



2026 BUDGET AT A GLANCE

Budget Period Ending
June 30, 2026



Submitted By
Jody Hayes
Chief Executive Officer

BUDGET MESSAGE



JODY HAYES
CHIEF EXECUTIVE OFFICER

HIGHLIGHTS:

- Importance of treading cautiously
- Relevance of fiscal responsibility through changes
- Reliance on proven policies and practices
- Balancing needs with available resources
- Confidence in support to the community
- Appreciation for our leaders and staff
- “Stay together and keep going!”

Dear Supervisors,

Stanislaus County has a long-standing practice of managing resources with a clear focus on community needs while preserving healthy reserves. Recent years have shown slowing revenues, requiring caution as we finalize the Fiscal Year 2026 budget. The Adopted Budget reflects a transition from measured growth to holding more firmly to the status quo, limiting growth to align with reduced revenues and focusing on policies that protect critical resources amid impacts from external funding streams.

This budget relies on proven practices such as the No Backfill Policy, General Fund Contribution Policy, and Use of One-Time Funds Policy. Still, choices were difficult, and unmet needs remain, with only 39% of departmental requests supported. The Adopted Budget totals \$1.89 billion, funded by \$1.68 billion in estimated revenue and \$208.3 million in fund balance and retained earnings. The General Fund totals \$538.7 million, of which \$41.8 million in fund balance supports ongoing operations, underscoring the importance of careful monitoring and use of the Long-Range Model for fiscal sustainability.

To address staffing challenges, the County will be implementing a two-phase approach focused first on deleting unfunded positions and then managing long-standing vacancies, which currently distort actual resource capacity. While the budget reflects constraints, it also sustains strong reserves, funds Board commitments, and supports essential programs and services. In challenging times, we remain committed to “stay together and keep going,” upholding our values, supporting our staff, and continuing to build community with strength and integrity.

Sincerely,

A handwritten signature in black ink that reads "Jody Hayes". The signature is written in a cursive, flowing style.

Jody Hayes

Chief Executive Officer

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**

STANISLAUS COUNTY ORGANIZATIONAL STRUCTURE

COUNTY
COUNSEL

CITIZENS OF STANISLAUS COUNTY
BOARD OF SUPERVISORS
CHIEF EXECUTIVE OFFICER

CLERK
OF THE BOARD

CHIEF INFORMATION
OFFICER

SUPPORTING A STRONG AND SAFE COMMUNITY

District Attorney*
Grand Jury
Office of Emergency Services
Probation
Public Defender
Sheriff*



PROMOTING LIFELONG LEARNING

Library



DELIVERING EFFICIENT PUBLIC SERVICES

Assessor*
Auditor-Controller*
Chief Executive Office
Clerk-Recorder*
General Services Agency
Information Technology Center
Treasurer-Tax Collector*



SUPPORTING A HEALTHY COMMUNITY

Aging and Veterans Services
Behavioral Health and Recovery Services
Child Support Services
Community Services Agency
Health Services Agency



ENHANCING COMMUNITY INFRASTRUCTURE

Environmental Resources
Parks and Recreation
Planning and Community Development
Public Works



DEVELOPING A HIGH-PERFORMING ECONOMY

Agricultural Commissioner
UC Cooperative Extension
Workforce Development



*Elected Officials do not report directly to the Board of Supervisors and/or the Chief Executive Officer.

Effective August 19, 2024

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; and **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 well-being of our families; **promote** and provide access to services that support protection, continued health, accountability, and independence; and **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; and **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, system, and operations; **increase** business efficiency through use of modern technology and best practices; and **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 (roads and transit); **ensure** infrastructure equity throughout the County; **implement** a comprehensive flood control strategy; **position** the County as a regional and statewide destination; and **promote** adequate affordable housing

