

2026 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, 2024

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 Buck Condit, Supervisor Vito Chiesa, 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 2026,
and contains tables, charts, and narratives describing the programs and services supported.

Informed by an updated Long-Range Model,
the 2026 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!*

2026 Adopted Budget, submitted by
Jody Hayes, Chief Executive Officer

Prepared by the Chief Executive Office

Raul Mendez
Assistant Executive Officer

Patrice Dietrich
Chief Operations Officer

Tina Rocha
Assistant Executive Officer

Angelica Ramos, Deputy Executive Officer
Jewel Warr, Deputy Executive Officer

Monica Coryea, Human Relations Director
Ryan Leupp, Assistant Human Relations Director

Albina Santana, Confidential Assistant IV
Administrative Support
Amanda Keaton, Management Consultant
Delivering Efficient Public Services
Anthony Tobias, Management Consultant
Delivering Efficient Public Services
Carmen Alania, Management Consultant
Staffing/Human Relations
Damian Martinez, Senior Management Consultant
Performance Visioning
Supporting a Strong and Safe Community
Supporting a Healthy Community
Jennifer Jacquez, Senior Management Consultant
Staffing/Human Relations
Jennifer Toste, Senior Management Consultant
Budget Systems, Financial Reports
Chief Executive Office Fiscal Reporting
Joshua Woolworth, Senior Management Consultant
Supporting a Strong and Safe Community
Supporting a Healthy Community
Markelle Rocha, Confidential Assistant IV
Administrative Support
Martha Ruano, Management Consultant
Delivering Efficient Public Services
Human Relations Fiscal Support
Mila Romo, Confidential Assistant IV
Administrative Support
Misty Ferreira, Senior Management Consultant
Discretionary Revenue/Finance
Noemi Leon, Management Consultant
Business Services and Organizational Management
Patrick Cavanah, Senior Management Consultant
Enhancing Community Infrastructure
Sena Tath, Confidential Assistant IV
Administrative Support
Veronika Rhulenklem, Management Consultant
Delivering Efficient Public Services
Victoria Preciado, Confidential Assistant IV
Administrative Support
William Shirley, Management Consultant
Developing a High-Performing Economy
Promoting Lifelong Learning

Special Thanks

Ditto's Printing

Aging and Veterans Services
Jose Michel
Kristi Garcia
Kim Delucci
Paresh Jadav

Agricultural Commissioner
Linda Pinfold
Jatinder Gill
Susan Azevedo

Assessor
Don Gaekle
Sarah Lewis

Auditor-Controller
Mandip Dhillon
Chris Barnes

Behavioral Health and Recovery Services
Ruben Imperial
Keri Magee
Sam Groves
Vanessa Portillo
Blanca Torres
Yeng Lysaythong

Board of Supervisors
Noemi Leon (Interim)
Kelly Rodriguez
Kacey Smith

Child Support Services
Baljit Atwal
Marissa de Almeida
Lisa Clifton
Veronica Hernandez
Elizabeth Shama

Clerk-Recorder
Donna Linder
Jeremy Howell

Community Services Agency
Christine Huber
Kara Anguiano
Tina Jamison
John Pursley

County Counsel
Thomas Boze
Rob Taro
Caroline Mullins-Erro

District Attorney
Jeff Laugero
Lori Denego
Chris Fuzie

Environmental Resources
Robert Kostlivy
Garrett Hill
Fay Tamez
Athina Zimmer

General Services Agency
Andy Johnson
Cara Kiely

Grand Jury
Ronna Uliana
Cristal Castro

Health Services Agency
Heather Duvall
Vijay Chand
Brandon Silva
Jamie Croft

Information Technology Central
Eric McLoughlin
Kathleen Rinehart
Patricia Ortega-Ruiz

Library
Sarah Dentan
Curtis Lee
Jason DeSilva

Office of Emergency Services
Erik Klevmyr
Christian Avila
Lilybeth George

Parks and Recreation
Tera Chumley
Vinal Chand
Estefania Carrazco-Sanchez

Planning and Community Development
Angela Freitas
Carmen Murrillo

Probation
Mark Ferriera
Vicki Martin

Public Defender
Jennifer Jennison
Alexander Quinonez

Public Works
David Leamon
Tracie Madison
Janelle Kostlivy
Elena Locarnini
Farah Alshiraida

Sheriff
Jeff Dirkse
Brooke Freeman
Erin Burns
Iris Garcia

Treasurer-Tax Collector
Donna Riley
Dolores Sarenana

UC Cooperative Extension
Jennifer Heguy
Maria Hermenegildo

Workforce Development
Doris Foster
Julie Mendoza
Selina Valdez



Multiple Department Managers, Budget, and Human Relations staff also provided valuable support and assistance. There are too many to name; please know you are appreciated!

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The COOKIE CRUMBLES
AMBUSH AT SORATO
CRESSIDA COWELL
The Best
Which Way to ANYWHERE
New Children's Fiction
GOOSEBERRY
ROBIN GOW
SPLIN & ASH
SWIFTS

BUDGET MESSAGE

WE BUILD COMMUNITY



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 the needs of the community, balanced with a devotion to preserving healthy reserves for the future. While the past decade has provided the means to grow and rebound from the Great Recession, recent years have shown a slowing trend in revenues and the need to tread more cautiously. This is particularly relevant as we solidify our Fiscal Year 2026 budget.

I noted in the 2026 Proposed Budget, presented to your Board in June 2025, that impacts from changes at the Federal and State levels were unclear in their full effect on the organization and the services we provide; that is still partially true today. While some changes result in immediate effects, others will take longer to fully materialize. The contents of the 2026 Adopted Budget are indicative of that complex mixture, transitioning from the cautious approach used over the past few years, one that allowed measured growth while preserving service levels, to one of holding more firmly to the status quo when possible, one that strictly limits growth to align with reduced revenues and focuses even more decisively on the policies that protect critical resources in the midst of impacts to external funding streams.

This budget represents firm reliance on the historical practices that have allowed this organization to weather challenges in the past. At this cycle, staff considered departmental needs against adherence to County policies such as the No Backfill Policy, General Fund Contribution Policy, and Use of One-Time Funds Policy. Even while guided by proven methods, these choices are not easy to make and require a steadfast acceptance of the limitations under which we must operate. It also means that this budget, from which we will operationalize for the remainder of the year, does not fully support departmental requests and results in continued unmet needs.

Contributing factors impacting recommendations include the combined effects of reduced revenues and increasing costs. Revenue supporting County programs is either flat or declining across the organization. Costs continue to rise, effecting the ability to address the standard operational needs of an organization of this size,

including support for aging facilities, regular maintenance and replacements, and the ability to provide additional resources in support of department operations.

These are sobering facts, but there is more to this budget than the constraints with which we must contend. There are positive aspects to this budget that deserve noting as well. Because of our loyalty to foundational policies and practices, we have strong reserves we can rely upon, today and tomorrow, and have incorporated contingency funding to address increases resulting from recently approved labor agreements. I am confident that the budget supports the core, essential responsibilities of the County in the provision of critical programs and services to the community. After all, this is at the heart of what we do and why we exist. We Build Community, and this budget continues that focus, guided by our vision and values.

The 2026 Adopted Budget recommendations adjust the previously approved 2026 Proposed Budget. Most budget increases afford departments the ability to uphold and support Board commitments, including items previously approved by the Board, IT and vehicle replacements, standard maintenance costs, and local match for road and bridge projects; these total to approximately $33.1 million. Additionally, $3.9 million addresses retirement rate increases that were unknown when the 2026 Proposed Budget was developed. One-time costs totaling $3.6 million will allow for the purchase and three-year operation of two one-person patchers to address road repairs across the County. A total of $3.4 million in adjustments support adherence to legal mandates and financial policies.

In addition to these increases, there are several decreases of note in this budget, including a decrease of $22.2 million to align with anticipated revenue and available reserves and $3.8 million in decreases in line with department structures and operational needs. Cannabis revenue has continued to decline, requiring $740,062 in budget reductions this fiscal year, with further adjustments to reduce revenue and costs anticipated in Fiscal Year 2027. Most of the adjustments tied to staffing accommodate funded and cost-neutral changes totaling a negligible decrease of $125,235. Finally, a net $1.3 million in decreases represent the necessary accounting entries required to provide General Fund to supported departments.

In total, the 2026 Adopted Budget of $1.89 billion is funded by $1.68 billion in estimated revenue and the use of $208.3 million in fund balance and retained earnings. The budget for the General Fund totals $538.7 million, which is funded by $492.6 million in estimated revenue and the use of $46.1 million in fund balance. Funding used to support the General Fund relies on $328.7 million in Discretionary Revenue and $23.7 million in assigned fund balance (that previously dedicated for a specific purpose) and $22.4 million in unassigned fund balance. Combined, the organization is supported by $374.8 million in Net County Cost, funding provided by the County General Fund.

Of note is the fact that the General Fund budget is reliant on $41.8 million in fund balance for ongoing operational costs ($4.3 million supports specific one-time expenditures). While this is in line with historical practice, the amount relied upon has grown over recent years. Essentially, this means we are crawling farther out on a limb, figuratively speaking, to balance the budget each year. This requires careful monitoring to ensure long-term fiscal sustainability through the preservation of healthy reserves, making the County's Long-Range Model, a multi-year forecasting tool, so critically relevant to the annual planning process.

While this budget supports $15.7 million in recommended requests, it does not accommodate $24.1 million in departmental unmet needs, meaning we are only able to support 39% of requests. This will require departments to fully utilize available resources efficiently and effectively to meet the needs of their customers. For some departments, this will mean holding positions vacant to acclimate to reduced funding streams. For many, this is a

first step in a new reality that will shift the focus of available resources for specific programs and services. These are the more immediate effects of change, but those effects that take longer to materialize will not be unique to only a few departments; it will require adjustment across the organization.

One such organizational shift is a deliberate two-phase approach to position vacancies. Since its lowest point of 4.6% in 2010, the County has steadily experienced growing vacancy rates that currently hover around 13%. At its peak in 2022, the organization-wide vacancy rate hit 17.8%, challenging departments in managing operations effectively. Implementation of the Employee Recruitment and Retention strategy, including the popular Employee Choice Bonus Plan, in August 2022 has had a positive effect on vacancies, such that the Employee Choice Bonus Plan has been extended to help bring in additional new employees.

While current vacancies indicate a vast improvement to our peak, other factors inhibit our ability to return to single digit rates more aligned with natural attrition. Due to increasing funding challenges, there exist unfunded positions across the organization that require tracking at the department level to ensure filled positions are fully funded. There are also various classifications that have been hard to fill, often in high-level and technical areas, that have been immune to Employee Choice Bonus Plan efforts. There currently exist over 200 positions that have been vacant for over 12 months.

Long-standing vacancies and unfunded positions distort the County's actual resource capacity and the true costs of the current position allocation. Internal policies prohibit departments from adding to their allocation count for classifications with material vacancies. Additionally, external pressures require comprehensive explanations to address classifications with vacancies more than 20%.

Over the next few years, the County will work to reduce vacancies and align the budget with a more realistic and manageable position allocation. Phase I will address unfunded positions by identifying them across the organization in the 2026 First Quarter Financial Report and deleting them in the 2026 Midyear Financial Report. This will ensure that the budget aligns funding with the allocated position count.

In Phase II, we will turn our attention to long-standing vacancies. Staff will work to identify an appropriate approach to managing the balance between regular turnover through attrition and long-term vacancies in a way that supports the effective management of available resources. Funded, extended vacancies pose various challenges, including limited actual resources (managing with fewer staff than allocated) and real, sometimes significant, budget constraints. Funding long-term vacancies impacts the ability to address ongoing unmet departmental needs by holding budgeted costs to a staffing allocation that may not materialize and effectively diverting those funding resources away from supporting other critical operational needs.

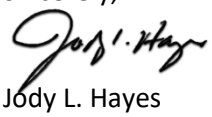
Ultimately, the goal in tackling unfunded and long-standing vacancies is to gain an even clearer picture of the resources needed to sustain the organization. This will allow us to incorporate more meaningful calculations in the General Fund Long-Range Model for staffing costs and help alleviate the challenges experienced in managing material vacancies. It will also allow the organization to focus its efforts on improving operational efficiencies using realistic staffing levels as the baseline for service.

Service to the community is our primary responsibility and it shows through the great work performed by our department staff every day. Challenging budget times can be seen as impediments to our ability to do our best work, but in the words of Dr. Rueben Brock, speaker, psychologist, professor, and author at this year's annual Leadership Summit, we just need to "stay together and keep going!" Uncertain times force us to hone our resilience, and we do that best by leaning on one another and moving forward together. As an organization that

believes each person matters, that we work every day to earn people's trust, that we are good partners, that we encourage innovation, and we deliver results, we are poised to persevere through whatever lies ahead with strength and integrity.

As always, this is impossible without the guidance of your Board, the leadership of our Department Heads, and the heart and soul that is our Countywide staff. It is the human capital that makes this organization great and allows us to make a positive impact even in times of challenge and uncertainty. It is my pleasure to continue to lead this organization deeper into Fiscal Year 2026 with a conservative yet comprehensive Adopted Budget focused on supporting Board commitments to the community we serve; after all, that is why we are here.

Sincerely,



Jody L. Hayes
Chief Executive Officer

Stanislaus County Board of Supervisors



Left to right:

Supervisor Buck Condit (Chair), Supervisor Channce Condit, Supervisor Vito Chiesa (Vice-Chair), Supervisor Mani Grewal, and Supervisor Terry Withrow

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

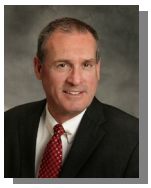
The Stanislaus County Board of Supervisors is the governing body responsible for setting priorities, approving budgets, and overseeing various programs and departments within the County. Furthermore, the Board regulates land use in the unincorporated areas of the County. Comprised of five members elected 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



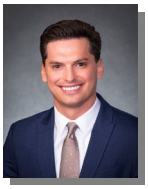
Vito Chiesa
District 2



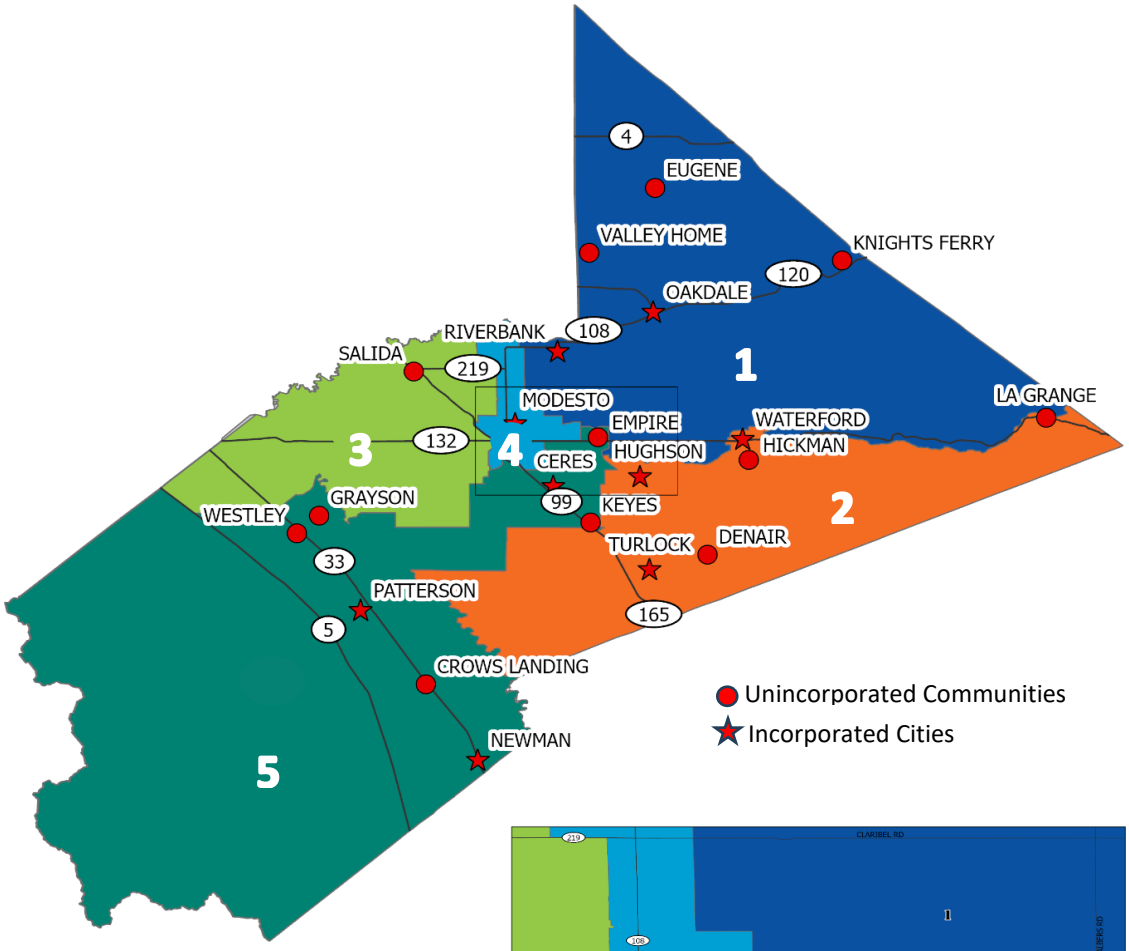
Terry Withrow
District 3

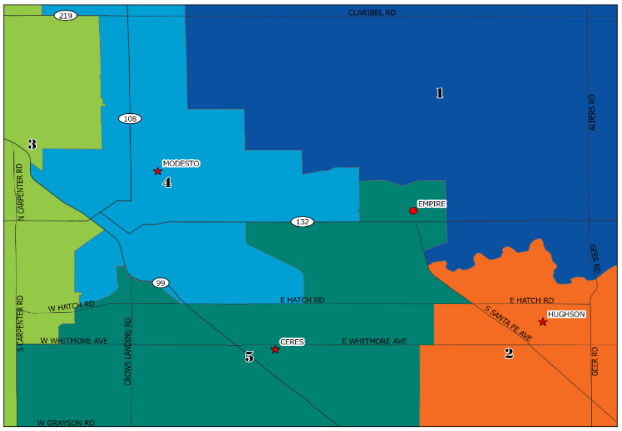


Mani Grewal
District 4

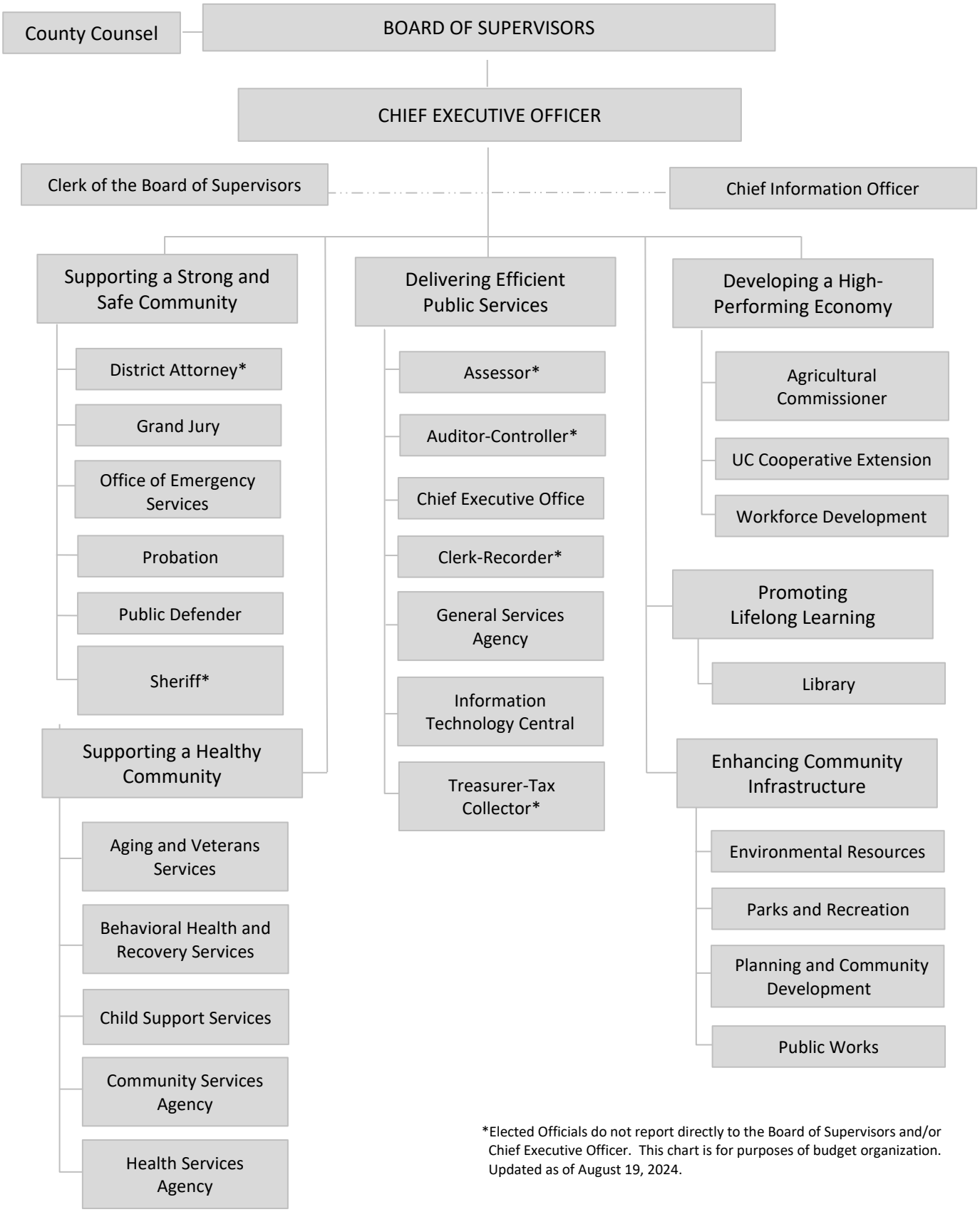


Channce Condit
District 5





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 August 19, 2024.



Vision, Mission, Values, and Priorities

We Build Community

VISION

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

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




Stanislaus
County

County Strategic Plan

Stanislaus County's vision, mission, and values (VMV) are the foundation upon which the County organization operates to deliver quality services and programs to the community and is at the center of the County's strategic plan. Developed over several years, the VMV were adopted by the Board of Supervisors in stages along with updates to the Board's priorities and strategic focus areas. Approved on September 21, 2021, updated vision and mission statements served to both simplify and clarify the County's purpose and goals for the future.



Stanislaus County has long directed its resources and activities based on the Board of Supervisors' priorities that guide strategic focus areas and represent the work accomplished by staff across the organization. The County's budget document is organized by these priorities, with each of the 27 departments aligned with a distinct Board priority area. Updates to the Board's priorities and associated strategic focus areas were completed and adopted on September 20, 2022. These priorities, along with their affiliated icons, can be found throughout this budget document, with a summary of the Board's strategic focus areas located in the Board of Supervisors section.



The County's values were revised through a series of interactive working sessions and a Board Workshop special meeting. These sessions included County staff, Board Supervisors, and the general public, and were facilitated by a consultant knowledgable in Results Based Accountability™ (RBA), a disciplined approach used to address

complex social issues that relies on a data-driven, decision-making process that inspires deeper thinking and works to generate problem-solving action. Updated values aligned with the County's vision and mission were adopted by the Board of Supervisors on April 18, 2023.



The VMV serve as the core of the Stanislaus County strategic plan, guiding the organization in developing policy, setting and tracking performance, establishing objectives, allocating resources, and maintaining fiscal responsibility. The following diagram illustrates the strategic plan and its fundamental connection to the County's vision, mission, and values.



Performance Visioning

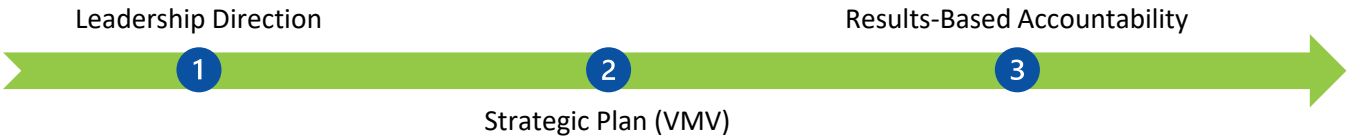
Stanislaus County embraces Performance Visioning, a strategic focus and practice used to identify, measure, and communicate the essential performance outcomes of each County department. The two-year Performance Visioning Plan aligns with the Board of Supervisors' vision, mission, values, and priorities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

Performance Visioning challenges the organization to answer one straightforward, but complex, question:

What does success look like?

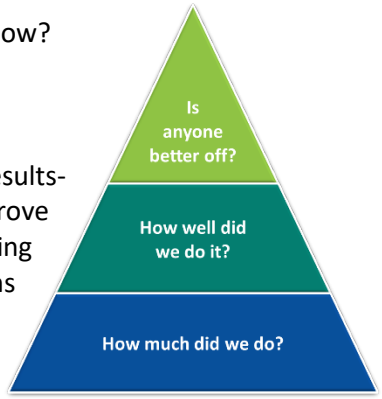
Stanislaus County is committed to building a strong future. This effort establishes the framework for a shared vision of success between the Board of Supervisors and County departments. The road between today and the organization's future vision of success is long; what matters most is the direction the organization is moving together, not the progress made in a single day, month, or year, but across decades.

Stanislaus County's Performance Visioning model consists of three vital components:



Performance Visioning requires each department's leadership team to address these challenging questions:

- What are you (and your department) striving to achieve?
- What is really at the heart of your service to our community?
- If your departments has a great – or not-so-great – year, how will you know?
- How do you "move the needle" in a positive direction?
- What "needle" (or indicators of success) are you trying to move?



The framework the County uses to assess the answers to these questions is Results-Based Accountability™ (RBA), "a disciplined way of thinking and acting to improve entrenched and complex social problems . . . [it] uses a data-driven, decision-making process to help communities and organizations get beyond talking about problems to taking action to solve problems." RBA asks three simple questions to get at the most important performance measures for an organization, with varying degrees of meaningfulness. The pyramid on the right displays these questions, beginning at the base and progressively moving upward to the peak (look for this pyramid along with corresponding mini-pyramidal icons in department sections of this budget document to see where individual measures align under this framework).

How much did we do?

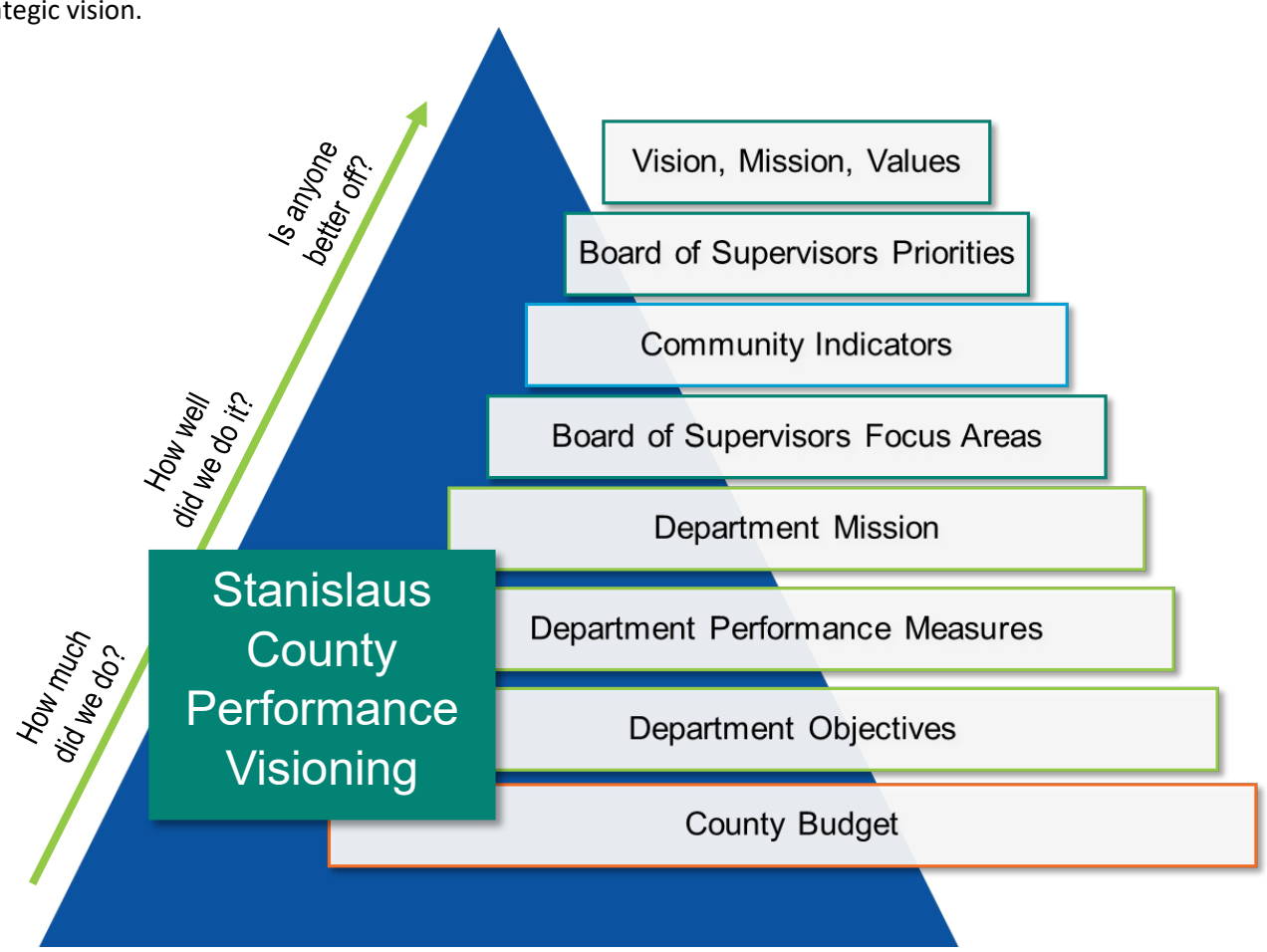
While a quantitative measure, the answer to this question alone does not determine the value of the work. Departments focus on biennial strategies and objectives to continuously improve performance. To capture the qualitative value missing from "how much", the next tier asks:

How well did we do it?

This requires additional information to assess the quality with which activities were performed. Department performance measures are analyzed as contributions to achieving their respective missions in support of the Board of Supervisors' focus areas (see Board of Supervisors section). However, the true measure of success takes it a step further. While much harder to measure, this level gets at the core of what departments and the organization altogether strive to achieve: the true outcomes of County programs and services, those that improve the community. This is expressed in the question:

Is anyone better off?

The following diagram combines the RBA framework with County-specific elements from the strategic plan and shows the progression of these questions, moving up the left side of the pyramid, from "How much did we do?" to "How well did we do it?" and ultimately to the most important question: "Is anyone better off?" The Stanislaus County Performance Visioning model is summed up in its most simple form to help visualize its structure and interconnectivity between performance, community wellbeing, department goals, and the Board's overall strategic vision.



Moving from the top down on the right, the Performance Visioning pyramid shows how the County's vision, mission, and values are supported or informed by each subsequent tier, including Board priorities and strategic focus areas; community indicators; and department missions, performance measures, and objectives, all supported by resources provided through the annual County budget.

Through each iteration, the goal of Performance Visioning is to continue to "turn the dial" on performance by embedding RBA more deeply into departmental operations. This supports ongoing process improvement and enhances outcomes for the community. Continuous improvement requires continuous learning, and the County is committed to this journey. Optimally, department performance measures will progress up the pyramid, demonstrating that County programs and services achieve results that make people better off.

Specific Performance Visioning documents are prepared outside the budget process and presented separately to the Board of Supervisors. The Performance Visioning Plan is prepared in advance of each two-year performance cycle, with results reported out in the Performance Visioning Outcomes Report once the cycle concludes. While prepared and presented separately, these Performance Visioning tools are connected to the budget process and integral to decision making.

Using components from each of these documents, you will find Department Objectives for Fiscal Years 2025 and 2026, Department Accomplishments for Fiscal Year 2025, and Department Performance Measures for Fiscal Year 2026 in each department section of this budget document. The following are highlights from the separate 2026 Performance Visioning Plan, approved by the Board of Supervisors on November 5, 2024.

Communitywide Indicators

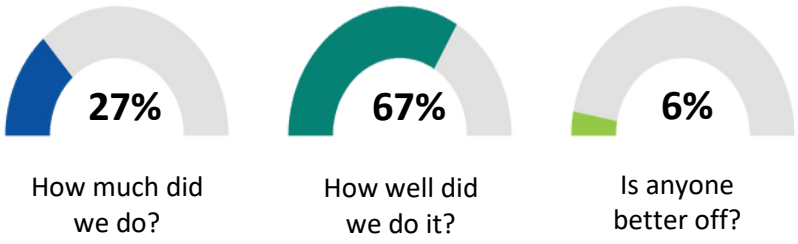
Communitywide indicators measure outcomes at the population level, reflecting what is occurring across the community rather than for individuals. These indicators help evaluate how the County's efforts contribute to the overall health and well-being of the community, while also identifying the broader goals that guide and inspire the County's work. Although no single department is solely responsible for improving these indicators, departmental performance measures should align with and contribute to progress at the communitywide level. Key communitywide indicators include Crime Rate; Juvenile Detention Rate; Emotional Wellbeing; Chronic Disease Rate; Homeless Point-in-Time Count; Unemployment Rate; Job Growth Rate; Early Literacy Rate; Budgeted Discretionary Revenue per Capita; Air Quality Index; Housing Affordability Index; and others.

County Organization Current Progress

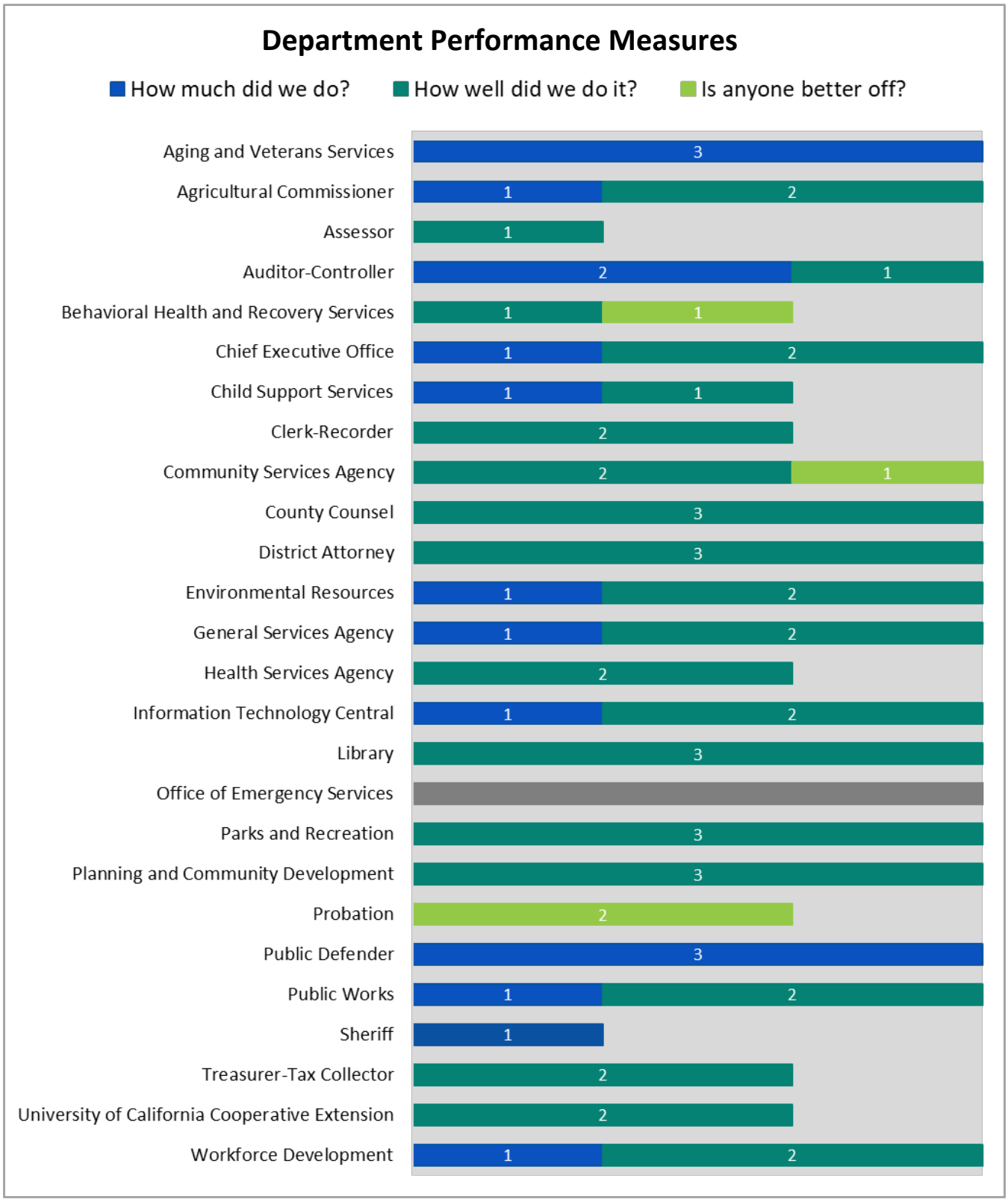
RBA helps the County and its departments better define their role in achieving communitywide impact by identifying the specific customers and community members who benefit from County services. Through this approach, performance measures evaluate whether the community is truly better off as a result of departmental efforts, requiring departments to assess both the quality and efficiency of the services they provide.

Optimally, department performance measures will progress from asking "How much did we do?" to "How well did we do?" and ultimately to "Is anyone better off?" This progression challenges staff to think critically about how their work can measurably improve the lives of clients, customers, and the community. The chart on the following page indicates where each department stands along this continuum, summarized in this dashboard display by percentage.

Percent of Departments in each category

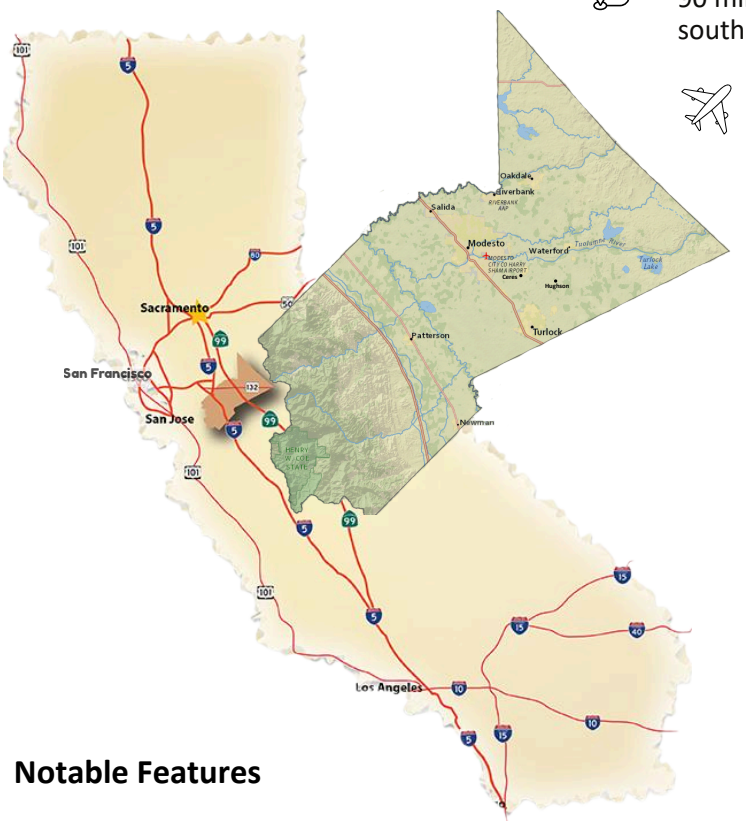


The latest Performance Visioning Plan and Performance Visioning Outcomes Report, along with those from prior years, can be found at www.stancounty.com/ceo/pv.



Note: the numbers listed in the table represent the count of performance measures in each category.

COMMUNITY PROFILE



LOCATION
90 miles east of San Francisco and 70 miles south of Sacramento

LOCAL AIRPORT
Modesto City-County Airport

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

Notable Features

- Agricultural Productivity
- River Confluence
- Recreational Areas
- Historic and Cultural Sites
- Food Processing Hubs

1,521 SQUARE MILES

16th Largest CA County
Founded April 1, 1854

555,765 POPULATION

Unincorporated: 109,752
Nine Cities: 446,013
44% Enrolled in Medi-Cal

1,509.28 ROAD MILES

225 BRIDGES

2nd Oldest Bridge Network in California

THE CENTRAL VALLEY PRODUCES 25% OF OUR NATION'S FOOD

40% of the Nation's fruits, nuts, & other table foods
County Ag Production:
8th of 3,078 Counties (Higher than 17 other States)

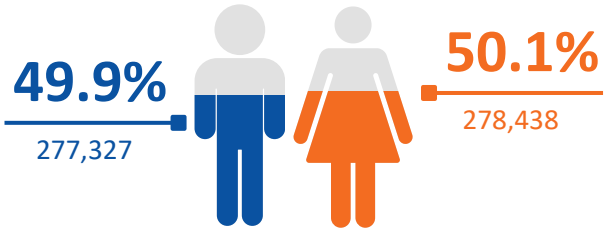


COMMUNITY PROFILE

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

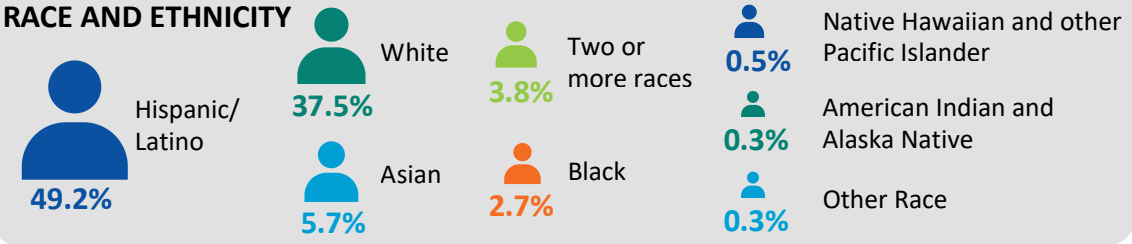


POPULATION

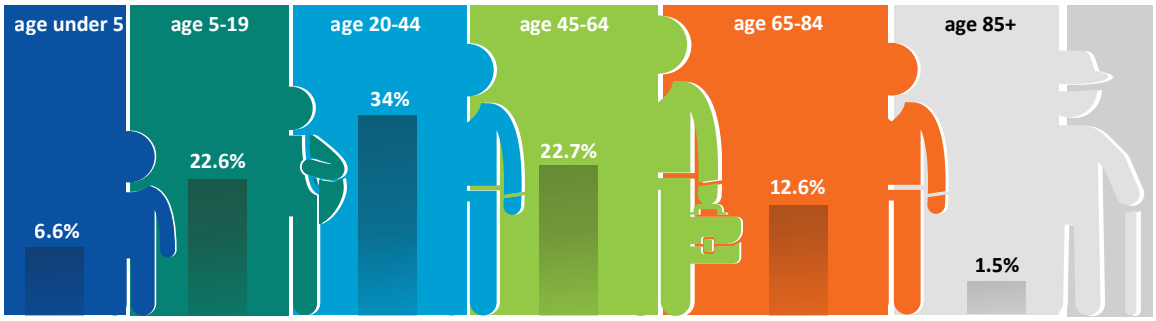
555,765

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



Source: State of California, Department of Finance, E-5 Population and Housing Estimates for Cities, Counties and the State — January 1, 2021-2025. Sacramento, California, May 2025.

