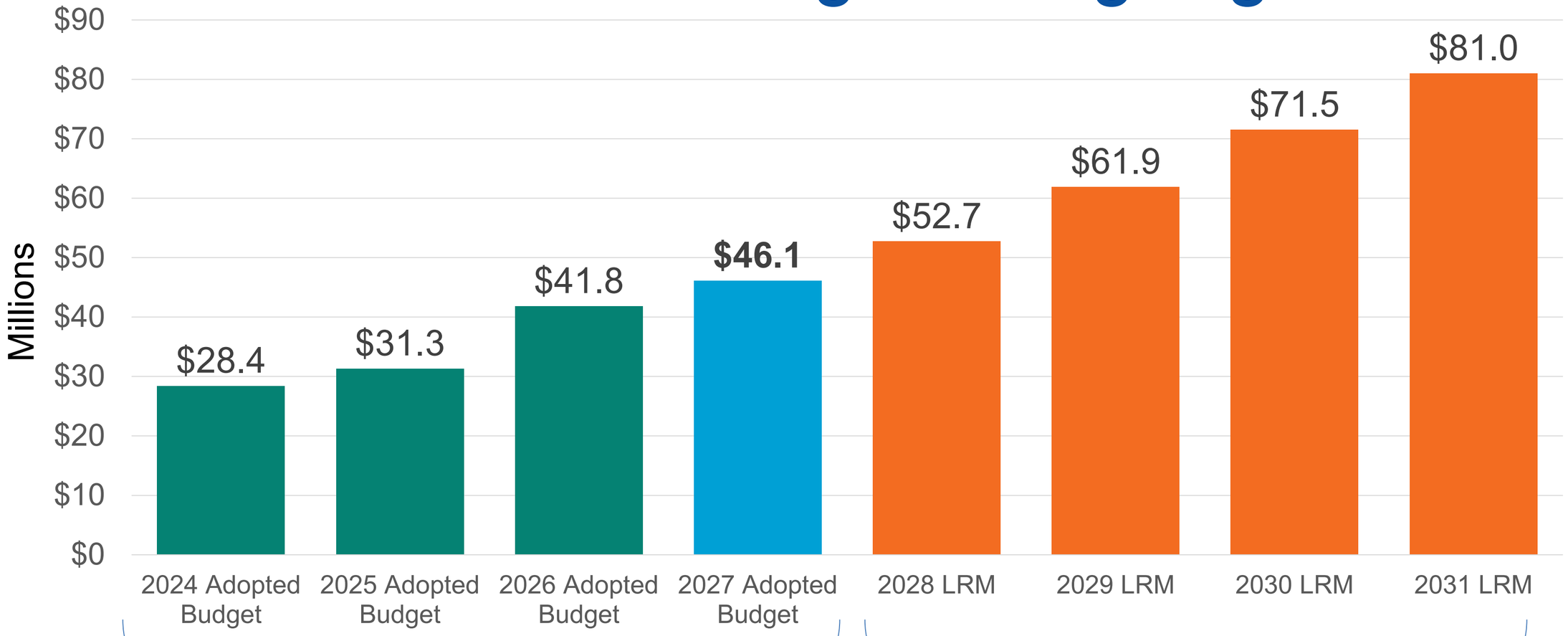
Long - Range Model
100% Appropriations Utilization

	2027 Adopted Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget
Funding Assumptions	$557.6 M	$521.7 M	$532.8 M	$544.1 M	$555.8 M
Cost Assumptions	$557.6 M	$574.4 M	$594.7 M	$615.6 M	$636.8 M
Surplus/ (Deficit)	**$ -**	**($52.7) M**	**($61.9) M**	**($71.5) M**	**($81.0) M**