2026 ADOPTED BUDGET

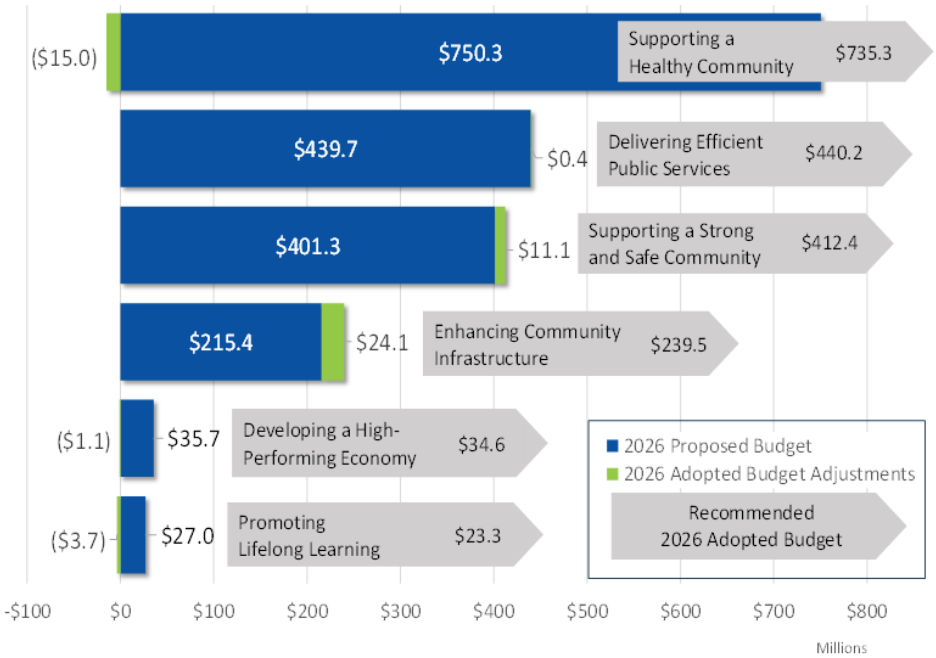
Each year, the County develops a Proposed Budget as a draft financial plan built on the best information available at the time, then finalizes it with the Adopted Budget, which incorporates updated data such as State and Federal budget actions, revised revenue estimates, departmental needs, and the official close of the prior fiscal year. The 2026 Adopted Budget provides Stanislaus County with a balanced financial roadmap for Fiscal Year 2026, serving as the County’s definitive operational plan while remaining the primary benchmark from which all year-to-year budget comparisons are made.

The 2026 Adopted Budget, totaling **\$1.89 billion**, is organized by Board priority on the preceding page, and includes both the Proposed Budget and subsequent Adopted Budget adjustments (see Organizational Structure on page 4 for departments within each priority). Departments Supporting a Healthy Community make up the largest share at **\$735.3 million**, followed by Delivering Efficient Public Services at **\$440.2 million**. Of that amount, about **71%**, or **\$313.6 million**, is County Operations, which include non-departmental technical accounting and project budgets that support the organization. Departments Supporting a Strong and Safe Community account for **\$412.4 million**, while Enhancing Community Infrastructure represents **\$239.5 million**. The remaining priorities, Developing a High-Performing Economy and Promoting Lifelong Learning, make up the balance of the budget at **\$34.6 million** and **\$23.3 million**, respectively.

The Adopted Budget is funded by **\$1.35 billion** in estimated revenue (including **\$1.31 billion** in department revenue and **\$36.7 million** in County Match revenue), the use of **\$162.2 million** in departmental fund balance and retained earnings, and **\$374.8 million** in General Fund contributions. General Fund contributions are also referred to as Net County Cost in the budget document and include **\$328.7 million** in Discretionary Revenue and the use of **\$46.1 million** in General Fund assigned and unassigned fund balance.



Board Priority Summary of 2026 Adopted Budget



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

While this budget supports **\$15.7 million** in recommended requests, it does not accommodate **\$24.1 million** in departmental unmet needs; as a result, recommendations only support **39%** of requests. However, the County budget is closely monitored throughout the fiscal year, with quarterly status reports presented to the Board at regular public meetings, providing additional opportunities to address ongoing needs.

The 2026 Adopted Budget recommends a net reduction of **20** positions. This includes adding **11** new positions and deleting **31** vacant ones. The 2026 Proposed budget included **4,915** positions, and since then, nine more were added through Board actions, bringing the total to **4,924**. With the Adopted Budget changes, the final allocation will be **4,904** positions.



4,904
Employees

2026 ADOPTED BUDGET BY DEPARTMENT (IN MILLIONS)

*Supporting a
Healthy Community*

\$735.2

\$374.8 Community Services Agency
 \$242.2 Behavioral Health and Recovery Services
 \$89.9 Health Services Agency
 \$17.0 Child Support Services
 \$11.3 Aging and Veterans Services

*Delivering Efficient
Public Services*

\$440.2

\$313.6 County Operations*
 \$41.2 General Services Agency
 \$24.3 Information Technology Central
 \$19.3 Chief Executive Office
 \$11.1 Clerk-Recorder
 \$10.2 Assessor
 \$7.2 Auditor-Controller
 \$5.6 County Counsel
 \$5.5 Treasurer-Tax Collector
 \$2.2 Board of Supervisors

*Supporting a
Strong and Safe Community*

\$412.4

\$236.0 Sheriff
 \$106.0 Probation
 \$35.4 District Attorney
 \$23.2 Public Defender
 \$11.6 Office of Emergency Services
 \$0.2 Grand Jury

*Enhancing Community
Infrastructure*

\$239.4

\$153.8 Public Works
 \$46.0 Environmental Resources
 \$24.8 Planning and Community Development
 \$14.8 Parks and Recreation

*Developing a
High-Performing Economy*

\$34.7

\$25.1 Workforce Development
 \$8.5 Agricultural Commissioner
 \$1.1 UC Cooperative Extension