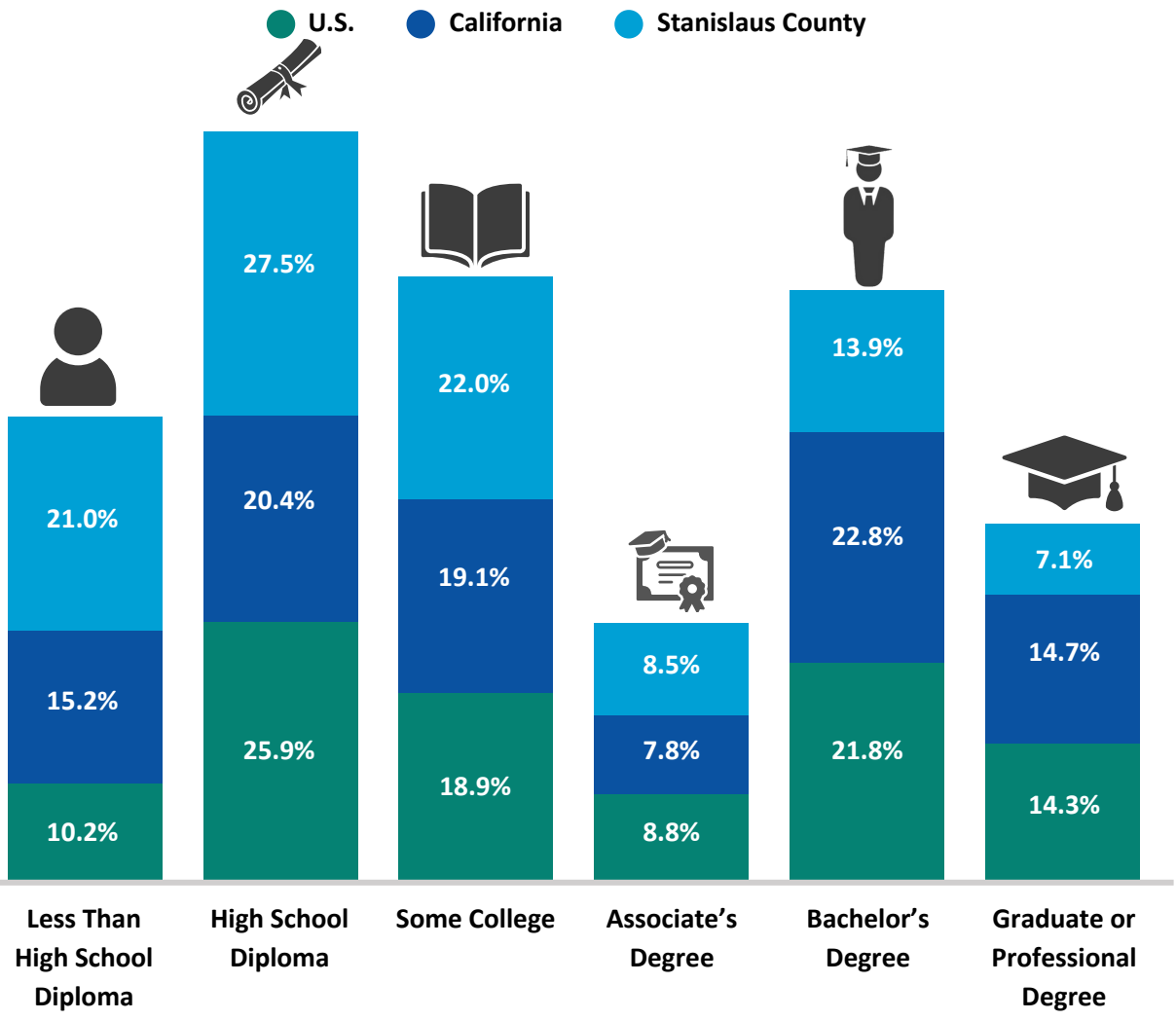
U.S. Census Bureau, U.S. Department of Commerce. "Age and Sex." American Community Survey, ACS 1-Year Estimates Subject Tables, Table S0101,



EDUCATION & EMPLOYMENT

COMMUNITY PROFILE

EDUCATIONAL ATTAINMENT



Source: 2023 American Community Survey (ACS) Education Attainment Rates, U.S. Census Bureau



COMMUNITY PROFILE

LARGEST PRIVATE EMPLOYERS

1. Kaiser Permanente
2. E&J Gallo Winery
3. Emanuel Medical Center
4. Memorial Medical Center
5. Doctors Medical Center
6. Foster Farms
7. Conagra
8. Save Mart Supermarkets
9. Amazon
10. Del Monte Foods

LARGEST PUBLIC EMPLOYERS

1. Modesto City Schools
2. Ceres Unified School District
3. Stanislaus County
4. Turlock Unified School District
5. City of Modesto
6. California State University, Stanislaus
7. Stanislaus County Office of Education
8. Modesto Junior College
9. City of Turlock
10. City of Ceres

Source: Comprehensive Annual Financial Report, Opportunity Stanislaus; California State Public Pay database

COLLEGES AND UNIVERSITIES

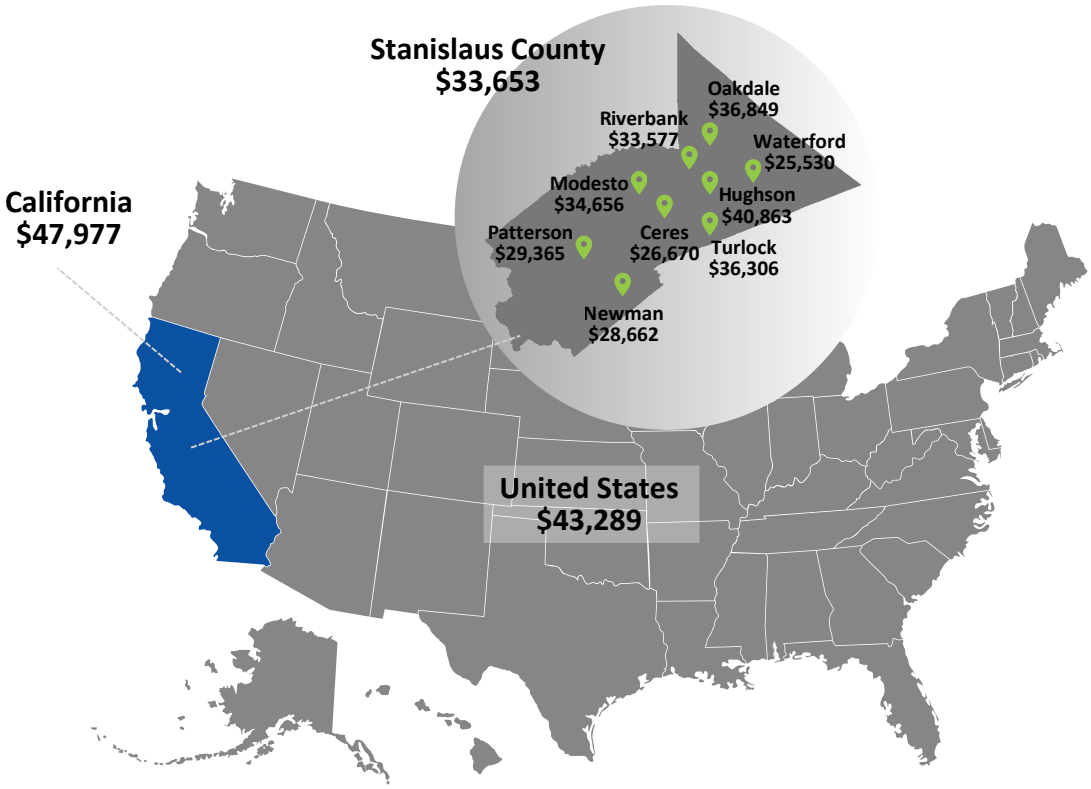
1. California State University Stanislaus
2. Modesto Junior College
3. San Joaquin Valley College - Modesto
4. Paul Mitchell - Modesto
5. Adrian's College of Beauty Inc.

Source: Economy Overview, Lightcast Q1 2023 Data Set, Opportunity Stanislaus



COMMUNITY PROFILE

PER CAPITA INCOME BY CITY



Source: 2023 American Community Survey (ACS) 1-Year Estimates, U.S. Census Bureau

TOP 5 CROPS



Almonds	Milk	Poultry	Cattle & Calves	Nursery Stock
$813M	$762M	$400M	$209M	$146M



out of 3,078 counties nationwide

Source: Stanislaus County 2023 Crop Report



COMMUNITY PROFILE

MEDIAN HOUSEHOLD INCOME 2021 TO 2023

12%

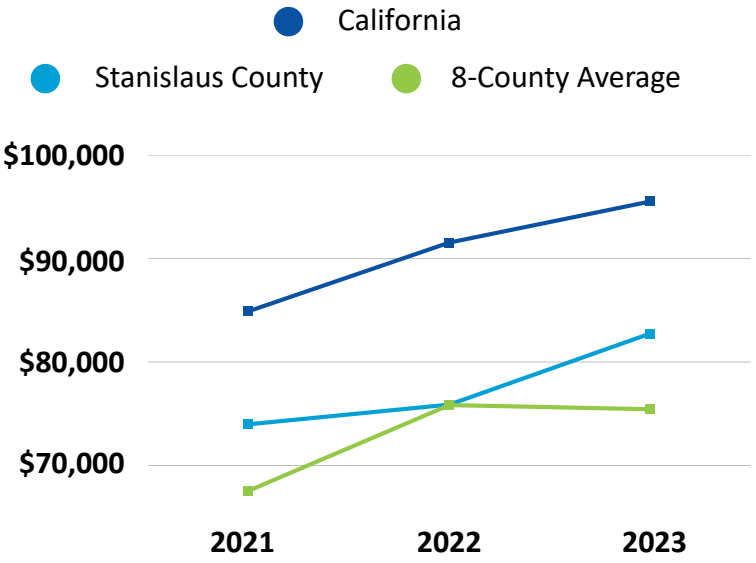
Stanislaus County up 12% since 2021

$12,763

Below State by $12,763

Ranks 4th

Ranks 4th among the 8 benchmark counties



American Community Survey (ACS) | Department of Finance

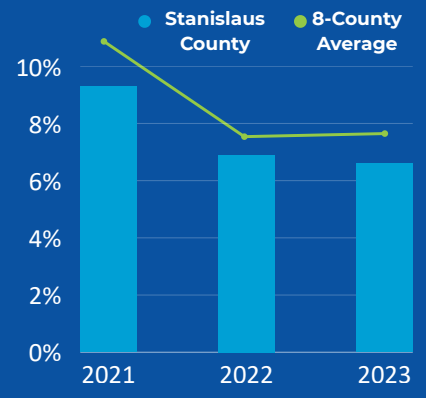
Source: 2023 American Community Survey 1-Year Estimates, U.S. Census Bureau

LABOR FORCE SNAPSHOT

LABOR FORCE
266,767

~249,000
EMPLOYED

~18,000
UNEMPLOYED



Unemployment Rate: 6.6% (2023)
Stanislaus ranked 6th highest out of 8 benchmark counties

8-Benchmark Counties

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



COMMUNITY PROFILE

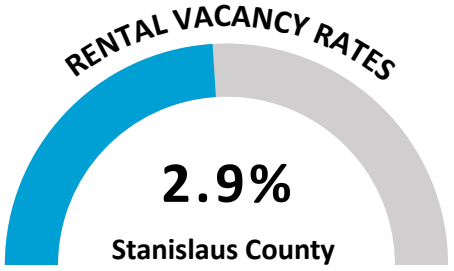
MEDIAN RENTAL RATES

Stanislaus County	8-County Average	California
Fair Market Rent	Fair Market Rent	Fair Market Rent
$1,566	$1,773	$1,995
Median Rent	Median Rent	Median Rent
$1,669	$1,909	$1,666

MEDIAN HOME PRICES

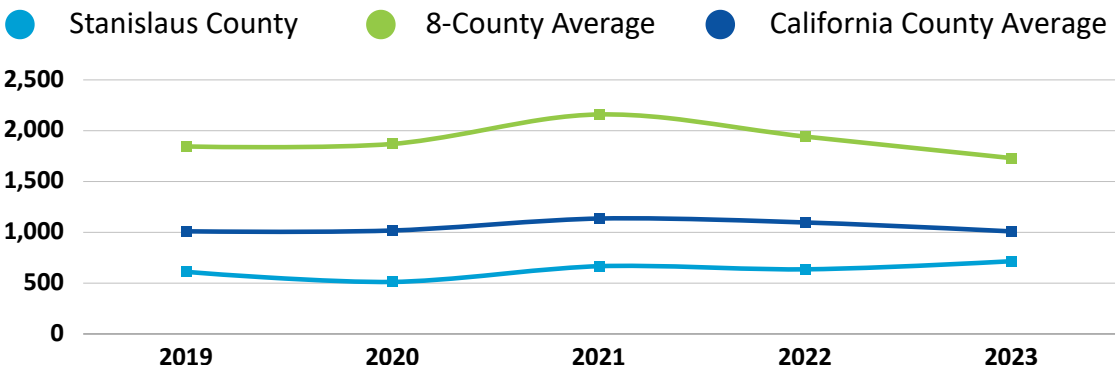
Stanislaus County	8-County Average	California
$481,495	$513,557	$877,025

RENTAL VACANCY RATES



8-County Average	3.1%
California	4.3%
United States	5.5%

NEW SINGLE-FAMILY UNITS



Source: U.S. Census Bureau, U.S. Department of Commerce. "Selected Housing Characteristics." American Community Survey, ACS 1-Year Estimates Data Profiles, Table DP04



COMMUNITY PROFILE

HEALTHCARE FACILITIES IN STANISLAUS COUNTY

LICENSED BEDS BY FACILITY TYPE

1,373

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

"A healthy community is the foundation for growth, resilience, and opportunity."

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

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

42 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.

4 beds
Pediatric Day Health and Respite Care Facilities
Provides daytime nursing care and relief services for medically fragile children.

6 beds
Intermediate Care Facilities
Supports individuals with developmental disabilities needing health or nursing services.

Source: Center for Health Care Quality, California Department of Public Health.

HEALTHCARE HIGHLIGHTS

SPECIALTY EMERGENCY & CRITICAL CARE

3 STEMI
(Heart Attack) Receiving Centers

3 STROKE CENTERS
1 Comprehensive
2 Primary

2 LEVEL II
Trauma Centers

1,795

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

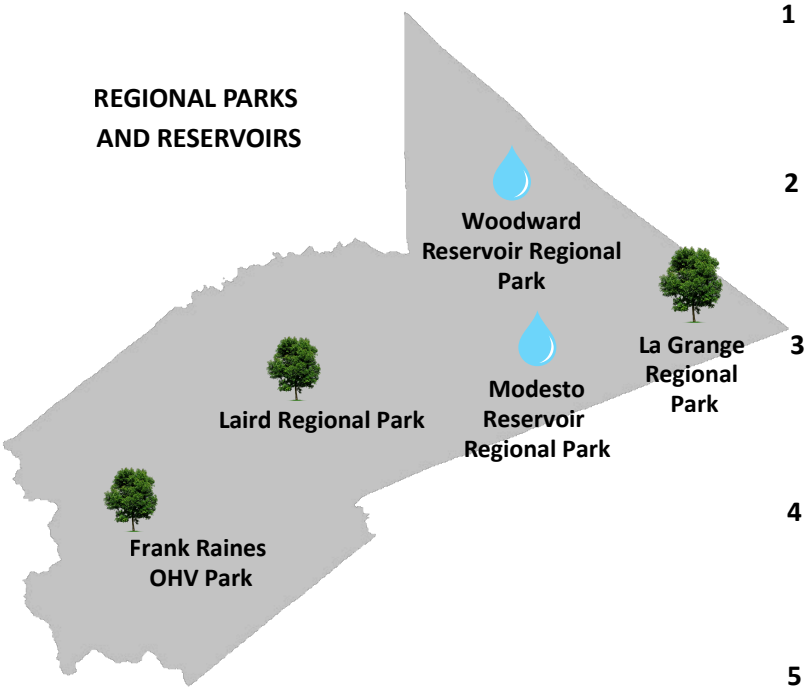
HOSPITAL LIST

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



COMMUNITY PROFILE

REGIONAL PARKS AND RESERVOIRS



Source: Stanislaus County Parks and Recreation

1 Woodward Reservoir Regional Park
- Hookup & Basic Campsites
- Picnic Shelters & Barbecues
- Boat Launches & Fish Station

2 Modesto Reservoir Regional Park
- Full-hookup Campsites
- Archery & RC Airplane Field
- Picnic Shelters & Barbecues

3 Frank Raines OHV Park
- Off-Highway Vehicle (OHV) Terrain
- Campground & Day-Use Area
- 1,000+ Acres Recreation

4 La Grange Regional Park
- OHV & Gold Dredge
- Historic Buildings & Museum
- Wilderness & Stables

5 Laird Regional Park
- Picnic & Group Shelters
- Baseball & Soccer Fields
- River Access & Barbecues

MUSEUMS

Modesto Children's Museum

Graffiti Museum

McHenry Museum

The Cowboy Museum

Be Anything Museum

Great Valley Museum

ANNUAL FESTIVALS AND EVENTS

Hughson Fruit and Nut Festival
April

Oakdale Rodeo
April

Patterson Apricot Fiesta
May

Ceres Hot Air Balloon Festival
June

Stanislaus County Fair
July

Waterford Heritage Days
July

Newman Fall Festival
August

Denair Farm and Family Festival
September

Riverbank Cheese and Wine Festival
October



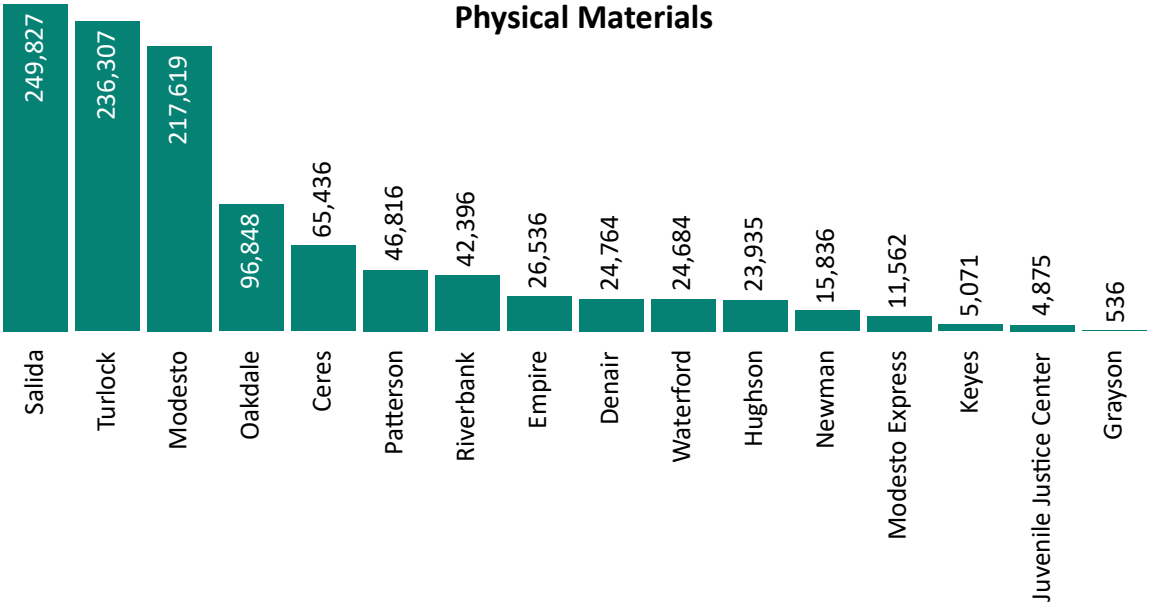
COMMUNITY PROFILE

STANISLAUS COUNTY LIBRARY CIRCULATION STATISTICS 2024-2025

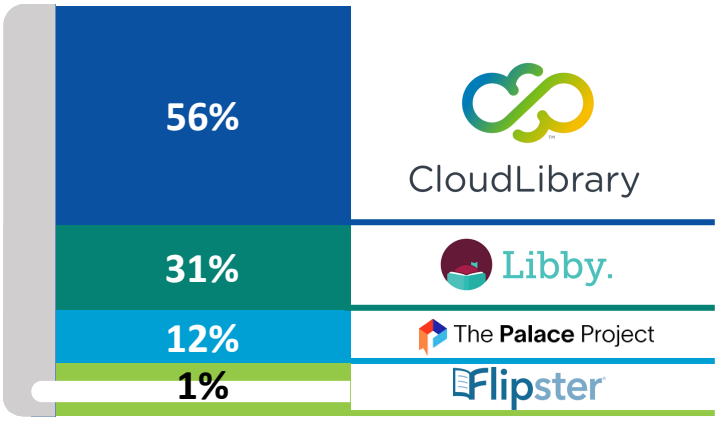
PHYSICAL & DIGITAL COUNT
1,353,231

DOOR COUNTS
734,980

CIRCULATION PER LIBRARY
Physical Materials



DIGITAL CIRCULATION



POP-UP LIBRARY LOCATIONS

Juvenile Justice Center
Grayson

Source: Stanislaus County Library Circulation Statistics 2024-2025

Introduction

Stanislaus County operates under an annual budget process with a fiscal year that runs from July 1 through June 30. Prior to the beginning of each fiscal year, the Chief Executive Officer presents, and the Board of Supervisors approves, a Proposed Budget representing the initial budget for the year that provides spending authority effective July 1. The 2026 Proposed Budget was approved by the Board of Supervisors on June 10, 2025. Departments used this cycle to align existing service levels to available funding known at that time to create a Base Budget. The Base Budget incorporated standard cost-of-doing-business adjustments, Cost Allocation Plan changes, and salary and benefit costs for all positions, including known labor agreement increases. Overall, this resulted in a $49.8 million decrease from the Fiscal Year 2025 Adopted Budget, primarily due to the removal of one-time projects and the conclusion of the three-year infrastructure strategy, Building Community Services Investment (BCSI).

The Proposed Budget also included adjustments totaling $66.3 million above the Base Budget. Most of the increase served to maintain existing service levels by accommodating the purchase of replacement vehicles and information technology (IT) equipment, the rebudgeting of previously approved projects, and an increase to the contingency budget for use throughout the fiscal year, while a smaller portion was allocated for limited service-level enhancements. Consideration for potential impacts pending from the State Budget and Federal directives meant some adjustments were deferred until known and not included in the Proposed Budget. In total, the 2026 Proposed Budget amounted to $1.87 billion.

Building upon the initial Proposed Budget, the County identifies various recommended changes based on updated information and works to solidify the annual spending plan in the Adopted Budget. Approved in September each year, the Adopted Budget reflects updated funding, addresses year-end savings from the prior fiscal year, and accommodates any Federal and State impacts, as necessary. The Adopted Budget serves as the definitive operational plan for the year, represents the source for all year-to-year comparisons, and is documented in the annual budget book, a comprehensive fiscal resource.

The 2026 Adopted Budget incorporates a variety of changes to the Proposed Budget in response to Federal and State Budget actions, updated revenue estimates, evolving department operational needs, and results from year-end close of the County's financial books from Fiscal Year 2025 while also providing Stanislaus County with a balanced, updated operational plan for Fiscal Year 2026. Additional adjustments to the County's budget are routinely made as needed throughout the fiscal year as part of the status updates presented to the Board of Supervisors on a quarterly basis or through separate Board agenda items presented by individual departments.

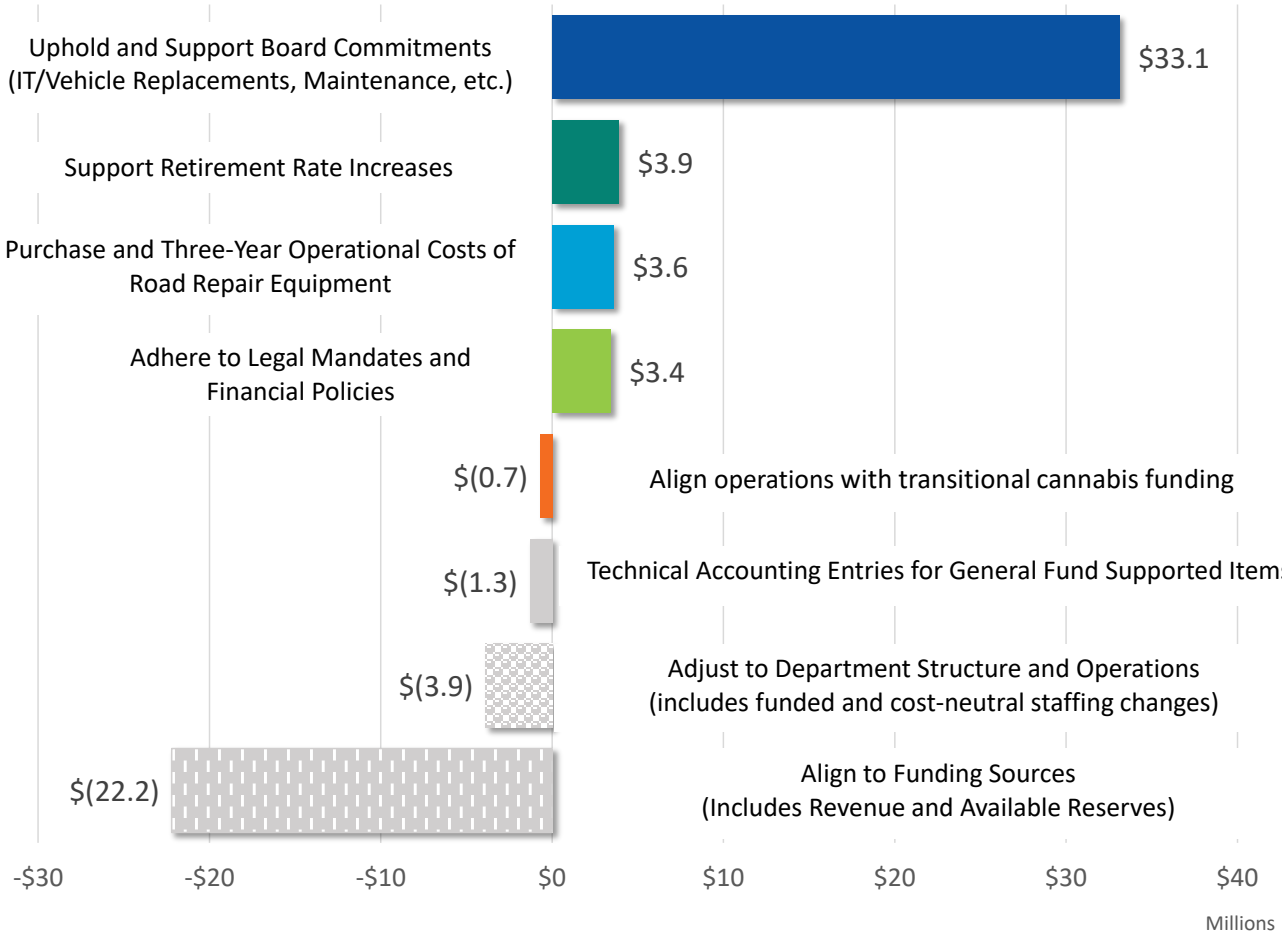
The 2026 Adopted Budget is organized by the Board of Supervisors' priorities:

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 are at the core of the Stanislaus County Performance Visioning process and serve to guide the organization in the allocation of finite resources. The 2026 Adopted Budget document is organized by these Board priorities.

Highlights of 2026 Adopted Budget Adjustments

The 2026 Adopted Budget includes adjustments to the established 2026 Proposed Budget that result in a net increase to appropriations of $15.7 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).



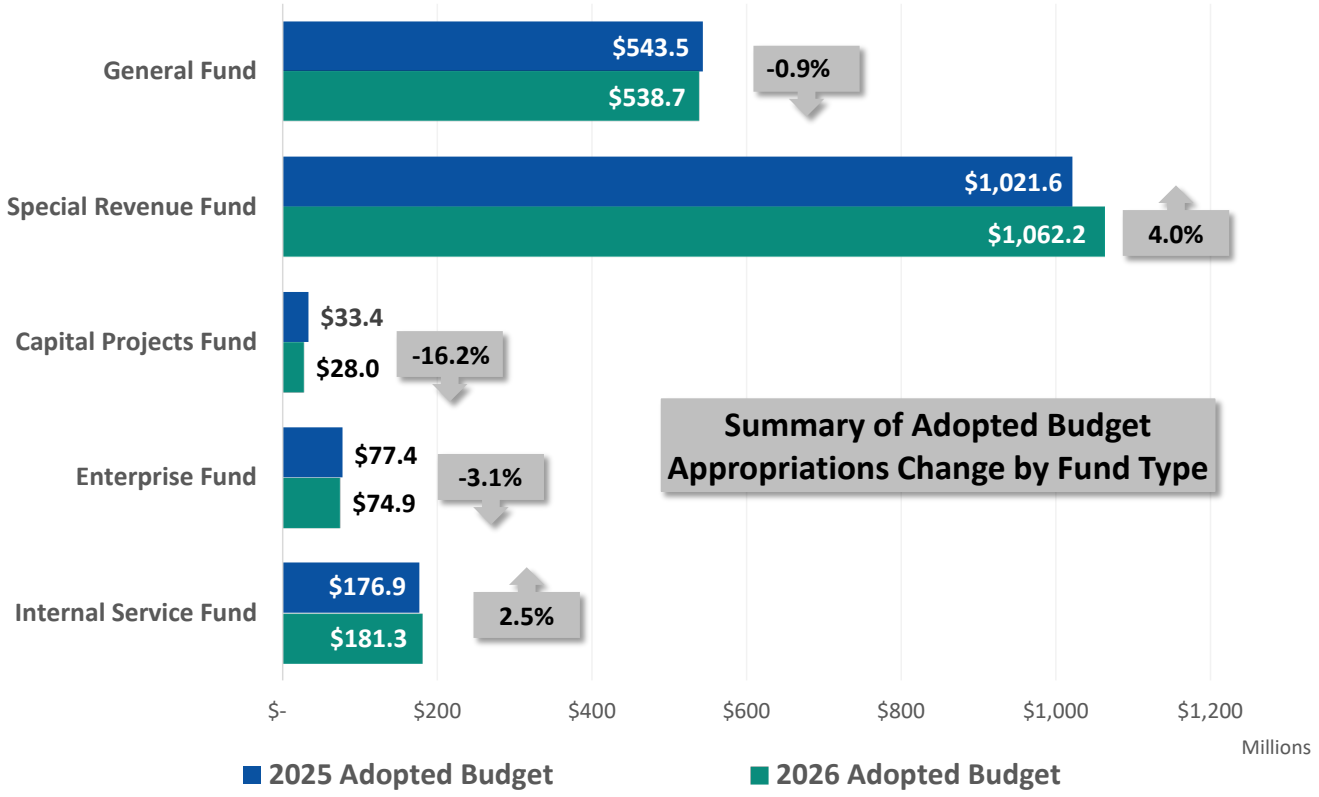
Adopted Budget by Fund Type

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 2026 Proposed Budget, the 2026 Adopted Budget totals $1.89 billion. Increases in the General Fund and Internal Service Funds of $9.9 million and $2.1 million, respectively, are largely tied to support for Board commitments and updated retirement rates. The Special Revenue Funds show a

net increase of $7.8 million, reflecting both continued support for Board commitments and efforts to align operational costs with available funding sources. Enterprise Funds reflect a net decrease of $4 million, primarily due to alignment of service delivery with available funding sources and implementing structural and operational adjustments within departments.

The following chart summarizes the Adopted Budget by fund type for Fiscal Years 2025 and 2026 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 million.

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

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

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.

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 2026 Adopted Budget for Special Revenue Funds is $1.06 billion, an increase of $40.6 million over the 2025 Adopted Budget of $1.02 billion and $7.8 million above the 2026 Proposed Budget of $1.05 billion. Budgets within the Special Revenue Funds are supported by $907.5 million in department revenue, the use of $123 million in departmental fund balance, and a $31.8 million General Fund contribution. The Special Revenue Funds began the fiscal year with $418.6 million in fund balance and are projected to end the year with a fund balance of $295.6 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 GSA Americans with Disabilities Act (ADA) and GSA Facilities Maintenance budgets. The 2026 Adopted Budget for Capital Projects Funds is $28 million, a decrease of $5.4 million from the 2025 Adopted Budget of $33.4 million and represents no change from the 2026 Proposed Budget. Budgets within Capital Projects Funds are funded by $15.1 million in department revenue, the use of $9.5 million in department fund balance, and $3.3 million in General Fund contribution. These funds began the fiscal year with $18.1 million in fund balance and are projected to end they fiscal year with a fund balance of $8.6 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 2026 Adopted Budget for Enterprise Funds is $74.9 million, a decrease of $2.5 million from the 2025 Adopted Budget of $77.4 million and a decrease of $4 million from the 2026 Proposed Budget. Budgets within the Enterprise Funds are funded by $50 million in department revenue,

the use of $23.4 million in prior year retained earnings, and a $1.5 million General Fund contribution. Enterprise Funds began the fiscal year with $122.1 million in retained earnings and are projected to end the year with a retained earnings balance of $98.7 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 2026 Adopted Budget for Internal Service Funds totals $181.3 million, an increase of $4.4 million over the 2025 Adopted Budget of $176.9 million and $2.1 million over the 2026 Proposed Budget. The Internal Service Funds budgets are funded by a total of $175 million in estimated department revenue and the use of $6.3 million in retained earnings. Internal Service Funds began the fiscal year with a total of $36.8 million in combined retained earnings and are projected to end the year with a retained earnings balance of $30.5 million.

Adopted Budget by Priority

Below is a summary of the 2026 Adopted Budget by Board of Supervisors' priority area. Detailed descriptions and recommendations can be found later in the document in their respective priority sections.

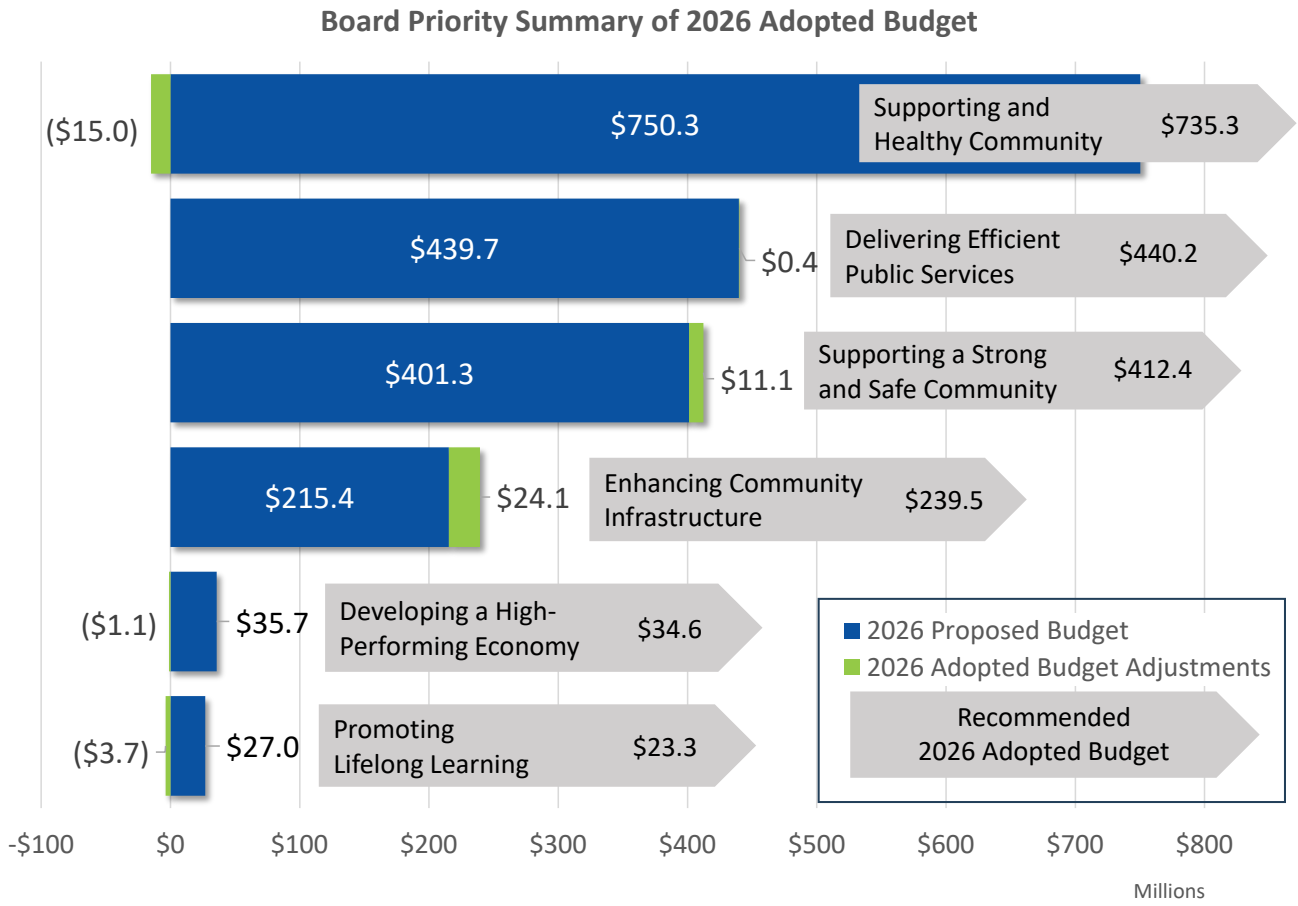
Summary of Adopted Budget by Board Priority	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2026 Adopted Budget
RESOURCES							
Department Revenue*	$ 136,271,303	$ 655,639,379	$ 30,185,799	$ 21,558,748	$ 319,027,769	$ 148,844,240	**$ 1,311,527,238**
County Match Revenue	2,372,606	26,112,944	-	866,810	3,391,566	3,914,744	**36,658,670**
Department Fund Balance**	19,594,518	51,601,082	5,000	851,507	14,905,946	75,235,571	**162,193,624**
General Fund Contribution***	254,129,967	1,919,284	4,434,796	-	102,853,204	11,503,091	**374,840,342**
Total Adopted Budget Resources	**$ 412,368,394**	**$ 735,272,689**	**$ 34,625,595**	**$ 23,277,065**	**$ 440,178,485**	**$ 239,497,646**	**$ 1,885,219,874**
APPROPRIATIONS							
Total Adopted Budget Appropriations	**$ 412,368,394**	**$ 735,272,689**	**$ 34,625,595**	**$ 23,277,065**	**$ 440,178,485**	**$ 239,497,646**	**$ 1,885,219,874**

*Department Revenue excludes Discretionary Revenue of $328.7 million; included, total County revenue is $1.64 billion.

**General Fund has $20.4 million in fund balance dedicated to balancing the Adopted Budget for a total use of $208.3 million in fund balance.

***General Fund Contribution is funded by the use of $328.7 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 2026 Proposed Budget (shown in blue) along with the recommended adjustments contained herein (depicted in green) and the resulting 2026 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.

2026 Proposed Budget **$1.87 Billion** + Recommended Adopted Budget Adjustments **$15.7 Million** = 2026 Recommended Adopted Budget **$1.89 Billion**

Staffing Levels

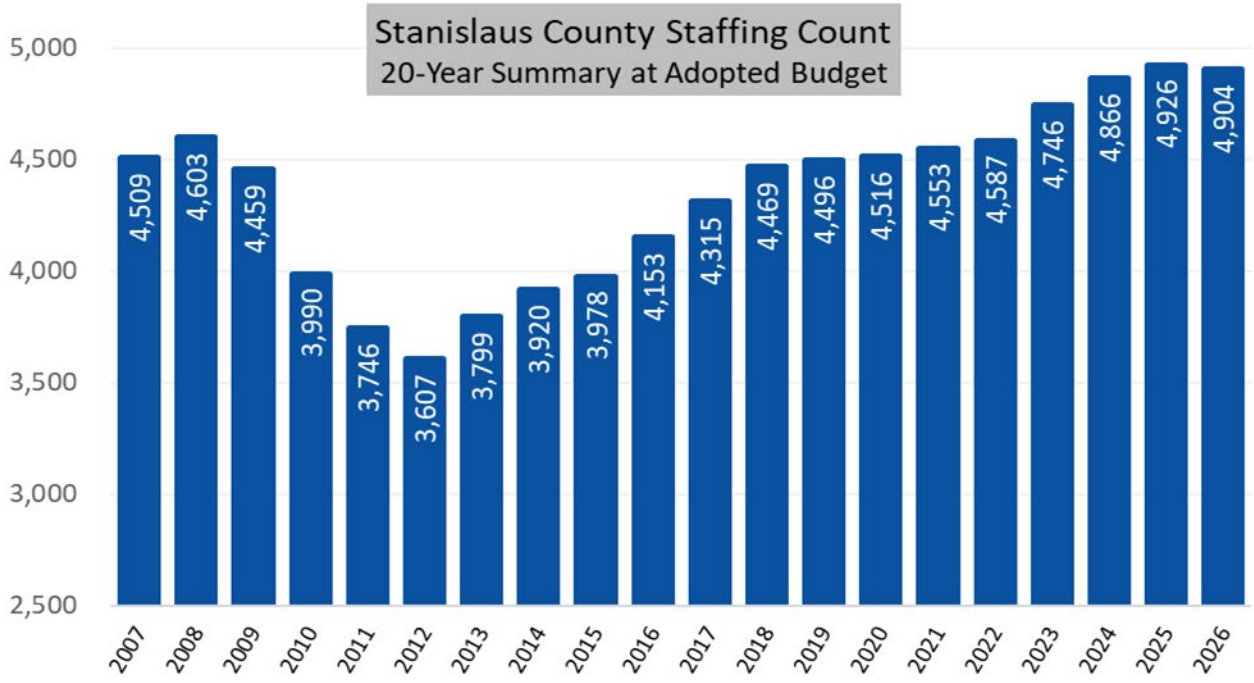
The 2026 Adopted Budget staffing recommendations net a decrease of 20 positions to the Countywide allocation count. The recommendations include the addition of 11 new positions and the deletion of 31 vacant positions. The 2026 Proposed Budget position allocation count totaled 4,915. Since the adoption of the Proposed Budget a net of nine additional positions have been added through separate Board agenda items, bringing the current allocated staffing level to 4,924. Following implementation of the recommendations in the 2026 Adopted Budget, the total number of allocated positions will decrease to 4,904.

The County has developed a strong, sustainable workforce by taking a conservative approach to adjusting staffing levels and assessing the appropriate classifications and skillsets needed for optimal departmental operations and the provision of services to the community. This is requires balancing the needs of the community with available

funding resources in the continual assessment of operational needs to ensure the effective and efficient delivery of programs and services.

The chart below provides a 20-year historical summary of the staffing allocations for Stanislaus County. Staffing has consistently increased from Fiscal Year 2012 through Fiscal Year 2025, reflecting the County's rebound from the Great Recession, with an average annual growth of 2.4%. Fiscal Year 2026 reflects a 0.4% decrease in the staffing compared to the prior fiscal year, consistent with the staffing recommendations in the Adopted Budget.

The 2026 Adopted Budget staffing recommendations adjust allocated positions to align with department workload and organizational restructuring as well as available funding streams, with the overriding goal of improving departmental efficiencies and supporting community needs. Recommended positions are aligned with the Board priorities of *Supporting a Strong and Safe Community*, *Supporting a Healthy Community*, and *Delivering Efficient Public Services.*



Conclusion

The 2026 Adopted Budget is balanced with attention to the multi-year, Long-Range Model, which provides guidance for financial decisions. While economic conditions remain uncertain and revenues continue to show flattening growth, the budget remains viable due to a strong existing fund balance and adherence to proven financial policies, supported by a conservative annual budget performance estimate between 91% and 95% based on historical trends.

Budget priorities are focused on maintaining existing service levels, with targeted spending limited to replacement equipment purchases, maintenance, and projects in support of Board of Supervisors' commitments and additional positions in line with County policy and mandated requirements. Adjustments are occurring across the organization, with the largest increases affecting Special Revenue Funds and the General Fund, largely attributable to adjustments in support of current service levels, salary and benefits costs that incorporate known labor

agreement increases and updated retirement rates, revised Cost Allocation Plan (CAP) charges, ongoing costs, and revenues previously approved by the Board. Supporting current service levels in the organization is a top priority and is balanced against slowed revenue and increasing costs. Continuous analysis and focus on Board priorities will be necessary to ensure fiscal integrity for years to come.

The recommended Stanislaus County 2026 Adopted Budget can be found online at the County's website: http://www.stancounty.com/budget.