$46.1 Million to Balance

Cumulative Deficit by Budget Year 2031: ($313.2) Million

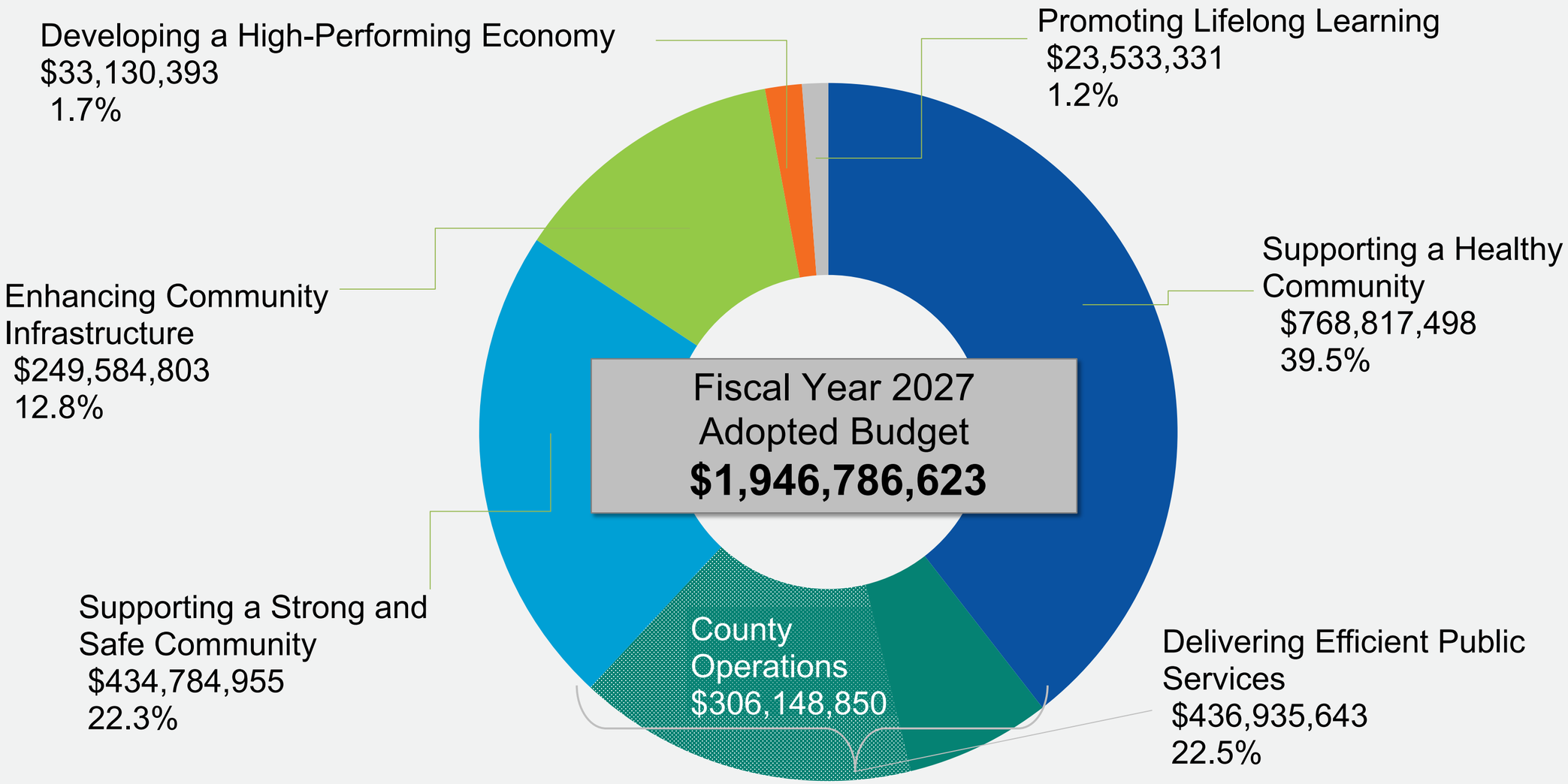
General Fund Balancing - Ongoing Costs



Reliance on General Fund Fund Balance to Balance the Budget less One-Time Investments

Projected Deficit Based on Long-Range Model with 100% Appropriations Utilization

2027 Adopted Budget



Supporting a Strong and Safe Community

$434.8 Million
Adopted Budget
+$7.2 Million

+7 Positions
- 4 Deletions
Net 3 Additions

Funded by:

Revenue
$142.6 M

Fund Balance
$22.8 M

Net County Cost
$269.5 M

Supporting a Strong and Safe Community

CalAIM PATH 3 Funding

$4.4 Million

Replacement Equipment at Probation

$1.2 Million

4 Deputy Sheriff-Custodial

$662,457

Court Pre-Trial Program Funding

$396,879

All Other Adjustments

$1.1 Million

Supporting a Healthy Community

Behavioral Health and Recovery Services

We Build Community *by providing and managing effective prevention and behavioral health services that promote the community's capacity to achieve wellness, resilience, and recovery outcomes.*

Ruben Imperial, Director

Supporting a Healthy Community

$768.8 Million
Adopted Budget
($3.6 Million)

+55 Positions
- 38 Deletions
Net 17 Additions

Funded by:

Revenue
$705.1 M

Fund Balance
$35.8 M

Net County Cost
$27.9 M

Supporting a Healthy Community

CSA Right-Size to Funding
($13.2 Million)

Indigent Health Care Program
$113,352

HSA Right-Size Vacant Positions
($5.3 Million)

Increase BHRS Staffing

$6.8 Million

All Other Adjustments

$8.0 Million

Supporting a Healthy Community

Community Services Agency

We Build Community *by cultivating safety, stability, and resiliency strengthening the foundation for all.*

Christine Huber, Director

Developing a High - Performing Economy

$33.1 Million
Adopted Budget
($1.6 Million)