Promoting Lifelong Learning

\$23.3

\$23.3 Library

COSTS (APPROPRIATIONS) AND REVENUE

Cost Distribution of \$1.89 Billion Budget

Salaries and Benefits

of \$661.5 million make up the largest portion of Countywide expense, at 35.1% of overall costs, supporting employee-related costs for 4,905 positions allocated to County departments and local agencies



Services and Supplies

total \$571.5 million representing 30.3% of all costs, covering a variety of program and departmental expenditures, including contract services, maintenance, and office supplies



Other Charges

to outside entities totals \$213.8 million, or 11.3%



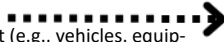
Intercounty Expenditures

total \$164.1 million, or 8.7% of the budget (primarily CAP charges)



Capital Outlays (Fixed Assets)

total \$48.5 million, or 2.6% of the budget (e.g., vehicles, equipment, etc.)



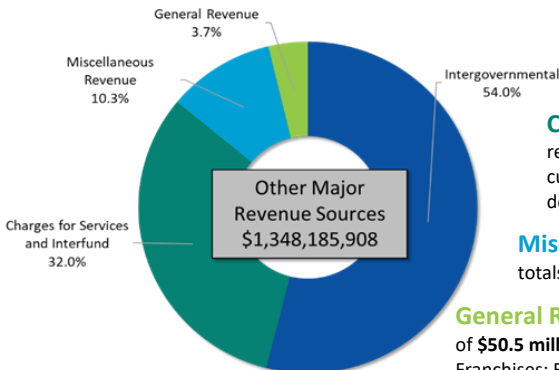
Other Costs*

total \$225.8 million, or 12.0% of the budget



*Includes Transfers Out, Contingencies, Depreciation, and Intrafund/Intradepartment

Revenue Sources Totaling \$1.35 Billion (Non-Discretionary)



Intergovernmental Revenue

total \$727.7 million, or 54%, is restricted and funds specific programs that support mandated programs and services.

Charges for Services

represent revenue derived from charges to customers for goods or services provided by departments totaling \$431.5 million, or 32%.

Miscellaneous Revenue

totals \$138.6 million, or 10.3%.

General Revenues

of \$50.5 million, or 3.7%, include Licenses, Permits, Franchises; Fines, Forfeitures, Penalties; Revenue from Use of Assets; and Taxes

APPROPRIATIONS AND REVENUE BY FUND TYPE

In alignment with standard accounting practices, the County’s budget is organized into separate financial entities known as funds. These funds are established to support specific activities in compliance with applicable regulations, restrictions, or limitations. Governments use fund entities to segregate financial resources and demonstrate legal and financial accountability.

The County’s budget includes three governmental fund types, General, Special Revenue, and Capital Projects Funds, that account for local governmental operations. In addition, two proprietary fund types, Enterprise Funds and Internal Service Funds, are used to account for business-type activities.

The following table summarizes the budgeted appropriations, revenue, and one-time funding needed to achieve a balanced budget by fund type.

Adopted Budget Summary by Fund Type	Total Recommended Appropriations	Total Estimated Revenue	One-Time Funding Required*
General Fund	\$ 538,737,944	\$ 492,622,502	\$ 46,115,442
Special Revenue	1,062,248,819	939,289,232	122,959,587
Capital Projects	28,015,312	18,467,000	9,548,312
Enterprise	74,936,811	51,503,541	23,433,270
Internal Service	181,280,988	175,028,533	6,252,455
Total All Funds	\$ 1,885,219,874	\$ 1,676,910,808	\$ 208,309,066

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

General Fund – Used to pay for core services such as public safety, parks and recreation, planning and community development, justice administration, tax assessment and collection, and a host of other vital services to the community; 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.

Special Revenue Funds – Used to account for the proceeds of distinct revenue sources that are legally restricted to expenditures for specific purposes and account for over half of Stanislaus County’s budget.

Capital Projects Funds – Typically used to account for financial resources that are identified for the acquisition or construction of major capital facilities.

Enterprise Funds – Established for specific services that are funded directly by fees charged for goods and/or services.

Internal Service Funds – Used to report activities that provide goods or services to County departments or agencies on a cost-reimbursement basis.

GENERAL FUND

The 2026 Adopted Budget for the General Fund is **\$538.7 million**, a decrease of **\$4.8 million** from the 2025 Adopted Budget of **\$543.5 million**, and an increase of **\$9.9 million** above the 2026 Proposed Budget of **\$528.8 million**. Budgets within the General Fund are supported by **\$163.9 million** in department revenue, **\$328.7 million** in Discretionary Revenue, and the use of **\$46.1 million** in fund balance. The General Fund began the fiscal year with **\$214.2 million** in fund balance and is projected to end the year with a fund balance of **\$168.1 million**.