Stanislaus County Annual Budget Process

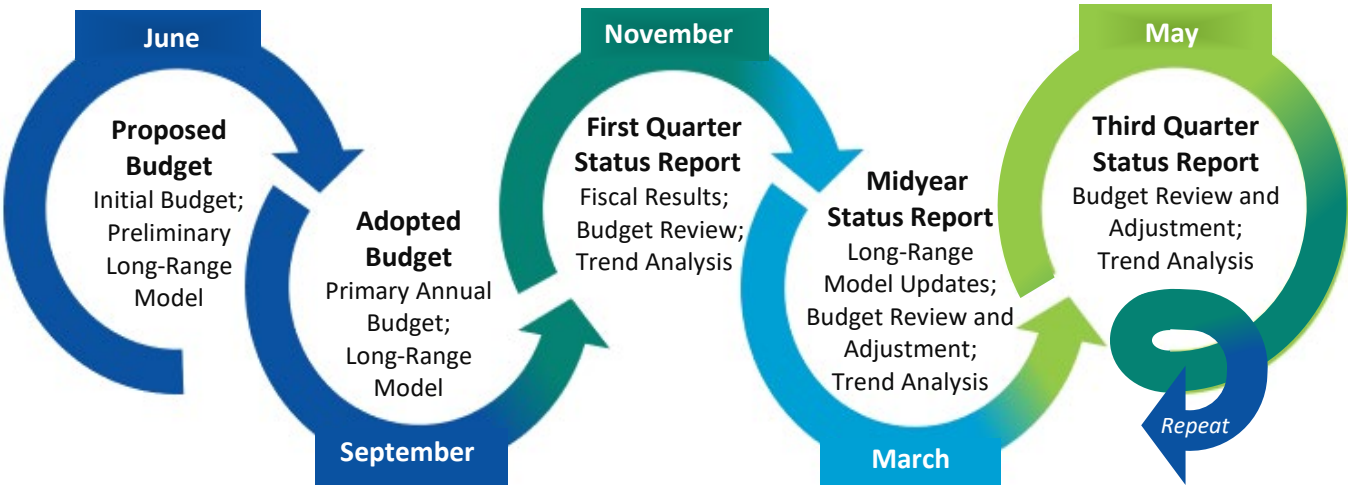
Stanislaus County operates on a fiscal year from July 1 to June 30. The annual budget is developed in accordance with the County Budget Act (California Government Code Sections 29000–29144) and guided by the General Fund Long-Range Model, a multi-year planning tool that projects revenues and expenditures, 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 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, the 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 a 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 budget is approved and in place by the start of each fiscal year, which begins on July 1 and ends on June 30. The Adopted Budget, which refines and finalizes 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 which 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 assignments of fund balances since the commitments will be honored through subsequent years' continuing appropriations. A PO is the official document for establishing an encumbrance, 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 Sections 29125 through 29130 authorize the Board of Supervisors to amend the Adopted Budget through the budget revision process. These revisions enable 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, including:

- All transfers from the Appropriations for Contingencies budget in the General Fund;
- All appropriations of unbudgeted revenues from any source and the use of fund balance and/or retained earnings; and
- The addition or deletion of any appropriation for fixed assets over $10,000 or any transfer between fixed asset group types over $10,000.

Revisions that may be approved by the Chief Executive Office (CEO) are appropriations and estimated revenue transfers within or between categories within a budget, with the exclusion of fixed asset (Capital Outlays) line items, wherein the transfers do not affect the total overall budget. Transfers within a single fixed asset type within a budget unit may be approved by a CEO representative for transfers of $10,000 or less. However, transfers in amounts greater than $10,000 in and out of, 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. 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 Proposed Budget is set at a minimum of 2% 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 2026, the base amount has been established at $9 million. After evaluating potential budget exposures specific to this fiscal year, an additional $12.2 million was authorized. This brings the total Appropriations for Contingencies budget to $21.2 million for Fiscal Year 2026.

Appropriations Transfer Policy

Government Code section 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% 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% 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

The County General Fund is the payor of last resort and the County's General Fund Contribution Policy governs the allocation of funds from the General Fund to 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; 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 explanation as to 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 $21.1 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 2025 ERAF impact to be paid to Fire Districts in Fiscal Year 2026 is $1.5 million. Included in this total is $148,747 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 Section 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 legislation were passed and as a result public safety programs and responsibility for housing low-level inmate offenders previously housed at State prisons were realigned from the State level to 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.

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 is anticipating 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 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 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 Section 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 when acquired and is now idle due to unforeseen circumstances (e.g., reduced workload, reorganization, termination).

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 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 costs of support services, and allocates them to departments benefiting from those services, especially those with Federal/State funding.

The CAP accounting system relies on Oracle ERP for operations and Oracle EPM for budget controls, in accordance with GAAP. Departments providing services to other County Departments must submit an annual Internal Service Fund (ISF)/CAP for the next budget year. As well, 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.

In practice, changes affecting interdepartmental charges must be reflected in preliminary ISF/CAP calculations to ensure fair cost distribution. 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 needed, but any such cost allocations must be pre-approved. Finally, Departments with mixed funding must document overhead cost-sharing across LBUs and ensure all funding sources pay their fair and equitable share. This can include direct labor charges and/or using the 15% de minimis Federal rate.

Capital Assets

The County defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life of more than one year. Capital assets include public domain assets (infrastructure) consisting of improvements to roads, bridges, lighting systems, and drainage systems. Governmental Accounting Standards Board (GASB) issued Statement 51, Accounting and Financial Reporting for Intangible Assets. Statement 51 defines intangible assets as easements, water rights, timber rights, patents, trademarks, computer software, and internally generated intangible assets (e.g. computer software). To comply with Statement 51, on July 10, 2010 the Board of Supervisors set the capitalization threshold for intangible assets at $50,000. Pursuant to Statement 87, Leases, and Statement 96, Subscription Based Information Technology Arrangements (SBITA), issued by GASB, leases and SBITAs over 12 months should be classified as capital assets. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed. Leases and SBITAs are valued at present value of the payments over the term of the lease or SBITA. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives. The County's landfills 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 Section 53600.5, the County's primary investment objectives are to maintain the principal of funds in investments (safety), which are easily converted to cash (liquidity) while obtaining a competitive market rate of return (yield) for the risk taken at the time of investing.

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 if at a gain to avoid an anticipated default of payment by the issuer of interest or principal or if such sale will allow investment in a higher yielding vehicle and any loss upon sale can be more than compensated 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. Unanticipated cash-disbursement needs require investments to be easily convertible to cash by maintaining shorter maturity in highly traded securities.

To ensure a competitive market rate of return, or yield, given safety and liquidity needs, individual investment decisions must be made on a competitive basis. Due to the primary need to maintain the purchasing power and cash availability of depositors' funds, the portfolio's yield may be lower than that of higher risk, longer maturity investment pools.

Authorized Investments

Pursuant to Government Code Section 53601, investments will only be made 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 adds further specificity to the investments permitted and reduces concentration within the most permitted 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, 2024, the date of the last actuarial valuation, the Stanislaus County Employees' Retirement Association (StanCERA) recognized an unfunded liability of $883.4 million (StanCERA actuarial reports). The plan's funded ratio, the ratio of actuarial assets over actuarial liability, decreased from 76.6% to 76.4%. The plan's funded ratio on a market value basis slightly increased, from 74.6% to 76.3%. The Unfunded Actuarial Liability (UAL) is the excess of the plan's actuarial liability over the actuarial value of assets. The plan experienced an increase in UAL from $825.8 million to $883.4 million as of June 30, 2024. This increase in UAL was largely due demographic experience losses and assumption changes made to the experience study.

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 2024.

Grants Policy

Departments shall actively pursue grant opportunities that support the County's strategic priorities, emphasizing Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) grants that leverage local funding to expand services benefiting the community. Departments must 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. Required authorization shall be obtained 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 Federal oversight agency. In the absence of an approved rate, departments shall default to the Federal de minimis rate, currently set at 15% on salaries and benefits. Note that the calculation for indirect costs should factor 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

2026 Adopted Budget

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
Aging and Veterans Services	$ 2,676,035	$ 8,661,325	$ -	$ -	$ -	$ 11,337,360
Agricultural Commissioner	8,455,516	-	-	-	-	8,455,516
Assessor	10,185,065	50,309	-	-	-	10,235,374
Auditor-Controller	6,929,710	-	-	-	240,000	7,169,710
Behavioral Health and Recovery Services	-	242,226,712	-	-	-	242,226,712
Board of Supervisors	2,194,719	-	-	-	-	2,194,719
Chief Executive Office	9,999,400	-	-	-	-	9,999,400
Chief Executive Office - Human Relations	9,260,373	-	-	-	-	9,260,373
Clerk-Recorder	9,827,847	1,280,574	-	-	-	11,108,421
Community Services Agency	-	374,757,621	-	-	-	374,757,621
County Counsel	5,612,383	-	-	-	-	5,612,383
County Operations	108,733,956	60,673,574	24,685,312	-	119,475,883	313,568,725
Department of Child Support Services	-	17,011,632	-	-	-	17,011,632
District Attorney	32,718,411	2,702,919	-	-	-	35,421,330
Environmental Resources	2,936,292	11,472,941		31,611,349		46,020,582
General Services Agency	7,639,058	127,635	3,330,000	-	30,123,433	41,220,126
Grand Jury	210,000	-	-	-	-	210,000
Health Services Agency	-	50,914,697	-	39,024,667	-	89,939,364
Information Technology Central	-	-	-	-	24,261,198	24,261,198
Library	-	23,277,065	-	-	-	23,277,065
Office of Emergency Services	3,845,906	6,189,975	-	1,568,310	-	11,604,191
Parks and Recreation	13,882,421	936,756	-	-	-	14,819,177
Planning and Community Development	4,340,979	20,470,169	-	-	-	24,811,148
Probation	47,965,199	58,014,020	-	-	-	105,979,219
Public Defender	23,171,484	-	-	-	-	23,171,484
Public Works		146,666,265	-	-	7,180,474	153,846,739
Sheriff	221,549,696	11,699,989	-	2,732,485	-	235,982,170
Treasurer-Tax Collector	5,548,056	-	-	-	-	5,548,056
University of California Cooperative Extension	1,055,438	5,000	-	-	-	1,060,438
Workforce Development	-	25,109,641	-	-	-	25,109,641
Grand Total	**$ 538,737,944**	**$ 1,062,248,819**	**$ 28,015,312**	**$ 74,936,811**	**$ 181,280,988**	**$ 1,885,219,874**

Financial Overview by Priority

2026 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	2026 Adopted Budget Total
General Revenues	$ 2,454,862	$ 4,037,902	$ 570,953	$ 15,000,850	$ 261,475,636	$ 22,119,497	$ 305,659,700
Intergovernmental	69,168,913	474,300,177	18,319,940	5,998,245	171,162,929	54,564,480	793,514,684
Charges for Services and Interfund	57,250,113	140,892,493	7,989,509	253,065	199,874,802	29,826,218	436,086,200
Miscellaneous Revenues	9,770,021	62,521,751	3,305,397	1,173,398	18,630,868	46,248,789	141,650,224
Total Revenue	**$ 138,643,909**	**$ 681,752,323**	**$ 30,185,799**	**$ 22,425,558**	**$ 651,144,235**	**$ 152,758,984**	**$ 1,676,910,808**

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	2026 Adopted Budget Total
Salaries and Benefits	$ 248,942,821	$ 267,335,461	$ 16,003,964	$ 9,558,796	$ 71,799,298	$ 47,861,443	$ 661,501,783
Services and Supplies	74,460,542	223,693,473	15,432,488	6,684,239	175,704,070	75,546,302	571,521,114
Other Charges	536,253	186,081,451	-	17,389	16,157,950	10,972,025	213,765,068
Depreciation and Amortizatior	-	110,100	-	-	307,990	1,469,151	1,887,241
Intercounty Expenditures	76,218,604	54,515,786	2,873,789	3,310,794	11,140,133	16,086,393	164,145,499
Capital Outlays	8,188,602	2,858,972	232,685	3,260,847	21,884,000	12,039,150	48,464,256
Transfers Out	3,861,883	514,598	-	445,000	129,367,220	70,581,674	204,770,375
Intrafund/Intradepartment	159,689	162,848	82,669	-	306,375	(2,456,024)	(1,744,443)
Appropriations for Contingencies	-	-	-	-	13,511,449	7,397,532	20,908,981
Total Gross Costs	**$ 412,368,394**	**$ 735,272,689**	**$ 34,625,595**	**$ 23,277,065**	**$ 440,178,485**	**$ 239,497,646**	**$ 1,885,219,874**
Net Impact to Fund Balance/ Retained Earnings	**$ (273,724,485)**	**$ (53,520,366)**	**$ (4,439,796)**	**$ (851,507)**	**$ 210,965,750**	**$ (86,738,662)**	**$ (208,309,066)**

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 2026 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

2026 Adopted Budget

Revenue Category	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2026 Adopted Budget Total
General Revenues	$ 261,169,423	$ 40,377,903	$ 737,000	$ 2,552,924	$ 822,450	$ 305,659,700
Intergovernmental	127,285,141	662,283,833	3,500,000	410,200	35,510	793,514,684
Charges for Services and Interfund	95,368,125	124,257,710	-	43,290,802	173,169,563	436,086,200
Miscellaneous Revenues	8,799,813	112,369,786	14,230,000	5,249,615	1,001,010	141,650,224
Total Revenue	**$ 492,622,502**	**$ 939,289,232**	**$ 18,467,000**	**$ 51,503,541**	**$ 175,028,533**	**$ 1,676,910,808**

Expenditure Category	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2026 Adopted Budget Total
Salaries and Benefits	$ 299,428,962	$ 316,829,589	$ 50,002	$ 22,611,454	$ 22,581,776	$ 661,501,783
Services and Supplies	78,133,618	308,995,353	6,763,830	28,423,458	149,204,855	571,521,114
Other Charges	15,143,000	197,192,647	42,000	1,387,421	-	213,765,068
Depreciation and Amortizatio	-	-	-	1,579,251	307,990	1,887,241
Intercounty Expenditures	43,421,491	104,561,229	159,480	10,911,802	5,091,497	164,145,499
Capital Outlays	8,816,866	7,529,095	21,000,000	7,023,425	4,094,870	48,464,256
Transfers Out	79,363,421	122,406,954	-	3,000,000	-	204,770,375
Intrafund/Intradepartment	919,137	(2,663,580)	-	-	-	(1,744,443)
Appropriations for Contingencies	13,511,449	7,397,532	-	-	-	20,908,981
Total Gross Costs	**$ 538,737,944**	**$ 1,062,248,819**	**$ 28,015,312**	**$ 74,936,811**	**$ 181,280,988**	**$ 1,885,219,874**
Net Impact to Fund Balance/ Retained Earnings	**$ (46,115,442)**	**$ (122,959,587)**	**$ (9,548,312)**	**$ (23,433,270)**	**$ (6,252,455)**	**$ (208,309,066)**

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 2026 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	2024 Actuals	2025 Actuals	2026 Adopted Budget
Revenue Category			
General Revenues	$291,467,225	$310,350,017	$305,659,700
Intergovernmental	740,993,177	736,703,455	793,514,684
Charges for Services and Interfund	405,220,452	415,885,133	436,086,200
Miscellaneous Revenues	113,376,265	158,118,311	141,650,224
Total Revenue	**$1,551,057,120**	**$1,621,056,917**	**$1,676,910,808**
Cost Category			
Salaries and Benefits	$577,740,544	$621,884,931	$661,501,783
Services and Supplies	435,819,042	462,170,179	571,521,114
Other Charges	189,451,038	193,930,907	213,765,068
Depreciation and Amortization	-	-	1,887,241
Intercounty Expenditures	139,014,333	156,882,745	164,145,499
Capital Outlays	27,318,946	20,822,238	48,464,256
Transfers Out	139,699,697	140,314,833	204,770,375
Intrafund/Intradepartment	-	(125)	(1,744,443)
Appropriations for Contingencies	-	-	20,908,981
Gross Costs	**$1,509,043,599**	**$1,596,005,708**	**$1,885,219,874**
Changes to Fund Balance			
Beginning Fund Balance	$742,660,383	$784,673,904	$809,725,112
Net Increase/(Decrease) to Fund Balance	42,013,521	25,051,208	(208,309,066)
Ending Fund Balance	**$784,673,904**	**$809,725,112**	**$601,416,046**

Government Funds

General Fund

General Fund	2024 Actuals	2025 Actuals	2026 Adopted Budget
Revenue Category			
General Revenues	$244,535,139	$259,413,324	$261,169,423
Intergovernmental	122,883,086	124,281,294	127,285,141
Charges for Services and Interfund	85,951,031	92,669,460	95,368,125
Miscellaneous Revenues	8,960,188	11,612,546	8,799,813
Total Revenue	**$462,329,444**	**$487,976,624**	**$492,622,502**

General Fund	2024 Actuals	2025 Actuals	2026 Adopted Budget
Cost Category			
Salaries and Benefits	$264,383,554	$282,360,622	$299,428,962
Services and Supplies	72,528,915	72,419,768	78,133,618
Other Charges	13,590,244	14,479,628	15,143,000
Depreciation and Amortization	-	-	-
Intercounty Expenditures	36,046,244	42,203,199	43,421,491
Capital Outlays	4,125,092	8,060,331	8,816,866
Transfers Out	78,660,185	100,404,955	79,363,421
Intrafund/Intradepartment	-	287,514	919,137
Appropriations for Contingencies	-	-	13,511,449
Gross Costs	**$469,334,234**	**$520,216,016**	**$538,737,944**
Changes to Fund Balance			
Beginning Fund Balance	$253,428,624	$246,423,834	$214,184,442
Net Increase/(Decrease) to Fund Balance	(7,004,790)	(32,239,392)	(46,115,442)
Ending Fund Balance	**$246,423,834**	**$214,184,442**	**$168,069,000**

Special Revenue Funds

Special Revenue Funds	2024 Actuals	2025 Actuals	2026 Adopted Budget
Revenue Category			
General Revenues	$40,611,478	$42,666,180	$40,377,903
Intergovernmental	616,740,539	611,929,119	662,283,833
Charges for Services and Interfund	117,461,429	102,691,093	124,257,710
Miscellaneous Revenues	97,022,417	119,039,237	112,369,786
Total Revenue	**$871,835,864**	**$876,325,628**	**$939,289,232**
Cost Category			
Salaries and Benefits	276,249,942	299,127,696	316,829,589
Services and Supplies	213,489,228	231,345,037	308,995,353
Other Charges	174,768,469	178,031,658	197,192,647
Depreciation and Amortization	-	-	-
Intercounty Expenditures	86,202,521	96,829,117	104,561,229
Capital Outlays	20,431,531	8,981,086	7,529,095
Transfers Out	59,422,067	38,036,690	122,406,954
Intrafund/Intradepartment	-	(287,638)	(2,663,580)
Appropriations for Contingencies	-	-	7,397,532
Gross Costs	**$830,563,758**	**$852,063,646**	**$1,062,248,819**
Changes to Fund Balance			
Beginning Fund Balance	$353,027,520	$394,299,625	$418,561,607
Net Increase/(Decrease) to Fund Balance	41,272,105	24,261,982	(122,959,587)
Ending Fund Balance	**$394,299,625**	**$418,561,607**	**$295,602,020**

Capital Projects Funds

Capital Project Funds	2024 Actuals	2025 Actuals	2026 Adopted Budget
Revenue Category			
General Revenues	$762,477	$839,425	$737,000
Intergovernmental	-	-	3,500,000
Charges for Services and Interfund	-	-	-
Miscellaneous Revenues	441,797	16,059,171	14,230,000
Total Revenue	**$1,204,274**	**$16,898,596**	**$18,467,000**
Cost Category			
Salaries and Benefits	$47,034	$50,638	$50,002
Services and Supplies	1,639,267	3,588,925	6,763,830
Other Charges	36,774	82,378	42,000
Depreciation and Amortization	-	-	-
Intercounty Expenditures	121,478	96,878	159,480
Capital Outlays	26,640	228,898	21,000,000
Transfers Out	-	-	-
Intrafund/Intradepartment	-	-	-
Appropriations for Contingencies	-	-	-
Gross Costs	**$1,871,193**	**$4,047,717**	**$28,015,312**
Changes to Fund Balance			
Beginning Fund Balance	$5,922,060	$5,255,142	$18,106,021
Net Increase/(Decrease) to Fund Balance	(666,918)	12,850,879	(9,548,312)
Ending Fund Balance	**$5,255,142**	**$18,106,021**	**$8,557,709**

Proprietary Funds

Enterprise Funds

Enterprise Funds	2024 Actuals	2025 Actuals	2026 Adopted Budget
Revenue Category			
General Revenues	$4,361,880	$5,493,927	$2,552,924
Intergovernmental	1,334,043	457,962	410,200
Charges for Services and Interfund	50,917,064	48,580,597	43,290,802
Miscellaneous Revenues	5,751,484	10,913,411	5,249,615
Total Revenue	**$62,364,471**	**$65,445,896**	**$51,503,541**

Enterprise Funds	2024 Actuals	2025 Actuals	2026 Adopted Budget
Cost Category			
Salaries and Benefits	$20,698,552	$20,482,983	$22,611,454
Services and Supplies	20,586,307	18,923,309	28,423,458
Other Charges	1,055,551	1,337,243	1,387,421
Depreciation and Amortization	-	-	1,579,251
Intercounty Expenditures	12,048,213	12,833,525	10,911,802
Capital Outlays	1,516,537	1,829,436	7,023,425
Transfers Out	1,515,363	1,848,378	3,000,000
Intrafund/Intradepartment	-	-	-
Appropriations for Contingencies	-	-	-
Gross Costs	**$57,420,523**	**$57,254,873**	**$74,936,811**
Changes to Fund Balance			
Beginning Fund Balance	$108,924,341	$113,868,289	$122,059,312
Net Increase/(Decrease) to Fund Balance	4,943,948	8,191,023	(23,433,270)
Ending Fund Balance	**$113,868,289**	**$122,059,312**	**$98,626,042**

Internal Service Funds

Internal Service Funds	2024 Actuals	2025 Actuals	2026 Adopted Budget
Revenue Category			
General Revenues	$1,196,250	$1,937,161	$822,450
Intergovernmental	35,510	35,080	35,510
Charges for Services and Interfund	150,890,928	171,943,984	173,169,563
Miscellaneous Revenues	1,200,380	493,947	1,001,010
Total Revenue	**$153,323,067**	**$174,410,172**	**$175,028,533**
Cost Category			
Salaries and Benefits	$16,361,462	$19,862,993	$22,581,776
Services and Supplies	127,575,325	135,893,140	149,204,855
Other Charges	-	-	-
Depreciation and Amortization	-	-	307,990
Intercounty Expenditures	4,595,877	4,920,026	5,091,497
Capital Outlays	1,219,146	1,722,487	4,094,870
Transfers Out	102,082	24,810	-
Intrafund/Intradepartment	-	-	-
Appropriations for Contingencies	-	-	-
Gross Costs	**$149,853,891**	**$162,423,456**	**$181,280,988**
Changes to Fund Balance			
Beginning Fund Balance	$21,357,838	$24,827,014	$36,813,730
Net Increase/(Decrease) to Fund Balance	3,469,176	11,986,716	(6,252,455)
Ending Fund Balance	**$24,827,014**	**$36,813,730**	**$30,561,275**

Net County Cost Schedule

2026 Adopted Budget

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
General Fund				
Aging and Veterans Services (AVS) Stanislaus Veterans Center	$ 1,178,369	$ 432,969	$ -	$ 745,400
AVS Veterans Services	1,497,666	323,782	-	1,173,884
Agricultural Commissioner	8,455,516	5,076,158	-	3,379,358
Assessor	10,185,065	1,493,309	-	8,691,756
Auditor-Controller	6,929,710	4,130,438	-	2,799,272
Board of Supervisors	2,194,719	71,048	-	2,123,671
Chief Executive Office Administration	9,999,400	4,033,700	-	5,965,700
Chief Executive Office Human Relations	9,260,373	5,732,200	-	3,528,173
Clerk-Recorder	2,995,412	2,028,150	-	967,262
Clerk-Recorder Elections	6,832,435	115,000	-	6,717,435
County Counsel	5,612,383	3,064,382	-	2,548,001
County Operations - Airport	329,600	-	-	329,600
County Operations - Appropriations for Contingencies	13,511,449	-	-	13,511,449
County Operations - Capital Improvement Finance Authority	71,000	-	-	71,000
County Operations - Community Development Fund	500,000	-	-	500,000
County Operations - County Court Funding	6,558,231	2,891,994	-	3,666,237
County Operations - Debt Service	849,200	1,065,000	-	(215,800)
County Operations - Economic Development Bank	-	-	-	-
County Operations - General Fund Contributions	45,714,476	-	-	45,714,476
County Operations - General Fund Match Pass Thru Vehicle License Fee	41,200,000	41,200,000	-	-
District Attorney (DA) Criminal Division	32,718,411	2,680,246	-	30,038,165
Environmental Resources (DER) Code Enforcement	2,005,831	198,193	-	1,807,638
DER Groundwater Program	930,461	38,813	-	891,648
General Services Agency (GSA) Administration	1,332,323	1,332,323	-	-
GSA 10th Street Place	989,015	1,124,849	-	(135,834)
GSA Capital Facilities	5,317,720	1,212,875	-	4,104,845
Grand Jury	210,000	-	-	210,000
Office of Emergency Services (OES) Fire Warden	3,845,906	290,898	-	3,555,008
Parks and Recreation (PKS)	13,542,092	7,817,595	-	5,724,497
PKS Tuolumne River Regional Park	340,329	-	-	340,329
Planning and Community Development (PL)	4,340,979	1,602,000	-	2,738,979
Probation Administration	4,657,328	768,330	-	3,888,998
Probation Community Corrections Partnership	7,860,728	7,860,728	-	-
Probation Field Services	20,600,585	1,445,493	-	19,155,092
Probation Institutional Services	10,760,091	3,758,882	-	7,001,209
Probation Juvenile Commitment Facility	4,086,467	1,495,191	-	2,591,276
Public Defender	19,740,321	8,148,137	-	11,592,184
Public Defender Indigent Defense	3,431,163	135,235	-	3,295,928
Sheriff Administration	20,000,104	962,755	-	19,037,349
Sheriff Contract Cities	18,188,661	18,188,661	-	-
Sheriff Detention	114,613,404	25,625,665	-	88,987,739
Sheriff Operations	68,747,527	3,970,508	-	64,777,019
Sheriff Ray Simon Training Center	-	-	-	-

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Treasurer-Tax Collector - Administration/Taxes	2,175,984	583,045	-	1,592,939
Treasurer-Tax Collector - Business Services Division	473,022	100,000	-	373,022
Treasurer-Tax Collector - Revenue Recovery	1,877,420	1,877,420	-	-
Treasurer-Tax Collector - Treasury Division	1,021,630	1,021,630	-	-
University of California Cooperative Extension	1,055,438	-	-	1,055,438
Total General Fund	**$ 538,737,944**	**$ 163,897,602**	**$ -**	**$ 374,840,342**

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Discretionary Revenue/Fund Balance				
County Operations - Discretionary Revenue	$ -	$ 328,724,900	$ -	$ (328,724,900)
Assigned Fund Balance	-	-	23,691,816	(23,691,816)
Restricted Fund Balance	-	-	-	-
Unassigned Fund Balance	-	-	22,423,626	(22,423,626)
Adjusted General Fund	**$ 538,737,944**	**$ 492,622,502**	**$ 46,115,442**	**$ -**

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 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	$ 8,661,325	$ 6,900,511	$ 1,217,753	$ 543,061
Assessor State Grants	50,309	-	50,309	-
Behavioral Health and Recovery Services (BHRS)	105,410,582	79,797,252	24,966,148	647,182
BHRS Managed Care	19,358,242	17,106,614	2,251,628	-
BHRS Mental Health Services Act	70,732,210	67,117,682	3,614,528	-
BHRS Public Guardian	4,982,632	350,624	1,013,863	3,618,145
BHRS Stanislaus Recovery Center	9,154,875	10,149,253	(994,378)	-
BHRS Substance Use Disorder	32,588,171	33,257,096	(668,925)	-
Clerk-Recorder Modernization	1,228,574	475,000	753,574	-
Clerk-Recorder Vital and Health Statistics	52,000	56,650	(4,650)	-
Community Services Agency (CSA) Program Services and	189,937,439	177,837,123	9,436,897	2,663,419
CSA County Children Fund	193,736	193,736	-	-
CSA General Assistance	1,556,751	175,049	-	1,381,702
CSA Housing and Homeless	16,463,112	12,969,486	3,493,626	-
CSA In-Home Supportive Services (IHSS) Provider Wages	20,263,550	12,048,132	-	8,215,418
CSA IHSS Public Authority Administration	1,088,584	1,088,584	-	-
CSA IHSS Public Authority Benefits	2,672,146	2,366,828	-	305,318
CSA Public Economic Assistance	142,582,303	138,854,407	-	3,727,896
County Operations - American Rescue Plan Act (ARPA)	60,491,658	60,491,658	-	-
County Operations - Department of Justice Drug and Alcohol	111,566	50,000	-	61,566
County Operations - Prop 69 DNA Identification Fund	70,350	70,350	-	-
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	2,180,194	2,010,663	10,154	159,377

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
DA Stanislaus Family Justice Center	155,200	155,200	-	-
DA Unserved/Underserved Victim Advocacy and Outreach Program	133,661	133,661	-	-
Department of Child Support Services	17,011,632	17,011,632	-	-
Department of Environmental Resources (DER)	9,458,637	7,847,203	1,377,050	234,384
DER AB 939/Source Reduction and Recycle	286,873	178,022	108,851	-
DER Abandoned Vehicle Abatement	100,770	55,036	45,734	-
DER Beverage Container Recycling	37,620	37,620	-	-
DER Code Enforcement Abatement	22,666	-	22,666	-
DER Disclosure Program	356,160	375,856	(19,696)	-
DER Environmental Enforcement	6,100	-	6,100	-
DER Household Hazardous Waste	835,820	1,172,796	(336,976)	-
DER Used Oil Recycling	71,230	70,000	1,230	-
DER Vehicle Registration Fee Surcharge	78,160	10,744	67,416	-
DER Waste Tire Enforcement Grant	218,905	218,905	-	-
GSA 12th Street Office Building	127,635	127,635	-	-
GSA 12th Street Office Building Reserve	-	6,000	(6,000)	-
Health Services Agency (HSA) Administration	8,321,039	7,510,528	810,511	-
HSA Emergency Medical Services Funds	996,205	620,801	375,404	-
HSA Indigent Health Care Program (IHCP)	254,877	84,396	170,481	-
HSA Public Health	41,157,066	35,465,696	2,180,567	3,510,803
HSA Public Health Vital and Health Statistics	185,510	81,925	103,585	-
Library	23,277,065	21,558,748	851,507	866,810
OES County Fire Service Fund	3,539,809	2,218,602	1,108,219	212,988
OES Grants	1,700,000	-	1,700,000	-
OES Homeland Security Grants	950,166	950,166	-	-
PKS Fish and Wildlife	10,000	1,000	9,000	-
PKS Modesto Reservoir Patrol	23,000	23,000	-	-
PKS Off Highway Vehicle (OHV)	903,756	754,439	149,317	-
PL Building Permits	3,535,130	2,862,152	672,978	-
PL Dangerous Building Abatement	52,890	52,890	-	-
PL General Plan Maintenance	526,875	153,000	373,875	-
PL Housing Programs	5,179,551	5,179,551	-	-
PL Salida Planning Efforts	673,266	-	604,906	68,360
PL Special Revenue Grants	10,502,457	10,502,457	-	-
Probation Corrections Performance Incentive Fund	2,823,777	1,286,879	1,536,898	-
Probation Juvenile Justice Crime Prevention Act	3,998,533	1,501,534	2,496,999	-
Probation Juvenile Justice Realignment Block Grant	3,074,545	3,724,238	(649,693)	-
Probation Local Community Corrections	43,850,388	32,792,377	11,058,011	-
Probation Ward Welfare Fund	82,400	-	82,400	-
Probation Youthful Offender Block Grant	4,184,377	3,004,366	1,180,011	-
Public Works (PW) Administration	1,539,392	1,135,119	-	404,273
PW Road and Bridge	145,126,873	91,015,975	50,903,171	3,207,727
Sheriff CAL ID Program	775,069	518,173	256,896	-
Sheriff CAL-MMET	1,084,498	705,490	379,008	-
Sheriff Civil Process Fee	156,241	199,302	(43,061)	-
Sheriff Court Security	8,288,023	6,287,782	-	2,000,241
Sheriff Driver Training Program	372,405	316,048	56,357	-
Sheriff Federal Asset Forfeiture	-	-	-	-

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Sheriff Justice Assistance Grant	$ 324,360	$ 324,360	$ -	$ -
Sheriff Special Investigation Unit	328	-	328	-
Sheriff Vehicle Theft Unit	699,065	519,055	180,010	-
UC Cooperative Extension - Farm and Home Advisors Research Trust	5,000	-	5,000	-
Workforce Development	18,706,517	18,706,517	-	-
Workforce Development Welfare to Work	6,403,124	6,403,124	-	-
Total Special Revenue Funds	**$ 1,062,248,819**	**$ 907,460,562**	**$ 122,959,587**	**$ 31,828,670**

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Capital Projects Funds				
County Operations - Courthouse Construction Fund	$ 92,312	$ 265,000	$ (172,688)	$ -
County Operations - Criminal Justice Facilities Fund	41,000	420,000	(379,000)	-
County Operations - Crows Landing Industrial Business Park	24,552,000	14,452,000	10,100,000	-
GSA ADA Projects	500,000	-	-	500,000
GSA Deferred Maintenance	2,830,000	-	-	2,830,000
Total Capital Projects Funds	**$ 28,015,312**	**$ 15,137,000**	**$ 9,548,312**	**$ 3,330,000**

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Enterprise Funds				
County Operations - Cannabis Program	$ -	$ -	$ -	$ -
DER Fink Road Landfill	27,910,283	11,399,454	16,510,829	-
DER Geer Road Landfill	3,701,066	650,000	3,051,066	-
HSA Clinics and Ancillary Services	39,024,667	33,895,273	3,629,394	1,500,000
OES Emergency Medical Services	1,568,310	1,328,273	240,037	-
Sheriff Jail Commissary/Inmate Welfare	2,732,485	2,730,541	1,944	-
Total Enterprise Funds	**$ 74,936,811**	**$ 50,003,541**	**$ 23,433,270**	**$ 1,500,000**

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Internal Service Funds				
Auditor-Controller Enterprise Resource Planning	$ 240,000	$ -	$ 240,000	$ -
County Operations - Deferred Compensation	185,234	144,730	40,504	-
County Operations - Dental	4,671,156	3,891,617	779,539	-
County Operations - General Liability	20,355,217	20,472,050	(116,833)	-
County Operations - Medical Self-Insurance	84,122,571	85,531,085	(1,408,514)	-
County Operations - Other Employee Benefits	144,486	211,306	(66,820)	-
County Operations - Professional Liability	1,406,287	772,695	633,592	-
County Operations - Unemployment	654,408	327,512	326,896	-
County Operations - Vision Care	830,963	706,452	124,511	-
County Operations - Workers' Compensation	7,105,561	3,986,988	3,118,573	-

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
GSA Central Services	$ 4,006,202	$ 3,968,202	$ 38,000	$ -
GSA Facility Maintenance Division	12,001,085	11,566,085	435,000	-
GSA Facility Utilities	6,730,000	6,730,000	-	-
GSA Fleet Services Division	7,386,146	7,133,537	252,609	-
Information Technology Central	24,261,198	24,093,854	167,344	-
PW Morgan Shop	7,180,474	5,492,420	1,688,054	-
Total Internal Service Funds	**$ 181,280,988**	**$ 175,028,533**	**$ 6,252,455**	**$ -**
Total All Funds	**$ 1,885,219,874**	**$ 1,640,252,138**	**$ 208,309,066**	**$ 36,658,670**

2026 Adopted Budget Fund Type/Budget Unit	2026 Adopted Budget Costs	2026 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
General Fund Contributions to Other Programs (Outside Agencies)				
Law Library	$ -	$ -	$ -	$ 61,132
Local Area Formation Commission	-	-	-	355,500
North McHenry Sales Tax	-	-	-	4,290,000
ERAF shift for Fire Districts	-	-	-	1,425,064
Stanislaus Animal Services Agency	-	-	-	2,915,978
Stanislaus Council of Governments	-	-	-	8,132
Total Contributions to Outside Agencies	**$ -**	**$ -**	**$ -**	**$ 9,055,806**
Total County Budget Appropriations	**$ 1,885,219,874**	**$ 1,640,252,138**	**$ 208,309,066**	**$ 45,714,476**



Fund Balance Report

2026 Adopted Budget

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
General Fund		**$ 214,184,442**	**$ 492,622,502**	**$ (538,737,944)**	**$ 168,069,000**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
Special Revenue Funds					
1001	ER Environmental Resources	$ 8,291,271	$ 8,081,587	$ (9,458,637)	$ 6,914,221
1002	ER Household Hazardous Waste	339,019	1,172,796	(835,820)	675,995
1003	ER Vehicle Registration	445,126	10,744	(78,160)	377,710
1004	ER Source Reduction & Recycling	37,588	178,022	(286,873)	(71,263)
1005	ER Disclosure Program	400,337	375,856	(356,160)	420,033
1008	ER Used Oil Recycling	82,191	70,000	(71,230)	80,961
1009	ER Environmental Enforcement	27,355	-	(6,100)	21,255
1010	ER Beverage Container Recycling	27,702	37,620	(37,620)	27,702
1012	ER Waste Tire Enforcement Grant	101,255	218,905	(218,905)	101,255
1014	ER Abandoned Vehicle	259,407	55,036	(100,770)	213,673
1016	ER-Code Enforcement Abatement	130,133	-	(22,666)	107,467
1051	AVS Area Agency on Aging	2,163,238	7,443,572	(8,661,325)	945,485
1071	Department of Child Support Services	266,595	17,011,632	(17,011,632)	266,595
1101	PW Road & Bridge	19,216,628	20,919,369	(30,072,688)	10,063,309
1102	PW Road Projects	1,635,017	46,738,381	(48,008,381)	365,017
1103	PW AB-2928 Supplemental Maintenance	13,287	-	-	13,287
1104	PW Kaiser Voluntary Funds (Road Infrastructure)	73,598	-	-	73,598
1105	PW Roads Measure L	17,145,196	11,000,000	(23,239,127)	4,906,069
1106	PW Roads SB1	40,432,292	15,565,952	(43,806,677)	12,191,567
1201	PW Administration	87,998	1,539,392	(1,539,392)	87,998
1206	PL Building Permits Division	2,091,944	2,862,152	(3,535,130)	1,418,966
1291	PL CDBG Urban County	672,887	7,035,353	(7,035,353)	672,887
1292	PL Grants	3,833,736	8,146,655	(8,146,655)	3,833,736
1317	SCWD (Formerly AW) Stan Work	283,206	6,403,124	(6,403,124)	283,206
1320	SCWD (Formerly AW) Subfund Clearing Pool	7,723,191	18,706,517	(18,706,517)	7,723,191
1401	HSA Administration	938,369	7,510,528	(8,321,039)	127,858
1402	HSA Public Health	27,093,036	38,976,499	(41,157,066)	24,912,469
1404	HSA Indigent Health Care	2,595,277	84,396	(254,877)	2,424,796
1405	HSA PH Tobacco Tax Education	8,041	-	-	8,041
1428	HSA PH Vital and Health Statistics	1,063,415	81,925	(185,510)	959,830
1429	HSA EMS - Discretionary	35,816	-	-	35,816
1431	HSA PH California Children Services Donation	-	-	-	-
1433	HSA EMS Funds	-	620,801	(996,205)	(375,404)
1434	HSA IHCP EMS-Hospitals	558,302	-	-	558,302
1435	HSA IHCP EMS-Physicians	142,418	-	-	142,418
1436	HSA PH CDC Base Funding	1,342	-	-	1,342
1438	HSA PH HPP Base Funding	1,869	-	-	1,869
1446	PH Tobacco Educ Prop 56	27,258	-	-	27,258
1501	Behavioral Health & Recovery Services	50,641,140	80,444,434	(105,410,582)	25,674,992

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
1502	BHRS Substance Use Disorder	15,271,055	33,257,096	(32,588,171)	15,939,980
1503	BHRS Public Guardian	576	3,968,769	(4,982,632)	(1,013,287)
1504	BHRS Managed Care	3,015,878	17,106,614	(19,358,242)	764,250
1505	BHRS Stanislaus Recovery Center	3,832,673	10,149,253	(9,154,875)	4,827,051
1507	BHRS Prop 63	25,631,244	67,117,682	(70,732,210)	22,016,716
1601	PROB DJJ Realignment Block Grant	4,106,968	3,724,238	(3,074,545)	4,756,661
1631	CSA Program Services & Support	25,415,453	180,500,542	(189,937,439)	15,978,556
1632	CSA Public Economic Assistance	3,871,931	142,582,303	(142,582,303)	3,871,931
1633	CSA General Assistance	-	1,556,751	(1,556,751)	-
1637	CSA County Children's Fund	225,802	193,736	(193,736)	225,802
1639	CSA Housing and Homeless Services	4,298,777	12,969,486	(16,463,112)	805,151
1640	CSA Public Authority - Administration	(0)	1,088,584	(1,088,584)	(0)
1641	CSA Public Authority - Benefits Administration	-	2,672,146	(2,672,146)	-
1642	CSA IHSS Provider Wages	-	20,263,550	(20,263,550)	-
1651	Library	13,206,607	22,425,558	(23,277,065)	12,355,100
1660	OES Water Resources Grant	-	-	-	-
1666	OES Governor's Office of Emergency Services Grant	1,962,572	-	(1,700,000)	262,572
1670	OES Homeland Security Grant	1	950,166	(950,166)	1
1676	ARPA State and Local Fiscal Recovery Fund	-	60,491,658	(60,491,658)	-
1679	PROB Local Community Corrections	27,473,437	32,792,377	(43,850,388)	16,415,426
1686	DA Unserved/Underserved Victim Advocacy and Outreach	(53,834)	133,661	(133,661)	(53,834)
1688	PROB Corrections Performance Incentive Act	3,008,856	1,286,879	(2,823,777)	1,471,958
1694	PKS Regional Water Safety Training Center	-	-	-	-
1698	PROB Youthful Offender Block Grant (YOBG)	3,958,118	3,004,366	(4,184,377)	2,778,107
1699	DA Stanislaus Family Justice Center	(24,931)	155,200	(155,200)	(24,931)
1702	PARKS-Off Highway Vehicle Fund	2,034,688	754,439	(903,756)	1,885,371
1703	SO Cal Id	1,361,378	518,173	(775,069)	1,104,482
1704	DA Violence Against Women	0	-	-	0
1706	DA Elder Abuse Program	16,634	169,355	(169,355)	16,634
1707	DA Federal Asset Forfeiture	2	-	-	2
1710	DA BOC Victim Restitution	-	-	-	-
1711	DA Child Abduction	-	-	-	-
1712	DA Auto Fraud	-	-	-	-
1714	DA Victim Witness	(57,294)	283,223	(293,377)	(67,448)
1715	SO Vehicle Theft	268,897	519,055	(699,065)	88,887
1718	DA Special Projects and Grants	(279,018)	1,393,830	(1,393,830)	(279,018)
171A	GSA 12th Street Office Bldg	-	127,635	(127,635)	-
171B	GSA 12th St Condominium Resv (former Parking Garage)	108,924	6,000	-	114,924
1723	CLK Fixed Asset Acquisition	1,768,324	475,000	(1,228,574)	1,014,750
1725	OES County Fire Service	2,073,595	2,431,590	(3,539,809)	965,376
1726	CEO Alcohol and Drug Analysis	-	111,566	(111,566)	-
1727	PARKS-Fish and Wildlife	57,893	1,000	(10,000)	48,893
1728	PARKS-Modesto Reservoir Patrol	88,102	23,000	(23,000)	88,102
172A	ASR State Grants	50,309	-	(50,309)	0
1746	PL Dangerous Bldg Abatement fund	35,564	52,890	(52,890)	35,564
1759	AG Ag Comm Development Fees	878	-	-	878

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
1761	DA Arson Task Force	3,078	64,509	(64,509)	3,078
1765	PROB Ward Welfare fund	229,109	-	(82,400)	146,709
1766	COOP Farm & Home Advisors Research	40,426	-	(5,000)	35,426
1768	SO Sheriff's Civil Process Fee	149,113	199,302	(156,241)	192,174
1769	SO Sheriff's Driver Training Program	287,023	316,048	(372,405)	230,666
176A	SO Federal Asset Forfeiture - Justice	33,717	-	(328)	33,389
176B	SO Federal Asset Forfeiture - Treasury	4,668	-	-	4,668
176C	SO Court Security	-	8,288,023	(8,288,023)	-
1771	DA Asset Forfeiture	(31,769)	22,000	(22,000)	(31,769)
1776	DA Real Estate Fraud Prosecution	(19,704)	470,987	(470,987)	(19,704)
1777	CEO Prop 69-DNA Identification	22	70,350	(70,350)	22
177A	DA Enforce Consumer Protection Laws	10,056	-	-	10,056
1780	SO Cal-MMET	837,785	705,490	(1,084,498)	458,777
1781	AC Tobacco Settlement Securitization	49,277,422	-	-	49,277,422
1782	PL State CalHome Grant Reuse	1,612,470	500,000	(500,000)	1,612,470
1786	CLK Vital and Health Statistics	627,996	56,650	(52,000)	632,646
178D	PL Salida Planning Efforts	816,274	68,360	(673,266)	211,368
178E	PL California Emergencies Solution Housing Grant	(5,794)	-	-	(5,794)
1798	PROB JJCPA Programs	7,138,491	1,501,534	(3,998,533)	4,641,492
1799	CEO Justice Assistance Grants (JAG)	-	324,360	(324,360)	-
179A	PL General Plan Maintenance Fees	1,651,573	153,000	(526,875)	1,277,698
179C	AC 2006 Tobacco Securitization	24,283,109	-	-	24,283,109
Total Special Revenue Funds		**$ 418,561,607**	**$ 939,289,232**	**$ (1,062,248,819)**	**$ 295,602,020**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
Captal Projects Funds					
2025	CEO Courthouse Construction	$ 465,182	$ 265,000	$ (92,312)	$ 637,870
2026	CEO Criminal Justice Facility	2,914,745	420,000	(41,000)	3,293,745
2210	CEO Crows Landing Industrial Business Park Project	14,726,094	14,452,000	(24,552,000)	4,626,094
2251	GS Deferred Maintenance	-	2,830,000	(2,830,000)	-
2252	GS ADA Projects	-	500,000	(500,000)	-
Total Capital Projects Funds		**$ 18,106,021**	**$ 18,467,000**	**$ (28,015,312)**	**$ 8,557,709**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
Enterprise Funds					
4021	ER Fink Road Landfill	$ 51,865,710	$ 11,399,454	$ (27,910,283)	$ 35,354,881
4022	ER Fink Road Landfill Postclosure Reserve	23,977,103	-	-	23,977,103
4031	ER Geer Road Landfill	(2,619,963)	650,000	(3,701,066)	(5,671,029)
4032	ER Geer Road Landfill Postclosure Reserve	6,542,686	-	-	6,542,686
4051	HSA Clinic & Ancillary Services	38,612,991	35,395,273	(39,024,667)	34,983,597
4081	SO Inmate Welfare/Commissary	63,006	2,730,541	(2,732,485)	61,062
4082	SO Emergency Medical Services	3,617,778	1,328,273	(1,568,310)	3,377,741
4085	CEO Cannabis Program	-	-	-	-
Total Enterprise Funds		**$ 122,059,312**	**$ 51,503,541**	**$ (74,936,811)**	**$ 98,626,042**

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2025	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2026
Internal Service Funds					
5001	GSA Central Services	$ (711,116)	$ 3,968,202	$ (4,006,202)	$ (749,116)
5011	DO NOT USE - ITC - Communications (SBT)	-	-	-	-
5021	GSA Fleet Services	693,100	7,133,537	(7,386,146)	440,491
5022	GSA Fleet Services Vehicle Replacement	3,504	-	-	3,504
5031	Information Technology Central (ITC)	(860,305)	22,826,869	(22,876,698)	(910,134)
5051	General Liability	3,735,847	20,472,050	(20,355,217)	3,852,680
5061	Professional Liability	683,256	772,695	(1,406,287)	49,664
5071	Unemployment Insurance	320,016	327,512	(654,408)	(6,880)
5081	Workers' Compensation Ins	7,719,910	3,986,988	(7,105,561)	4,601,337
5091	Medical Self-Insurance (Purchased Insurance)	3,889,488	85,531,085	(84,122,571)	5,298,002
5093	Other Employee Benefits	147,389	211,306	(144,486)	214,209
5094	CEO Deferred Compensation Program	351,551	144,730	(185,234)	311,047
5101	Dental Insurance	658,008	3,891,617	(4,671,156)	(121,531)
5111	Vision Insurance	(15,707)	706,452	(830,963)	(140,218)
5121	PW Morgan Shop Garage	16,935,743	5,492,420	(7,180,474)	15,247,689
5141	CEO I-CJIS Project	2,890,525	1,266,985	(1,384,500)	2,773,010
5170	GSA Facility Maintenance	(52,345)	18,296,085	(18,731,085)	(487,345)
5401	Enterprise Resource Planning	424,867	-	(240,000)	184,867
Total Internal Service Funds		**$ 36,813,730**	**$ 175,028,533**	**$ (181,280,988)**	**$ 30,561,275**
Grand Total		**$ 809,725,112**	**$ 1,676,910,808**	**$ (1,885,219,874)**	**$ 601,416,046**

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 Substance Use Disorder fund (1502). 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.