+ 1 Position
- 1 Deletion
Net Zero

Funded by:

Revenue
$29.1 M

Fund Balance
$5,000

Net County Cost
$4.0 M

Developing a High - Performing Economy

Workforce Development Right-Sizing ($2.0 Million)

Replacement Vehicles at AgComm $210,000

Glassy-Winged Sharpshooter Eradication $204,193

All Other Adjustments $65,143

Promoting Lifelong Learning

$23.5 Million
Adopted Budget
No Adjustments

No Change to Positions

Funded by:

Revenue
$22.5 M

Fund Balance
$163,764

Net County Cost
$866,810

Delivering Efficient Public Services

$436.9 Million
Adopted Budget
+$11.2 Million

No Change to Positions

Funded by:

Revenue
$649.1 M

Fund Balance
$23.5 M

Net County Cost
($235.6 M)

Delivering Efficient Public Services

Increasing Contingency Funding

$6.7 Million

General Election Support

$3.5 Million

GSA Vehicle & Equipment Replacement

$298,000

All Other Adjustments

$647,023

Enhancing Community Infrastructure

$249.6 Million
Adopted Budget
+$4.5 Million

+ 1 Position
- 1 Deletion
Net Zero

Funded by:

Revenue
$165.8 M

Fund Balance
$71.8 M

Net County Cost
$12.0 M

Enhancing Community Infrastructure

Landfill Heavy Equipment

$4.4 Million

Parks Reduction-In-Force

($242,856)

Transportation Project Manager

($20,543)