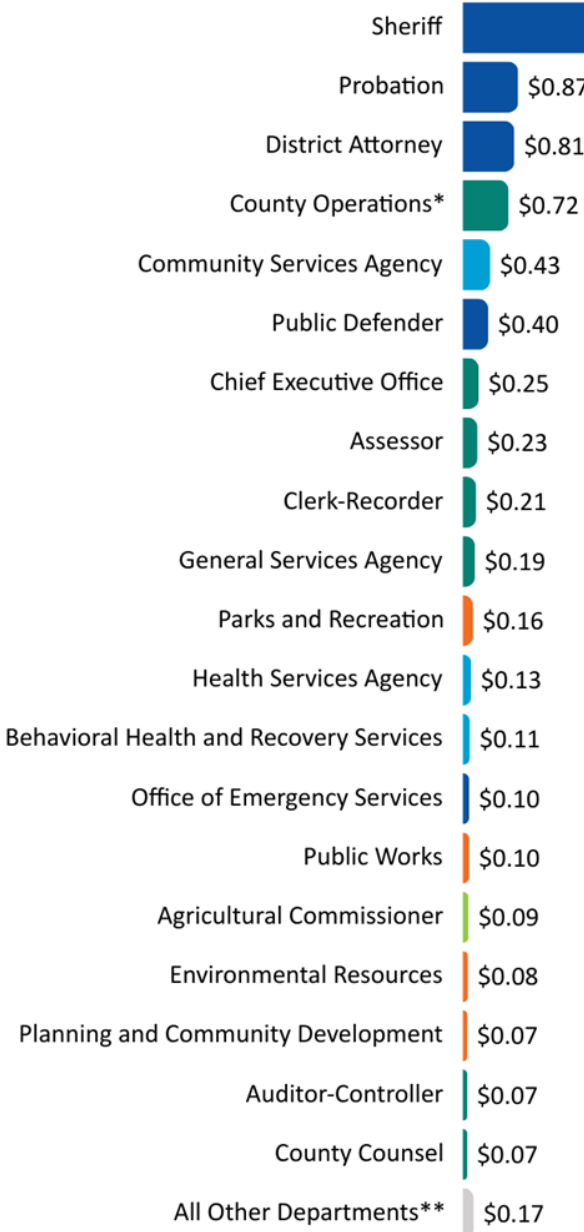
Discretionary Revenue is the revenue that is available to the Board of Supervisors to fund programs at their discretion. Much of Discretionary Revenue funding supports public safety and criminal justice services provided by the Sheriff, District Attorney, Public Defender, and Probation, as well as government-related 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 2026 Adopted Budget includes estimated Discretionary Revenue of **\$328.7 million**, which is **0.4%**, or **\$1.2 million**, below the 2026 Proposed Budget of **\$329.9 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. The following table provides a three-year view of General Fund balancing.

General Fund	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Departmental Appropriations	\$ 490,863,477	\$ 534,499,917	\$ 525,226,495
Appropriations for Contingencies	12,843,245	9,025,205	13,511,449
Total Appropriations	\$ 503,706,722	\$ 543,525,122	\$ 538,737,944
Departmental Revenue	153,480,903	160,992,090	163,897,602
General Fund Contribution	\$ 350,225,819	\$ 382,533,032	\$ 374,840,342
Sources of Funding			
Discretionary Revenue	\$ 298,917,672	\$ 310,346,380	\$ 328,724,900
Restricted Fund Balance	299,985	68,753	-
Fund Balance Assignments	41,508,162	64,715,521	23,691,816
Fund Balance Unassigned	9,500,000	7,402,378	22,423,626
Total Sources of Funding	\$ 350,225,819	\$ 382,533,032	\$ 374,840,342

GENERAL FUND CONTRIBUTIONS

For every \$10 in General Fund distributed...



County General Fund contributions in the 2026 Adopted Budget total **\$374.8 million**, funded by **\$328.7 million** in Discretionary Revenue and **\$46 million** in fund balance. These contributions, also called Net County Cost, provide support to departments and partner agencies.

The chart at left shows how funding is distributed across the top 20 departments, with amounts illustrated **per every \$10 of support**.

Most allocations fall under the priority *Supporting a Strong and Safe Community*.

*County Operations includes administrative budgets that serve the organization.

**All Other Departments include the Aging and Veterans services, Board of Supervisors, Treasurer-Tax Collector, UC Cooperative Extension, Library, and Grand Jury.