Retained earnings balances for Dental Insurance, Unemployment Insurance, and Vision Insurance are negative due to the posting of projected unfunded liabilities. 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 2026 Adopted Budget Classification of Fund Balance schedule displayed the beginning balances in the General Fund as of July 1, 2025, before any post-closing adjustments, budgeted use of fund balance, and the projected ending balances for each category as available.

General Fund	Beginning Fund Balance 7/1/2025	Budgeted Use of Fund Balance	Projected Fund Balance 6/30/2026
Fund Balance - Nonspendable			
Imprest Cash	$ 334,533	$ -	$ 334,533
Advances to Other Funds	100,000	-	100,000
Teeter Receivable	24,897,194	-	24,897,194
Loans Receivable	878,449	-	878,449
Economic Development Advances (0105)	922,008	-	922,008
Total Nonspendable	**$ 27,132,184**	**$ -**	**$ 27,132,184**
Fund Balance - Restricted			
Sheriff Gun Violence Reduction Grant Funds	$ 325	$ -	$ 325
Tax Loss Reserve (0106)	7,716,862	-	7,716,862
Total Restricted	**$ 7,717,187**	**$ -**	**$ 7,717,187**
Fund Balance - Committed			
Total Committed - Capital Acquisition	$ 3,178,656	$ -	$ 3,178,656
Total Committed	**$ 3,178,656**	**$ -**	**$ 3,178,656**
Fund Balance - Assigned			
Contingency (General Fund Reserve Policy)	$ 25,244,800	$ -	$ 25,244,800
Federal Audit Contingency through 2026 - BAI 2023-0132	10,000,000	-	10,000,000
Treasury COVID Funding Contingency Fund	5,000,000	-	5,000,000
Teeter Plan	13,254,970	-	13,254,970
Encumbrances (100)	4,100,000	-	4,100,000
Assigned - Future Budget Balancing	12,750,000	(12,750,000)	-
Assigned - Revenue Stabilization	10,000,000	-	10,000,000
Assigned - Future Capital Facilities	17,500,000	-	17,500,000
Demolition/Abatement of old County Buildings	10,000,000	-	10,000,000
Information Technology Systems, Upgrades and Security	2,000,000	-	2,000,000
Total Other Assignments	34,161,668	(10,941,816)	23,219,852
Total Assigned	**$ 144,011,438**	**$ (23,691,816)**	**$ 120,319,622**
Fund Balance - Unassigned			
General Fund (0100)	$ 27,833,805	$ (21,848,626)	$ 5,985,179
Economic Development Bank (0105)	810,569	-	810,569
Tax Loss Reserve (0106)	-	-	-
Community Development Bank (0107)	2,259,839	(500,000)	1,759,839
AC Clearing Funds (0108) - Local Innovation Fund Balance	1,240,764	(75,000)	1,165,764
Total Unassigned	**$ 32,144,977**	**$ (22,423,626)**	**$ 9,721,351**
Total Fund balance	$ 214,184,442	$ (46,115,442)	$ 168,069,000

Nonspendable Fund Balance

The 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, 2025, the Nonspendable fund balance stands at $27.1 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 $7.7 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, 2025, the total Committed fund balance was $3.2 million, which includes funds allocated for capital acquisition. Changes to this category typically occur at fiscal year-end as needed per 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, 2025, Assigned fund balance totals $144 million and includes the following allocations:

- $25.2 million per the General Fund Contingency Reserve Policy
- $15 million as a Contingency Fund for Federal COVID related funding
- $13.3 million for the Teeter Plan to help offset future adjustments to the Teeter Receivable
- $4.1 million for encumbrances and carryover appropriations
- $12.8 million for budget balancing in Fiscal Year 2026 and future years
- $10 million for revenue stabilization
- $17.5 million for Future Capital Facilities
- $10 million for Demolition/Abatement of old County Buildings
- $36.2 million in total Other Assignments for strategic savings including technology upgrades, County Mandated Match exposures, Juvenile Court remodel, etc.

Budgeted use of Assigned fund balance totals $23.7 million and includes:

- $12.8 million in Budget Balancing for General Fund requests supported in the 2026 Proposed and Adopted Budgets
- $10.9 million in Other Assignments for costs including Mandated Match for Mandated County Programs, a Sheriff project funded with advanced funding to the Sheriff's budget from Community Corrections Partnership funds, support of the Stanislaus Veterans Center, and other County Department allocation plan costs and exposures

As a result, the Assigned fund balance is projected to be $120.3 million on June 30, 2026.

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 use.

As of July 1, 2025, the total Unassigned fund balance was $32.1 million. Planned expenditures from this balance include $21.8 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 Local Innovation funds. Overall, these changes will result in a net decrease of $22.4 million in the Unassigned fund balance.

The projected Unassigned fund balance as of June 30, 2026, is estimated to be $9.7 million, distributed as follows:

- $6 million for the General Fund (0100)
- $810,569 for the Economic Development Bank (0105)
- $1.8 million for the Community Development Bank (0107)
- $1.2 million for the AC Clearing Fund (0108) Local Innovation 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 $168.1 million on June 30, 2026.



Discretionary Revenue

	Account Description	Fiscal Year 2024 Actuals	Fiscal Year 2025 Actuals	2025 Adopted Budget	2026 Adopted Budget
Taxes					
10000	Property taxes-current secured	$ 71,864,688	$ 75,568,463	$ 75,411,285	$ 78,454,943
10005	Property Taxes-Unitary	1,878,331	2,020,241	2,004,640	2,050,580
10200	RDA Pass Through Increment	7,594,314	8,334,458	7,545,609	8,524,301
10400	Property taxes-current unsecured	3,848,363	3,990,927	4,027,504	4,201,272
10600	Property taxes-prior secured	-	-	-	-
11000	Property taxes-prior unsecured	126,149	226,659	107,429	137,717
11400	Supplemental property taxes-current	766,109	571,305	752,003	836,361
11600	Supplemental property taxes-prior	1,472,380	1,308,970	530,887	1,607,403
11800	Sales and use taxes	35,983,248	33,561,735	34,389,905	33,719,000
12600	Other taxes	4,376,362	4,924,518	4,135,000	4,968,039
12630	Occupancy tax	1,293,126	1,250,214	1,378,970	1,203,685
12646	Unclaimed property tax refunds	-	238,578	-	-
12650	Property transfer	2,155,175	2,214,976	2,046,900	2,000,000
12680	Aircraft tax	339,225	395,543	329,317	340,613
12690	Cannabis Revenue	-	265,431	-	1,250,000
12710	Property Tax In-Lieu of Vehicle License Fee	84,669,412	89,767,146	89,182,716	92,433,906
Total Taxes		**$ 216,366,882**	**$ 224,639,163**	**$ 221,842,165**	**$ 231,727,819**
Licenses, Permits, and Franchises					
14000	Franchises	$ 1,408,945	$ 1,332,912	$ 1,166,990	$ 1,400,000
Total Licenses, Permits, and Franchises		**$ 1,408,945**	**$ 1,332,912**	**$ 1,166,990**	**$ 1,400,000**
Fines, Forfeitures, and Penalties					
15000	Vehicle code fines	$ 1,623	$ 2,706	$ -	$ -
16500	Penalties on delinquent taxes	3,486,816	3,862,638	3,023,050	3,240,000
Total Fines, Forfeitures, and Penalties		**$ 3,488,440**	**$ 3,865,344**	**$ 3,023,050**	**$ 3,240,000**
Revenue from Use of Money					
17000	Interest-pool only	$ 15,509,313	$ 19,892,968	$ 9,300,000	$ 18,495,000
17010	Interest - Other	1,534,624	1,752,993	-	-
18000	Rents and concessions	665,151	287,935	400,000	300,000
18050	Lease Revenues	(22,373)	-	-	-
Total Revenue from Use of Money		**$ 17,686,715**	**$ 21,933,896**	**$ 9,700,000**	**$ 18,795,000**
Intergovernmental Revenue					
20250	State other in-lieu tax	$ -	$ 200	$ -	$ -
22513	State Realignment for Social Services	922,000	922,000	922,000	922,000
24400	State-Homeowners' prop tax relief	565,035	555,436	625,627	584,415
24800	State-Public safety (prop 172)	63,788,427	61,507,562	63,116,689	62,635,131
25000	State-Other	2,459,975	2,506,663	1,679,215	1,679,215
28600	Federal in-lieu taxes	-	58,020	-	-
28800	Federal-Other	69,168	11,366	-	-
29700	City reimbursements	39,358	46,200	40,000	40,000
Total Intergovernmental Revenue		**$ 67,843,964**	**$ 65,607,446**	**$ 66,383,531**	**$ 65,860,761**

Account Description		Fiscal Year 2024 Actuals	Fiscal Year 2025 Actuals	2025 Adopted Budget	2026 Adopted Budget
Charges for Services					
30000	Assessment and Tax Collection fees	$ 1,184,332	$ 1,070,533	$ 1,297,195	$ 1,134,939
30200	Special assessments	2,768,442	3,182,404	3,105,405	2,879,421
37250	Outside agencies	(14,795)	19,890	(22,000)	31,185
38021	Govt Fund Cost Plan Carry Fwd Rev	(371,942)	201,902	202,000	64,400
38300	Govt Fund CSF Bldg Rental Rate Rev	812,049	812,049	812,049	812,049
39901	Interfund Cost Plan Carry Fwd Rev	12,266	(343,998)	(344,000)	(314,350)
Total Charges for Services		**$ 4,390,352**	**$ 4,942,780**	**$ 5,050,649**	**$ 4,607,644**
Miscellaneous Revenue					
40400	Miscellaneous Revenue	$ (175,554)	$ 50,933	$ -	$ -
40445	Rebates & refunds	-	5,525	-	-
40560	Cancelled warrants	72,977	28,263	-	-
41450	Prior period revenue	1,206,862	2,310,116	-	-
Total Miscellaneous Revenue		**$ 1,104,285**	**$ 2,394,837**	**$ -**	**$ -**
Other Financing Sources					
46600	Operating transfers in	$ 3,571,175	$ 3,211,068	$ 3,179,995	$ 3,093,675
Total Other Financing Sources		**$ 3,571,175**	**$ 3,211,068**	**$ 3,179,995**	**$ 3,093,675**
87002	Intrafund Ag Center Rental	$ 71,487	$ 71,487	$ -	$ -
87003	Intrafund Harvest Hall Rental	16,550	10,766	-	-
87981	Intrafund Cost Plan Carry Fwd	6,006	(30,508)	-	-
Total Discretionary Revenue		**$ 315,954,799**	**$ 327,979,191**	**$ 310,346,380**	**$ 328,724,900**
17610	Increase(decrease)-fair value of investments	$ -	$ -	$ -	$ -
Total Adjusted Discretionary Revenue		**$ 315,954,799**	**$ 327,979,191**	**$ 310,346,380**	**$ 328,724,900**

Discretionary Revenue refers to the funds available for programs and services at the Board of Supervisors' discretion. For the 2026 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. Additionally, it supports government-related services provided by the Chief Executive Office, Assessor, Auditor-Controller, Treasurer-Tax Collector, and the General Services Agency, among others. Health and human services departments also utilize Discretionary Revenue to fulfill Maintenance of Effort (MOE) requirements for Federal and State-supported programs.

The 2026 Adopted Budget estimates Discretionary Revenue at $328.7 million. This amount is approximately $18.4 million, or 5.9%, higher than the 2025 Adopted Budget level of $310.3 million and $745,709, or 0.2%, above the Fiscal Year 2025 actual revenue receipts.

At the projected level of $328.7 million, Fiscal Year 2026 Discretionary Revenue reflects a growth rate below the recent 10-year historical average of 6.2%. Additionally, the overall forecast of $1.2 million below the Proposed Budget level of $329.9 million accounts for an updated growth projection for property taxes, revised from 4.3% at Proposed Budget to 3.43% as reported by the Assessor's Office for properties in the unincorporated areas.

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.

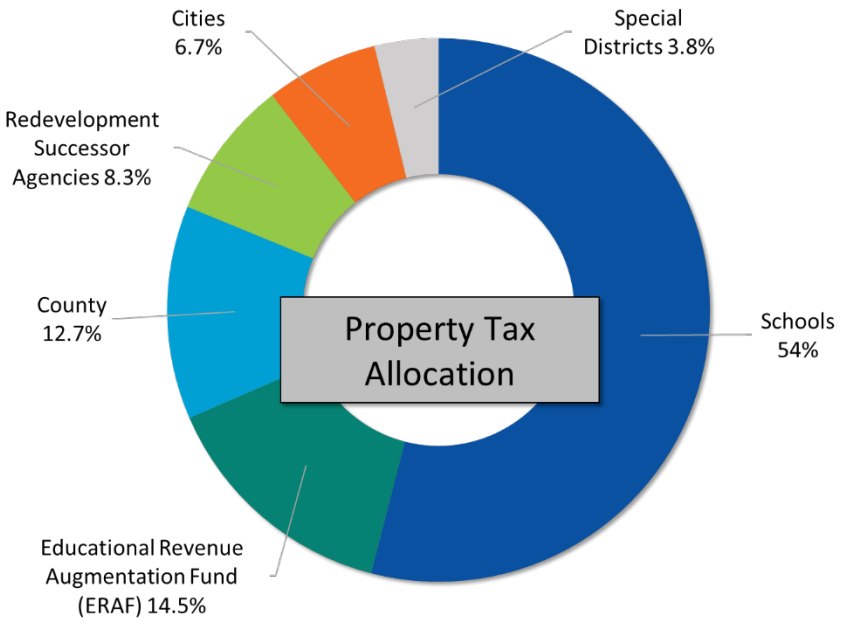
Adopted Budget Changes in Discretionary Revenue

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

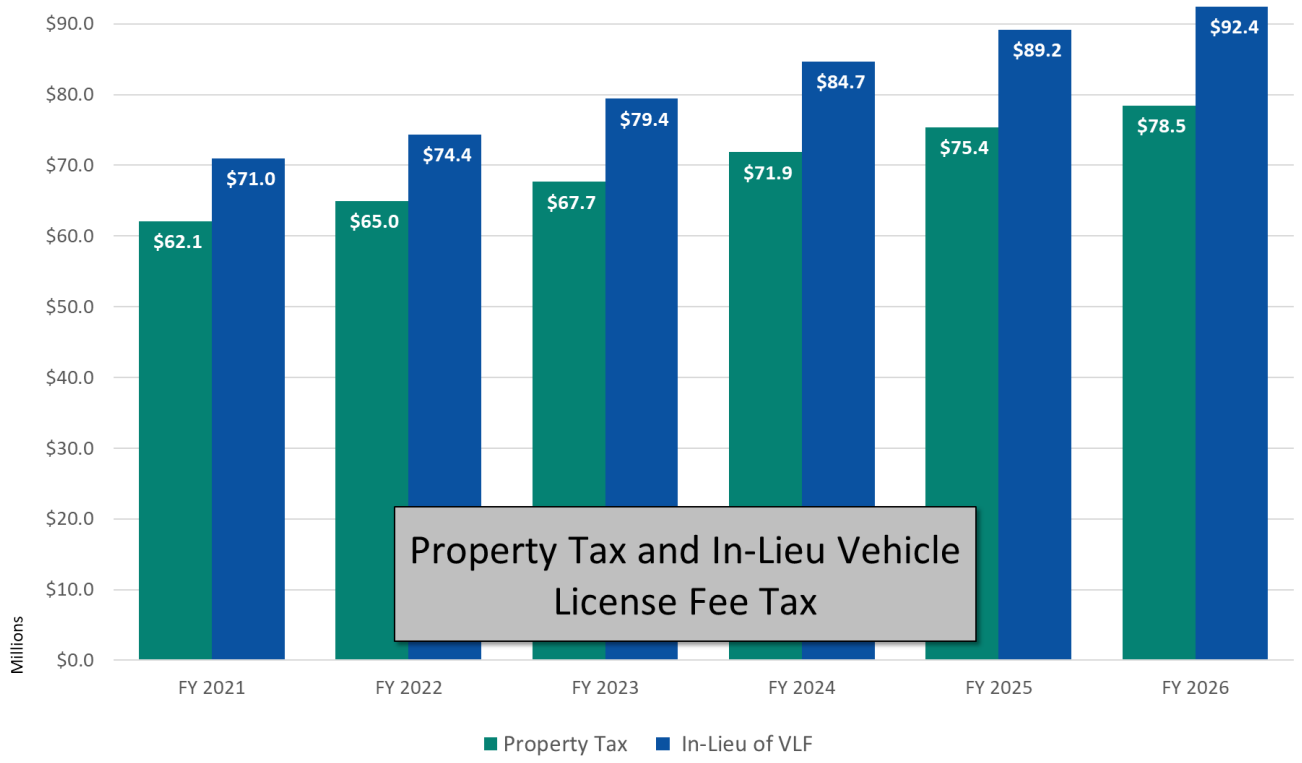
Property taxes are allocated to various local entities, with schools receiving more than half of the total property tax revenue collected Countywide. The County receives a portion of the annual property tax revenues that are collected by the Treasurer-Tax Collector. This portion varies by tax code areas, 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 13% (see the adjacent Property Tax Allocation chart).



Property tax revenue includes current secured property taxes and property taxes provided in-lieu of VLF. For Fiscal Year 2026, current secured property taxes are projected to be $78.5 million, representing a 3.8% increase over Fiscal Year 2025 receipts. The Fiscal Year 2026 Assessment Roll released in June 2025 includes an overall County growth rate of 4.56% (3.43% in the unincorporated area) for all property tax categories.

A significant change occurred in Fiscal Year 2005, when the State of California replaced revenue from VLF with an equivalent amount of property tax revenue, a shift known as property tax in-lieu of VLF. This change increased the County's dependency on property tax revenue. Currently, property tax revenue for current unsecured and VLF account for 52% of the County's total Discretionary Revenue. The projected figures for Fiscal Year 2026 include $78.5 million from current secured property tax and $92.4 million from property tax in-lieu of VLF, totaling $170.9 million as outlined in the 2026 Adopted Budget.

This following chart displays the actual secured property tax revenue received for the past five years, alongside the budgeted amount for Fiscal Year 2026, 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.



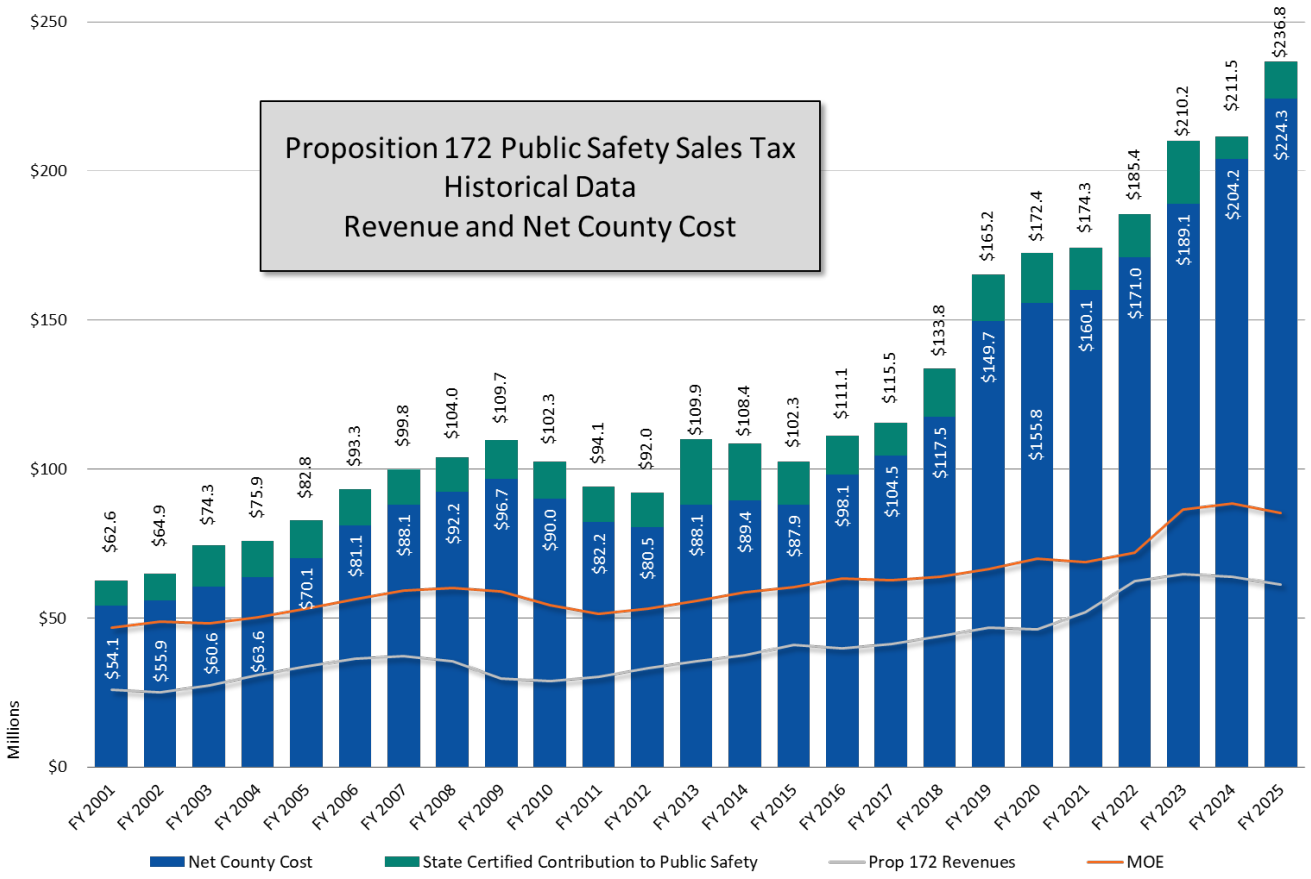
Public Safety Sales Tax

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. For Fiscal Year 2025, the County received $61.5 million from Proposition 172 Public Safety Sales Tax revenue. The 2026 Adopted Budget anticipates $62.6 million in Proposition 172 revenue, an increase of $326,164 over that budgeted in the 2026 Proposed 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 2025, the County's budgeted commitment to public safety via Net County Cost was $224.3 million, significantly higher than the MOE requirement of $85.3 million. According to State criteria, the County's total commitment to public safety totals $236.8 million, exceeding the MOE requirement to receive Proposition 172



revenue by approximately $151.5 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 2026. In Fiscal Year 2025, the pool rate was 0.013639, equal to the pool rate from the previous year. For Fiscal Year 2026, the rate is projected to be 0.013712, reflecting a slight increase of 0.000073. The statewide sales tax pool totaled $4.7 billion in Fiscal Year 2025 and is estimated to rise to $4.8 billion in Fiscal Year 2026. Even small fluctuations in the pool rate can significantly impact local revenue allocation.

Fiscal Year	Stanislaus County Pool Rate	Increase/ (Decrease)
2021	0.013212	(0.000072)
2022	0.014282	0.001070
2023	0.013707	(0.000575)
2024	0.013639	(0.000068)
2025	0.013639	-
2026	0.013712	0.000073

Discretionary Revenue Summary

In conclusion, the 2026 Adopted Budget recommends budgeting $328.7 million in Discretionary Revenue for Fiscal Year 2026.

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 2026 trends reflecting the evolving economic conditions and spending patterns post COVID-19.

Discretionary Revenue Category	2025 Adopted Budget	2026 Proposed Budget	Recommended 2026 Adopted Budget	Recommended Adjustments
Taxes	$ 221,842,165	$ 231,494,204	$ 231,727,819	$ 233,615
Licenses, Permits, and Franchises	1,166,990	1,400,000	1,400,000	-
Fines, Forfeitures, Penalties	3,023,050	3,240,000	3,240,000	-
Revenue from Use of Money & Property	9,700,000	20,550,000	18,795,000	(1,755,000)
Intergovernmental Revenue	66,383,531	65,539,513	65,860,761	321,248
Charges for Services and Interfund	5,050,649	4,607,644	4,607,644	-
Miscellaneous	-	-	-	-
Other Financing Sources	3,179,995	3,093,675	3,093,675	-
Total Discretionary Revenue	**$ 310,346,380**	**$ 329,925,037**	**$ 328,724,900**	**$ (1,200,137)**

Recommendation: It is recommended to decrease estimated Discretionary Revenue by $1.2 million.

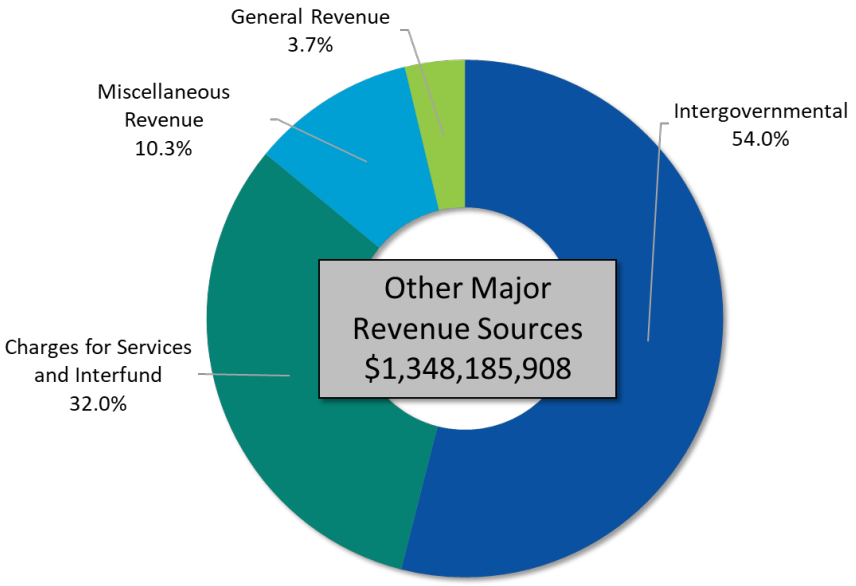


Other Major Revenue Sources (Non-Discretionary Revenue)

Estimated revenue for Fiscal Year 2026 totals $1.68 billion, of which projected Discretionary Revenue represents $328.7 million, or 19.6%. This leaves a total of $1.35 billion in other revenue sources available for a variety of County funding needs. These other major sources of revenue, making up approximately 80.4% 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

(54% at $727,653,923)



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 3.2% from the 2025 Adopted Budget. Realignment revenue generated from sales tax in support of social services, mental health, and law enforcement programs and allocated based on methodologies legislated in 1991 and 2011, totals $233.1 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 2026 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

Account Description	FY 2024 Actuals	FY 2025 Actuals	Percent Change	FY 2026 Adopted Budget	Percent Change
28800-Federal Other	$ 64,993,016	$ 47,055,277	-27.6%	$ 119,800,190	154.6%
27000-Federal Public Assistance Administration	80,863,868	75,643,795	-6.5%	90,944,996	20.2%
22510-State Realignment for Mental Health Services	75,597,475	101,662,429	34.5%	84,737,635	-16.6%
21000-State Public Assistance Administration	74,583,650	81,348,281	9.1%	78,614,733	-3.4%
22513-State Realignment for Social Services	54,725,499	57,361,301	4.8%	58,995,033	2.8%
25000-State Other	45,827,971	47,473,892	3.6%	54,986,926	15.8%
22511-State Realignment Local Law Enforcement Services	50,694,273	45,737,941	-9.8%	48,174,537	5.3%
27200-Federal Public Assistance Programs	28,671,807	38,221,524	33.3%	48,070,874	25.8%
22430-State Mental health	57,231,116	56,896,819	-0.6%	42,957,159	-24.5%
20390-State Realignment from VLF	34,244,471	39,695,396	15.9%	41,200,000	3.8%
Total Top Ten Intergovernmental Revenue Sources	**$ 567,433,146**	**$ 591,096,655**	**4.2%**	**$ 668,482,083**	**13.1%**

shifts in funding. The top ten sources represent 91.9% of Intergovernmental Revenue and reflect a 13.1% increase in anticipated revenue over that received in the prior year.

Charges for Services and Interfund

(32% at $431,478,556)

This revenue is generated from fees charged by County departments for services rendered, the largest of which is an estimated $97 million for departmental charges for the provision of services linked to Medi-Cal programs. The second largest account reflects $96.8 million representing the health, dental, and vision insurance revenue which is collected for participation in the County's medical plan from County departments, COBRA participants, Special Districts, and early retirees. Various charges between County departments are estimated at $163.4 million, with other fees making up the remainder of this category.

Miscellaneous Revenue

(10.3% at $138,556,549)

This revenue represents money received from a variety of sources such as legal settlements, rebates and refunds, salvage, reimbursements, donations, and contributions. With the recent restructuring of the chart of accounts related to the new financial platform, the miscellaneous revenue now includes funding formerly referred to as Other Financing. This is 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 $138.6 million, of which approximately $95.3 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 $36.7 million in County Match funding for departments and local agencies. Other revenue is derived from commissary operations, sales of fixed assets, special events, and various collections.

General Revenue

(3.7% at $50,496,880)

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 2026 is estimated at $50.5 million, of which approximately $27.8 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 $6.7 million in interest earned and $6.3 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 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 Res. 2019-0700). This 20-year loan is scheduled to be repaid by 2040. Presently, the outstanding balance on this loan is $4.9 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 2026.

Borrowing	Interest Rate	Date of Issuance	Maturity	Original Borrowing	Remaining Balance to Maturity as of June 30, 2025	FY 2026 Debt Obligation Principal	FY 2026 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	$ 1,950,000	$ 545,000	$ 43,680	$ 1,405,000
2006 Tobacco Securitization Fund - Turlock Library Expansion	Variable	2/1/2020	7/1/2040	$ 6,300,000	$ 4,943,691	$ 361,452	$ 77,440	$ 4,582,239
Total Governmental Activities				**$14,075,000**	**$ 6,893,691**	**$ 906,452**	**$ 121,120**	**$ 5,987,239**

Ratios

Several key ratios help evaluate the County's ability to manage its debt. For Fiscal Year 2026, the County's total gross debt obligation for the General Fund is approximately $1 million. In comparison, the Adopted Budget for Fiscal Year 2026 totals $1.89 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 $328.7 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 meetings its financial obligations while maintaining flexibility to invest in community priorities.

Debt Limits

Under California Government Code Section 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 2026, the assessment roll totals $72.82 billion, setting the legal debt limit at more than $3.64 billion. The County has consistently maintained debt well below this threshold. As of June 30, 2025, the County's total debt stood at $6.9 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				
Item	2026 Adopted Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget
Funding Assumptions					
Discretionary Revenue	$ 328,724,900	$ 336,400,000	$ 341,400,000	$ 352,500,000	$ 364,100,000
Departmental Revenue	163,897,602	165,500,000	167,200,000	168,900,000	170,600,000
Unassigned Fund Balance	22,423,626	-	-	-	-
Assigned Fund Balance	23,691,816	-	-	-	-
Total Funding	**$ 538,737,944**	**$ 501,900,000**	**$ 508,600,000**	**$ 521,400,000**	**$ 534,700,000**
Expenditure Assumptions					
Base Budget	$ 395,440,052	$ 411,300,000	$ 427,800,000	$ 442,800,000	$ 458,300,000
Health Insurance and Retirement	95,722,509	100,378,209	104,059,832	107,932,851	111,909,816
Jail Medical	22,326,690	23,108,123	23,916,907	24,753,999	25,620,389
Less non-CCP Revenue (YOBG, JBCT, STOP)	(2,377,749)	(2,446,830)	(2,518,329)	(2,592,331)	(2,683,063)
Less CCP Funding/Base Revenue (includes CCP funding for Jail Medical Contract)	(7,901,956)	(8,776,230)	(9,018,566)	(9,281,402)	(9,559,844)
Adult Detention Expansion Phase III (12 of 33.8 FTE's funded eff 2023)	1,066,477	1,098,471	1,131,425	1,165,368	1,200,329
Less CCP Funding For Phase III	(266,619)	(274,618)	(282,856)	(291,342)	(300,082)
IHSS Wages and MOE	760,683	1,375,222	2,494,380	3,434,330	4,411,878
Contingencies (incl Reserve incr)	19,995,618	9,473,966	10,091,583	10,161,852	10,614,877
One-time Projects and Equipment	10,612,202	11,500,000	11,500,000	11,500,000	11,500,000
Elections Support	3,360,037	3,500,000	3,500,000	3,500,000	3,500,000
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)**

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 3.3% on average per year over the next five years; the 2026 Adopted Budget Discretionary Revenue projection of $328.7 million serves as the base for individual revenue sources to be escalated for future-year projections. Property tax

revenue is estimated to increase 3.43% in 2026, then increase to 4.3% for Budget Years 2027 to 2030. Sales tax revenue is forecast at 2.4% 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 2026. 2026 Adopted Budget department revenue is estimated at $163.9 million, increasing by 1% annually from Budget Years 2027 to 2030.

Unassigned Fund Balance

The County budget is balanced in Fiscal Year 2026 with approximately $22.4 million of prior-year budget savings that remains available in Unassigned fund balance. As of July 1, 2025, available Unassigned fund balance was $32.1 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 $23.7 million is dedicated to support budget balancing in Fiscal Year 2026. 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 2026 Adopted Budget includes appropriations for authorized and allocated full-time positions inclusive of labor agreements in place as of July 1, 2025. Budget years 2027 to 2030 include a cost-of-doing-business escalator of 4%, 4%, 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 Adopted Budget total $395.4 million at base for Fiscal Year 2026.

Health Insurance and Retirement

Health Insurance rates adjust on January 1 of each calendar year. Included in the Long-Range Model is an average 4% rate increase annually from Fiscal Year 2026 through Budget Year 2030. If needed, Health Insurance rates will be adjusted to align with actual rates through the 2026 Midyear Financial Report, scheduled for presentation to the Board of Supervisors in spring 2026.

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 2026 Adopted Budget and subsequent annual projections is per the Actuarial Report Valuation as of June 30, 2024, produced in February 2025 and adopted by the Board of Supervisors in June 2025. Rates for Fiscal Year 2026 increased by 0.99% to a composite rate of 34.2% of payroll. Future years will be adjusted annually with updated actuarial analysis.

Jail Medical and Community Corrections Partnership Funding

The Sheriff's Department administers contracted medical services in the Adult Detention facilities and coordinates the contract for juvenile facilities managed by the Probation Department. The Jail Medical contract is projected to cost $22.3 million in the 2026 Adopted Budget, with annual cost-of-doing business escalators projected to grow to a total of $25.6 million by Budget Year 2030. The Local Community Corrections Partnership (CCP) funds

approximately 25% of the Adult Detention expansion and Jail Medical costs, providing a benefit of $7.9 million in Fiscal Year 2026 toward the Jail Medical contract costs. Other revenue funds the Jail Based Competency treatment portion of the jail medical contract as well as expanded Probation and Sheriff mental health services for inmates included in the contract, approved by the Board of Supervisors on April 5, 2022 (Board Resolution 2022-0159). This additional revenue brings approximately $12.6 million from Fiscal Year 2026 to Budget Year 2030.

Contingencies

The 2026 Adopted Budget includes $21.2 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 $1.7 million has been set aside to fund the anticipated increase in Reserve needed per Board policy. The total funding of $22.9 million for contingencies is supporting a $2.9 million increase in retirement costs in Fiscal Year 2026, leaving $20 million to support 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 $9.5 million to $10.7 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 $3.4 million in Fiscal Year 2026 in the Long-Range Model projections.

Balancing

The Long-Range Model has been completed through Budget Year 2030 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 2027 through 2030. Annual year-end savings, which have historically been approximately 7% 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

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$137,495	$158,986	$126,943	$126,943	$126,943	$0
Intergovernmental	$822	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,229,556	$3,350,527	$3,776,373	$3,878,866	$3,878,866	$0
Miscellaneous Revenues	$179,953	$251,675	$124,629	$124,629	$124,629	$0
Total Revenue	$3,547,825	$3,761,187	$4,027,945	$4,130,438	$4,130,438	$0
Use of Department Fund Balance	$268,755	$240,000	$0	$240,000	$240,000	$0
Total Funding Sources	**$3,816,580**	**$4,001,187**	**$4,027,945**	**$4,370,438**	**$4,370,438**	**$0**
Salaries and Benefits	$4,913,451	$5,204,219	$5,893,055	$6,061,946	$6,085,476	$23,530
Services and Supplies	$330,243	$648,087	$279,513	$533,717	$533,717	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$469,428	$510,841	$541,084	$550,517	$550,517	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$90	$120	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$5,713,211**	**$6,363,268**	**$6,713,652**	**$7,146,180**	**$7,169,710**	**$23,530**
General Fund Contribution	**$1,896,631**	**$2,362,080**	**$2,685,707**	**$2,775,742**	**$2,799,272**	**$23,530**
Total Allocated Positions			43	43	43	0

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



Capital Improvement Plan

Stanislaus County is committed to investing in facilities and infrastructure that support residents and the services they rely on each day. The Capital Improvement Plan (CIP) is a planning tool used to identify and prioritize major projects such as public safety facilities, parks, road improvements, and community centers.

The CIP does not provide direct funding; instead, it serves as a roadmap to guide future budget decisions. Projects are evaluated through a structured process that considers safety needs, service delivery impacts, legal or regulatory requirements, operational efficiencies, and long-term community benefits. Each project is reviewed in collaboration with County departments and is assigned a priority ranking ranging from imperative to important to ensure that the most critical needs are addressed first. The CIP is also evaluated by the Stanislaus County Planning and Community Development Department for consistency with the goals, policies, and implementation measures of the County's General Plan. Including the CIP in the Adopted Budget provides residents with a clear picture of how the County is planning for future needs, while also supporting the thoughtful and responsible use of public resources.

Purpose

The County's multi-year CIP:

- Provides public transparency by documenting major capital investment objectives and facilitating discussion on project needs and priorities
- Serves as a fiscal management tool to assist County leadership in anticipating and planning for major capital improvement needs in future years
- Evaluates project priorities in alignment with the Board of Supervisors' established priorities and criteria, offering perspective on a broad range of County needs
- Consolidates projects from multiple County plans**,** including transportation and infrastructure development plans, as well as departmental plans such as the Parks Master Plan and the Public Safety Center Master Plan
- Supports resource planning by assessing project management staffing needs and providing estimates of capital requirements

Capital Improvement Projects

Capital improvement projects are major, infrequent expenditures that create, improve, or extend the useful life of public assets with a lifespan of five years or more. These projects often involve the construction of new facilities or infrastructure, significant rehabilitation of existing assets, or the purchase of property. Typical examples include land acquisition, design and engineering, and the construction of buildings, streets, bridges, drainage systems, street lighting, and water systems.