All Other Adjustments

$342,883

Parks and Recreation
Tera Chumley, Director

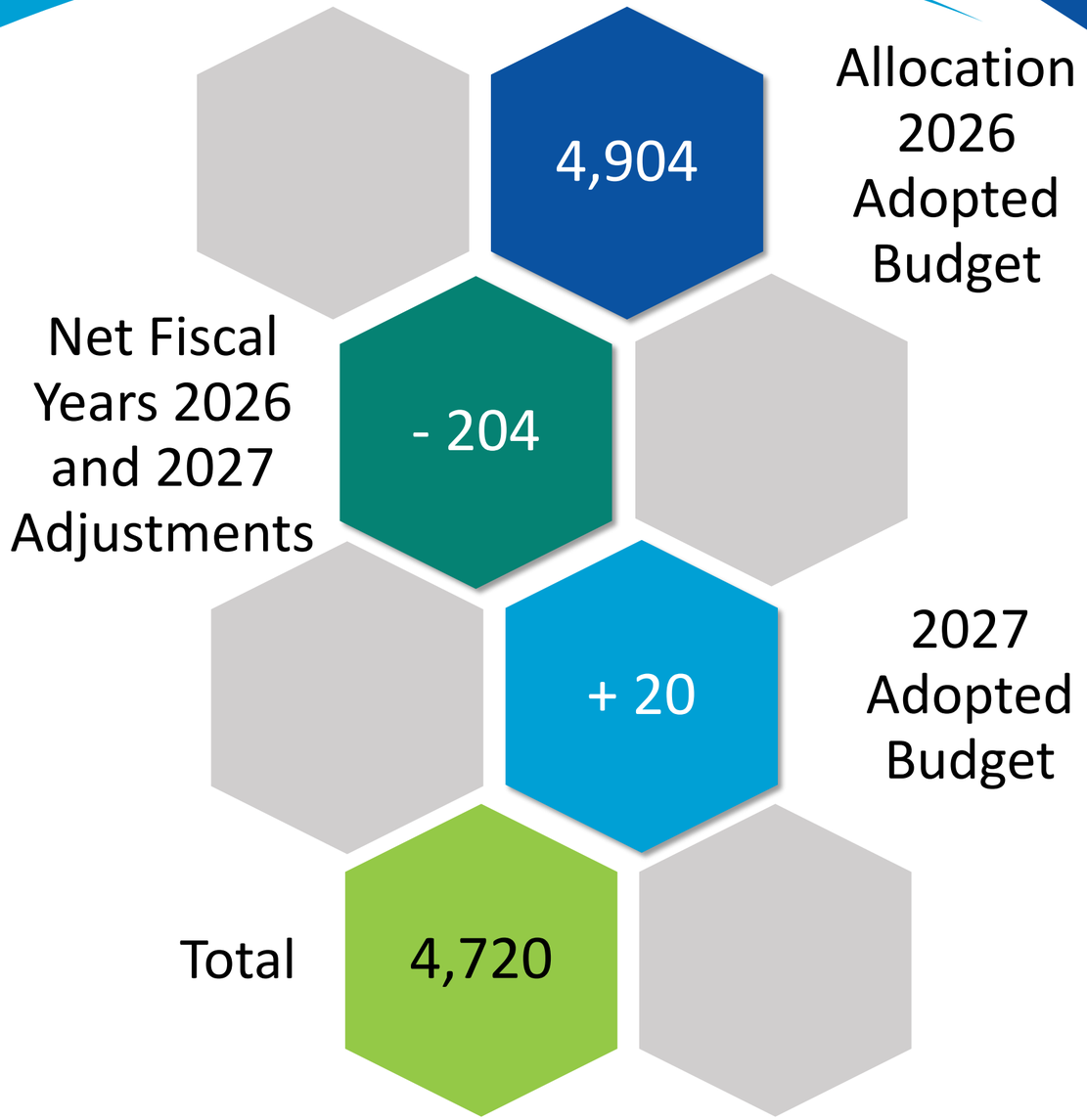
Turlock Lake State Recreation Area

Enhancing Community Infrastructure

STANISLAUS COUNTY
PARKS & RECREATION

We Build Community *by enriching lives through outdoor experiences that inspire lifetimes, promoting community health and wellness.*

Staffing Adjustments



Recommended 2027 Adopted Budget Allocation

4,720 Positions

Changes to Allocation Count

District Attorney
Delete 1

Sheriff
Add 7
Delete 3

Behavioral Health and Recovery Services
Add 53

Child Support Services
Delete 2

Health Services Agency
Add 2
Delete 36

Workforce Development
Add 1
Delete 1

Public Works
Add 1
Delete 1

Grand Total
+ 20

Recommended Reduction - In- Force

Parks and Recreation

4 Positions

(3 Filled as of 9/10/2026)

Effective

October 16, 2026

Community Services Agency

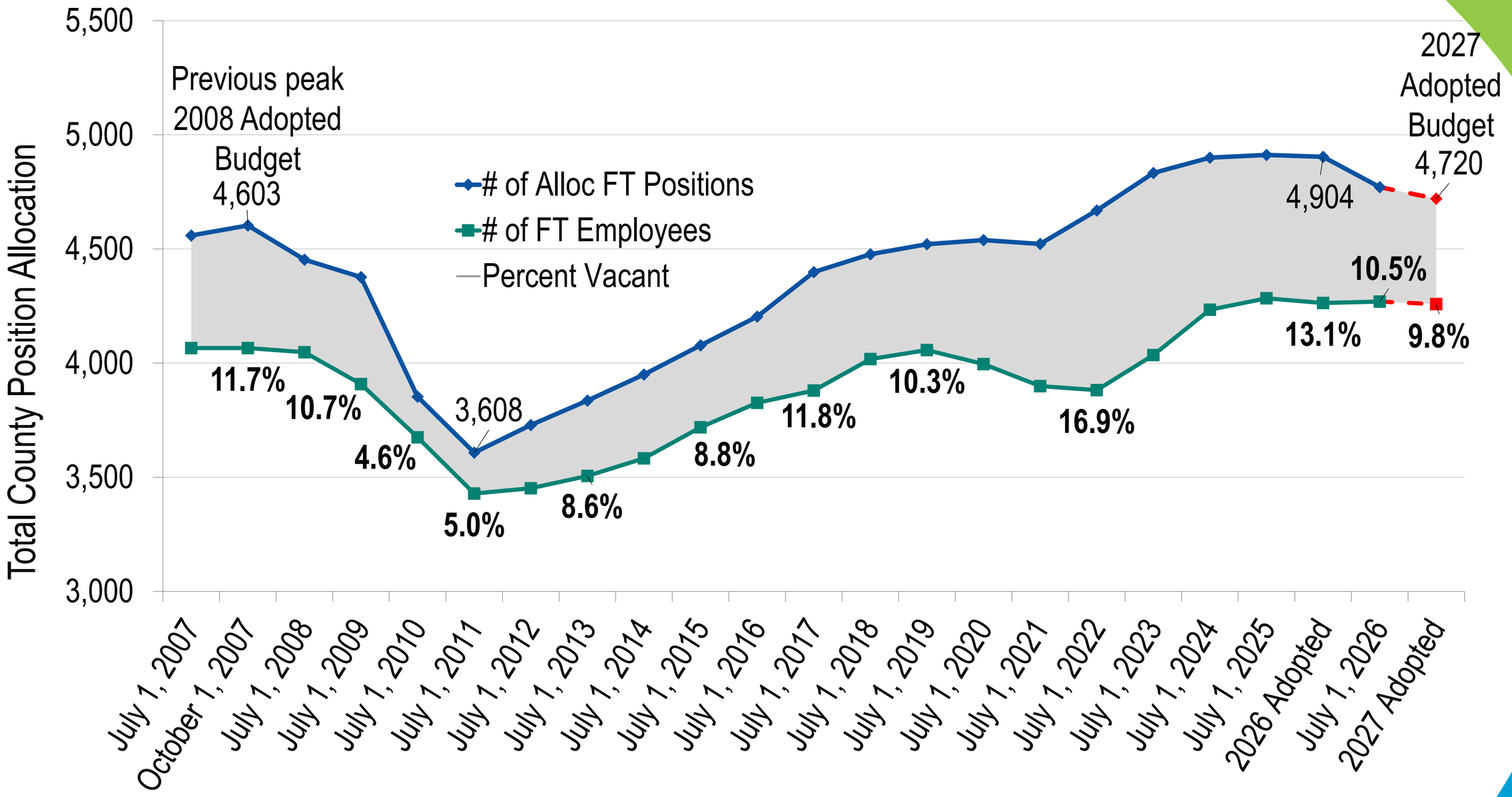
67 Positions

(65 Filled as of 9/10/2026)