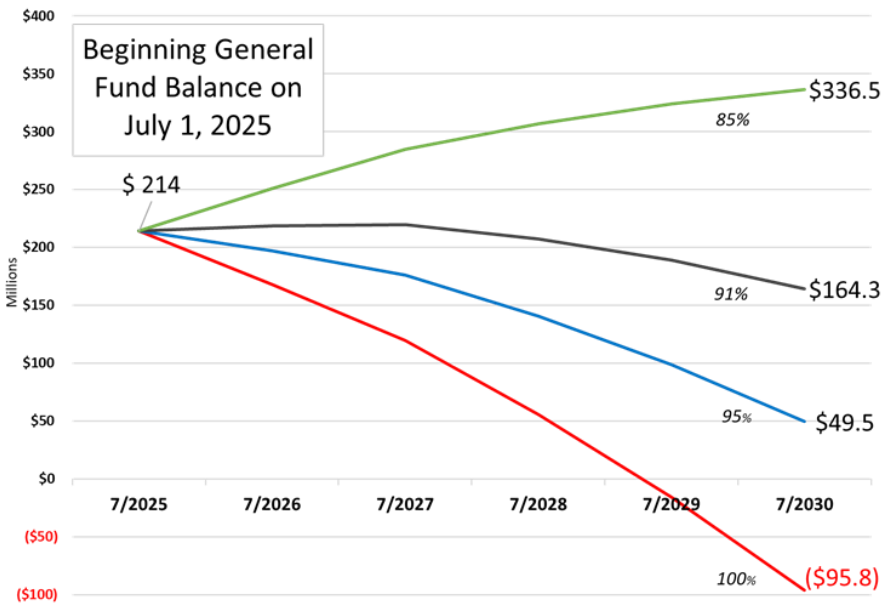
GENERAL FUND LONG-RANGE MODEL

The General fund Long-Range Model is an illustration of the County’s 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 and 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. Funding and expenditure assumptions are identified through Budget Year 2030.

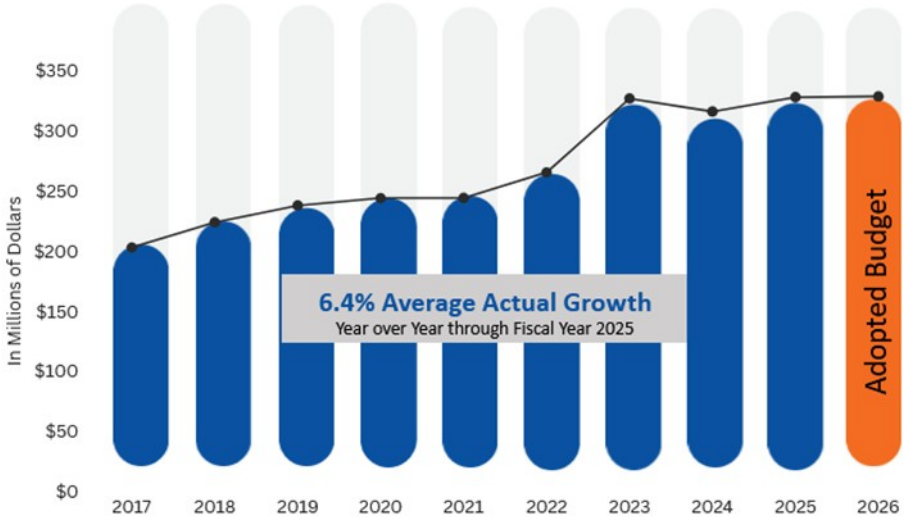
100% Appropriations Expended

Item	2026 Adopted Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget
Total Funding	538,737,944	501,900,000	508,600,000	521,400,000	534,700,000
Total Costs	\$ 538,737,944	\$ 550,236,314	\$ 572,674,376	\$ 593,083,325	\$ 614,514,300
Total (Deficit in Brackets)	\$ -	\$ (48,336,314)	\$ (64,074,376)	\$ (71,683,325)	\$ (79,814,300)

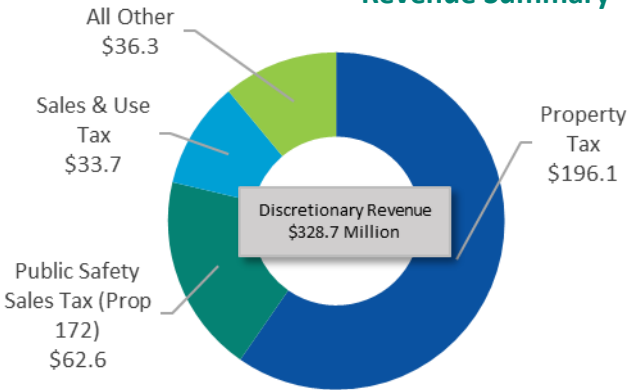
Approximately 89% of all Discretionary Revenue consists of property and sales tax sources; Discretionary Revenue is forecast to grow approximately 3.3% overall per year over the next five years. Department revenue is projected to increase 1% annually. Expenditure assumptions include: a cost-of-doing business escalator of 4%, 4%, 3.5% , and 3.5% for each respective year; and 4% health insurance increases. The following chart shows what fund balance could look like through Budget Year 2030 based on percentage of costs expended, with 100% utilization represented in the table above.