In Stanislaus County, responsibility for these efforts is shared among departments. The Public Works Department manages horizontal structures such as roads and bridges, while the General Services Agency (GSA) oversees vertical structures. Capital projects may also include pre-planning activities such as land acquisition, master planning, or environmental review under the California Environmental Quality Act (CEQA).

Capital Improvement Plan Process

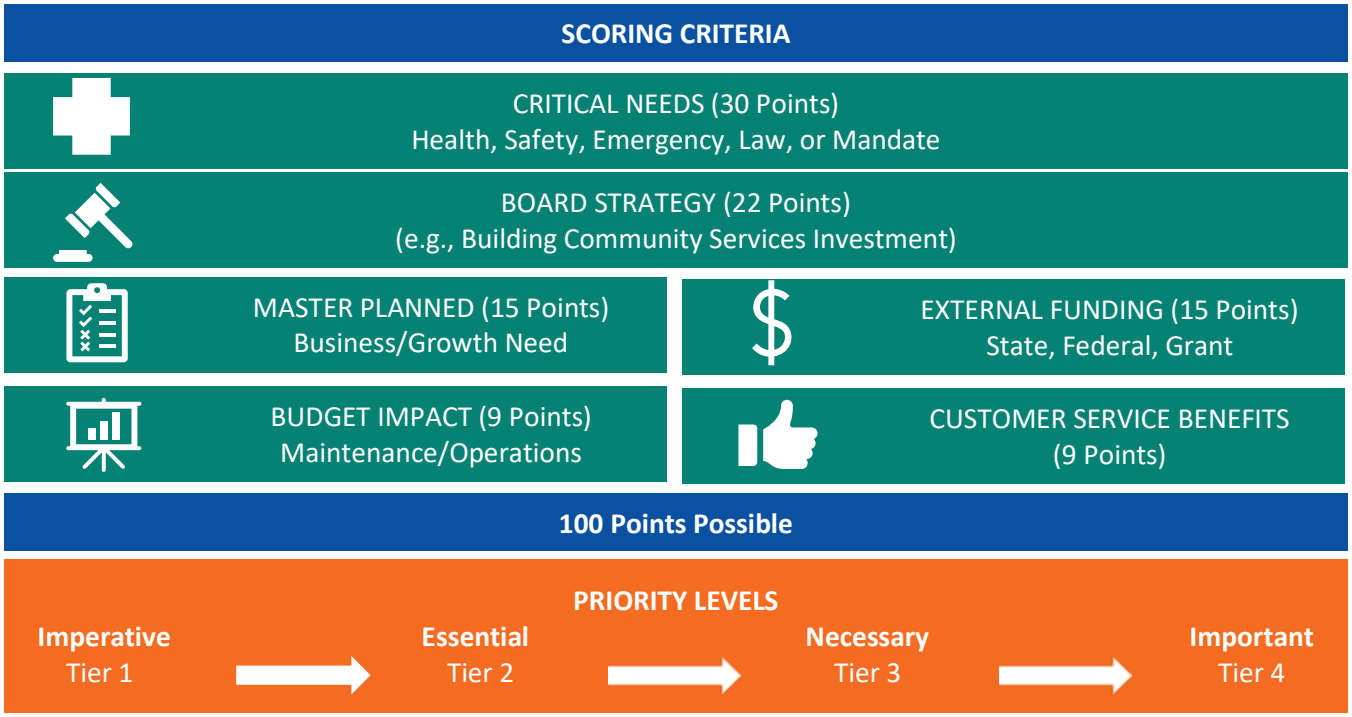
1. **Master or Strategic Plans** – Long-range planning efforts, typically covering a 5-to-20-year horizon, assess current and future operational needs. These plans may include professional studies, surveys, and data analysis to forecast service and facility requirements.
2. **Department CIP Requests** – The GSA's Capital Facilities Division invites departments to update existing projects and submit new requests. Departments are asked to rank projects by importance and criticality to their operations.

3. **Content and Consistency Review** – The CIP Manager evaluates each request to confirm it meets the County's definition of a capital improvement project and reviews the scope, cost estimates, and schedule for completeness.
4. **Evaluation and Prioritization** – The CIP Review Committee (CRC), composed of department representatives aligned with the Board of Supervisors' priority areas, conducts an objective evaluation of projects. Projects are prioritized based on urgency, fiscal impact, and community benefit.
5. **Policy and Priority Review** – The Chief Executive Office (CEO) Senior Leadership Team reviews the CIP to ensure alignment with County policy direction and Board priorities. This review emphasizes fiscal responsibility and community value.
6. **Board Briefings** – CEO and GSA staff conduct briefings with individual Board members, in compliance with the Brown Act, to provide updates on proposed projects.
7. **General Plan Consistency Review** – Planning and Community Development staff assess each project for consistency with the County's General Plan and adopted specific plans. Recommendations are then forwarded to the County Planning Commission.
8. **Adoption of Final Capital Improvement Plan** – Projects determined to be in conformance with the General Plan are advanced to the Board of Supervisors for final adoption.

It should be noted that adoption of the Capital Improvement Plan, or its annual update, does not constitute approval of individual projects or funding commitments by the Board of Supervisors. Each project is considered and authorized by the Board separately before proceeding. In addition, the CIP focuses solely on major capital projects and does not include recurring costs such as operations, maintenance, or routine repairs, which are addressed through the County's annual budget process.

Evaluation Criteria

Each proposed capital project is evaluated using established scoring criteria designed to measure its relative importance and community benefit. Projects are then assigned a score and grouped into priority tiers: Imperative (Tier 1), Essential (Tier 2), Necessary (Tier 3), and Important (Tier 4). This tiered system ensures that projects addressing the most urgent safety, service delivery, or regulatory needs are considered first, while also providing



a structured framework for balancing long-term infrastructure investments. The preceding diagram illustrates the scoring criteria and the resulting priority levels used in the Capital Improvement Plan.

Project Funding

Funding for CIP projects can come from a variety of sources, including grants, donations, department revenue, fund balance or retained earnings, Public Facilities Fees (PFF), Tobacco Endowment Funds, the Capital Facilities Fund, General Fund assignments, debt financing, the Building Community Infrastructure Fund, and the Building Community Services Investment (BCSI) fund (established by the Board in Fiscal Years 2023–2025). In some cases, bonds or other borrowing options may also be considered.

Before any project identified in the CIP moves forward to construction, the lead department is responsible for finalizing a funding strategy and completing all required steps to secure those funds; for example, submitting grant applications or seeking approval from the PFF Committee. All project funding allocations require approval by the Board of Supervisors. Once funding has been authorized, appropriations are transferred into a dedicated Capital Project budget to ensure transparent and accurate tracking of all project expenditures.

Impact on the County Operating Budget

Capital projects are not included in the County's annual budget. Individual projects are submitted to the Board of Supervisors for approval, at which time a preliminary project budget is established, and appropriations are authorized. Funding may come from project-specific revenue, transfers from existing department or facilities budgets, or from the General Fund assigned or unassigned fund balance.

Projects may also have additional impacts on the annual operating budget. These can include cost savings from modernization, energy efficiency improvements, and enhanced building practices, as well as ongoing costs related to maintenance, increased facility overhead, and phased expenditures for multi-phase projects. Such impacts may be incorporated into the County's Long-Range Model, realized over time, and are ultimately reflected in individual department budgets and the overall County budget.

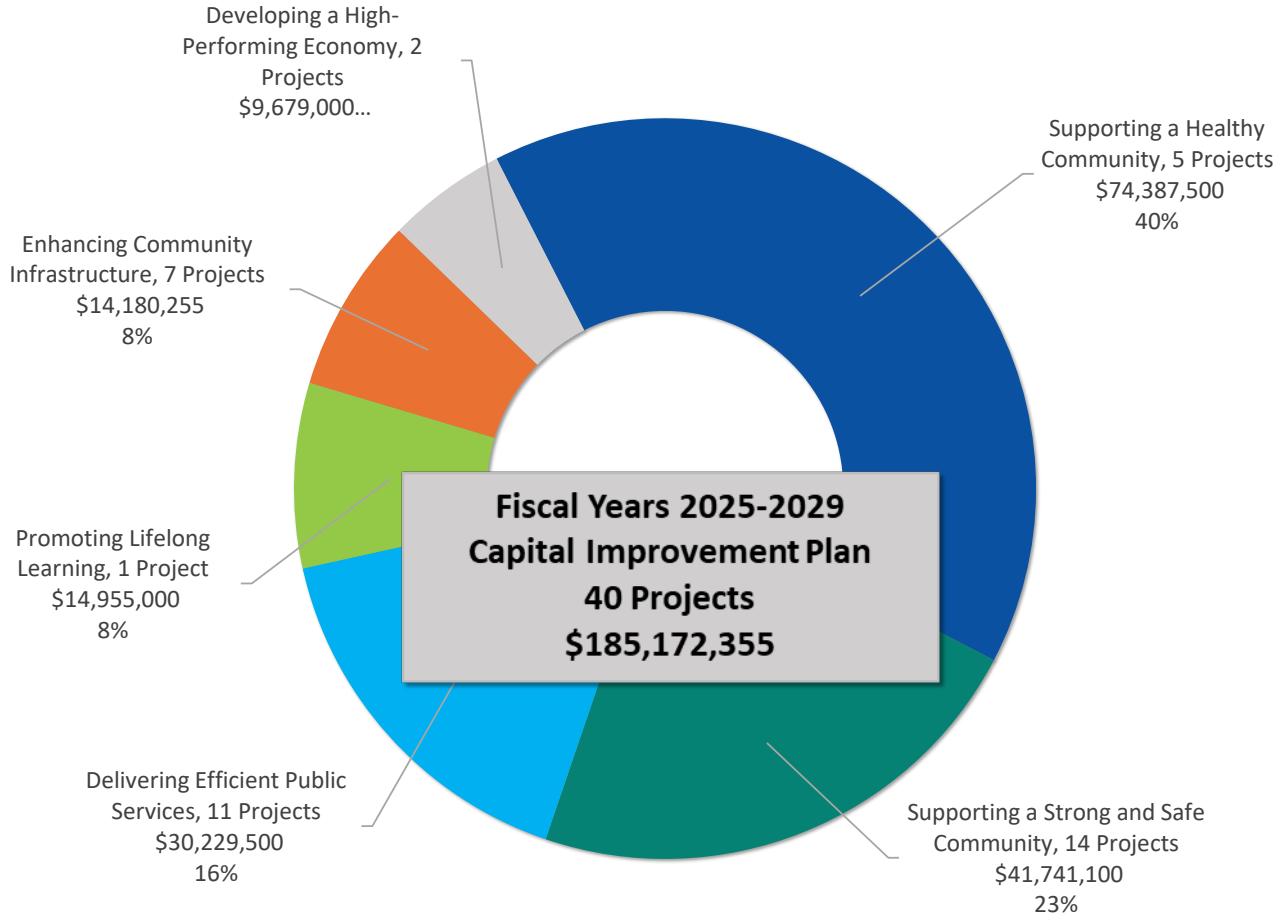
Current Capital Improvement Plan

The Stanislaus County Five-Year Capital Improvement Plan for Fiscal Years 2025 – 2029 was adopted by the Board of Supervisors on February 4, 2025, and is available online (Board Resolution 2025-0072, online at https://www.stancounty.com/capitalfacilities/capital-improvement-plans.shtm). The plan identifies 40 projects across all Board priority areas, with an aggregate estimated cost of $185.2 million.

Sources	Amount
Department Fund Balance	$ 67,459,570
Unfunded Portion	35,467,841
External Funding	26,213,054
Building Community Services Investment	23,483,490
Bond/ Borrowing	14,325,000
Public Facility Fees	8,468,000
JPA Partner Contribution	6,056,400
General Fund	3,699,000
Total	**$ 185,172,355**

As of Board approval, funding for these projects has been identified from multiple sources. The largest portion comes from department fund balance, totaling $67.5 million, followed by $26.2 million in external funding, and $23.5 million from BCSI, a three-year allocation of General Fund dollars supporting County parks, libraries, and facilities. Additional identified funding includes $8.5 million in PFF, $3.7 million in General Fund allocations, $6.1 million in Joint Powers Authority (JPA) partner contributions, and $14.3 million through bond or borrowing. Together, these sources account for $149.8 million, leaving approximately $35.5 million in project costs with currently unidentified funding (see adjacent table). Staff will continue to evaluate funding options as project scopes are further developed, ensuring that funding strategies are finalized over the course of the five-year plan.

As noted previously, the CIP for Fiscal Years 2025 – 2029 identifies projects in each of the six Board priority areas. The following chart shows the distribution of those projects by Board priority, noting the estimated cost, the number of projects, and the percentage of the overall CIP devoted to that priority. While the largest number of projects identified are tied to departments *Supporting a Strong and Safe Community* with 14 projects, the largest cost impact is associated with the five projects noted for those *Supporting a Healthy Community*.



Top CIP Projects, 2025-2029

The following projects have been identified as priorities in the 2025-2029 Capital Improvement Plan. These investments will improve safety, expand opportunities for residents, and strengthen infrastructure for many years to come.

1. **Modesto Library Renovation Project**
   Upgrades to replace mechanical, electrical, and architectural systems reaching their end of life, along with interior modernization to enhance service delivery and improve efficiency. Estimated cost: $15 million.
2. **County Center II Demolition Project**
   Demolition of the outdated County Center II complex, reducing maintenance costs, and preparing the site for future use in alignment with County facility planning. Estimated cost: $9.4 million.
3. **Sheriff's Detention Center Additional Recreation Yard**
   Construction of an additional outdoor recreation yard at the Public Safety Center to meet State requirements and improve programming for individuals in custody. Estimated cost: $6 million.
4. **Juvenile Hall Security Electronics Replacement**

Replacement of the existing security electronics system at Juvenile Hall, ensuring safety, reliability, and compliance with modern standards. Estimated cost: $5 million.

5. **Keyes Community Center/Library Tenant Improvement Project**
   Renovation of the Keyes Community Center to correct structural, code, and Americans with Disabilities Act (ADA) issues, as well as modify a portion for use as a library: Estimated cost: $4 million.




USE YOUR IMAGINATION
TAKE FLIGHT
High Five





Supporting a Strong and Safe Community Summary of Budget Appropriations

Legal Budget Unit					2026 Adopted Budget
District Attorney					
0100	DA00001	General Fund	Criminal Division	$	32,718,411
1761	DA00004	Special Revenue Fund	Arson Task Force		64,509
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		-
1712	DA00002	Special Revenue Fund	Special Operations		2,180,194
1699	DA00012	Special Revenue Fund	Stanislaus Family Justice Center		155,200
1686	DA00010	Special Revenue Fund	Unserved/Underserved Victim Advocacy and Outreach Program		133,661
District Attorney Total				**$**	**35,421,330**
Grand Jury					
0100	GJ00001	General Fund	Grand Jury	$	210,000
Grand Jury Total				**$**	**210,000**
Office of Emergency Services					
0100	OES0001	General Fund	Office of Emergency Services/Fire Warden	$	3,845,906
1725	OES0003	Special Revenue Fund	County Fire Service Fund		3,539,809
4082	OES0006	Enterprise Fund	Emergency Medical Services		1,568,310
1666	OES0002	Special Revenue Fund	Grants		1,700,000
1670	OES0004	Special Revenue Fund	Homeland Security Grants		950,166
Office of Emergency Services Total				**$**	**11,604,191**
Probation					
0100	PROB001	General Fund	Administration	$	4,657,328
0100	PROB003	General Fund	Community Corrections Partnership		7,860,728
1688	PROB007	Special Revenue Fund	Corrections Performance Incentive Fund		2,823,777
0100	PROB002	General Fund	Field Services		20,600,585
0100	PROB010	General Fund	Institutional Services		10,760,091
0100	PROB009	General Fund	Juvenile Commitment Facility		4,086,467
1798	PROB004	Special Revenue Fund	Juvenile Justice Crime Prevention Act		3,998,533
1601	PROB005	Special Revenue Fund	Juvenile Justice Realignment Block Grant		3,074,545
1679	PROB008	Special Revenue Fund	Local Community Corrections		43,850,388
1765	PROB011	Special Revenue Fund	Ward Welfare Fund		82,400
1698	PROB006	Special Revenue Fund	Youthful Offender Block Grant		4,184,377
Probation Total				**$**	**105,979,219**
Public Defender					
0100	PD00001	General Fund	Public Defender	$	19,740,321
0100	PD00002	General Fund	Indigent Defense		3,431,163
Public Defender Total				**$**	**23,171,484**

Sheriff					
0100	SO00008	General Fund	Administration	$	20,000,104
1703	SO00017	Special Revenue Fund	CAL ID Program		775,069
1780	SO00022	Special Revenue Fund	CAL-MMET		1,084,498
1768	SO00020	Special Revenue Fund	Civil Process Fee		156,241
0100	SO00010	General Fund	Contract Cities		18,188,661
176C	SO00012	Special Revenue Fund	Court Security		8,288,023
0100	SO00011	General Fund	Detention		114,613,404
1769	SO00021	Special Revenue Fund	Driver Training Program		372,405
176A	SO00014	Special Revenue Fund	Federal Asset Forfeiture		-
4081	SO00016	Enterprise Fund	Jail Commissary/Inmate Welfare		2,732,485
1799	SO00018	Special Revenue Fund	Justice Assistance Grant		324,360
0100	SO00009	General Fund	Operations		68,747,527
176A	SO00013	Special Revenue Fund	Special Investigation Unit		328
1715	SO00019	Special Revenue Fund	Vehicle Theft Unit		699,065
Sheriff Total				**$**	**235,982,170**
Grand Total				**$**	**412,368,394**

Supporting a Strong and Safe Community

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 to the investigation of citizen complaints about policies and procedures of the County, cities, and school districts, making 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.

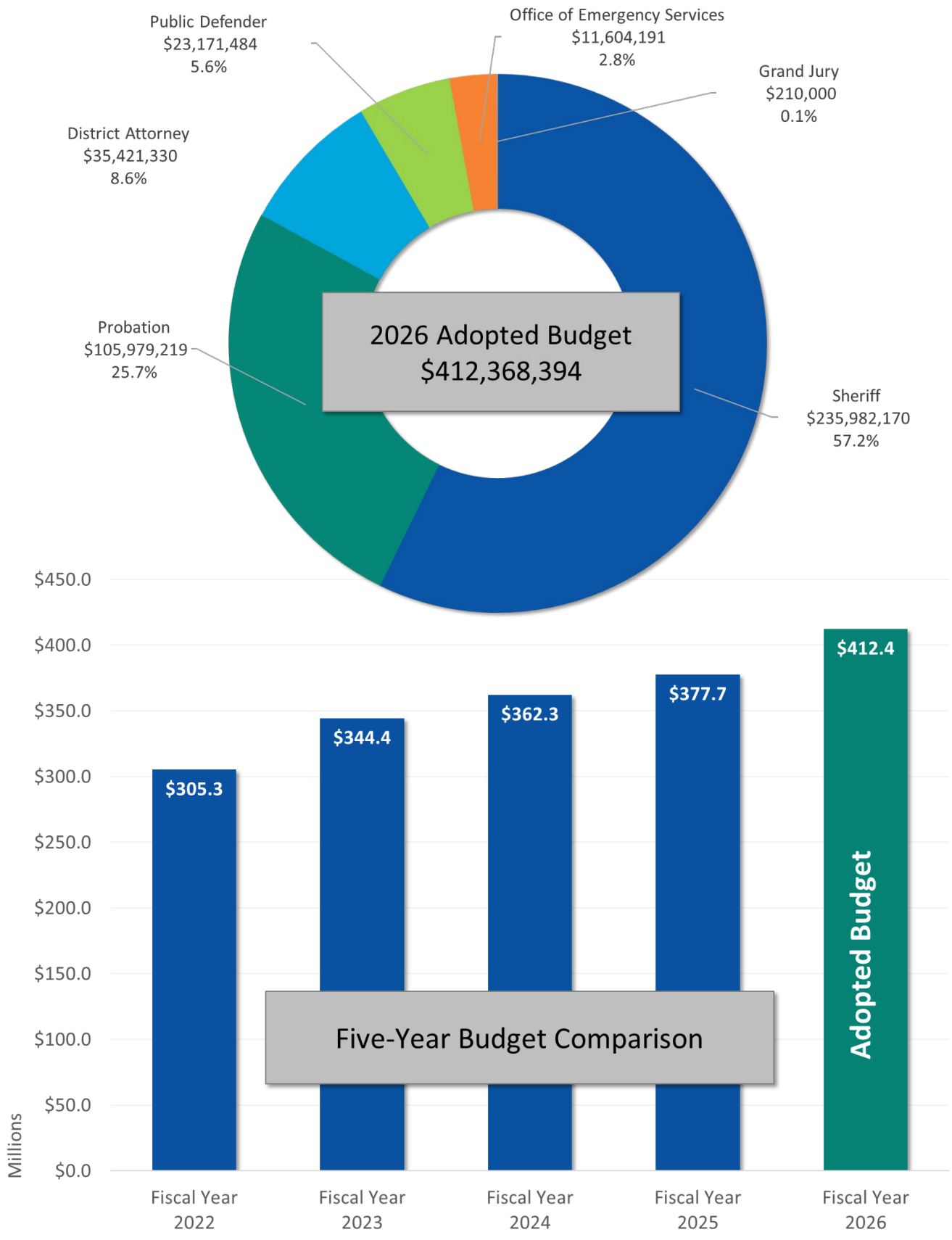
The **Public Defender** provides vigorous, client-centered legal representation seeking to reduce recidivism for indigents who are accused of criminal offenses, appear in juvenile court proceedings, or are involved in statutorily defined civil proceedings.

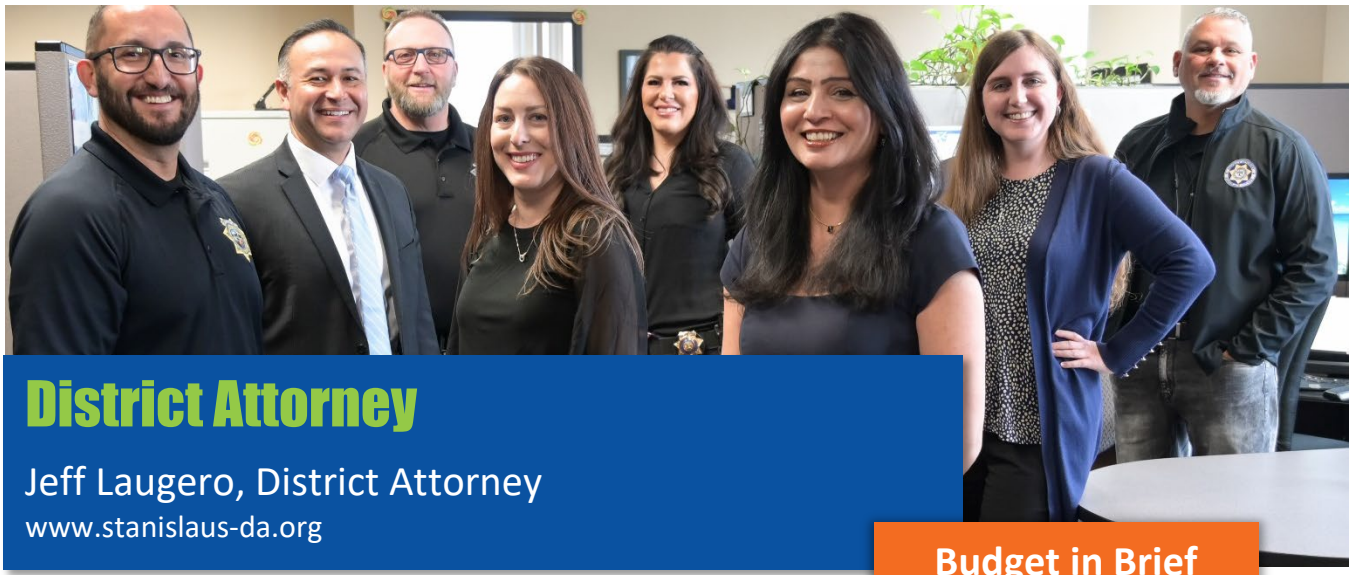
The **Sheriff's Office** is the primary law enforcement agency for the County's unincorporated areas and its contract cities. The Department provides housing for incarcerated adults, security for the Courts, and Countywide security services.

Priority Appropriations and Trends

The 2026 Adopted Budget totals $412.4 million for this priority. While the Sheriff, Probation, and District Attorney make up 91.5% of this priority budget, with the Sheriff making up 57.2%, approximately 37.8% 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 35.1% increase from Fiscal Year 2022 to Fiscal Year 2026, 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 2025 to Fiscal Year 2026 are a result of $2.9 million in General Fund support for the Board of Supervisors-approved increase in retirement costs and $2.2 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.


Public Defender
$23,171,484
5.6%
Office of Emergency Services
$11,604,191
2.8%
Grand Jury
$210,000
0.1%
District Attorney
$35,421,330
8.6%
Probation
$105,979,219
25.7%
Sheriff
$235,982,170
57.2%
2026 Adopted Budget
$412,368,394
$450.0
$400.0
$350.0
$300.0
$250.0
$200.0
$150.0
$100.0
$50.0
$0.0
Millions
$305.3
$344.4
$362.3
$377.7
$412.4
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2022
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026



District Attorney

Jeff Laugero, District Attorney
www.stanislaus-da.org

Budget in Brief

$35,421,330
2026 Adopted Budget

161
Employees

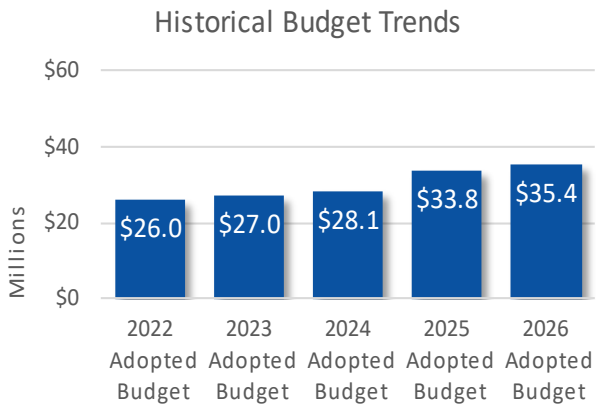
Funding Sources

$5.2M Revenue
$10,154 Fund Balance
$30.2M Net County Cost

% Net County Cost = **85%**

Expenditures

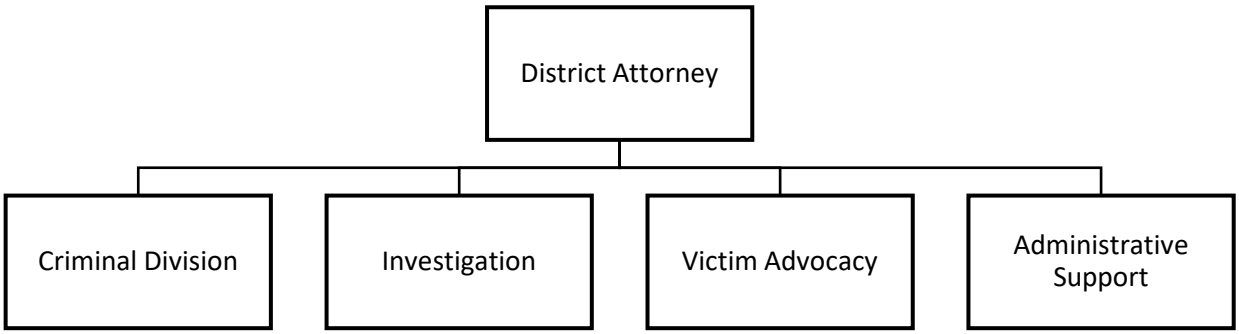
- **$29.3M** Salaries & Benefits
- **$3M** Services & Supplies
- **$3M** Intercounty
- **$135,558** All Other







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. Our prosecutors appear daily in courtrooms in these cases and see them through to disposition. The District Attorney investigators also will assist local law enforcement if requested during homicide investigations and other major operations. Our victim advocates help crime victims by providing court escort, filing claims for reimbursement of costs as a result of a crime, and facilitating crisis intervention and court orders for restitution.

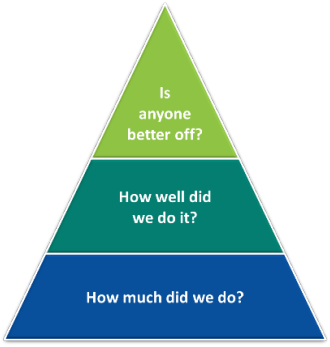
HOW WE MAKE A DIFFERENCE…

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.

CORE SERVICES

- CRIMINAL PROSECUTION
- CHILD ABDUCTION
- CRIMES AGAINST CHILDREN
- DOMESTIC VIOLENCE
- PROPERTY CRIMES
- VICTIM ADVOCACY

Performance Visioning



Mission Statement

We Build Community by promoting a strong and safe Stanislaus County by pursuing justice with integrity and respect for the rights of all.

Board Priority and Strategic 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
- Enhance communications to increase public awareness of safety, resources, and services

Department Objectives for Fiscal Years 2025 and 2026

A. Hold violent offenders and career criminals accountable for violating the law and leverage innovative and proven alternative strategies to provide non-violent, low-level offenders a pathway to a more productive life
B. Uphold Crime Victims' Rights Laws by providing crime victims and their families with the voice, tools, advocacy, and resources they need to effectively navigate the criminal justice system
C. Demonstrate leadership and support for public safety partners and leverage modern technology, innovative crime prevention tools, and proven best practices to ensure a safe community
D. Foster organizational excellence so the people of Stanislaus County have high-performing professionals protecting their safety and wellbeing
E. Engage and collaborate with the community to enhance public safety awareness, reduce crime, and foster a healthier community

Accomplishments for Fiscal Year 2025

- The District Attorney's Office successfully transitioned to a paperless system through Integrated Criminal Justice Information System (ICJIS), enabling quick, cost-effective implementation; this streamlined change demonstrates the efficiency and adaptability of our operations
- The District Attorney's Office continues to enhance community safety and quality of life through proven Proposition 36 success stories and a high filing and success rate with Organized Retail Theft; these results reflect our commitment to effective, data-driven justice outcomes
- Strong recruitment and retention have materialized in a talented and well-rounded staff which has led to impressive conviction and trial success rates; these strengths directly increase community safety and public trust

Performance Measures

- Number and percent of defendants successfully completing diversion programs, including incompetent to stand trial (IST) and collaborative courts (Veteran's Court, Mental Health Court, Drug Court) to identify success in reducing recidivism
- Number and percent of total cases received and reviewed during the fiscal year to identify crime trends and evaluate appropriate responses and allocation of resources

- Number and percent of victims served, and community members engaged through outreach during the fiscal year to improve outcomes for victims and identify any unmet needs

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number/percent of defendants completing diversion programs	174/ N/A	240/ N/A	252 (100%)
▲	Number/percent of total cases reviewed for trends	19,811 (100%)	18,672 (100%)	17,738 (100%)
▲	Number/percent of victims served	15,697 (79.2%)	13,329 (71.4%)	12,662 (100%)

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

District Attorney	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3,747	($156,644)	$0	$22,000	$22,000	$0
Intergovernmental	$2,480,767	$3,102,020	$2,669,657	$3,220,515	$3,220,515	$0
Charges for Services and Interfund	$1,410,029	$1,601,813	$1,702,631	$1,971,119	$1,971,119	$0
Miscellaneous Revenues	$379,699	$56,715	$0	$0	$0	$0
Total Revenue	$4,274,241	$4,603,905	$4,372,288	$5,213,634	$5,213,634	$0
Use of Department Fund Balance	$975,327	$647,714	$205,201	$0	$10,154	$10,154
Total Funding Sources	**$5,249,568**	**$5,251,619**	**$4,577,489**	**$5,213,634**	**$5,223,788**	**$10,154**
Salaries and Benefits	$25,521,345	$26,845,422	$28,228,393	$29,358,836	$29,273,272	($85,564)
Services and Supplies	$3,135,025	$3,024,138	$2,448,810	$2,977,393	$3,050,393	$73,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,643,064	$2,929,448	$3,012,538	$2,962,107	$2,962,107	$0
Capital Outlays	$122,342	$85,559	$86,000	$135,558	$135,558	$0
Transfers Out	$49,602	$29,641	$0	$0	$0	$0
Intrafund/Intradepartment	$3,994	$3,642	$12,765	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$31,475,372**	**$32,917,850**	**$33,788,506**	**$35,433,894**	**$35,421,330**	**($12,564)**
General Fund Contribution	**$26,225,804**	**$27,666,231**	**$29,211,017**	**$30,220,260**	**$30,197,542**	**($22,718)**
Total Allocated Positions			160	161	161	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $35.4 million, funded by $5.2 million in estimated revenue and $30.2 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $35.4 million, funded by $5.2 million in estimated revenue, the use of $10,154 in fund balance, and $30.2 million in Net County Cost. This represents a decrease in appropriations of $12,564 from the 2026 Proposed Budget. The District Attorney's Office Net County Cost supports 85% of the 2026 Adopted Budget versus 86% in the prior fiscal year.

Adjustments to Proposed Budget

Cannabis Funding – 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 fee-based model that had previously been in place. Since tax revenue associated with Measure P is Discretionary Revenue, cannabis enforcement activities will now be funded with Net County Cost in lieu of department revenue. To recognize this change, and to align activities with available resources, it is recommended to decrease appropriations by $269,726, resulting in a savings to Net County Cost. The Department will work with staff from the Chief Executive Office to make any operational adjustments needed to manage this reduction in resources. The Department's allocation for cannabis enforcement for Fiscal Year 2026 is $137,455.

New Equipment – An increase to appropriations of $73,000, funded with Net County Cost, is recommended in the Criminal Division budget to replace aging and underperforming laptops.

Retirement Rate Increase – An increase to appropriations of $184,162, funded with $174,008 Net County Cost and use of $10,154 in department fund balance, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended that appropriations be decreased by $12,564 and Net County Cost be decreased by $22,718, resulting in the use of $10,154 in 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, 2025		Budgeted Use for Fiscal Year 2026
District Attorney				
Arson Task Force	$	3,078		-
Enforce Consumer Prosecution Laws	$	10,056		-
Elder Abuse Advocacy and Outreach	$	16,634		-
Federal Asset Forfeiture	$	2		-
Special Operations	$	(279,018)		10,154
Stanislaus Family Justice Center	$	(24,931)		-
Unserved/Underserved Victim Advocacy and Outreach Program	$	(53,834)		-
Total	**$**	**(328,013)**	**$**	**10,154**

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

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 161 positions, a net increase of one position over the 2025 Adopted Budget allocation. On November 5, 2024, two Community Corrections Partnership (CCP) funded positions were added to support the Clerical Division (Board Resolution 2024-0652). The 2025 Midyear Financial Report included the deletion of one position due to the conclusion of the Victim Services Program grant.

Staffing Recommendation: It is recommended to study the request to add one Crime Analyst.

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)

Violence Against Women Program grant awarded through Cal OES funds the prosecution of violent crimes against women (the grant ended December 2023). 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 2025). Victim Services Program funds eight Victim Advocate positions, a Legal Clerk, two Victim Services Supervisors, a Victim Services Program Manager, 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.

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.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$216	$16	$0	$0	$0	$0
Intergovernmental	$1,308,977	$1,337,890	$1,211,686	$1,075,246	$1,075,246	$0
Charges for Services and Interfund	$1,275,824	$1,445,897	$1,318,244	$1,605,000	$1,605,000	$0
Miscellaneous Revenues	$43,139	$20,308	$0	$0	$0	$0
Total Revenue	$2,628,156	$2,804,110	$2,529,930	$2,680,246	$2,680,246	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,628,156**	**$2,804,110**	**$2,529,930**	**$2,680,246**	**$2,680,246**	**$0**
Salaries and Benefits	$23,356,646	$24,789,206	$26,682,602	$27,827,653	$27,731,935	($95,718)
Services and Supplies	$2,359,755	$2,339,759	$1,789,815	$1,818,019	$1,891,019	$73,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,640,226	$2,925,495	$3,010,388	$2,959,899	$2,959,899	$0
Capital Outlays	$122,342	$85,559	$86,000	$135,558	$135,558	$0
Transfers Out	$6,463	$9,333	$0	$0	$0	$0
Intrafund/Intradepartment	$3,994	$3,642	$12,765	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$28,489,425**	**$30,152,994**	**$31,581,570**	**$32,741,129**	**$32,718,411**	**($22,718)**
General Fund Contribution	**$25,861,269**	**$27,348,884**	**$29,051,640**	**$30,060,883**	**$30,038,165**	**($22,718)**
Total Allocated Positions			143	145	145	0

DA Arson Task Force 1761 DA00004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$30,476	$44,207	$64,509	$64,509	$64,509	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$30,476	$44,207	$64,509	$64,509	$64,509	$0
Use of Department Fund Balance	$427	$449	$0	$0	$0	$0
Total Funding Sources	**$30,903**	**$44,655**	**$64,509**	**$64,509**	**$64,509**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$30,903	$44,655	$64,509	$64,509	$64,509	$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	**$30,903**	**$44,655**	**$64,509**	**$64,509**	**$64,509**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DAElder Abuse Advocacy and Outreach

1706 DA00005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$155,529	$138,797	$150,222	$169,355	$169,355	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$155,529	$138,797	$150,222	$169,355	$169,355	$0
Use of Department Fund Balance	$6,136	($812)	$0	$0	$0	$0
Total Funding Sources	**$161,665**	**$137,985**	**$150,222**	**$169,355**	**$169,355**	**$0**
Salaries and Benefits	$90,651	$93,136	$72,173	$88,500	$88,500	$0
Services and Supplies	$71,014	$44,849	$78,049	$80,855	$80,855	$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	**$161,665**	**$137,985**	**$150,222**	**$169,355**	**$169,355**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			1	1	1	0

DAEnforce Consumer Protection Laws

177ADA00003 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3,528	$54,475	$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	$3,528	$54,475	$0	$0	$0	$0
Use of Department Fund Balance	$39,611	($34,167)	$0	$0	$0	$0
Total Funding Sources	**$43,139**	**$20,308**	**$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	$43,139	$20,308	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$43,139**	**$20,308**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DAFederal Asset Forfeiture

1707 DA00006 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3	$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	$3	$0	$0	$0	$0	$0
Use of Department Fund Balance	$155	($0)	$0	$0	$0	$0
Total Funding Sources	**$158**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$158	$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	**$158**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DASpecial Operations

1712 DA00002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	($211,134)	$0	$22,000	$22,000	$0
Intergovernmental	$672,947	$1,293,503	$940,237	$1,687,053	$1,687,053	$0
Charges for Services and Interfund	$103,729	$111,710	$319,878	$301,610	$301,610	$0
Miscellaneous Revenues	$336,560	$36,407	$0	$0	$0	$0
Total Revenue	$1,113,236	$1,230,485	$1,260,115	$2,010,663	$2,010,663	$0
Use of Department Fund Balance	$866,856	$599,215	$205,201	$0	$10,154	$10,154
Total Funding Sources	**$1,980,092**	**$1,829,700**	**$1,465,316**	**$2,010,663**	**$2,020,817**	**$10,154**
Salaries and Benefits	$1,828,351	$1,743,671	$1,291,292	$1,279,022	$1,289,176	$10,154
Services and Supplies	$513,539	$399,581	$331,251	$888,810	$888,810	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,736	$3,795	$2,150	$2,208	$2,208	$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	**$2,344,626**	**$2,147,047**	**$1,624,693**	**$2,170,040**	**$2,180,194**	**$10,154**
General Fund Contribution	**$364,534**	**$317,347**	**$159,377**	**$159,377**	**$159,377**	**$0**
Total Allocated Positions			14	13	13	0

DAStanislaus Family Justice Center

1699 DA00012 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$192,088	$207,145	$236,774	$155,200	$155,200	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$192,088	$207,145	$236,774	$155,200	$155,200	$0
Use of Department Fund Balance	$62,717	$31,791	$0	$0	$0	$0
Total Funding Sources	**$254,805**	**$238,936**	**$236,774**	**$155,200**	**$155,200**	**$0**
Salaries and Benefits	$102,184	$48,830	$64,588	$33,500	$33,500	$0
Services and Supplies	$152,519	$189,948	$172,186	$121,700	$121,700	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$101	$157	$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	**$254,805**	**$238,936**	**$236,774**	**$155,200**	**$155,200**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DAUnserved/Underserved Victim Advocacy and Outreach Program

1686 DA00010 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$151,226	$124,686	$130,738	$133,661	$133,661	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$151,226	$124,686	$130,738	$133,661	$133,661	$0
Use of Department Fund Balance	($575)	$51,239	$0	$0	$0	$0
Total Funding Sources	**$150,651**	**$175,924**	**$130,738**	**$133,661**	**$133,661**	**$0**
Salaries and Benefits	$143,513	$170,579	$117,738	$130,161	$130,161	$0
Services and Supplies	$7,138	$5,345	$13,000	$3,500	$3,500	$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	**$150,651**	**$175,924**	**$130,738**	**$133,661**	**$133,661**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			2	2	2	0



Grand Jury

Superior Court of California

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

Budget in Brief

$210,000
2026 Adopted Budget

0
Employees

Funding Sources

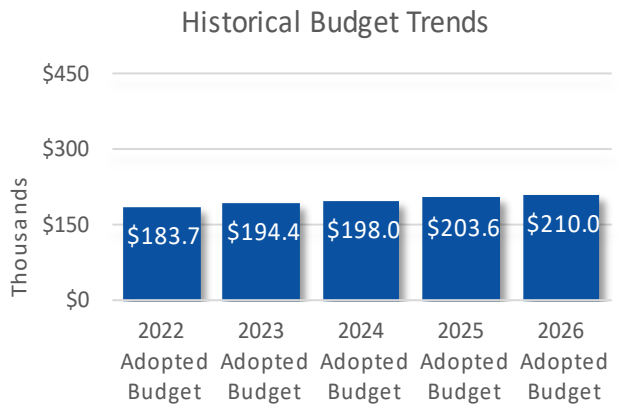
$210,000 Net County Cost

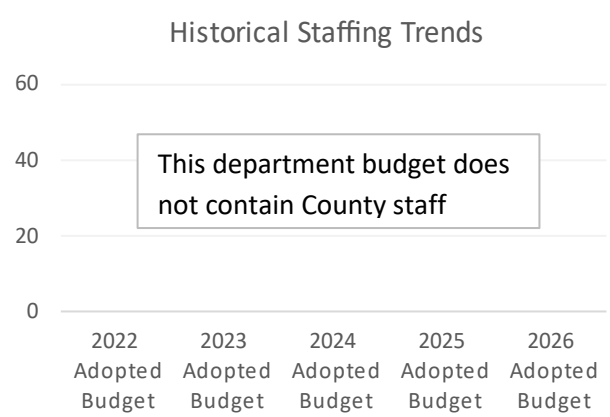
% Net County Cost = **100%**

Expenditures

$164,434 Services & Supplies

$45,566 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.

HOW WE MAKE A DIFFERENCE…

By bringing issues to light that might otherwise go unnoticed, we improve government accountability, enhances public trust, and encourages 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.

CORE SERVICES

- COMPLAINT REVIEW
- OVERSIGHT INVESTIGATIONS
- FOLLOW-UP MONITORING
- PERFORMANCE AUDITS
- POLICY RECOMMENDATIONS
- PUBLIC REPORTING

Department Summary

Grand Jury	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$147,909	$119,193	$181,300	$164,434	$164,434	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$31,945	$33,541	$22,299	$45,566	$45,566	$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	**$179,854**	**$152,735**	**$203,599**	**$210,000**	**$210,000**	**$0**
General Fund Contribution	**$179,854**	**$152,735**	**$203,599**	**$210,000**	**$210,000**	**$0**
Total Allocated Positions			0	0	0	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $210,000, funded with Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $210,000, funded by Net County Cost. There are no changes from the 2026 Proposed Budget. The Grand Jury's Net County Cost supports 100% of the 2026 Adopted Budget, which is consistent with the prior fiscal year.