Effective

March 31, 2027

Historical Staffing Chart



On the Horizon

Ongoing

Monitoring and fine-tuning the budget throughout the fiscal year

Immediate/Ongoing

Implementation of new Federal rules

Local program changes

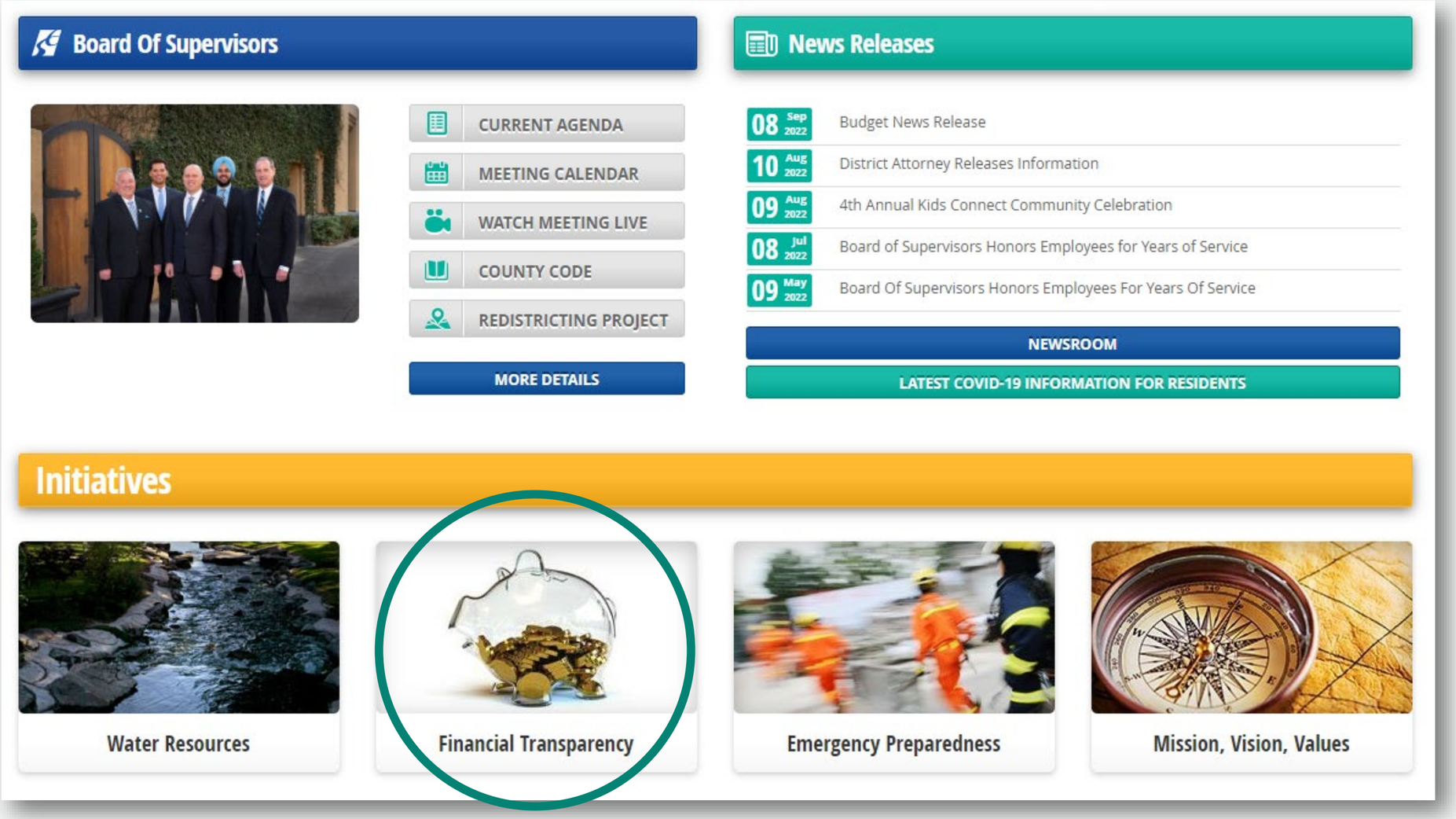
General Fund Reserve Analysis

Future

Addressing long-standing vacancies

Explore updated budgeting models and practices

Locating the Budget Online



Stancounty.com/budget

Staff Recommendations

1. Accept the recommended 2027 Adopted Budget as presented by the Chief Executive Officer.

2. Conduct the scheduled public hearing to receive public comment and input on the recommended operational plan for Fiscal Year 2027.