DISCRETIONARY REVENUE MULTI-YEAR HISTORY



Revenue Summary



59.7%
Property Tax



19.1%
Public Safety
Sales Tax
(Prop Tax)



10.2%
Sales & Use
Tax

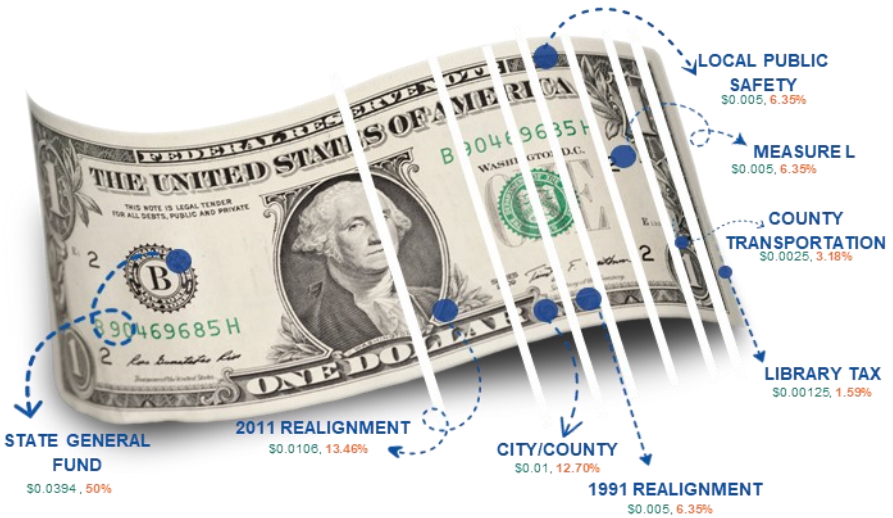


11.0%
All Other

Discretionary Revenue refers to funds available for programs and services at the Board of Supervisors' discretion. The 2026 Adopted Budget estimates **\$328.7 million** in Discretionary Revenue, with about **89%** coming from property and sales taxes. The largest sources are 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 revenues are closely monitored based on historical trends and economic conditions.

YOUR SALES TAX DOLLAR

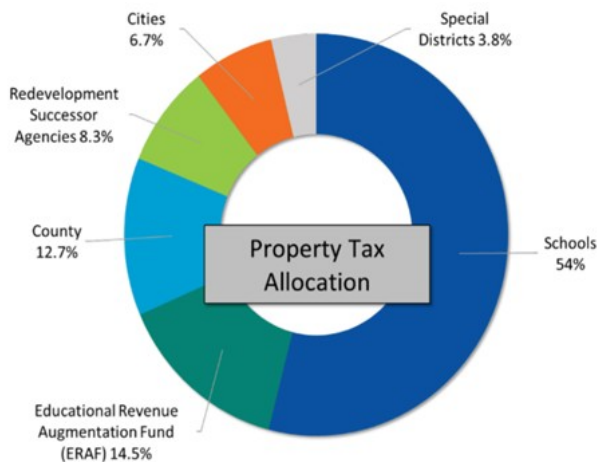
Of every dollar collected in sales tax (7.875%), portions are distributed to support local and State services. This includes **State General Fund, 2011 Realignment** (public safety), **city and County** operations, **1991 Realignment** (public health), **Local Public Safety**, **County Transportation**, **Library Tax**, and **Measure L**.



Property Tax Allocation

Property taxes are allocated to several local entities: schools, cities, and other agencies and districts, in addition to the County's base property tax share.

The County's portion of the annual property tax revenues collected by the Tax Collector varies among tax code areas but has historically fallen between 10% to 12% of the taxes collected, increasing to approximately 13% after the elimination of Negative Bailout. Stanislaus County's portion remains among the State's lowest county allocations.



STANISLAUS COUNTY POPULATION AND DEMOGRAPHICS

POPULATION BY CITY

Population	City
49,305	Ceres
7,977	Hughson
219,765	Modesto
12,389	Newman
23,231	Oakdale
25,868	Patterson
26,090	Riverbank
72,219	Turlock
9,169	Waterford
109,752	Unincorporated
555,765	TOTAL