Budgets Contained within the Department

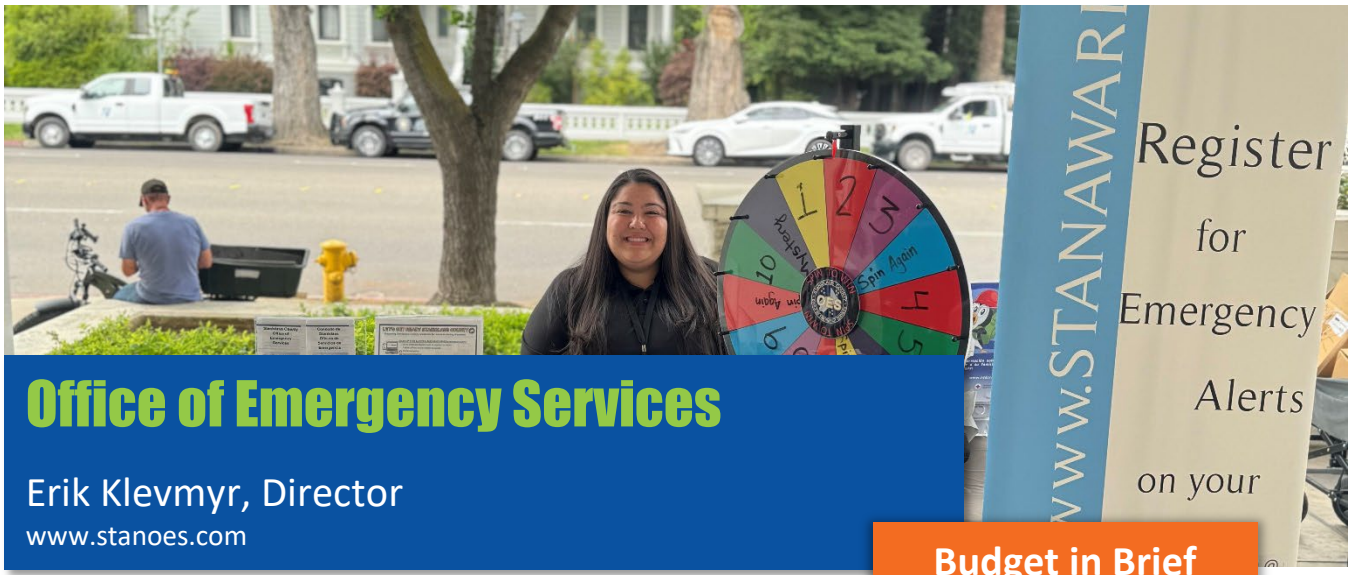
Grand Jury (General Fund)

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

Legal Budget Unit (LBU) Schedules

Grand Jury 0100 GJ00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$147,909	$119,193	$181,300	$164,434	$164,434	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$31,945	$33,541	$22,299	$45,566	$45,566	$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	**$179,854**	**$152,735**	**$203,599**	**$210,000**	**$210,000**	**$0**
General Fund Contribution	**$179,854**	**$152,735**	**$203,599**	**$210,000**	**$210,000**	**$0**
Total Allocated Positions			0	0	0	0





Office of Emergency Services

Erik Klevmyr, Director
www.stanoes.com

Budget in Brief

$11,604,191
2026 Adopted Budget

28
Employees

Funding Sources

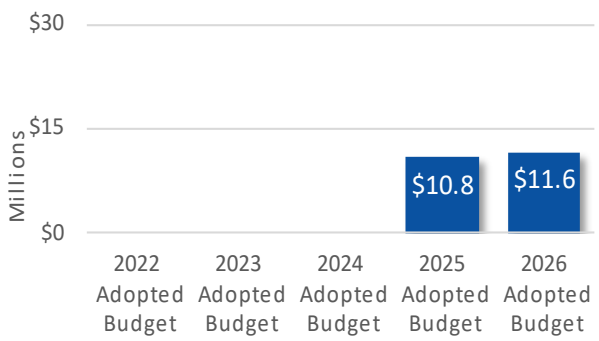
$4.8M Revenue
$3.0M Fund Balance/Retained Earnings
$3.8M Net County Cost

% Net County Cost = **33%**

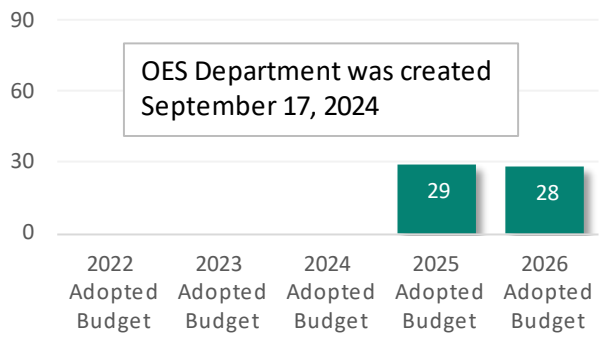
Expenditures

$4.4M Salaries & Benefits
$5.7M Services & Supplies
$814,989 Intercounty
$688,144 All Other

Historical Budget Trends

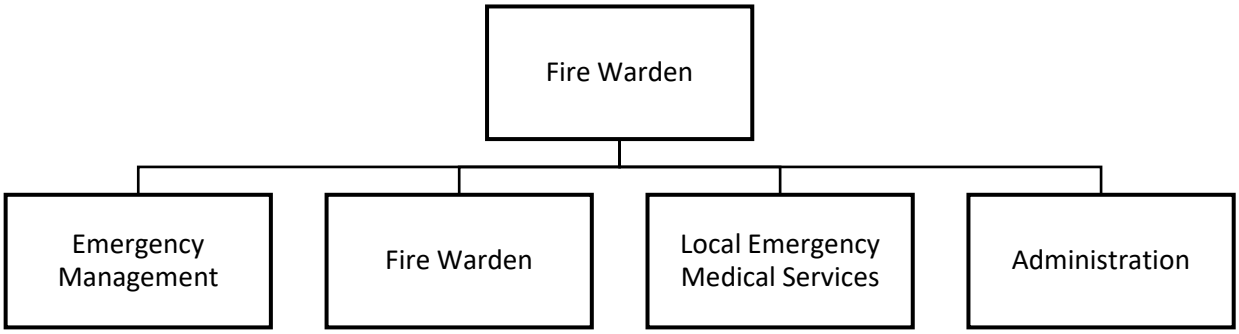


Historical Staffing Trends





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. We also house the Local Emergency Medical Services Agency (LEMSA), which administers the County's Emergency Medical Services (EMS) system, licenses EMS personnel, enforces trauma system standards, and coordinates ambulance services.

HOW WE MAKE A DIFFERENCE…

We strengthen the County's ability to respond to and recover from emergencies by ensuring that fire, EMS, 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.

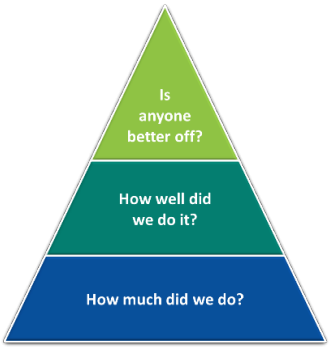
CORE SERVICES

- COMMUNITY EMERGENCY RESPONSE TEAM (CERT)
- COMMUNITY OUTREACH
- EMS CERTIFICATION AND QUALITY ASSURANCE
- FIRE PREVENTION
- FIRE SUPPORT AND ADMINISTRATION
- PLANNING AND PREPAREDNESS
- RESPONSE AND RECOVERY

Performance Visioning

Mission Statement

We Build Community by coordinating and supporting emergency response, mutual aid, and disaster preparedness and safety for all residents.



Board Priority and Strategic Focus Areas

Supporting a Strong and Safe Community

- Build on the strength of our neighborhoods to increase the safety of our community
- Ensure local and regional disaster preparedness
- Enhance communications to increase public awareness of safety, resources, and services

On July 23, 2024, the Stanislaus County Board of Supervisors approved an ordinance change to make the Fire Warden the Director of the Office of Emergency Services (OES). The amended ordinance took effect on the 30 days after its passage, or August 22, 2024. On August 20, 2024, the Stanislaus County Board of Supervisors approved the appointment of Erik Klevmyr as the Stanislaus County Fire Warden, Director of the Office of Emergency Services, effective August 22, 2024. The Stanislaus County Fire Warden, Director of the Office of Emergency Services, is the emergency organization's chief of staff and leads the department's significant safety efforts countywide (Board Resolution 2024-0390). The new stand-alone department will be developing its Performance Visioning metrics over the next several months.

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Office of Emergency Services	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$2,534,620	$1,875,142	$2,044,472	$2,044,472	$0
Intergovernmental	$0	$1,003,936	$1,405,186	$1,172,916	$1,186,151	$13,235
Charges for Services and Interfund	$0	$1,524,667	$1,457,743	$1,473,515	$1,473,515	$0
Miscellaneous Revenues	$0	$87,545	$176,372	$83,801	$83,801	$0
Total Revenue	$0	$5,150,769	$4,914,443	$4,774,704	$4,787,939	$13,235
Use of Department Fund Balance	$0	$220,077	$2,532,757	$2,835,720	$3,048,256	$212,536
Total Funding Sources	**$0**	**$5,370,845**	**$7,447,200**	**$7,610,424**	**$7,836,195**	**$225,771**
Salaries and Benefits	$0	$3,905,224	$4,493,295	$4,419,140	$4,442,559	$23,419
Services and Supplies	$0	$3,144,204	$4,875,186	$5,263,298	$5,658,499	$395,201
Other Charges	$0	$250,000	$250,000	$250,000	$250,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$617,657	$654,598	$814,989	$814,989	$0
Capital Outlays	$0	$336,581	$480,301	$467,928	$438,144	($29,784)
Transfers Out	$0	$2,229	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$139	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$8,256,035**	**$10,753,380**	**$11,215,355**	**$11,604,191**	**$388,836**
General Fund Contribution	**$0**	**$2,885,190**	**$3,306,180**	**$3,604,931**	**$3,767,996**	**$163,065**
Total Allocated Positions			29	28	28	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $11.2 million, funded with $4.8 million in estimated revenue, $2.8 million in the use of department fund balance, and $3.6 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $11.6 million, funded by $4.8 million in estimated revenue, $3 million in department fund balance, and $3.8 million in Net County Cost. This is a $388,836 increase in appropriations over the 2026 Proposed Budget. The Office of Emergency Services' Net County Cost supports 33% of the 2026 Adopted Budget as compared to 31% in the prior fiscal year.

Adjustments to Proposed Budget

Fire District Support – It is recommended to increase appropriations by $148,747 in the Office of Emergency Services/Fire Warden budget to support local volunteer fire districts impacted by the Educational Revenue Augmentation Fund (ERAF) shift, funded by Net County Cost, consistent with the County's Contributions to Fire Districts policy.

Fire Records Management System – An increase in appropriations and the use of department fund balance by $198,099 is recommended in the County Fire Service budget to support the replacement of the current fire records management system to transition from Zoll to First Due, as approved by the Board of Supervisors on July 1, 2025 (Board Resolution 2025-0351).

Right-size Homeland Security Grants – An increase in appropriations by $13,235, funded with estimated revenue, in the Homeland Security Grants budget serves to right-size the budget to align with available balances for Fiscal Years 2023 and 2024 grants is recommended.

Retirement Rate Increases – An increase in appropriations of $28,755, funded with $14,437 in the use of department fund balance and $14,318 in Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations by $388,836, funded by $13,235 in estimated revenue, the use of $212,536 in department fund balance, and $163,065 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, 2025	Budgeted Use for Fiscal Year 2026
Office of Emergency Services		
County Fire Service	$ 2,073,595	$ 1,108,219
Emergency Medical Services	3,617,778	240,037
OES Grants	1,962,572	1,700,000
Homeland Security Grants	1	-
Water Resources	-	-
Total	**$ 7,653,947**	**$ 3,048,256**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 28 positions, a net decrease of one position from the 2025 Adopted Budget allocation. On December 17, 2024, one position was transferred to Information Technology Central (ITC) to support the implementation of the ITC Managed Model for OES (Board Resolution 2024-0734).

Staffing Recommendation: It is recommended to study one Staff Services Coordinator to determine if their current duties and responsibilities are in alignment with their current classification designation.

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).

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

Office of Emergency Services (OES) Fire Warden 0100 OES0001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$95	$0	$0	$0	$0
Intergovernmental	$0	$331,833	$264,348	$219,833	$219,833	$0
Charges for Services and Interfund	$0	$18,672	$233,560	$71,065	$71,065	$0
Miscellaneous Revenues	$0	$3,599	$0	$0	$0	$0
Total Revenue	$0	$354,200	$497,908	$290,898	$290,898	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$354,200**	**$497,908**	**$290,898**	**$290,898**	**$0**
Salaries and Benefits	$0	$1,485,296	$2,060,236	$1,880,975	$1,895,293	$14,318
Services and Supplies	$0	$1,229,960	$1,238,020	$1,312,953	$1,461,700	$148,747
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$308,778	$292,844	$488,913	$488,913	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$2,229	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$139	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$3,026,402**	**$3,591,100**	**$3,682,841**	**$3,845,906**	**$163,065**
General Fund Contribution	**$0**	**$2,672,202**	**$3,093,192**	**$3,391,943**	**$3,555,008**	**$163,065**
Total Allocated Positions			12	11	11	0

OES County Fire Service Fund 1725 OES0003 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$2,305,633	$1,830,670	$2,000,000	$2,000,000	$0
Intergovernmental	$0	$12,532	$16,152	$16,152	$16,152	$0
Charges for Services and Interfund	$0	$244,481	$202,450	$202,450	$202,450	$0
Miscellaneous Revenues	$0	$57	$0	$0	$0	$0
Total Revenue	$0	$2,562,703	$2,049,272	$2,218,602	$2,218,602	$0
Use of Department Fund Balance	$0	$207,864	$985,042	$898,660	$1,108,219	$209,559
Total Funding Sources	**$0**	**$2,770,567**	**$3,034,314**	**$3,117,262**	**$3,326,821**	**$209,559**
Salaries and Benefits	$0	$1,505,035	$1,494,648	$1,581,852	$1,593,312	$11,460
Services and Supplies	$0	$969,570	$1,209,369	$1,242,893	$1,440,992	$198,099
Other Charges	$0	$250,000	$250,000	$250,000	$250,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$246,665	$293,285	$255,505	$255,505	$0
Capital Outlays	$0	$12,285	$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**	**$2,983,555**	**$3,247,302**	**$3,330,250**	**$3,539,809**	**$209,559**
General Fund Contribution	**$0**	**$212,988**	**$212,988**	**$212,988**	**$212,988**	**$0**
Total Allocated Positions			11	11	11	0

OES Emergency Medical Services 4082 OES0006 Enterprise Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$159,316	$44,472	$44,472	$44,472	$0
Intergovernmental	$0	$8,892	$59,410	$0	$0	$0
Charges for Services and Interfund	$0	$1,261,514	$1,021,733	$1,200,000	$1,200,000	$0
Miscellaneous Revenues	$0	$81,661	$176,372	$83,801	$83,801	$0
Total Revenue	$0	$1,511,383	$1,301,987	$1,328,273	$1,328,273	$0
Use of Department Fund Balance	$0	$91,593	$206,140	$237,060	$240,037	$2,977
Total Funding Sources	**$0**	**$1,602,976**	**$1,508,127**	**$1,565,333**	**$1,568,310**	**$2,977**
Salaries and Benefits	$0	$882,101	$860,455	$899,921	$902,898	$2,977
Services and Supplies	$0	$629,987	$579,203	$594,841	$594,841	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$62,012	$68,469	$70,571	$70,571	$0
Capital Outlays	$0	$28,876	$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**	**$1,602,976**	**$1,508,127**	**$1,565,333**	**$1,568,310**	**$2,977**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			6	6	6	0

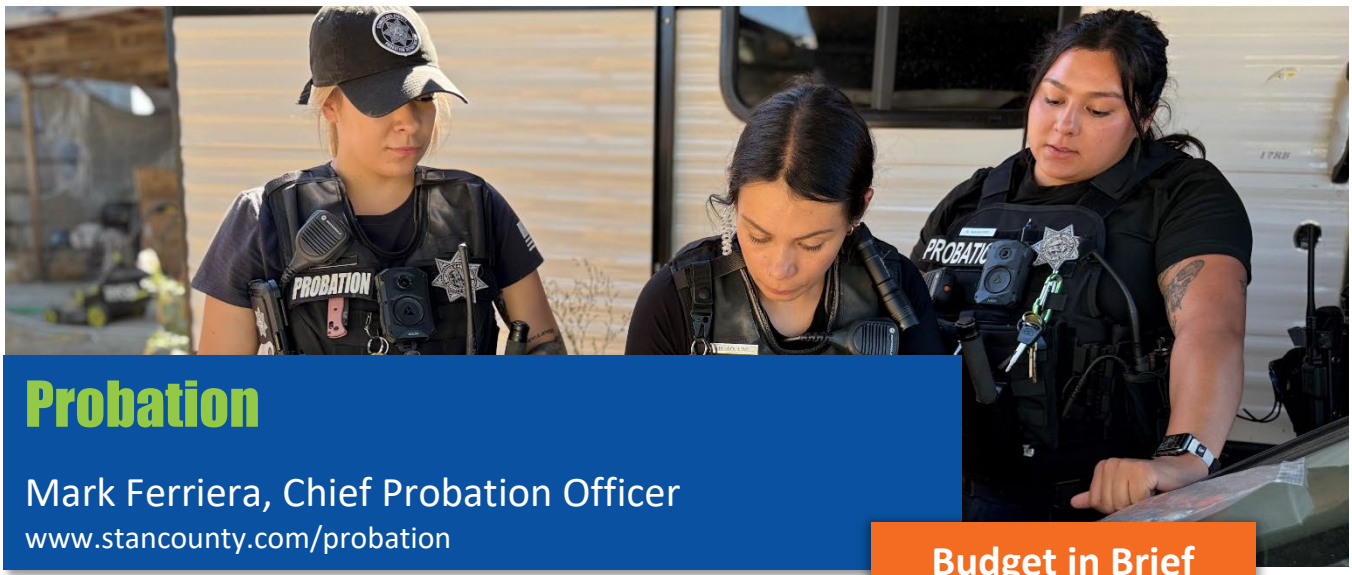
OES Grants 1666 OES0002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$69,596	$0	$0	$0	$0
Intergovernmental	$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	$69,596	$0	$0	$0	$0
Use of Department Fund Balance	$0	($58,985)	$1,480,000	$1,700,000	$1,700,000	$0
Total Funding Sources	**$0**	**$10,611**	**$1,480,000**	**$1,700,000**	**$1,700,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$10,408	$1,480,000	$1,700,000	$1,700,000	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$203	$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**	**$10,611**	**$1,480,000**	**$1,700,000**	**$1,700,000**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$650,678	$1,065,276	$936,931	$950,166	$13,235
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$650,678	$1,065,276	$936,931	$950,166	$13,235
Use of Department Fund Balance	$0	($18,187)	($138,425)	$0	$0	$0
Total Funding Sources	**$0**	**$632,491**	**$926,851**	**$936,931**	**$950,166**	**$13,235**
Salaries and Benefits	$0	$32,793	$77,956	$56,392	$51,056	($5,336)
Services and Supplies	$0	$304,278	$368,594	$412,611	$460,966	$48,355
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	$295,420	$480,301	$467,928	$438,144	($29,784)
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**	**$632,491**	**$926,851**	**$936,931**	**$950,166**	**$13,235**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

OES Water Resources (Discontinued)

1660 OES0005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	($20)	$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	$2,229	$0	$0	$0	$0
Total Revenue	$0	$2,209	$0	$0	$0	$0
Use of Department Fund Balance	$0	($2,209)	$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



Probation

Mark Ferriera, Chief Probation Officer
www.stancounty.com/probation

Budget in Brief

$105,979,219
2026 Adopted Budget

273
Employees

Funding Sources

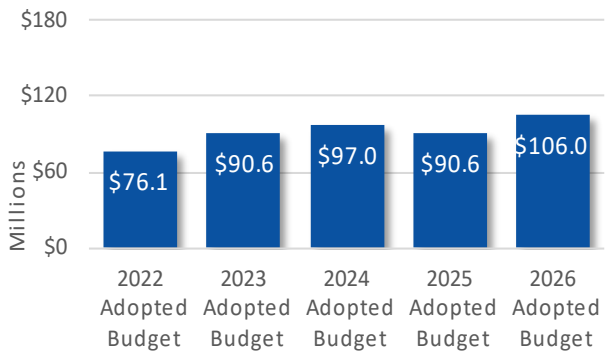
$57.6M Revenue
$15.7M Retained Earnings
$32.6M Net County Cost

% Net County Cost = **31%**

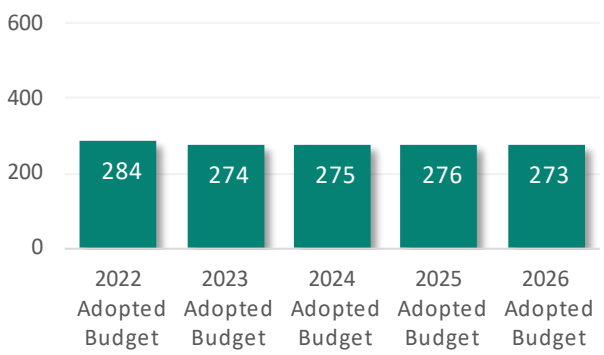
Expenditures

$41.8M Salaries & Benefits
$13M Services & Supplies
$46.8M Intercounty
$4.4M All Other

Historical Budget Trends

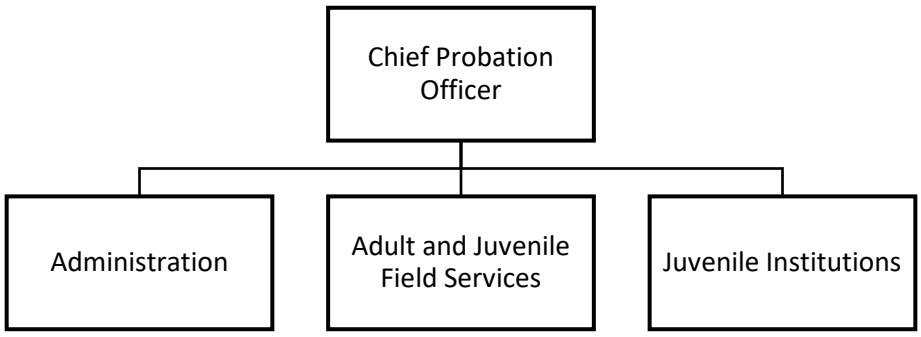


Historical Staffing Trends





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, works in collaborative environments with other agencies, and operates the Juvenile Institutions, which provide secure housing for youthful offenders potentially up to the age of 25 years old.

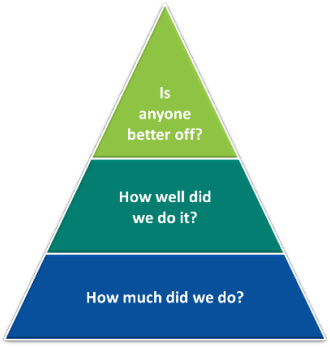
HOW WE MAKE A DIFFERENCE…

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

Performance Visioning



Mission Statement

We Build Community by providing public safety through accountability and opportunity.

Board Priority and Strategic 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
- Enhance communications to increase public awareness of safety, resources, and services

Department Objectives for Fiscal Years 2025 and 2026

A. Improve the department's vacancy rate for the Deputy Probation Officer and the Probation Corrections Officer classifications to provide the appropriate level of supervision services to offenders and contribute to public safety

B. Work with community-based organizations and justice partners to reduce recidivism and increase pro-social attitudes in adult and youthful offenders who complete programming at the Day Reporting Center, Juvenile Programming Center, and within our Juvenile Institutions

Accomplishments for Fiscal Year 2025

- Full development of less restrictive programs, which allow youthful offenders released from the Juvenile Institutions to successfully reintegrate back into the community
- Full implementation of a pretrial case management system that will enhance efficiency and caseload management and streamline communication with Judicial Officers
- Expanded programming in the Juvenile Institutions, which included the purchase and installation of a truck driving simulator, along with the development of a manufacturing program, that will equip incarcerated youth with vocational skills

Performance Measures

- Number and percent of adults placed on felony probation supervision who are convicted of a new felony or misdemeanor offense within three years of supervision commencing
- Number and percent of juveniles placed on probation supervision who are adjudicated and/or convicted of a new felony or misdemeanor offense within three years of supervision commencing

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number/percent of adults probationers convicted of a new offense	490/22.2%	109/5.1%	<30%
▲	Number/percent of juveniles probationers convicted of a new offense	60/21.0%	64/19.0%	<26.2%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Probation	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$294,581	$393,516	$11,300	$11,300	$11,300	$0
Intergovernmental	$48,305,329	$48,074,878	$44,102,945	$45,367,661	$46,610,030	$1,242,369
Charges for Services and Interfund	$8,203,949	$6,824,123	$7,656,813	$7,860,728	$7,860,728	$0
Miscellaneous Revenues	$1,438,217	$3,289,555	$3,018,732	$3,155,960	$3,155,960	$0
Total Revenue	$58,242,076	$58,582,072	$54,789,790	$56,395,649	$57,638,018	$1,242,369
Use of Department Fund Balance	$1,044,328	$3,126,341	$3,236,428	$15,624,626	$15,704,626	$80,000
Total Funding Sources	**$59,286,405**	**$61,708,414**	**$58,026,218**	**$72,020,275**	**$73,342,644**	**$1,322,369**
Salaries and Benefits	$32,279,737	$34,716,052	$40,174,046	$41,376,551	$41,809,228	$432,677
Services and Supplies	$9,975,862	$9,059,465	$12,521,131	$12,430,624	$12,998,061	$567,437
Other Charges	$0	$4,549	$100,000	$10,000	$10,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$35,859,250	$38,848,000	$33,611,343	$46,665,625	$46,757,741	$92,116
Capital Outlays	$948,000	$1,839,088	$1,190,120	$569,500	$569,500	$0
Transfers Out	$6,380,184	$4,501,144	$3,013,732	$3,150,960	$3,813,776	$662,816
Intrafund/Intradepartment	$16,940	$17,816	$18,412	$20,913	$20,913	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$85,459,973**	**$88,986,115**	**$90,628,784**	**$104,224,173**	**$105,979,219**	**$1,755,046**
General Fund Contribution	**$26,173,568**	**$27,277,701**	**$32,602,566**	**$32,203,898**	**$32,636,575**	**$432,677**
Total Allocated Positions			276	273	273	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $104.2 million, funded by $56.4 million in estimated revenue, $15.6 million in the use of department fund balance, and $32.2 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $106 million, funded by $57.6 million in estimated revenue, the use of $15.7 million in fund balance, and $32.6 million in Net County Cost. This represents an increase in appropriations of $1.8 million over the 2026 Proposed Budget. The Probation Department's Net County Cost supports 31% of the 2026 Adopted Budget versus 36% in the prior fiscal year.

Adjustments to Proposed Budget

CalAIM PATH Grant – An increase in appropriations and estimated revenue of $1.2 million in the Institutional Services budget for the California Advancing and Innovating Medi-Cal (CalAIM) Providing Access and Transforming Health Round 3 is recommended, which was approved by the Board of Supervisors on October 3, 2023 (Resolution 2023-0501). This funding will be used to expand the health care vendor contract to include use of their Electronic Health Record system, the hiring of a third-party billing administrator to submit and reconcile Medi-Cal claims on behalf of juvenile institutions, and the hiring of two Community Health Workers to be embedded within the juvenile institutions for the purpose of pre-release care management services as required by the Justice Involved (JI) initiative of CalAIM. Funding will also be used to hire a consulting group to support the completion of the JI initiative to ensure the Department has met all requirements set forth by the Department of Health Care Services and is ready to go live within the required time frame.

Juvenile Hall Facilities – An increase in appropriations and use of fund balance of $80,000 is recommended in the Juvenile Justice Realignment Block Grant budget to cover the cost of painting two units in the Juvenile Hall and the installation of additional security fencing between the Juvenile Hall and the Juvenile Commitment Facility.

Retirement Rate Increase – An increase in appropriations of $432,677 funded by Net County Cost is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations by $1.8 million, funded by $1.2 million in estimated revenue, the use of $80,000 in department fund balance, and $432,677 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, 2025	Budgeted Use for Fiscal Year 2026
Probation		
Corrections Performance Incentive Fund	$ 3,008,856	$ 1,536,898
Juvenile Justice Crime Prevention Act	$ 7,138,491	$ 2,496,999
Juvenile Justice Realignment Block Grant	$ 4,106,968	$ (649,693)
Local Community Corrections	$ 27,473,437	$ 11,058,011
Ward Welfare Fund	$ 229,109	$ 82,400
Youthful Offender Block Grant	$ 3,958,118	$ 1,180,011
Total	**$ 45,914,979**	**$ 15,704,626**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 273 positions, a net decrease of three positions from the 2025 Adopted Budget allocation. The 2025 First Quarter Financial Report included the deletion of four long-term vacant positions. The 2026 Proposed Budget included the addition of one position to meet data reporting requirements for the Day Reporting Center.

Staffing Recommendation: A request to study two Manager II - Safety positions was submitted by the Department and recommended for study in the 2025 Third Quarter Financial Report. The study has been completed, concluding with a recommendation to create a new classification of Probation Corrections Manager - Safety. This new classification will be considered Unclassified Management for labor relation purposes, with a salary range of $43.35 - $65.03 per hour. It is also recommended that both Manager II – Safety positions be reclassified to the new Probation Corrections Manager - Safety classification.

Additionally, it is recommended to study one Manager III to determine if current duties and responsibilities are in alignment with the current classification designation.

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 provide 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,293	$2,082	$1,300	$1,300	$1,300	$0
Intergovernmental	$125,009	$114,238	$147,393	$147,393	$147,393	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$518,932	$571,738	$571,738	$619,637	$619,637	$0
Total Revenue	$645,234	$688,058	$720,431	$768,330	$768,330	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$645,234**	**$688,058**	**$720,431**	**$768,330**	**$768,330**	**$0**
Salaries and Benefits	$3,789,687	$3,420,016	$3,789,983	$3,758,583	$3,792,006	$33,423
Services and Supplies	$445,086	$350,359	$430,260	$452,827	$452,827	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$202,582	$411,123	$409,374	$412,495	$412,495	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$1,942	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,437,355**	**$4,183,440**	**$4,629,617**	**$4,623,905**	**$4,657,328**	**$33,423**
General Fund Contribution	**$3,792,122**	**$3,495,382**	**$3,909,186**	**$3,855,575**	**$3,888,998**	**$33,423**
Total Allocated Positions			21	21	21	0

Probation Community Corrections Partnership 0100 PROB003 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$8,010,233	$6,652,747	$7,656,813	$7,860,728	$7,860,728	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$8,010,233	$6,652,747	$7,656,813	$7,860,728	$7,860,728	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$8,010,233**	**$6,652,747**	**$7,656,813**	**$7,860,728**	**$7,860,728**	**$0**
Salaries and Benefits	$4,524,449	$4,731,773	$5,179,124	$5,374,488	$5,374,488	$0
Services and Supplies	$2,188,025	$387,599	$753,060	$694,291	$694,291	$0
Other Charges	$0	$4,549	$100,000	$10,000	$10,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,103,614	$1,289,403	$1,294,361	$1,527,214	$1,527,214	$0
Capital Outlays	$0	$0	$95,250	$0	$0	$0
Transfers Out	$194,145	$235,018	$235,018	$254,735	$254,735	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,010,233**	**$6,648,342**	**$7,656,813**	**$7,860,728**	**$7,860,728**	**$0**
General Fund Contribution	**$0**	**($4,405)**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			33	34	34	0

Probation Corrections Performance Incentive Fund 1688 PROB007 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$96,997	$110,780	$0	$0	$0	$0
Intergovernmental	$1,793,099	$1,520,126	$549,974	$1,286,879	$1,286,879	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$26,000	$0	$0	$0	$0	$0
Total Revenue	$1,916,095	$1,630,907	$549,974	$1,286,879	$1,286,879	$0
Use of Department Fund Balance	$295,255	$374,776	$2,309,855	$1,536,898	$1,536,898	$0
Total Funding Sources	**$2,211,350**	**$2,005,682**	**$2,859,829**	**$2,823,777**	**$2,823,777**	**$0**
Salaries and Benefits	$1,174,312	$1,379,493	$1,596,388	$1,756,756	$1,756,756	$0
Services and Supplies	$186,755	$261,916	$744,883	$478,978	$478,978	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$200,646	$57,553	$211,838	$223,141	$223,141	$0
Capital Outlays	$354,851	$0	$0	$0	$0	$0
Transfers Out	$294,787	$306,720	$306,720	$364,902	$364,902	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,211,350**	**$2,005,682**	**$2,859,829**	**$2,823,777**	**$2,823,777**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			6	6	6	0

Probation Field Services 0100 PROB002 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$20,818	$18,751	$10,000	$10,000	$10,000	$0
Intergovernmental	$1,337,986	$1,563,135	$1,497,706	$1,303,926	$1,303,926	$0
Charges for Services and Interfund	$66,527	$44,187	$0	$0	$0	$0
Miscellaneous Revenues	$193,755	$240,299	$201,556	$131,567	$131,567	$0
Total Revenue	$1,619,086	$1,866,372	$1,709,262	$1,445,493	$1,445,493	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,619,086**	**$1,866,372**	**$1,709,262**	**$1,445,493**	**$1,445,493**	**$0**
Salaries and Benefits	$11,685,611	$12,863,300	$15,514,679	$16,247,178	$16,492,579	$245,401
Services and Supplies	$1,707,615	$1,939,000	$2,464,497	$1,993,476	$1,993,476	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,549,955	$1,745,576	$1,956,754	$1,724,117	$1,724,117	$0
Capital Outlays	$391,274	$1,594,895	$894,870	$369,500	$369,500	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$16,940	$17,816	$18,412	$20,913	$20,913	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$15,351,394**	**$18,160,588**	**$20,849,212**	**$20,355,184**	**$20,600,585**	**$245,401**
General Fund Contribution	**$13,732,308**	**$16,294,216**	**$19,139,950**	**$18,909,691**	**$19,155,092**	**$245,401**
Total Allocated Positions			116	112	112	0

Probation Institutional Services 0100 PROB010 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$40	$0	$0	$0	$0
Intergovernmental	$1,935,370	$2,601,030	$1,339,396	$1,178,314	$2,420,683	$1,242,369
Charges for Services and Interfund	$127,189	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$1,310,712	$1,310,712	$1,338,199	$1,338,199	$0
Total Revenue	$2,062,559	$3,911,782	$2,650,108	$2,516,513	$3,758,882	$1,242,369
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,062,559**	**$3,911,782**	**$2,650,108**	**$2,516,513**	**$3,758,882**	**$1,242,369**
Salaries and Benefits	$6,584,523	$6,486,319	$6,744,990	$6,662,192	$6,772,151	$109,959
Services and Supplies	$1,642,385	$1,563,027	$1,650,395	$1,691,236	$2,178,673	$487,437
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$961,278	$961,180	$1,102,136	$1,054,335	$1,146,451	$92,116
Capital Outlays	$40,457	$0	$0	$0	$0	$0
Transfers Out	$48,707	$485,470	$0	$0	$662,816	$662,816
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,277,350**	**$9,495,996**	**$9,497,521**	**$9,407,763**	**$10,760,091**	**$1,352,328**
General Fund Contribution	**$7,214,791**	**$5,584,214**	**$6,847,413**	**$6,891,250**	**$7,001,209**	**$109,959**
Total Allocated Positions			45	45	45	0

Probation Juvenile Commitment Facility 0100 PROB009 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$720,458	$1,036,570	$428,633	$428,634	$428,634	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$699,530	$934,726	$934,726	$1,066,557	$1,066,557	$0
Total Revenue	$1,419,987	$1,971,296	$1,363,359	$1,495,191	$1,495,191	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,419,987**	**$1,971,296**	**$1,363,359**	**$1,495,191**	**$1,495,191**	**$0**
Salaries and Benefits	$2,041,618	$3,026,806	$3,185,983	$3,221,081	$3,264,975	$43,894
Services and Supplies	$314,435	$379,156	$340,749	$349,949	$349,949	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$498,281	$473,628	$542,644	$471,543	$471,543	$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	**$2,854,334**	**$3,879,590**	**$4,069,376**	**$4,042,573**	**$4,086,467**	**$43,894**
General Fund Contribution	**$1,434,347**	**$1,908,295**	**$2,706,017**	**$2,547,382**	**$2,591,276**	**$43,894**
Total Allocated Positions			24	24	24	0

Probation Juvenile Justice Crime Prevention Act 1798 PROB004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$175,474	$261,863	$0	$0	$0	$0
Intergovernmental	$2,666,053	$3,151,270	$1,508,713	$1,501,534	$1,501,534	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$2,841,527	$3,413,133	$1,508,713	$1,501,534	$1,501,534	$0
Use of Department Fund Balance	($741,699)	($715,404)	$1,733,851	$2,496,999	$2,496,999	$0
Total Funding Sources	**$2,099,828**	**$2,697,729**	**$3,242,564**	**$3,998,533**	**$3,998,533**	**$0**
Salaries and Benefits	$1,262,317	$1,572,062	$2,166,223	$2,361,147	$2,361,147	$0
Services and Supplies	$674,669	$934,170	$874,415	$1,420,910	$1,420,910	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$162,842	$191,498	$201,926	$216,476	$216,476	$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	**$2,099,828**	**$2,697,729**	**$3,242,564**	**$3,998,533**	**$3,998,533**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			15	15	15	0

Probation Juvenile Justice Realignment Block Grant 1601 PROB005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$4,139,274	$3,586,298	$4,938,234	$3,724,238	$3,724,238	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$4,139,274	$3,586,298	$4,938,234	$3,724,238	$3,724,238	$0
Use of Department Fund Balance	$118,091	($911,774)	($1,809,393)	($729,693)	($649,693)	$80,000
Total Funding Sources	**$4,257,365**	**$2,674,524**	**$3,128,841**	**$2,994,545**	**$3,074,545**	**$80,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$595,182	$1,117,970	$1,616,589	$1,655,417	$1,735,417	$80,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$765	$1,650	$1,540	$929	$929	$0
Capital Outlays	$161,418	$244,193	$200,000	$0	$0	$0
Transfers Out	$3,500,000	$1,310,712	$1,310,712	$1,338,199	$1,338,199	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,257,365**	**$2,674,524**	**$3,128,841**	**$2,994,545**	**$3,074,545**	**$80,000**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$32,475,270	$31,473,199	$30,684,708	$32,792,377	$32,792,377	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$232,080	$0	$0	$0	$0
Total Revenue	$32,475,270	$31,705,279	$30,684,708	$32,792,377	$32,792,377	$0
Use of Department Fund Balance	$225,238	$4,406,650	$0	$11,058,011	$11,058,011	$0
Total Funding Sources	**$32,700,508**	**$36,111,929**	**$30,684,708**	**$43,850,388**	**$43,850,388**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,568,976	$1,467,396	$2,853,603	$2,887,183	$2,887,183	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$31,131,532	$33,644,532	$27,831,105	$40,963,205	$40,963,205	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$1,000,000	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$32,700,508**	**$36,111,929**	**$30,684,708**	**$43,850,388**	**$43,850,388**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$8,357	$30,244	$82,400	$82,400	$82,400	$0
Total Funding Sources	**$8,357**	**$30,244**	**$82,400**	**$82,400**	**$82,400**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$8,357	$30,244	$82,400	$82,400	$82,400	$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	**$8,357**	**$30,244**	**$82,400**	**$82,400**	**$82,400**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$3,112,811	$3,029,012	$3,008,188	$3,004,366	$3,004,366	$0
Charges for Services and Interfund	$0	$127,189	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,112,811	$3,156,201	$3,008,188	$3,004,366	$3,004,366	$0
Use of Department Fund Balance	$1,139,087	($58,151)	$919,715	$1,180,011	$1,180,011	$0
Total Funding Sources	**$4,251,898**	**$3,098,051**	**$3,927,903**	**$4,184,377**	**$4,184,377**	**$0**
Salaries and Benefits	$1,217,221	$1,236,283	$1,996,676	$1,995,126	$1,995,126	$0
Services and Supplies	$644,377	$628,628	$710,280	$723,957	$723,957	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$47,756	$71,858	$59,665	$72,170	$72,170	$0
Capital Outlays	$0	$0	$0	$200,000	$200,000	$0
Transfers Out	$2,342,545	$1,161,282	$1,161,282	$1,193,124	$1,193,124	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,251,898**	**$3,098,051**	**$3,927,903**	**$4,184,377**	**$4,184,377**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			16	16	16	0





Public Defender

Jennifer Jennison, Public Defender

www.stancounty.com/publicdefender

Budget in Brief

$23,171,484

2026 Adopted Budget

97

Employees

Funding Sources

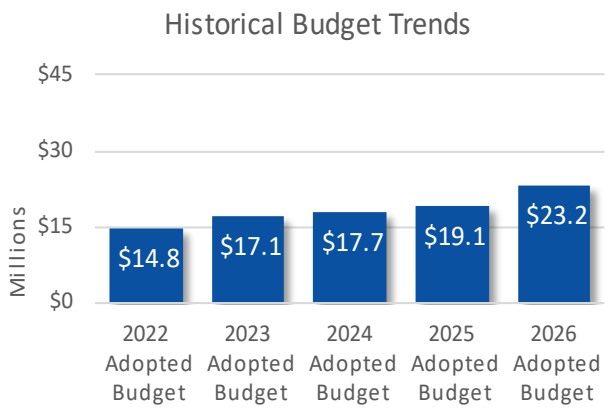
$8.3M Revenue

$14.9M Net County Cost

% Net County Cost = **64%**

Expenditures

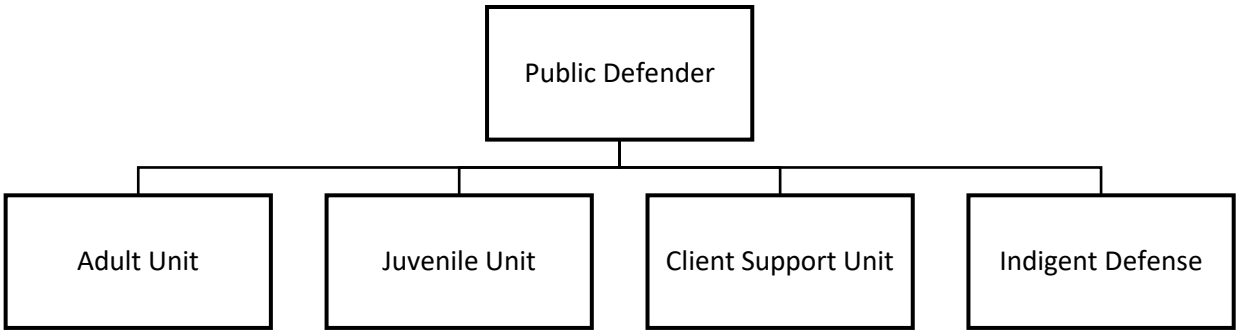
- **$17.8M** Salaries & Benefits
- **$4.3M** Services & Supplies
- **$1M** Intercounty
- **$20,009** All Other







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.

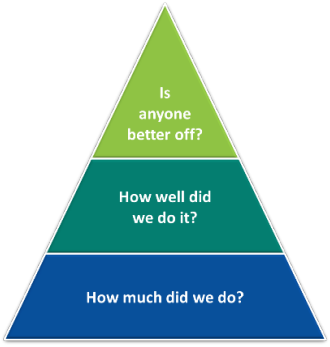
HOW WE MAKE A DIFFERENCE…

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

Performance Visioning



Mission Statement

We Build Community by ensuring and promoting justice, reducing recidivism, and providing zealous advocacy through client-centered high-quality legal representation that protects the liberty and constitutional rights of indigent persons accused of crimes.