3. Direct and approve any changes the Board of Supervisors chooses to make to the 2027 Adopted Budget, then formally adopt the 2027 Adopted Budget.

4. Authorize the Chief Executive Officer and the Auditor-Controller to make the necessary technical adjustments to implement the 2027 Adopted Budget.

Staff Recommendations

5. Direct the Chief Executive Officer and the Auditor-Controller to prepare the Adopted Budget document and supporting schedules in accordance with State law and submit to the State Controller prior to December 1, 2026.

6. Amend the Salary and Position Allocation Resolution to reflect the recommended changes identified in the 2027 Adopted Budget, as outlined in the Staffing Impacts section of this report, and detailed in Attachment 2, to become effective the start of the first full pay period beginning on or after September 19, 2026, unless otherwise indicated.

Staff Recommendations

7. Approve the reduction-in-force of four (4) positions (three (3) of which were filled as of September 10, 2026) within the Department of Parks and Recreation, effective October 16, 2026, and 67 positions (65 of which were filled as of September 10, 2026) within the Community Services Agency, effective March 31, 2027, as outlined in the Staffing Impacts section of this report, and detailed in Attachment 2.

8. Authorize the Chief Executive Office, the Director of Parks and Recreation and the Director of the Community Services Agency to fulfill the operational activities associated with implementation of the above recommendations.

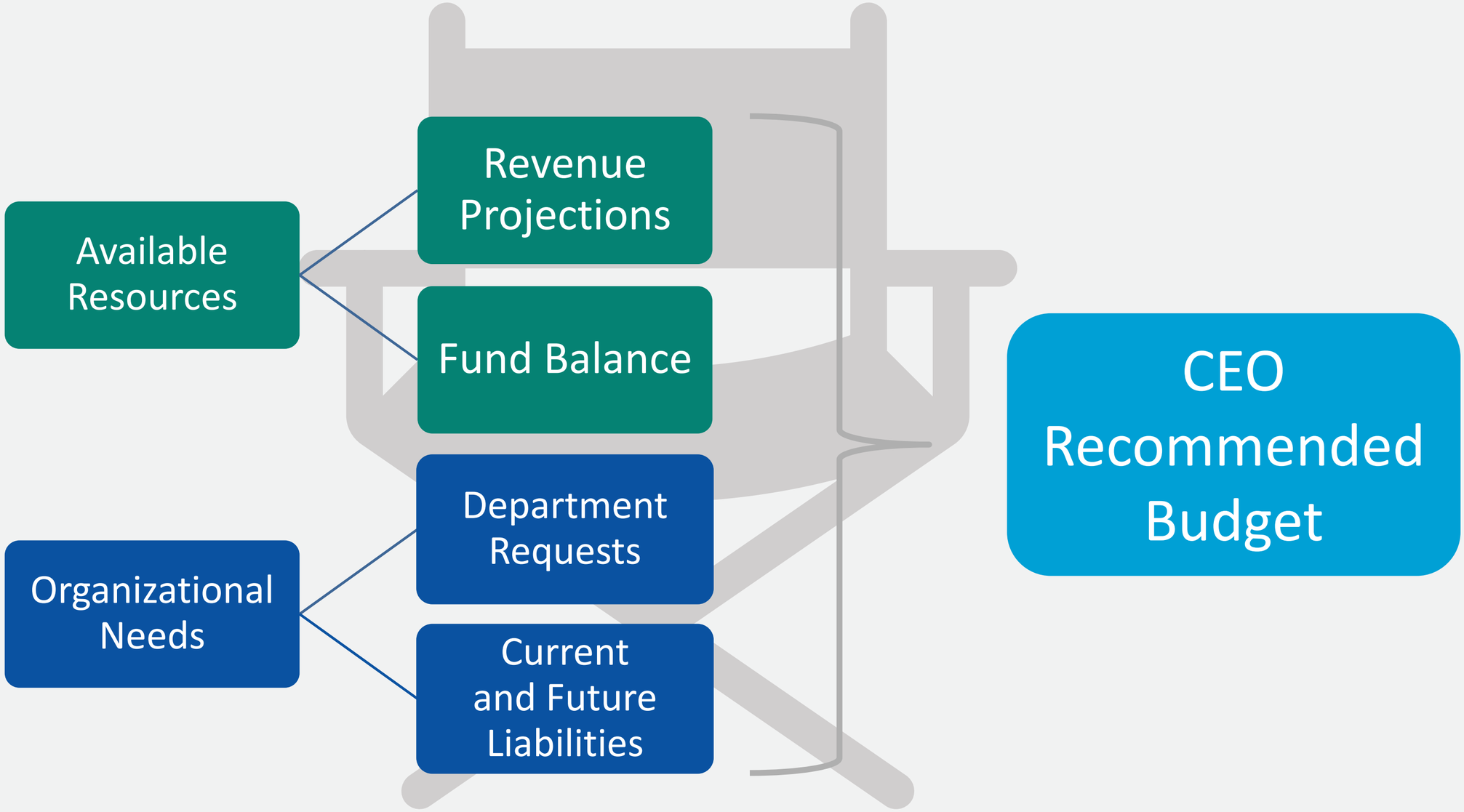
9. Approve a total appropriations/budgetary limit for annual appropriations of tax revenue for Fiscal Year 2027 in accordance with the provisions of Propositions 4 and 111 and establish a General Operating Limit of $593,671,120 using the Population and Inflation Methodology per Attachment 3.