SEX

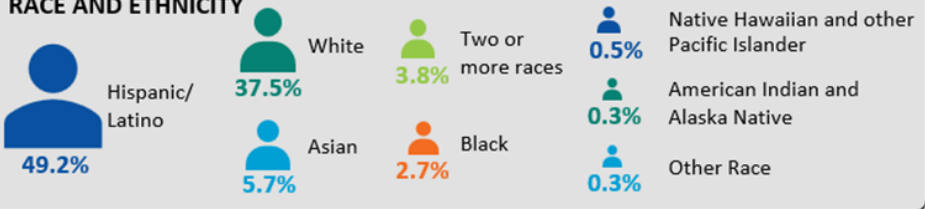


POPULATION

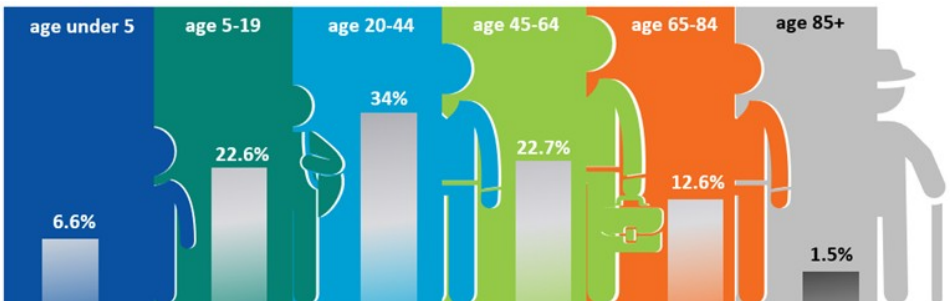
555,765

Population grew by 2,887 over the last 5 years and is projected to grow by 1,584 over the next five years

RACE AND ETHNICITY



AGE



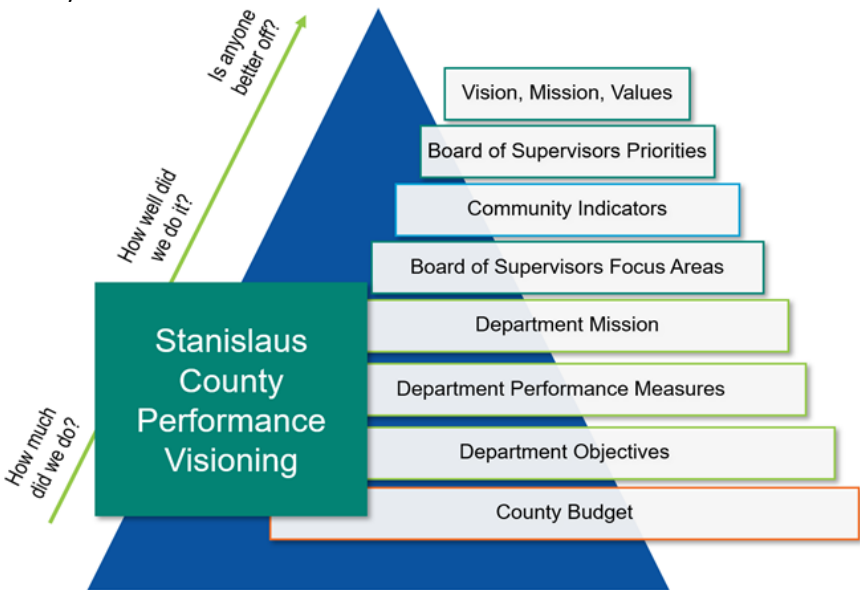
MULTI-YEAR STAFFING SUMMARY

Department	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Aging and Veterans Services	29	34	34	34
Agricultural Commissioner	42	42	39	41
Assessor	61	61	62	62
Auditor-Controller	46	43	43	43
Behavioral Health and Recovery Services	492	558	609	602
Board of Supervisors	11	11	11	11
Chief Executive Office - Administration	40	40	38	37
Chief Executive Office - Human Relations	39	40	42	45
Child Support Services	147	148	143	130
Clerk-Recorder	50	50	50	47
Community Services Agency	1,172	1,176	1,176	1,176
County Counsel	20	22	22	22
District Attorney	155	159	160	161
Environmental Resources	109	112	109	114
First 5 Stanislaus	5	5	5	5
General Services Agency	83	88	89	92
Health Services Agency	463	469	465	419
Information Technology Central	46	49	55	70
Law Library	2	2	2	2
Library	72	74	74	74
Local Agency Formation Commission	3	3	3	3
Office of Emergency Services	-	-	29	28
Parks and Recreation	59	60	60	61
Planning and Community Development	40	42	42	42
Probation	274	275	276	273
Public Defender	69	78	82	97
Public Works	126	126	131	125
Sheriff	846	853	825	835
StanCERA	16	16	16	16
Stanislaus Animal Services Agency	38	38	42	42
Stanislaus Regional 911	59	59	58	58
Treasurer-Tax Collector	33	33	33	34
UC Cooperative Extension	7	7	6	6
Workforce Development	92	93	95	97
Total Staffing	4,746	4,866	4,926	4,904

PERFORMANCE VISIONING

Stanislaus County embraces Performance Visioning, a strategic focus and practice used to identify, measure, and communicate the essential performance outcomes of each County department. The two-year Performance Visioning model aligns with the Board of Supervisors' vision, mission, values, and priorities and guides decisions on the development of the operational plan and annual budget process. Each two-year segment is preceded by a Performance Visioning Plan with results published in the Performance Outcomes Report.