Board Priority and Strategic 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
- Enhance communications to increase public awareness of safety, resources, and services

Department Objectives for Fiscal Years 2025 and 2026

A. Increase staffing and reduce caseloads
B. Improve client service delivery leading to better client experiences, greater engagement, and improved client outcomes using existing resources
C. Strengthen existing partnerships and build new partnerships within the legal system and the community to reduce recidivism and increase public safety

Accomplishments for Fiscal Year 2025

- Implemented of an Early Representation Program, allowing the Department to identify client needs at the earliest stage, secure better outcomes, connect clients to services and reduce costs
- Established an immigration unit to protect clients' rights, prevent unintended consequences, and craft resolutions that safeguard families and strengthen community stability
- Transitioned to a new Case Management System (CMS) to improve operations, enhance data tracking, maximize resources, and support a paperless environment

Performance Measures

- Number of cases opened and closed
- Number of expungements opened and closed, and post-conviction relief provided
- Number of clients connected to services

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number of cases opened/closed	15,622/13,264	15,697/13,420	15,772/13,579
▲	Number of expungements granted and post-conviction relief provided	410	497	602
▲	Number of clients connected to services	153	1,204	1,796

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Public Defender	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$16	$0	$0	$0	$0
Intergovernmental	$1,877,645	$2,394,859	$1,882,433	$2,440,734	$2,440,734	$0
Charges for Services and Interfund	$1,253,596	$3,212,559	$3,345,406	$4,589,284	$5,842,638	$1,253,354
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,131,241	$5,607,434	$5,227,839	$7,030,018	$8,283,372	$1,253,354
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,131,241**	**$5,607,434**	**$5,227,839**	**$7,030,018**	**$8,283,372**	**$1,253,354**
Salaries and Benefits	$11,443,238	$14,133,780	$14,330,964	$16,483,321	$17,799,422	$1,316,101
Services and Supplies	$2,267,255	$3,624,475	$3,525,919	$4,222,485	$4,326,705	$104,220
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,027,981	$1,180,009	$1,184,571	$1,025,348	$1,025,348	$0
Capital Outlays	$32,221	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$5,814	$16,033	$10,233	$20,009	$20,009	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$14,776,509**	**$18,954,296**	**$19,051,687**	**$21,751,163**	**$23,171,484**	**$1,420,321**
General Fund Contribution	**$11,645,268**	**$13,346,863**	**$13,823,848**	**$14,721,145**	**$14,888,112**	**$166,967**
Total Allocated Positions			82	97	97	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $21.8 million, funded by $7 million in estimated revenue and $14.7 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $23.2 million, funded by $8.3 million in estimated revenue and $14.9 million in Net County Cost. This represents an increase of in appropriations $1.4 million over the 2026 Proposed Budget. The Public Defender's Office Net County Cost supports 64% of the 2026 Adopted Budget versus 73% in the prior fiscal year.

Adjustments to Proposed Budget

Community Corrections Partnership – Adjustments are recommended based on the Community Corrections Partnership (CCP) Plan approved by the Board of Supervisors.

- *Staffing Positions* – An increase in revenue and appropriations of $1.2 million is recommended for five new block-budgeted Attorney I-V positions approved in the Fiscal Year 2025 CCP Plan (Board Resolution 2025-0224).
- *Assembly Bill (AB) 109 and Client Support Programs* – An increase in appropriations and revenue of $79,739 is recommended to cover expenses related to the Department's involvement in Assembly Bill (AB) 109 cases and to support the Public Defender's Client Support Programs as approved in the Fiscal Year 2026 CCP Plan (Board Resolution 2025-0293).

Digital Evidence Management System – An ongoing increase in appropriations and Net County Cost of $104,220 (annual amount for five years) is recommended for a five-year contract to purchase a software subscription system to manage digital evidence (Board Resolution 2025-0253).

Retirement Rate Increase – It is recommended to increase appropriations and Net County Cost by $62,747 to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations by $1.4 million, funded by $1.3 million in estimated revenue and $166,967 in Net County Cost.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 97 positions, a net increase of 15 positions over the 2025 Adopted Budget allocation. On October 29, 2024, two positions were added to support CARE Court services, and two positions that were no longer required were deleted (Board Resolution 2024-0611). On December 17, 2024, seven CCP-funded positions were added to enhance justice delivery, reduce recidivism, provide dedicated advocacy, and establish a Court Assessment and Triage Team (Board Resolution 2024-0724). On February 4, 2025, three unfunded trainee positions were added to improve operational efficiency (Board Resolution 2025-0066). On May 6, 2025, five additional CCP-funded positions were added to further strengthen justice delivery and legal advocacy efforts (Board Resolution 2025-0224).

Staffing Recommendation: A request to create a new classification of Client Support Services Supervisor was submitted by the Department and recommended for study in the 2025 Third Quarter Financial Report. The study has been completed, concluding with a recommendation to reclassify one block-budgeted Caseworker I/II to Social Worker Supervisor I.

Budgets Contained within the Department

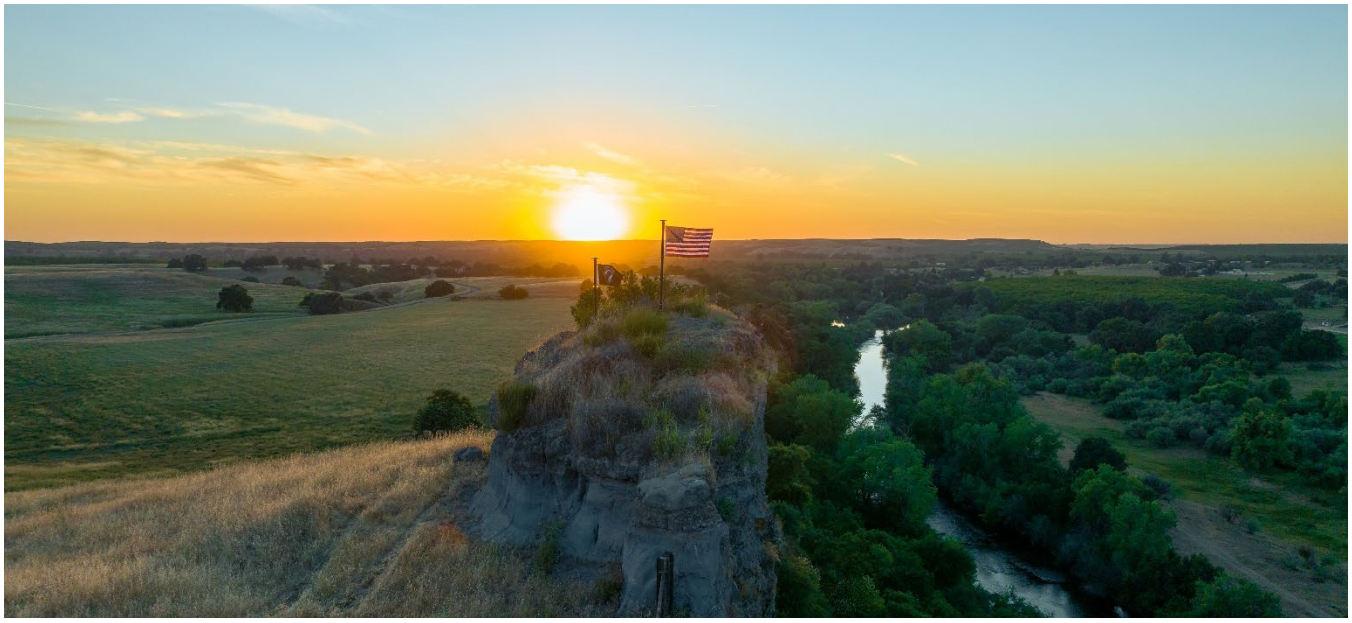
Public Defender (General Fund)

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.

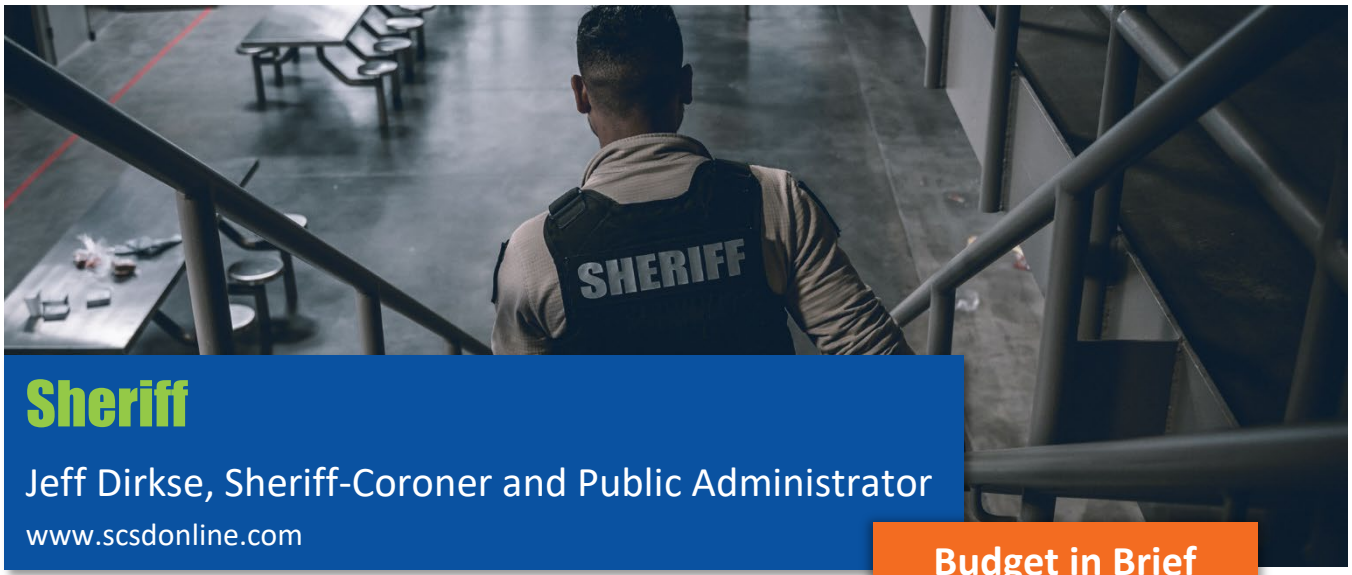
Individual schedules for each of these budgets are detailed as follows.



Legal Budget Unit (LBU) Schedules

Public Defender 0100 PD00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$16	$0	$0	$0	$0
Intergovernmental	$1,877,645	$2,394,859	$1,882,433	$2,440,734	$2,440,734	$0
Charges for Services and Interfund	$1,136,478	$3,086,600	$3,214,110	$4,454,049	$5,707,403	$1,253,354
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,014,123	$5,481,475	$5,096,543	$6,894,783	$8,148,137	$1,253,354
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,014,123**	**$5,481,475**	**$5,096,543**	**$6,894,783**	**$8,148,137**	**$1,253,354**
Salaries and Benefits	$9,708,247	$12,078,300	$12,290,861	$14,404,502	$15,711,770	$1,307,268
Services and Supplies	$1,095,138	$1,917,773	$2,230,619	$2,892,210	$2,984,687	$92,477
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,025,550	$1,178,310	$1,184,171	$1,023,855	$1,023,855	$0
Capital Outlays	$32,221	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$5,814	$16,033	$10,233	$20,009	$20,009	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$11,866,971**	**$15,190,416**	**$15,715,884**	**$18,340,576**	**$19,740,321**	**$1,399,745**
General Fund Contribution	**$8,852,848**	**$9,708,942**	**$10,619,341**	**$11,445,793**	**$11,592,184**	**$146,391**
Total Allocated Positions			71	86	86	0

Public Defender Indigent Defense 0100 PD00002 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$117,118	$125,959	$131,296	$135,235	$135,235	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$117,118	$125,959	$131,296	$135,235	$135,235	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$117,118**	**$125,959**	**$131,296**	**$135,235**	**$135,235**	**$0**
Salaries and Benefits	$1,734,991	$2,055,480	$2,040,103	$2,078,819	$2,087,652	$8,833
Services and Supplies	$1,172,116	$1,706,701	$1,295,300	$1,330,275	$1,342,018	$11,743
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,431	$1,698	$400	$1,493	$1,493	$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	**$2,909,538**	**$3,763,880**	**$3,335,803**	**$3,410,587**	**$3,431,163**	**$20,576**
General Fund Contribution	**$2,792,420**	**$3,637,921**	**$3,204,507**	**$3,275,352**	**$3,295,928**	**$20,576**
Total Allocated Positions			11	11	11	0



Sheriff

Jeff Dirkse, Sheriff-Coroner and Public Administrator

www.scsdonline.com

Budget in Brief

$235,982,170

2026 Adopted Budget

835

Employees

Funding Sources

$60.3M Revenue

$831,482 Fund Balance/Retained Earnings

$174.8M Net County Cost

% Net County Cost = **74%**

Expenditures

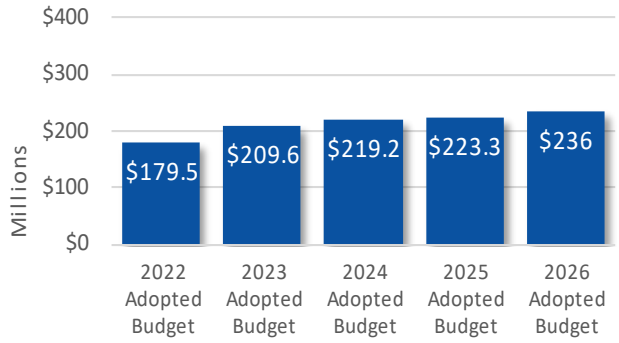
$155.6M Salaries & Benefits

$48.3M Services & Supplies

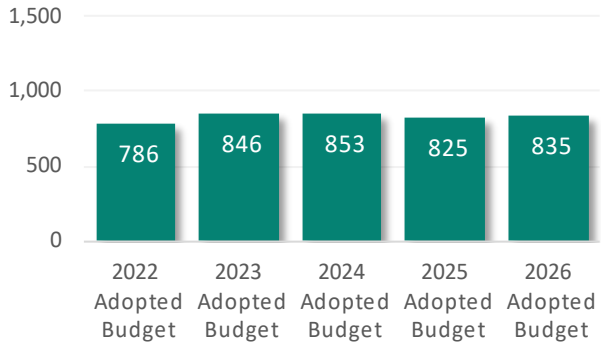
$24.6M Intercounty

$7.5M All Other

Historical Budget Trends

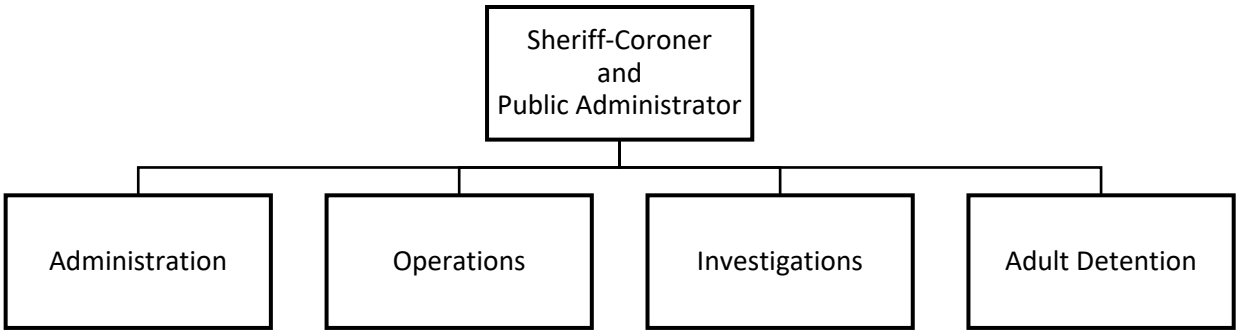


Historical Staffing Trends





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.

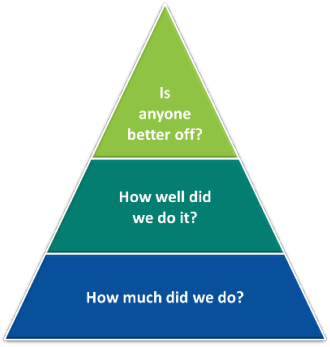
We go beyond traditional incarceration by offering structured programs, vocational training, and aftercare support to help individuals reintegrate into society and reduce the risk of reoffending. In addition to traditional law enforcement services, we have specialized units, such as the Community Resource Unit, which supports smaller communities, and School Resource Officers, who engage with students, families, and educators. We focus on solving crimes, supporting victims, and preventing future offenses. Specialized units target key issues such as fentanyl distribution, illegal firearms, rural crimes, and human trafficking.

Together, we work in unison to uphold public safety, strengthen community relationships, and ensure a safer, more resilient future for all those we serve.

CORE SERVICES

- CIVIL SERVICES
- COMMUNITY ENGAGEMENT
- COURT SECURITY
- CRIMINAL INVESTIGATIONS
- JAIL OPERATIONS
- PATROL OPERATIONS

Performance Visioning



Mission Statement

We Build Community by building trust, reducing crime, and promoting safety through enforcement, prevention, and education.

Board Priority and Strategic 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
- Enhance communications to increase public awareness of safety, resources, and services

Department Objectives for Fiscal Years 2025 and 2026

A. Fill all current vacancies to 100%
B. Continue to add positions to support current operations or fill gaps in services
C. Retain qualified staff and leaders by maintaining competitive salaries and a healthy work environment
D. Continue to develop, select, and promote the most qualified leaders

Accomplishments for Fiscal Year 2025

- Decreased department vacancy rate from 7.50% to 6.62%, filling the most vacancies in Sworn-Adult Detention classifications, with only a 5% vacancy rate
- Received approval from the Community Corrections Partnership (CCP) to fund 16 Deputy Sheriff-Custodial positions to increase staffing at the Sheriff's Detention Center-West to increase safety for our employees and inmates
- Continued to develop, select, and promote the most qualified leaders through the department's succession plan program

Performance Measures

- Percent of allocated positions filled for sworn-operations and sworn-adult detention

Pyramid Level	Performance Measure	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of sworn ops and detention positions filled	91.6%/94.4%	90.9%/94.8%	91%/96%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Sheriff	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,887,367	$467,281	$397,408	$377,090	$377,090	$0
Intergovernmental	$18,068,962	$17,456,534	$16,258,989	$15,338,275	$15,711,483	$373,208
Charges for Services and Interfund	$40,861,862	$41,809,423	$40,152,824	$41,493,474	$40,102,113	($1,391,361)
Miscellaneous Revenues	$3,558,959	$3,267,673	$1,926,581	$2,795,140	$4,157,654	$1,362,514
Total Revenue	$65,377,150	$63,000,911	$58,735,802	$60,003,979	$60,348,340	$344,361
Use of Department Fund Balance	$2,367,939	$567,871	$2,770,932	$814,715	$831,482	$16,767
Total Funding Sources	**$67,745,089**	**$63,568,782**	**$61,506,734**	**$60,818,694**	**$61,179,822**	**$361,128**
Salaries and Benefits	$150,923,911	$156,588,515	$152,587,415	$153,448,491	$155,618,340	$2,169,849
Services and Supplies	$48,701,892	$46,018,389	$44,433,306	$45,215,971	$48,262,450	$3,046,479
Other Charges	$868,000	$116,951	$271,644	$0	$276,253	$276,253
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$18,005,919	$22,151,234	$22,231,571	$24,676,566	$24,612,853	($63,713)
Capital Outlays	$3,509,082	$5,712,895	$3,544,862	$4,993,432	$7,045,400	$2,051,968
Transfers Out	$1,090,149	$1,692,320	$42,552	$0	$48,107	$48,107
Intrafund/Intradepartment	$127,207	$47,049	$163,386	$118,767	$118,767	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$223,226,161**	**$232,327,352**	**$223,274,736**	**$228,453,227**	**$235,982,170**	**$7,528,943**
General Fund Contribution	**$155,481,072**	**$168,758,570**	**$161,768,002**	**$167,634,533**	**$174,802,348**	**$7,167,815**
Total Allocated Positions			825	832	835	3

2026 Proposed Budget

The approved 2026 Proposed Budget totals $228.5 million, funded with $60 million in estimated revenue, the use of $814,715 in department fund balance, and $167.6 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget totals $236 million, funded by $60.3 million in estimated revenue, the use of $831,482 in department fund balance, and $174.8 million in Net County Cost. This represents a $7.5 million increase in appropriations over the 2026 Proposed Budget. The Sheriff's Net County Cost supports 74% of the 2026 Adopted Budget versus 72% in the prior fiscal year.

Adjustments to Proposed Budget

Cannabis Funding – 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 fee-based model that had previously been in place. Since tax revenue associated with Measure P is Discretionary Revenue, cannabis enforcement activities will now be funded with Net County Cost in lieu of department revenue. To recognize this change and align activities with available resources, it is recommended to decrease estimated revenue by $1.8 million and decrease appropriations by $437,134, resulting in a $1.4 million increase in Net County Cost. The Department will work with staff from the Chief Executive Office to make any operational adjustments needed to manage this reduction in resources.

CCP-Funded Positions – The Fiscal Year 2025 Community Corrections Partnership (CCP) Plan for 2011 Public Safety Realignment approved a plan to phase in funding to support 16 new Deputy Sheriff-Custodial Positions over three years, with eight in Fiscal Year 2025 and four in Fiscal Years 2026 and 2027. The first eight were added on December 10, 2024 (Board Resolution 2024-0693). On June 3, 2025 (Board Resolution 2025-0293), the Board of Supervisors approved the Budget Year 2026 Community Corrections Partnership Plan for 2011 Public Safety

Realignment (CCP Plan), which included the additional funding for the four positions supported in Fiscal Year 2026. An increase in appropriations of $642,084 is recommended to support the addition of four new Deputy Sheriff-Custodial positions to support the work outlined in the CCP Plan. This will be funded with $642,084 in estimated CCP revenue.

Retirement Rate Increases – An increase in appropriations of $2.3 million, funded by $237,253 in estimated revenue, the use of $16,767 in department fund balance, and $2 million in Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Civil and Public Administrator Reorganization – It is recommended to delete one vacant Supervising Legal Clerk I/II and add one new Manager II position in the Administration budget to provide greater fiscal oversight of the Sheriff's Office Civil Unit and Public Administrator. A net decrease in appropriations of $24,404, including one-time start-up costs, is recommended. This recommendation will benefit Net County Cost in the current fiscal year. The ongoing cost of the Manager II is estimated to be $132,002 annually.

Gun Violence Reduction Grant – On January 10, 2023 (Board Resolution 2023-0021), the Board of Supervisors approved adding one Deputy Sheriff II position and one Crime Analyst position for two years, ending January 1, 2025, to support the Gun Violence Reduction Grant. It is recommended to delete both vacant positions due to the conclusion of the grant. A decrease in appropriations of $240,566, benefitting Net County Cost, is recommended due to the deletion of these positions.

Combat Human Trafficking Grant – On November 29, 2022 (Board Resolution 2022-0632), the Board of Supervisors approved adding one Deputy Sheriff II position and one Crime Analyst position in support of the Enhanced Collaborative Model Task Force to Combat Human Trafficking Grant. The grant expires September 30, 2025. It is recommended to delete both positions due to the grant's ending. It is recommended to decrease appropriations and estimated revenue by $278,859 due to the deletion of the positions. The Department requested to reclassify one Deputy Sheriff II to a Crime Analyst to continue the work of the grant. As such, it is recommended that one Deputy Sheriff II be reclassified to a Crime Analyst.

Boating Safety Funding – On December 10, 2024 (Board Resolution 2024-0692), the Board of Supervisors authorized the Sheriff's Office to apply and accept $300,000 from the Boating Safety and Enforcement Financial Aid Program for Fiscal Year 2026. As described in the staff report, the revenue was intended to offset the County General Fund. The Department was subsequently notified that the award would be reduced by $87,721. It is recommended to decrease revenue and increase Net County Cost by $87,721 in the Operations budget due to the decrease in the award.

Vocational Training Expansion – The CCP Plan for 2011 Public Safety Realignment for Budget Year 2022-2023 (2023 CCP Plan), as approved by the Board on July 12, 2022 (Board Resolution 2022-0392), provided funding to support the consolidation of the Sheriff's Vocational Training Program. The funding was rolled over into the 2024 CCP Plan. As described in the staff report on October 15, 2024 (Board Resolution 2024-0588), the funds were transferred from Probation to the Sheriff's Office in June of 2024, and a fund assignment was created in the General Fund by the Chief Executive Office as part of the Fiscal Year 2024 year-end close process. It is recommended to appropriate the balance of the funds to support the continued work of the Department. An increase in appropriations of $1.3 million in the Detention budget is recommended to support this work. An equal increase in Net County Cost, which is assigned CCP funds, is recommended to support the increase in appropriations.

IT Equipment and Software – An increase of $1.2 million in appropriations, funded with Net County Cost, is recommended to support year one of a new Microsoft subscription service; replace information technology (IT) end-user equipment, network switches and firewalls, and backup system batteries; and a three-year, prepaid maintenance cost for CopLink and CLEAR Public Records engine.

Replacement Vehicles – It is recommended to support the replacement of six vehicles, including one motorcycle for the City of Patterson pursuant to the Department's law enforcement services agreement with the city, four vehicles for the Operations budget and one vehicle for the Detention budget, per the General Services Agency's Fleet Services Policy. An increase in appropriations of $616,270, funded with estimated revenue of $44,000 from the City of Patterson and $572,270 in Net County Cost, is recommended.

New Courthouse Furniture/Equipment – The new courthouse is currently scheduled to open in calendar year 2026. The Department is responsible for purchasing the furnishings required to operate security for the building, including lockers for staff locker rooms, lockers for weapon storage, and furnishings for the briefing room and office space dedicated to the Department. On June 10, 2025 (Board Resolution 2025-0306), the Board of Supervisors approved a budget adjustment to support the purchase of the equipment. Due to timing issues, the Department was not able to complete the purchases before the end of the fiscal year. It is recommended to budget the balance of appropriations needed by increasing appropriations and Net County Cost by $221,743. After recommendations for the 2026 Adopted Budget were finalized, the Public Facilities Fees (PFF) Committee approved a request for funding of $127,998 to support the equipment. The Department will submit a request to budget this revenue with the 2026 Midyear Financial Report.

Equipment Replacement – An increase of $294,020 in appropriations in the Operations budget is recommended to support the replacement of ballistic safety equipment, including 20 shields and 100 helmets, and one freezer used for long-term storage of DNA samples and rape kit evidence. This request is funded with Net County Cost.

Aircraft Maintenance – An increase in the Operations budget of $126,000 in appropriations, funded with Net County Cost, is recommended to support the 2,200-hour engine overhaul for the Department's fixed-wing aircraft.

Previously Approved by the Board – An increase in appropriations of $1.5 million, funded by an increase in estimated revenue of $1.3 million and an increase in Net County Cost of $241,522, is recommended to support various initiatives already approved by the Board, including the following.

- The increase in extra-help base pay for background investigators, as approved June 10, 2025 (Board Resolution 2025-0306)
- California Advancing and Innovating Medi-Cal (CalAIM) Providing Access and Transforming Health (PATH) Round 3 grant funds as approved on October 3, 2023, through Board Resolutions 2023-0501 and 2023-0499
- The Stanislaus County Fair security services contract, as approved on June 10, 2025 (Board Resolution 2025-0296)
- The increase in support for the removal of abandoned vehicles, as approved in the Fiscal Year 2025 Midyear Financial Report, and escalated by 2.7% pursuant to County policies
- Board of State and Community Corrections Officer Wellness grant funds, as approved on May 2, 2023 (Board Resolution 2023-0196)

Auto Liability Insurance Charges – A decrease in appropriations and estimated revenue of $63,713 is recommended to right-size the Contract City budget. Fleet maintenance costs for all contract cities are posted to the Operations budget, and intradepartmental transfers are used to charge these costs out to the respective contract cities. This adjustment is needed to right-size the budget to remove the appropriations and associated estimated revenue.

HIDTA Funded PenLink PLX Contract – The Central Valley High-Intensity Drug Trafficking Agency (HIDTA) previously managed the PenLink PLX contract for the Stanislaus region. The Department was notified that this will no longer be the case and that local agencies will need to contract directly and seek reimbursement from HIDTA for the cost. An increase of $23,090 in appropriations in the Operations budget is recommended to support the contract. The appropriations are funded with estimated revenue from HIDTA.

JAG Grants – A net increase of $345,208 in appropriations, with $20,848 in the Administration budget and $324,360 in the Justice Assistance Grant (JAG) budget, is recommended to right-size the JAG budgets with available funding from the 2022, 2023, and 2024 JAG grants. The appropriations are funded with an increase in estimated revenue of $356,975, resulting in a decrease in Net County Cost of $11,767.

Recommendation: It is recommended to increase appropriations by $7.5 million, funded by $344,361 in estimated revenue, the use of $16,767 in department fund balance, and $7.2 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, 2025	Budgeted Use for Fiscal Year 2026
Sheriff		
CAL ID Program	$ 1,361,378	$ 256,896
Cal MMET Program	837,785	379,008
Civil Process Fee	149,113	(43,061)
Court Security	-	-
Driver Training Program	287,023	56,357
Federal Asset Forfeiture	-	-
Jail Commissary/Inmate Welfare	63,006	1,944
Justice Assistance Grant	-	-
Special Investigations Unit	38,385	328
Vehicle Theft Unit	268,897	180,010
Total	**$ 3,005,586**	**$ 831,482**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 835 positions, a net increase of 10 positions over the 2025 Adopted Budget allocation.

On December 10, 2024, eight CCP-funded positions were added to the Detention Center-West to support safety and security, and one position was deleted (Board Resolution 2024-0693). On January 7, 2025, one position was added to support the CalAIM program (Board Resolution 2025-0013). The 2025 Midyear Financial Report included the deletion of one position due to a reduction in cannabis funding. On July 22, 2025, two positions were added to support the Stanislaus Regional Transit Authority (StanRTA) (Board Resolution 2025-0384). On August 5, 2025, one position was added to serve as a School Resource Officer for the Waterford Unified School District (Board Resolution 2025-0402).

Staffing Recommendation: It is recommended to add one block-budgeted Manager I/II to provide direct supervision and fiscal oversight of the Civil Unit and Public Administrator accounts. To offset this addition, it is recommended to delete one vacant block-budgeted Supervising Legal Clerk I/II. Additionally, it is recommended to add four CCP-funded Deputy Sheriff-Custodial positions to support double-staffing of the housing units at the Detention Center-West for continued safety and security of the incarcerated population. It is also recommended to delete one vacant Crime Analyst and one vacant block-budgeted Deputy Sheriff I/II due to the non-renewal of the California Department of Justice Gun Violence Reduction grant. Furthermore, due to the conclusion of the

Human Trafficking grant, it is recommended to delete one vacant Crime Analyst and one vacant block-budgeted Deputy Sheriff I/II.

It is also recommended to reclassify one vacant block-budgeted Deputy Sheriff I/II to Crime Analyst. Lastly, it is recommended to study one Confidential Assistant II and one block-budgeted Software Engineer I/II to determine if their current duties and responsibilities are in alignment with their current classification designations.

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 for 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$347,563	$340,848	$331,841	$340,801	$340,801	$0
Intergovernmental	$150,664	$123,066	$130,000	$130,000	$130,000	$0
Charges for Services and Interfund	$335,228	$319,653	$416,314	$427,622	$427,622	$0
Miscellaneous Revenues	$211,003	$13,219	$31,183	$31,717	$64,332	$32,615
Total Revenue	$1,044,458	$796,785	$909,338	$930,140	$962,755	$32,615
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,044,458**	**$796,785**	**$909,338**	**$930,140**	**$962,755**	**$32,615**
Salaries and Benefits	$13,550,508	$14,466,869	$13,882,551	$13,850,418	$14,046,131	$195,713
Services and Supplies	$2,973,137	$2,555,867	$2,227,992	$2,288,210	$3,339,258	$1,051,048
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,382,098	$1,931,377	$1,834,213	$2,114,105	$2,114,105	$0
Capital Outlays	$47,738	$266,442	$270,250	$499,800	$499,800	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($843)	($2,026)	($5,181)	$810	$810	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$17,952,637**	**$19,218,529**	**$18,209,825**	**$18,753,343**	**$20,000,104**	**$1,246,761**
General Fund Contribution	**$16,908,180**	**$18,421,744**	**$17,300,487**	**$17,823,203**	**$19,037,349**	**$1,214,146**
Total Allocated Positions			93	93	93	0

Sheriff CAL ID Program 1703 SO00017 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$34,145	$48,388	$16,971	$0	$0	$0
Intergovernmental	$504,550	$505,468	$542,397	$518,173	$518,173	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$538,695	$553,856	$559,368	$518,173	$518,173	$0
Use of Department Fund Balance	($55,316)	($55,616)	$181,846	$256,140	$256,896	$756
Total Funding Sources	**$483,379**	**$498,240**	**$741,214**	**$774,313**	**$775,069**	**$756**
Salaries and Benefits	$143,272	$245,601	$216,295	$238,843	$239,599	$756
Services and Supplies	$320,276	$229,000	$501,962	$515,516	$515,516	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$19,830	$23,639	$22,957	$19,954	$19,954	$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	**$483,379**	**$498,240**	**$741,214**	**$774,313**	**$775,069**	**$756**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			2	2	2	0

Sheriff CAL-MMET 1780 SO00022 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$67,080	$11,736	$0	$0	$0	$0
Intergovernmental	$705,490	$705,490	$726,655	$705,490	$705,490	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$696	$0	$0	$0	$0	$0
Total Revenue	$773,267	$717,226	$726,655	$705,490	$705,490	$0
Use of Department Fund Balance	($188,078)	$58,657	$288,243	$365,394	$379,008	$13,614
Total Funding Sources	**$585,189**	**$775,883**	**$1,014,898**	**$1,070,884**	**$1,084,498**	**$13,614**
Salaries and Benefits	$328,922	$484,214	$761,092	$776,629	$790,243	$13,614
Services and Supplies	$26,907	$29,903	$32,746	$33,630	$33,630	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$229,360	$261,765	$221,060	$260,625	$260,625	$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	**$585,189**	**$775,883**	**$1,014,898**	**$1,070,884**	**$1,084,498**	**$13,614**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			4	4	4	0

Sheriff Civil Process Fee 1768 SO00020 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$159,998	$184,001	$195,539	$199,302	$199,302	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$159,998	$184,001	$195,539	$199,302	$199,302	$0
Use of Department Fund Balance	$887,200	$55,369	$203,733	($43,061)	($43,061)	$0
Total Funding Sources	**$1,047,198**	**$239,370**	**$399,272**	**$156,241**	**$156,241**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$46,968	$238,155	$399,272	$155,060	$155,060	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$230	$1,215	$0	$1,181	$1,181	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$1,000,000	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,047,198**	**$239,370**	**$399,272**	**$156,241**	**$156,241**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Contract Cities 0100 SO00010 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$16,484,341	$17,559,773	$18,147,550	$17,971,121	$18,163,661	$192,540
Miscellaneous Revenues	$270	$0	$0	$0	$25,000	$25,000
Total Revenue	$16,484,611	$17,559,773	$18,147,550	$17,971,121	$18,188,661	$217,540
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$16,484,611**	**$17,559,773**	**$18,147,550**	**$17,971,121**	**$18,188,661**	**$217,540**
Salaries and Benefits	$13,475,557	$14,385,636	$14,904,161	$14,533,711	$14,770,964	$237,253
Services and Supplies	$1,657,294	$1,567,150	$1,562,040	$1,640,860	$1,640,860	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$491,623	$708,524	$663,991	$879,099	$815,386	($63,713)
Capital Outlays	$0	$0	$105,000	$0	$44,000	$44,000
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$860,137	$898,328	$912,358	$917,451	$917,451	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$16,484,611**	**$17,559,638**	**$18,147,550**	**$17,971,121**	**$18,188,661**	**$217,540**
General Fund Contribution	**$0**	**($135)**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			76	76	77	1

Sheriff Court Security 176C SO00012 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$6,375,101	$6,287,782	$6,521,230	$6,287,782	$6,287,782	$0
Charges for Services and Interfund	$4,307	$3,251	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$6,379,408	$6,291,033	$6,521,230	$6,287,782	$6,287,782	$0
Use of Department Fund Balance	$809,420	$185,552	$951,467	$0	$0	$0
Total Funding Sources	**$7,188,827**	**$6,476,585**	**$7,472,697**	**$6,287,782**	**$6,287,782**	**$0**
Salaries and Benefits	$7,155,637	$7,460,195	$7,448,445	$7,236,346	$7,358,728	$122,382
Services and Supplies	$33,230	$44,422	$24,252	$24,907	$24,907	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$457,372	$621,064	$597,780	$682,645	$682,645	$0
Capital Outlays	$0	$10,980	$0	$0	$221,743	$221,743
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	**$7,646,239**	**$8,136,661**	**$8,070,477**	**$7,943,898**	**$8,288,023**	**$344,125**
General Fund Contribution	**$457,412**	**$1,660,076**	**$597,780**	**$1,656,116**	**$2,000,241**	**$344,125**
Total Allocated Positions			39	39	39	0

Sheriff Detention 0100 SO00011 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$5,743,703	$6,028,052	$4,987,584	$4,953,385	$5,297,635	$344,250
Charges for Services and Interfund	$18,199,959	$19,314,770	$17,200,009	$19,023,131	$19,023,131	$0
Miscellaneous Revenues	$531,488	$546,136	$0	$0	$1,304,899	$1,304,899
Total Revenue	$24,475,149	$25,888,958	$22,187,593	$23,976,516	$25,625,665	$1,649,149
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$24,475,149**	**$25,888,958**	**$22,187,593**	**$23,976,516**	**$25,625,665**	**$1,649,149**
Salaries and Benefits	$64,757,125	$69,876,320	$67,679,933	$68,584,542	$70,301,772	$1,717,230
Services and Supplies	$28,742,005	$29,708,987	$28,206,487	$29,258,014	$30,434,979	$1,176,965
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$8,442,791	$10,664,167	$10,746,308	$11,962,823	$11,962,823	$0
Capital Outlays	$200,669	$1,403,275	$245,012	$667,363	$1,913,830	$1,246,467
Transfers Out	$24,378	$1,658,889	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$102,166,969**	**$113,311,637**	**$106,877,740**	**$110,472,742**	**$114,613,404**	**$4,140,662**
General Fund Contribution	**$77,691,819**	**$87,422,679**	**$84,690,147**	**$86,496,226**	**$88,987,739**	**$2,491,513**
Total Allocated Positions			383	391	395	4

Sheriff Driver Training Program 1769 SO00021 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$303,560	$316,439	$304,478	$316,048	$316,048	$0
Miscellaneous Revenues	$0	$4,500	$0	$0	$0	$0
Total Revenue	$303,560	$320,939	$304,478	$316,048	$316,048	$0
Use of Department Fund Balance	($64,330)	($9,796)	$98,649	$56,357	$56,357	$0
Total Funding Sources	**$239,230**	**$311,143**	**$403,127**	**$372,405**	**$372,405**	**$0**
Salaries and Benefits	$113,386	$120,847	$200,655	$208,345	$208,345	$0
Services and Supplies	$14,903	$14,055	$12,139	$15,050	$15,050	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$110,941	$123,650	$98,974	$149,010	$149,010	$0
Capital Outlays	$0	$52,591	$91,359	$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	**$239,230**	**$311,143**	**$403,127**	**$372,405**	**$372,405**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Federal Asset Forfeiture

176ASO00014
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$88	$92	$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	$88	$92	$0	$0	$0	$0
Use of Department Fund Balance	($88)	($92)	$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

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$23,901	$23,065	$13,261	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$2,159,648	$2,207,438	$1,864,001	$2,730,541	$2,730,541	$0
Total Revenue	$2,183,549	$2,230,503	$1,877,262	$2,730,541	$2,730,541	$0
Use of Department Fund Balance	$322,847	$343,934	$924,655	$0	$1,944	$1,944
Total Funding Sources	**$2,506,396**	**$2,574,437**	**$2,801,917**	**$2,730,541**	**$2,732,485**	**$1,944**
Salaries and Benefits	$547,890	$586,646	$623,633	$649,875	$651,819	$1,944
Services and Supplies	$1,878,645	$1,880,166	$2,063,813	$1,945,239	$1,945,239	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$79,861	$107,625	$114,471	$135,427	$135,427	$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	**$2,506,396**	**$2,574,437**	**$2,801,917**	**$2,730,541**	**$2,732,485**	**$1,944**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			6	6	6	0

Sheriff Justice Assistance Grant 1799 SO00018 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$230,924	$129,823	$314,196	$0	$324,360	$324,360
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$230,924	$129,823	$314,196	$0	$324,360	$324,360
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$230,924**	**$129,823**	**$314,196**	**$0**	**$324,360**	**$324,360**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$200,302	$104,199	$271,644	$0	$276,253	$276,253
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	$30,622	$25,624	$42,552	$0	$48,107	$48,107
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$230,924**	**$129,823**	**$314,196**	**$0**	**$324,360**	**$324,360**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Operations 0100 SO00009 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$59,913	$42,184	$35,335	$36,289	$36,289	$0
Intergovernmental	$2,681,569	$3,169,454	$2,502,389	$2,224,390	$1,928,988	($295,402)
Charges for Services and Interfund	$3,722,107	$4,111,537	$3,888,934	$3,556,250	$1,972,349	($1,583,901)
Miscellaneous Revenues	$487,823	$496,381	$31,397	$32,882	$32,882	$0
Total Revenue	$6,951,412	$7,819,555	$6,458,055	$5,849,811	$3,970,508	($1,879,303)
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$6,951,412**	**$7,819,555**	**$6,458,055**	**$5,849,811**	**$3,970,508**	**($1,879,303)**
Salaries and Benefits	$47,183,883	$48,809,742	$46,635,000	$47,139,292	$47,019,796	($119,496)
Services and Supplies	$9,695,707	$9,696,122	$9,233,236	$9,165,545	$9,984,011	$818,466
Other Charges	$15,733	$12,752	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$5,927,177	$7,416,984	$7,679,957	$8,177,187	$8,177,187	$0
Capital Outlays	$2,525,881	$3,979,607	$2,833,241	$3,826,269	$4,366,027	$539,758
Transfers Out	$35,149	$7,807	$0	$0	$0	$0
Intrafund/Intradepartment	($732,086)	($849,253)	($743,791)	($799,494)	($799,494)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$64,651,444**	**$69,073,761**	**$65,637,643**	**$67,508,799**	**$68,747,527**	**$1,238,728**
General Fund Contribution	**$57,700,033**	**$61,254,206**	**$59,179,588**	**$61,658,988**	**$64,777,019**	**$3,118,031**
Total Allocated Positions			221	220	218	(2)

Sheriff Special Investigation Unit 176ASO00013 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,332	$1,263	$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	$2,332	$1,263	$0	$0	$0	$0
Use of Department Fund Balance	$92,961	($1,627)	$0	$328	$328	$0
Total Funding Sources	**$95,294**	**($364)**	**$0**	**$328**	**$328**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$94,511	($364)	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$783	$0	$0	$328	$328	$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	**$95,294**	**($364)**	**$0**	**$328**	**$328**	**$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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$504,453	$505,429	$534,538	$519,055	$519,055	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$504,453	$505,429	$534,538	$519,055	$519,055	$0
Use of Department Fund Balance	($70,455)	($6,834)	$122,339	$179,557	$180,010	$453
Total Funding Sources	**$433,998**	**$498,595**	**$656,877**	**$698,612**	**$699,065**	**$453**
Salaries and Benefits	$36,842	$152,445	$235,650	$230,490	$230,943	$453
Services and Supplies	$124,381	$54,927	$169,367	$173,940	$173,940	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$272,775	$291,223	$251,860	$294,182	$294,182	$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	**$433,998**	**$498,595**	**$656,877**	**$698,612**	**$699,065**	**$453**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			1	1	1	0

Sheriff County Fire Service Fund (Discontinued)

1725 SO00003 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,187,129	($293)	$0	$0	$0	$0
Intergovernmental	$13,431	$1,969	$0	$0	$0	$0
Charges for Services and Interfund	$211,858	$0	$0	$0	$0	$0
Miscellaneous Revenues	$10,000	$0	$0	$0	$0	$0
Total Revenue	$2,422,418	$1,676	$0	$0	$0	$0
Use of Department Fund Balance	$823,102	($1,676)	$0	$0	$0	$0
Total Funding Sources	**$3,245,520**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$1,334,248	$0	$0	$0	$0	$0
Services and Supplies	$1,093,769	$0	$0	$0	$0	$0
Other Charges	$651,965	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$255,627	$0	$0	$0	$0	$0
Capital Outlays	$122,899	$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	**$3,458,508**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$212,988**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff Office of Emergency Services (OES) Fire Warden (Discontinued)

0100 SO00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$368,760	$0	$0	$0	$0	$0
Charges for Services and Interfund	$29,486	$0	$0	$0	$0	$0
Miscellaneous Revenues	$3,362	$0	$0	$0	$0	$0
Total Revenue	$401,608	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$401,608**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$1,507,624	$0	$0	$0	$0	$0
Services and Supplies	$1,098,141	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$268,335	$0	$0	$0	$0	$0
Capital Outlays	$38,149	$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	**$2,912,249**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$2,510,641**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff OES Emergency Medical Services (Discontinued) 4082 SO00006 Enterprise Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$112,483	$0	$0	$0	$0	$0
Intergovernmental	$3,000	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,411,019	$0	$0	$0	$0	$0
Miscellaneous Revenues	$154,670	$0	$0	$0	$0	$0
Total Revenue	$1,681,172	$0	$0	$0	$0	$0
Use of Department Fund Balance	($326,217)	$0	$0	$0	$0	$0
Total Funding Sources	**$1,354,954**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$759,166	$0	$0	$0	$0	$0
Services and Supplies	$528,673	$0	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$67,116	$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	**$1,354,954**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff OES Grants (Discontinued) 1666 SO00002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$52,791	$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	$52,791	$0	$0	$0	$0	$0
Use of Department Fund Balance	$118,650	$0	$0	$0	$0	$0
Total Funding Sources	**$171,441**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$78,819	$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	$92,622	$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	**$171,441**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff OES Homeland Security Grants (Discontinued) 1670 SO00004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$787,317	$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	$787,317	$0	$0	$0	$0	$0
Use of Department Fund Balance	$18,185	$0	$0	$0	$0	$0
Total Funding Sources	**$805,503**	**$0**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$29,851	$0	$0	$0	$0	$0
Services and Supplies	$294,527	$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	$481,125	$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	**$805,503**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

Sheriff OES Water Resources Grants (Discontinued) 1660 SO00005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($58)	$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	($58)	$0	$0	$0	$0	$0
Use of Department Fund Balance	$58	$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



Supporting a Healthy Community Summary of Budget Appropriations

Legal Budget Unit					2026 Adopted Budget
Aging and Veterans Services					
1051	AVS0001	Special Revenue Fund	Area Agency on Aging	$	8,661,325
0100	AVS0004	General Fund	Stanislaus Veterans Center		1,178,369
0100	AVS0002	General Fund	Veterans Services		1,497,666
Aging and Veterans Services Total				**$**	**11,337,360**
Behavioral Health and Recovery Services					
1501	BHRS001	Special Revenue Fund	Behavioral Health and Recovery Services	$	105,410,582
1504	BHRS002	Special Revenue Fund	Managed Care		19,358,242
1507	BHRS006	Special Revenue Fund	Mental Health Services Act		70,732,210
1503	BHRS004	Special Revenue Fund	Public Guardian		4,982,632
1505	BHRS005	Special Revenue Fund	Stanislaus Recovery Center		9,154,875
1502	BHRS003	Special Revenue Fund	Substance Use Disorder		32,588,171
Behavioral Health and Recovery Services Total				**$**	**242,226,712**
Child Support Services					
1071	DCSS001	Special Revenue Fund	Department of Child Support Services	$	17,011,632
Child Support Services Total				**$**	**17,011,632**
Community Services Agency					
1631	CSA0001	Special Revenue Fund	Program Services and Support	$	189,937,439
1637	CSA0005	Special Revenue Fund	County Children Fund		193,736
1633	CSA0004	Special Revenue Fund	General Assistance		1,556,751
1639	CSA0002	Special Revenue Fund	Housing and Homeless		16,463,112
1642	CSA0008	Special Revenue Fund	In-Home Supportive Services (IHSS) Provider Wages		20,263,550
1640	CSA0006	Special Revenue Fund	IHSS Public Authority Administration		1,088,584
1641	CSA0007	Special Revenue Fund	IHSS Public Authority Benefits		2,672,146
1632	CSA0003	Special Revenue Fund	Public Economic Assistance		142,582,303
Community Services Agency Total				**$**	**374,757,621**
Health Services Agency					
1401	HSA0003	Special Revenue Fund	Administration	$	8,321,039
4051	HSA0008	Enterprise Fund	Clinics and Ancillary Services		39,024,667
1433	HSA0010	Special Revenue Fund	Emergency Medical Services Funds		996,205
1404	HSA0007	Special Revenue Fund	Indigent Health Care Program (IHCP)		254,877
1402	HSA0004	Special Revenue Fund	Public Health		41,157,066
1428	HSA0002	Special Revenue Fund	Public Health Vital and Health Statistics		185,510
Health Services Agency Total				**$**	**89,939,364**
Grand Total				**$**	**735,272,689**

Supporting a Healthy Community

Introduction

Departments assigned to 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 to 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 American 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 who cannot 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 on both current child support obligations and past due arrears, with a goal to support the whole family unit.