Staff Recommendations (Amendment)

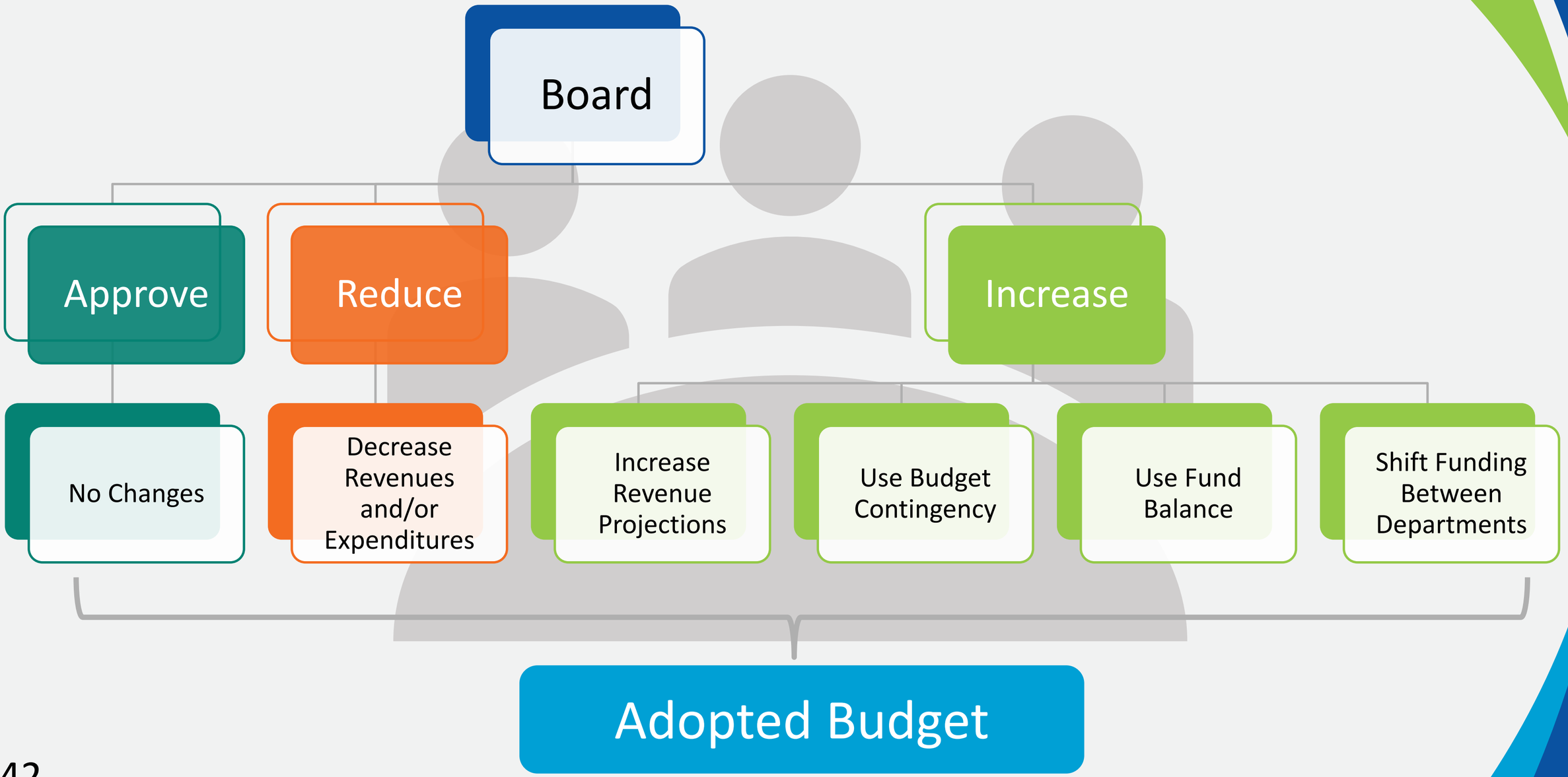
10. Adjust the appropriations in the Recommended Adopted Budget by $1,104,406, funded by Net County Cost, in the Sheriff – Operations Legal Budget Unit, with an offsetting decrease in appropriations in County Operations - Appropriations for Contingencies and savings to Net County Cost.