The County's Performance Visioning model challenges the organization to answer one straightforward, but complex, question: What does success look like? The model's pyramid design identifies progressive performance measures that indicate how well the organization is doing in achieving overall success. At the base of the pyramid is the simplest quantitative indicator to measure: How much did we do? More challenging is the qualitative value missing at the lower level that focuses on: How well did we do it? The true measure of success is identified at the peak of the pyramid, asking the question: Is anyone better off?



Learn more about Performance Visioning at:
www.stancounty.com/ceo/pv



STANISLAUS COUNTY ANNUAL BUDGET PROCESS

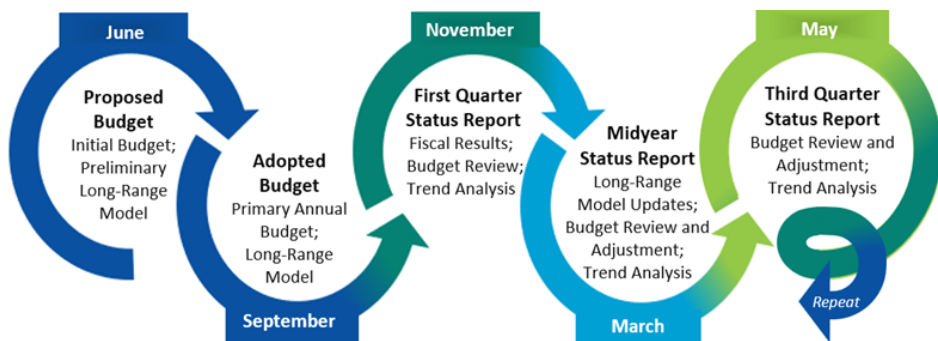
Stanislaus County operates on a fiscal year from July 1 to June 30. The annual budget is developed in accordance with the County Budget Act (California Government Code Sections 29000–29144) and guided by the General Fund Long-Range Model, a multi-year planning tool that projects revenues and expenditures,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



STANISLAUS COUNTY BOARD OF SUPERVISORS



Buck Condit
District 1



Vito Chiesa
District 2



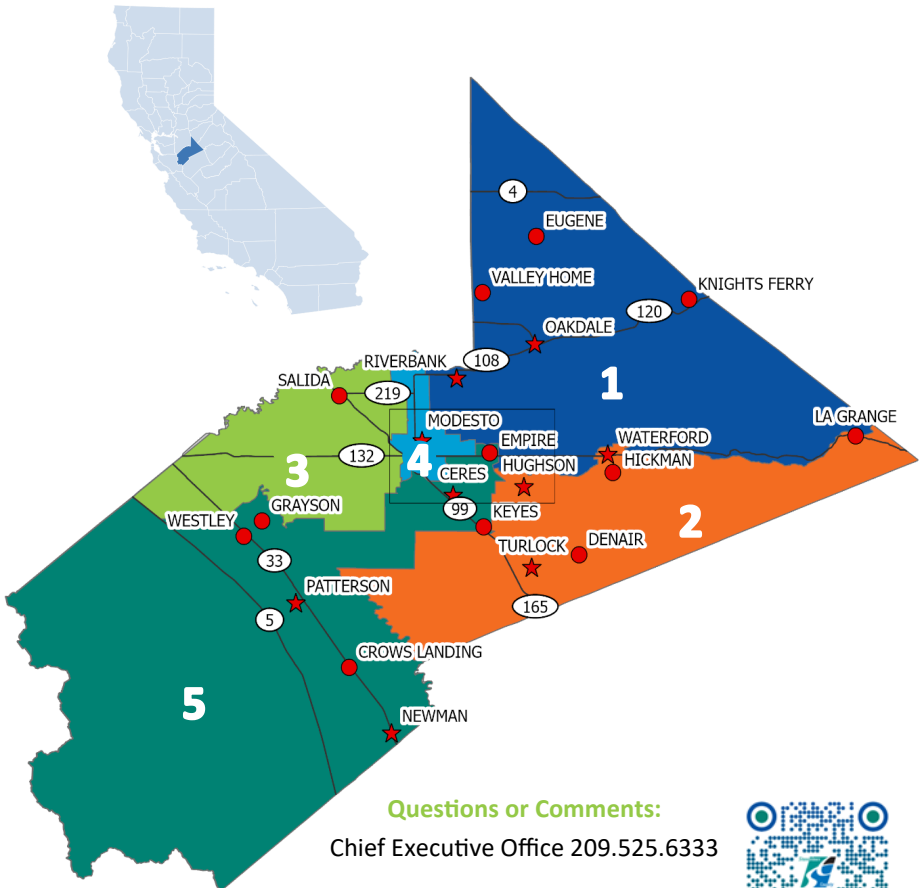
Terry Withrow
District 3



Mani Grewal
District 4



Chance Condit
District 5



Questions or Comments:

Chief Executive Office 209.525.6333

Budget is available online:

www.stancounty.com/budget