11. Add one Block-Budgeted Deputy Sheriff I/II to Sheriff – Operations Legal Budget Unit for County Security to the Recommended Adopted Budget.

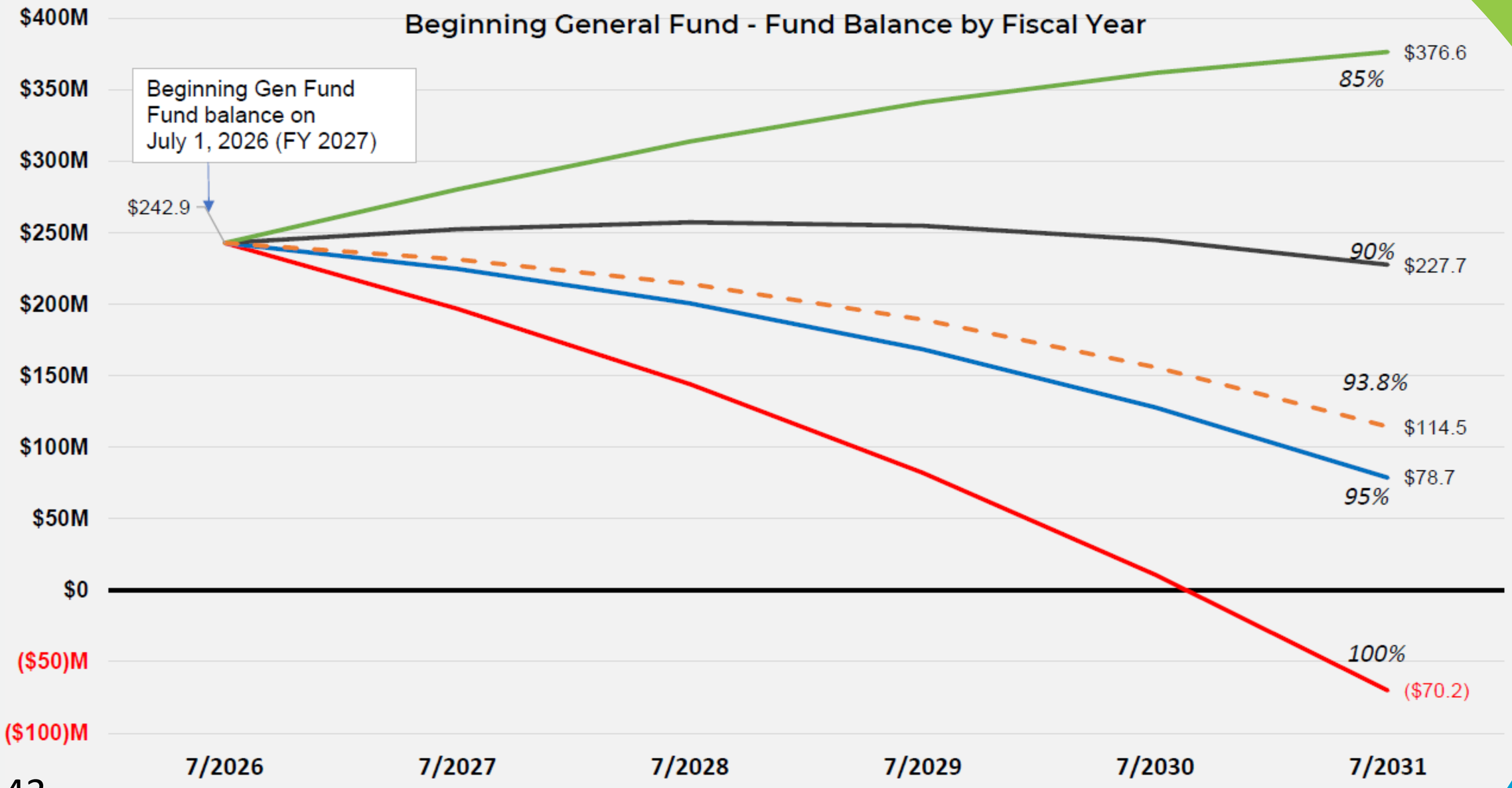
Chief Executive Officer Role



Board of Supervisors' Role



Revisiting the Long - Range Model



2027
Adopted Budget
Public Hearing

2027
Adopted Budget