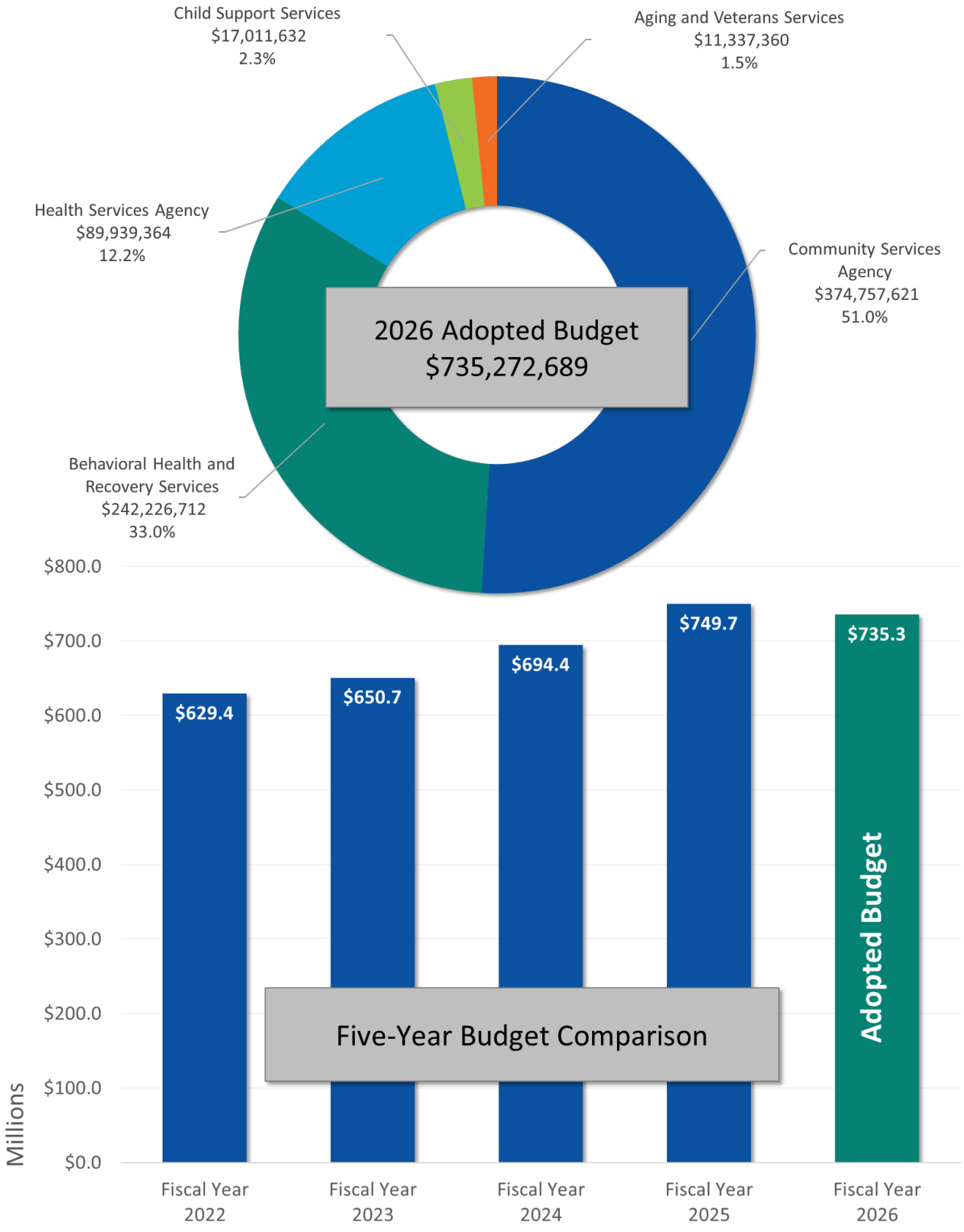
Community Services Agency (CSA) operates social welfare programs, including protective services for children and adults, along with the provision of temporary financial assistance, emergency food assistance to those in need, foster care, adoptions, housing, and homeless services. The goal of CSA is to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

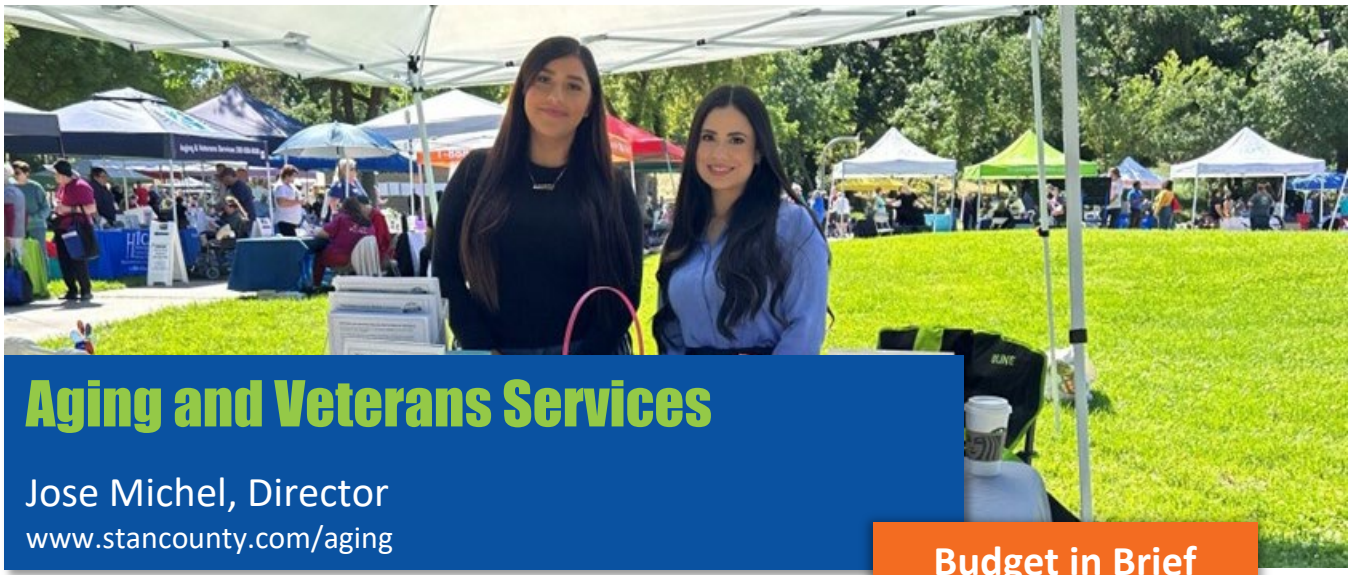
Priority Appropriations and Trends

The 2026 Adopted Budget for departments *Supporting a Healthy Community* totals $735.3 million, representing a decrease of $14.4 million as compared to the 2025 Adopted Budget of $749.7 million.

Fiscal Years 2022 through 2025 show a steady increase in budget for the departments *Supporting a Healthy Community*, which is 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 is occurring while departments continue to work on analyzing departmental fund balances, and before the full impact of Federal and State changes related to the One Big Beautiful Bill Act is known. Ongoing analysis in the three departments is expected to continue and is further detailed in the fund balance analysis in each department's respective narratives.


Child Support Services
$17,011,632
2.3%
Aging and Veterans Services
$11,337,360
1.5%
Health Services Agency
$89,939,364
12.2%
Community Services Agency
$374,757,621
51.0%
2026 Adopted Budget
$735,272,689
Behavioral Health and Recovery Services
$242,226,712
33.0%
$800.0
$700.0
$600.0
$500.0
$400.0
$300.0
$200.0
$100.0
$0.0
Millions
$629.4
$650.7
$694.4
$749.7
$735.3
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2022
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026


Welcome to
Dignity Village
Modesto
The interim supportive
housing community, funded
by California's Behavioral
ealth Bridge Housing
ram, features 42 private
Residents will have
shared community
critical support
lp them
d long-term



Aging and Veterans Services

Jose Michel, Director
www.stancounty.com/aging

Budget in Brief

$11,337,360
2026 Adopted Budget

34
Employees

Funding Sources

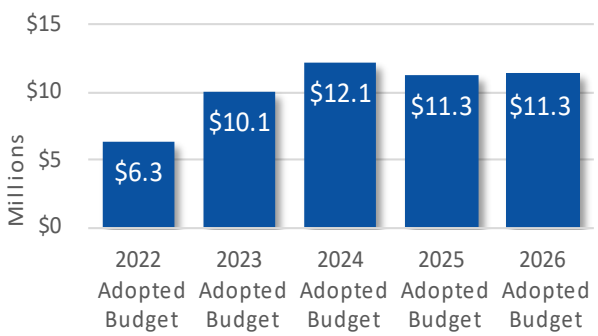
$7.7M Revenue
$1.2M Fund Balance
$2.5M Net County Cost

% Net County Cost = **22%**

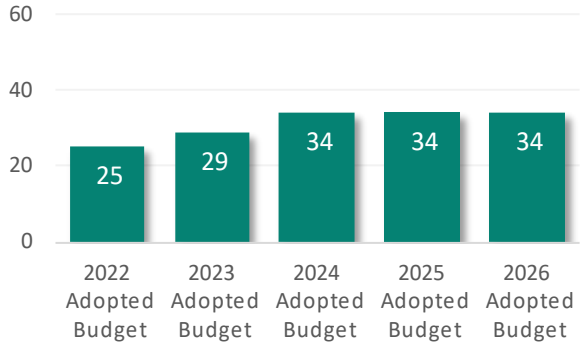
Expenditures

$5.2M Salaries & Benefits
$1.4M Services & Supplies
$3.7M Other Charges
$1M All Other

Historical Budget Trends

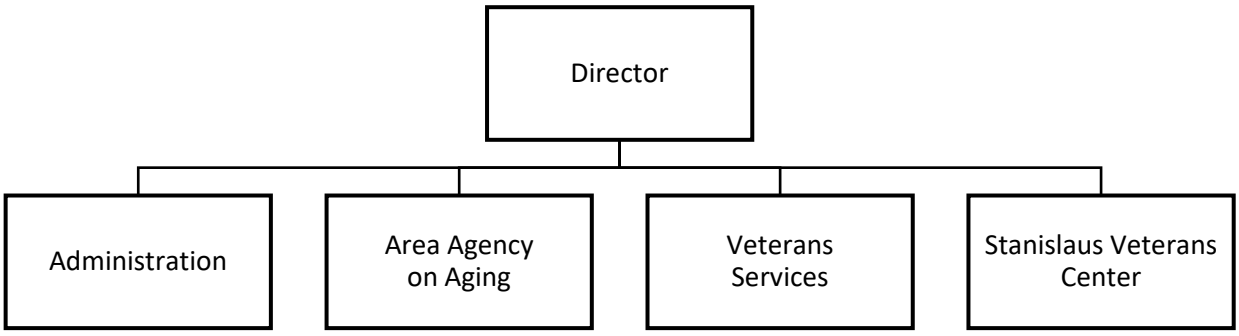


Historical Staffing Trends





DEPARTMENT OVERVIEW



WHY WE EXIST…

We, in accordance with the Older Americans Act, serve adults 60 and older. Support of Veterans and their families in obtaining Federal, State and local benefits is provided through the Veterans Services Office.

WHAT WE DO…

We plan and coordinate older adult services, while giving priority to those who are low income, frail, and at risk of losing their independence. Services include: Information and assistance to link to resources; short-term and long-term case management to help avoid institutional care; Health Insurance Counseling and Advocacy Program (HICAP) offers free Medicare counseling and advocacy; Senior Nutrition Programs at 12 congregate meal sites and home-delivered meals for those who are unable to visit the sites; respite care and resources for unpaid family caregivers to provide care at home through the Family Caregiver Support Program; and brief counseling, care coordination, and social support services, including the Friendly Visitor Program to reduce social isolation.

Our accredited representatives assist veterans and their families with benefits navigation, including disability compensation, pensions, survivors' benefits, Veterans Affairs (VA) health care, education, employment, and care-related financial assistance, ensuring timely and comprehensive support throughout the process.

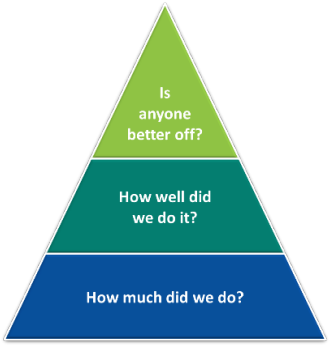
HOW WE MAKE A DIFFERENCE…

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

CORE SERVICES

- CASE MANAGEMENT
- COUNSELING SERVICES
- HEALTH INSURANCE COUNSELING AND ADVOCACY PROGRAM
- MEAL PROGRAMS
- SENIOR INFORMATION AND ASSISTANCE
- VETERANS SERVICES

Performance Visioning



Mission Statement

We Build Community by helping older adults and veterans obtain the services and benefits they need to live safe, secure, healthy, and independent lives.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Increase by 20% the number of homeless or underserved veterans who are connected to the various Veterans Affairs services and programs in collaboration with county law enforcement agencies and service providers
B. Provide case management and assistance to at-risk veterans and their families to help them access benefits
C. Conduct targeted outreach efforts to surviving spouses who are now eligible for survivor benefits due to newly passed legislation

Accomplishments for Fiscal Year 2025

- The Department provided more than 200,000 nutritious meals, assisted over 1,100 Medicare clients through Health Insurance Counseling and Advocacy Program (HICAP), and connected thousands of callers through information and assistance to the resources they need to remain independent
- The Department also provided services to improve the mental and emotional well-being of older adults, as 131 participants were served by the Program to Encourage Active, Rewarding Lives (PEARLS) program; 124 individuals received brief, clinical counseling; and 68 individuals received friendly visitors
- Through the Multipurpose Senior Services Program (MSSP) case management, a total of 2,299 participants were served, helping them remain in their homes and avoid long-term care institutionalization

Performance Measures

- Number of applications for Veterans Affairs (VA) Benefits
- Number of new veterans visiting and conducting business with the office
- Number of claims filed and the number of awarded benefit claims

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number of VA benefit applications	336	310	360
▲	Number of new veterans served	1,355	1,219	1,400
▲	Number of claims filed/benefits awarded	2,804/1,364	2,961/1,796	2,900/1,800

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Aging and Veterans Services	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$60,387	$62,352	$27,000	$27,000	$27,000	$0
Intergovernmental	$7,009,925	$7,128,600	$7,515,971	$6,916,362	$6,748,242	($168,120)
Charges for Services and Interfund	$719,089	$749,067	$749,089	$749,089	$749,089	$0
Miscellaneous Revenues	$120,520	$105,715	$120,000	$45,000	$132,931	$87,931
Total Revenue	$7,909,921	$8,045,734	$8,412,060	$7,737,451	$7,657,262	($80,189)
Use of Department Fund Balance	$226,129	$95,188	$622,842	$840,654	$1,217,753	$377,099
Total Funding Sources	**$8,136,049**	**$8,140,922**	**$9,034,902**	**$8,578,105**	**$8,875,015**	**$296,910**
Salaries and Benefits	$4,313,813	$4,834,517	$5,384,576	$5,161,590	$5,181,610	$20,020
Services and Supplies	$1,471,025	$1,433,058	$1,748,120	$1,403,293	$1,403,293	$0
Other Charges	$3,402,197	$3,143,087	$3,260,976	$3,489,268	$3,716,036	$226,768
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$823,750	$846,199	$821,383	$942,926	$942,926	$0
Capital Outlays	$204,312	$85,311	$90,200	$39,175	$93,495	$54,320
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	**$10,215,097**	**$10,342,173**	**$11,305,255**	**$11,036,252**	**$11,337,360**	**$301,108**
General Fund Contribution	**$2,079,048**	**$2,201,251**	**$2,270,353**	**$2,458,147**	**$2,462,345**	**$4,198**
Total Allocated Positions			34	34	34	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $11 million, funded by $7.7 million in estimated revenue, the use of $840,654 in fund balance, and $2.5 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $11.3 million, funded by $7.7 million in estimated revenue, the use of $1.2 million in fund balance, and $2.5 million in Net County Cost. This represents a $301,108 increase over the 2026 Proposed Budget. The Aging and Veteran's Services Department's Net County Cost supports 22% of the 2026 Adopted Budget compared to 20% in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – Recommendations include an increase to appropriations of $20,020, funded using $15,822 in department fund balance and $4,198 in Net County Cost to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution No. 2025-0282 on June 3, 2025.

Right-Sizing to Available Funding – Adjustments are recommended to right size the budget to available funding and allocations.

- *American Rescue Plan Act* – It is recommended to decrease revenue by $43,637, increase appropriations by $317,640, and increase the use of $361,277 in fund balance for the projected remaining balance of the American Rescue Plan Act (ARPA) funds. These funds are to be used for Title III B Supportive Services, Title III C1 Congregate Nutrition, Title III C2 Home Delivered Meals, and Title III E Family Caregiver. Existing match will be used so there is no additional required County Match being requested. These funds can be used through September 30, 2025.
- *Area Plan* – It is recommended to decrease appropriations and revenue by $124,483 to align with the California Department of Aging Fiscal Year 2026 Area Plan contract amount.

Senior Meals Program - Increase appropriations and revenue by $87,931 due to a contribution that was received from the Stanislaus Community Foundation, exclusively for the senior meals program. This increase will be used for contracted meal expenses. There is no County Match requirement.

Transfer Appropriations for Department Purchases – Transfer $54,320 from other charges to Fixed Assets to purchase a hot-cold storage unit to be installed on a current congregate senior meals truck and purchase equipment such as commercial stoves and refrigerators for the senior meals program.

Recommendation: It is recommended to increase appropriations by $301,108, decrease revenue by $80,189, and increase Net County Cost by $4,198.

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, 2025	Budgeted Use for Fiscal Year 2026
Aging and Veterans Services		
Area Agency on Aging	$ 2,163,238	$ 1,217,753
Total	**$ 2,163,238**	**$ 1,217,753**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 34 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: A request to reclassify one Social Worker IV and three Social Worker III positions was submitted by the Department and recommended for study in the 2024 Adopted Budget. The positions are assigned to the Multipurpose Senior Services Program to provide intensive home-based services to low income, medically frail seniors 65+ years at risk of nursing facility placement or experiencing homelessness. The study has been completed, concluding with a recommendation to create a new classification series of block-budgeted Social Services Caseworker I/II to perform a wide range of complex social services/case management duties. The Social Services Caseworker I will be the first level classification with a salary range of $34.09 - $41.43 and the Social Services Caseworker II will be the second level classification with a salary range of $36.27 - $44.08. The classifications will be assigned to the Service Employees International Union (SEIU), Local 521. It is also recommended to reclassify one Social Worker IV and three Social Worker III positions to block-budgeted Social Services Caseworker II positions.

Additionally, it is recommended to study one Accountant II to determine if the current duties and responsibilities are in alignment with the current classification designation.

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. 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

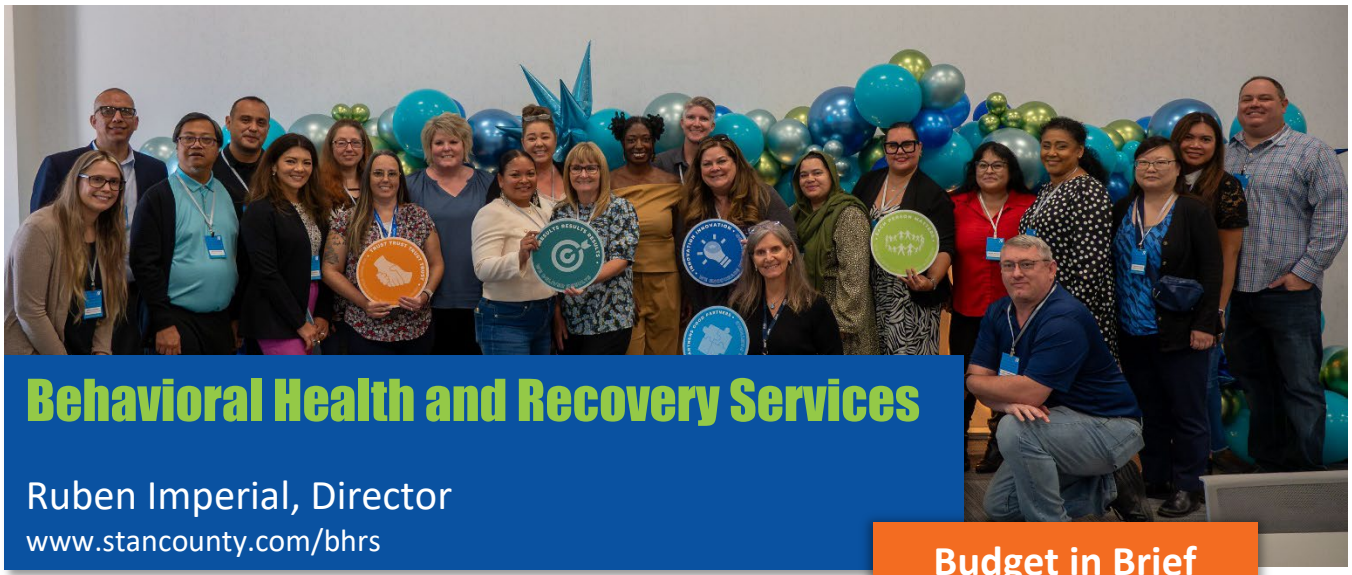
Aging and Veterans Services (AVS) Area Agency on Aging 1051 AVS0001 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$31,484	$14,267	$0	$0	$0	$0
Intergovernmental	$6,587,250	$6,716,957	$7,095,277	$6,512,580	$6,344,460	($168,120)
Charges for Services and Interfund	$393,120	$423,098	$423,120	$423,120	$423,120	$0
Miscellaneous Revenues	$119,035	$105,390	$120,000	$45,000	$132,931	$87,931
Total Revenue	$7,130,889	$7,259,712	$7,638,397	$6,980,700	$6,900,511	($80,189)
Use of Department Fund Balance	$226,129	$95,188	$622,842	$840,654	$1,217,753	$377,099
Total Funding Sources	**$7,357,018**	**$7,354,900**	**$8,261,239**	**$7,821,354**	**$8,118,264**	**$296,910**
Salaries and Benefits	$3,055,041	$3,459,763	$4,000,669	$3,677,595	$3,693,417	$15,822
Services and Supplies	$637,612	$599,927	$820,836	$456,593	$456,593	$0
Other Charges	$3,402,197	$3,143,087	$3,260,976	$3,489,268	$3,716,036	$226,768
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$612,518	$615,460	$631,619	$701,784	$701,784	$0
Capital Outlays	$192,710	$79,724	$90,200	$39,175	$93,495	$54,320
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	**$7,900,079**	**$7,897,961**	**$8,804,300**	**$8,364,415**	**$8,661,325**	**$296,910**
General Fund Contribution	**$543,061**	**$543,061**	**$543,061**	**$543,061**	**$543,061**	**$0**
Total Allocated Positions			25	25	25	0

AVS Stanislaus Veterans Center 0100 AVS0004 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$28,903	$48,085	$27,000	$27,000	$27,000	$0
Intergovernmental	$80,000	$80,000	$80,000	$80,000	$80,000	$0
Charges for Services and Interfund	$325,969	$325,969	$325,969	$325,969	$325,969	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$434,872	$454,054	$432,969	$432,969	$432,969	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$434,872**	**$454,054**	**$432,969**	**$432,969**	**$432,969**	**$0**
Salaries and Benefits	$213,361	$215,347	$239,318	$252,584	$253,086	$502
Services and Supplies	$734,059	$732,205	$779,349	$794,775	$794,775	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$120,125	$136,718	$94,434	$130,508	$130,508	$0
Capital Outlays	$11,602	$5,588	$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	**$1,079,147**	**$1,089,858**	**$1,113,101**	**$1,177,867**	**$1,178,369**	**$502**
General Fund Contribution	**$644,275**	**$635,804**	**$680,132**	**$744,898**	**$745,400**	**$502**
Total Allocated Positions			1	1	1	0

AVS Veterans Services 0100 AVS0002 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$342,675	$331,643	$340,694	$323,782	$323,782	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,485	$325	$0	$0	$0	$0
Total Revenue	$344,160	$331,968	$340,694	$323,782	$323,782	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$344,160**	**$331,968**	**$340,694**	**$323,782**	**$323,782**	**$0**
Salaries and Benefits	$1,045,412	$1,159,407	$1,144,589	$1,231,411	$1,235,107	$3,696
Services and Supplies	$99,353	$100,926	$147,935	$151,925	$151,925	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$91,107	$94,021	$95,330	$110,634	$110,634	$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	**$1,235,872**	**$1,354,354**	**$1,387,854**	**$1,493,970**	**$1,497,666**	**$3,696**
General Fund Contribution	**$891,712**	**$1,022,386**	**$1,047,160**	**$1,170,188**	**$1,173,884**	**$3,696**
Total Allocated Positions			8	8	8	0


HICAP
Health Insurance
Counseling and
Advocacy Program
HELP YOUR PEOPLE WITH MEDICARE
1-800-434-0222





Behavioral Health and Recovery Services

Ruben Imperial, Director
www.stancounty.com/bhrs

Budget in Brief

$242,226,712
2026 Adopted Budget

602
Employees

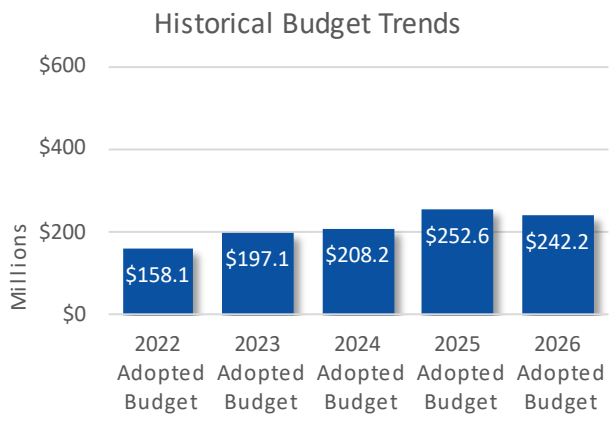
Funding Sources

$207.8M Revenue
$30.2M Fund Balance
$4.3M Net County Cost

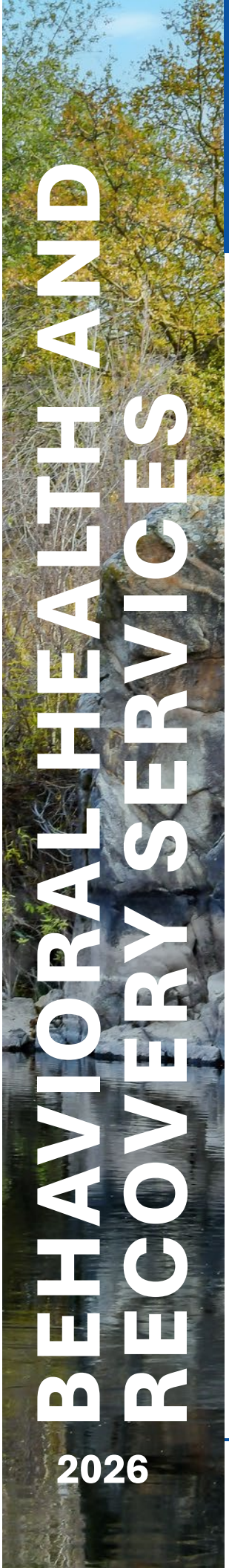
% Net County Cost = **2%**

Expenditures

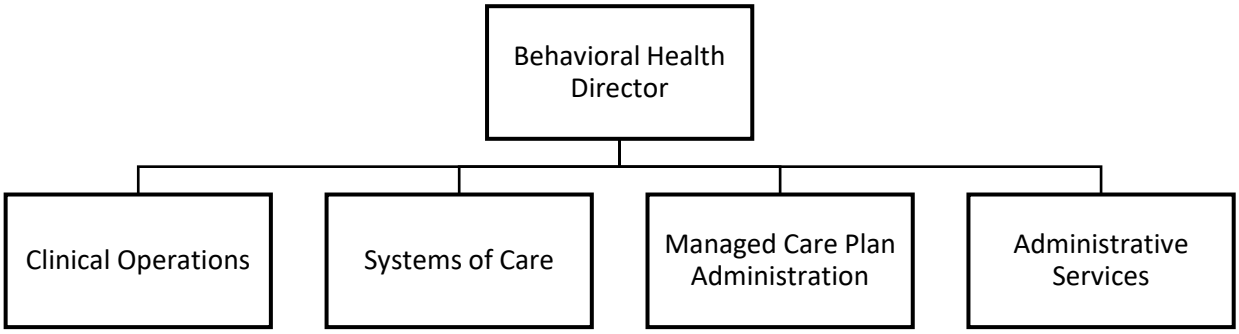
- **$75.4M** Salaries & Benefits
- **$147.7M** Services & Supplies
- **$9.6M** Intercounty
- **$9.6M** All Other







DEPARTMENT OVERVIEW



WHY WE EXIST…

As the contracted Behavioral Health Plan (BHP) with the State of California, we administer Stanislaus County's behavioral health system in accordance with Federal, State, and local requirements. We deliver specialty mental health services for individuals with serious mental illness (SMI) or serious emotional disturbance (SED), substance use disorder (SUD) treatment, preventative services, and Public Guardian functions, ensuring compliance with statutory mandates and County policy direction.

WHAT WE DO…

We provide specialty mental health services for adults with SMI and for children and youth with SED, as well as treatment and prevention services for SUD for adults and youth. Additionally, 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.

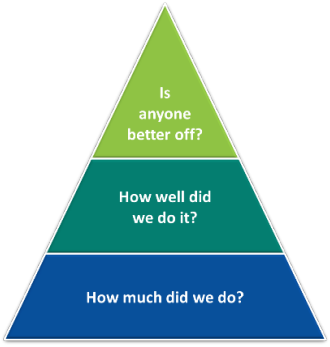
HOW WE MAKE A DIFFERENCE…

"We build community" by improving individual and community outcomes by reducing impairments caused by serious mental illness and substance use disorders. Through treatment, rehabilitation, and recovery services, we help individuals increase behavioral health functioning, enhance daily living skills, and achieve greater independence. These interventions are supported by services that address the determinants of health, including housing, employment, and community supports, which sustain recovery and reduce the likelihood of relapse or crisis. By integrating treatment with targeted supports, we strengthen individuals' 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

Performance Visioning



Mission Statement

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.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Timely client access to appropriate level of behavioral health services to promote recovery and overall wellbeing
B. Develop a plan for the Substance Use Disorder Integrated Care Strategy and implementation of Senate Bill 43, Lanterman-Petris-Short (LPS) Act
C. Develop substance use disorder and mental residential projects and opening of the Bridge Housing project

Accomplishments for Fiscal Year 2025

- Launched, in partnership with justice system partners, the Collaborative Court Program to address the Incompetent to Stand Trial growth rates
- Successfully launched Dignity Village, a new 42-unit bridge housing program in Modesto that provides safe, stable housing and supportive services for individuals experiencing severe mental illness and/or substance use disorder
- Prevention Services amplified substance use prevention messaging through educational events and the Empty Chair installation at Modesto's Vintage Faire Mall, a five-day display representing local overdose victims that drew thousands and connected community members with prevention, treatment, and recovery resources
- In Fiscal Year 2025, Behavioral Health and Recovery Services (BHRS) provided approximately behavioral health treatment services to over 13,500 individuals, with 28% in the Children's System of Care, 32% in the Adult System of Care, 28% in the Substance Use Disorder System of Care, and 12% through Outreach Services
- In Fiscal Year 2025, BHRS delivered over 5,000 mental health crisis contact services, providing timely intervention and support to more than 2,500 individuals in need

Performance Measures

Due to the transition to a new Electronic Health Record (EHR) system and updated data reporting processes, the Department is currently unable to replicate the existing performance visioning data using the current performance metrics. This temporary gap is the result of significant changes in how client information, service delivery, and

outcomes data are collected, integrated, and reported. However, the Department is working to develop reporting that could align with the previous Performance Visioning measures.

In addition, the Department is actively developing and implementing new performance measures mandated under the Behavioral Health Services Act (BHSA). It will work towards establishing BHSA-based performance measures in the next Performance Visioning cycle. The Department remains committed to aligning its future performance measures with BHSA requirements while strengthening its performance visioning framework as new data capabilities come online.

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Behavioral Health and Recovery Services	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,773,198	$2,234,131	$2,094,200	$1,966,300	$1,966,300	$0
Intergovernmental	$111,726,014	$145,388,970	$131,629,862	$117,884,441	$112,153,163	($5,731,278)
Charges for Services and Interfund	$88,222,351	$71,409,740	$98,874,398	$95,033,358	$93,659,058	($1,374,300)
Miscellaneous Revenues	$9,363,035	$15,979,019	$0	$0	$0	$0
Total Revenue	$211,084,597	$235,011,859	$232,598,460	$214,884,099	$207,778,521	($7,105,578)
Use of Department Fund Balance	($26,949,324)	($23,459,794)	$15,759,452	$34,124,373	$30,182,864	($3,941,509)
Total Funding Sources	**$184,135,273**	**$211,552,066**	**$248,357,912**	**$249,008,472**	**$237,961,385**	**($11,047,087)**
Salaries and Benefits	$60,508,590	$68,549,899	$89,387,718	$78,495,066	$75,366,390	($3,128,676)
Services and Supplies	$108,161,189	$128,945,395	$146,620,405	$155,339,971	$147,721,560	($7,618,411)
Other Charges	$4,399,541	$5,801,447	$7,409,423	$9,106,440	$8,806,440	($300,000)
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$6,669,933	$11,590,586	$7,368,093	$9,585,838	$9,585,838	$0
Capital Outlays	$279,278	$116,722	$210,000	$456,035	$456,035	$0
Transfers Out	$8,204,342	$123,567	$1,627,600	$127,600	$127,600	$0
Intrafund/Intradepartment	$0	$0	$0	$162,849	$162,849	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$188,222,873**	**$215,127,617**	**$252,623,239**	**$253,273,799**	**$242,226,712**	**($11,047,087)**
General Fund Contribution	**$4,087,600**	**$3,575,551**	**$4,265,327**	**$4,265,327**	**$4,265,327**	**$0**
Total Allocated Positions			609	602	602	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $253.3 million, funded by $214.9 million in estimated revenue, $34.1 million in department fund balance, and $4.3 million in Net County Cost. The base budget further incorporates a 15% vacancy rate based on the Department's historical average of 16% to 17% vacancy rates. Additional considerations included in the budget are lower 1991 and 2011 Realignment and Mental Health Services Act (MHSA) revenue projections for the year.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $242.2 million, funded by $207.8 million in estimated revenue, $30.2 million in the use of department fund balance, and $4.3 million in Net County Cost. This is a decrease of $11 million from the 2026 Proposed Budget. The Department's Net County Cost supports 2% of the 2026 Adopted Budget, same as in the prior fiscal year.

Adjustments to Proposed Budget

Increase Human Resources Support – It is recommended to add one Confidential Assistant IV and one Confidential Assistant III in the Behavioral Health and Recovery Services (BHRS) budget to increase support in the Human Resources division. The positions will increase support for payroll and benefit functions, as recommended by the Chief Executive Office – Human Relations. To offset the cost of these positions, it is recommended to delete one vacant Clinical Psychologist in the Stanislaus Recovery Center budget and one vacant Administrative Clerk III in the BHRS budget. The net budget adjustment recommended for these allocation changes is a decrease of $134,229 in appropriations and the use of department fund balance in the current year.

Right-Size Personnel Costs – Since the 2026 Proposed Budget, the Department has done additional work to refine its salary projections. A decrease in appropriations of $3.3 million, benefitting the use of department fund balance, is recommended to right-size the Department's salary and benefit costs. This adjustment will leave the department with a 5% internal vacancy factor, which is a change from the 2026 Proposed Budget that included a 15% vacancy rate adjustment. The change primarily comes from a change in practice in how personnel costs were previously budgeted and aligns the Department's practices with general County practices.

Right-Size Contract Budgets – Since the 2026 Proposed Budget, the Department has analyzed how contracts were budgeted within the Department. Through the technical review, the Department identified duplicate appropriations or appropriations that exceeded current contract maximums. To align the Department's contract budgets with anticipated contract maximums, it is recommended to decrease appropriations and the use of department fund balance by $7.9 million. The Department will continue to review the contract budget and will return with additional recommendations in a future budget cycle as appropriate.

Right-Size Revenue – Since the 2026 Proposed Budget, the Department has refined its estimated revenue projections. A decrease in estimated revenue of $7.1 million with an equal increase in the use of department fund balance is recommended to align the Department's budget with the latest revenue projections. The Department plans to explore revenue maximization strategies and may return to the Board with further recommendations in the future.

Retirement Rate Increases – An increase in appropriations of $299,268, funded with $10,624 in estimated revenue and $288,644 in the use of department fund balance is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to decrease appropriations by $11 million, estimated revenue by $7.1 million, and the use of department fund balance $3.9 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, 2025	Budgeted Use for Fiscal Year 2026
Behavioral Health and Recovery Services		
Behavioral Health and Recovery Services	$ 50,641,140	$ 24,966,148
Managed Care	3,015,878	2,251,628
Mental Health Services Act	25,631,244	3,614,528
Public Guardian	576	1,013,863
Stanislaus Recovery Center	3,832,673	(994,378)
Substance Use Disorder	15,271,055	(668,925)
Total	**$ 98,392,566**	**$ 30,182,864**

As of July 1, 2025, the Department has $98.4 million in available department fund balance. Of this amount, $15.3 million is restricted for Opioid Settlement Funds. Accounting for the restriction, the Department has $83.1 million available for operations in Fiscal Year 2026. With a budgeted use of $30.2 million, it is estimated that the Department will have $52.9 million in available fund balance as of June 30, 2026. The Department is currently working to right-size its operations to align with estimated revenues, as well as efforts to improve revenue-generating practices and conduct a comprehensive analysis of accounts receivable. The Department will return to the Board in the future with an update on these efforts.

The Department has a $576 fund balance in the Public Guardian budget, with a budgeted use of $1 million. 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.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 602 positions, a net decrease of seven positions from the 2025 Adopted Budget allocation. On September 17, 2024, a total of 12 positions were transferred out to Information Technology Central (ITC) to implement the ITC Managed Model for the Department's infrastructure (Board Resolution 2024-0502). On January 7, 2025, one position was added to support the Round 1-funded Housing Navigation Services team (Board Resolution 2025-0009). The 2025 Midyear Financial Report included the addition of one position to support clinical operations and one position to oversee the Department's Human Relations division. The 2025 Third Quarter Financial Report included the transfer in of two positions from ITC to provide tier-2 support for the SmartCare Electronic Health Record System. The 2026 Proposed Budget included a net addition of three positions to support operations and the transfer out of three positions to CEO-Human Relations (CEO-HR) to support the CEO-HR Department Support Unit (DSU) expansion.

Staffing Recommendation: It is recommended to add one Confidential Assistant III and one Confidential Assistant IV to support the Department's Human Relations division. To offset the addition of these positions, it is recommended to delete one vacant Clinical Psychologist and one vacant Administrative Clerk III.

Additionally, it is recommended to study two Manager II positions to determine if their current duties and responsibilities are in alignment with their current classification designation.

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.

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)

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,261,706	$2,092,147	$950,000	$950,000	$950,000	$0
Intergovernmental	$37,630,030	$65,635,757	$57,444,524	$56,132,610	$51,632,610	($4,500,000)
Charges for Services and Interfund	$23,814,311	$20,336,023	$31,468,248	$28,588,942	$27,214,642	($1,374,300)
Miscellaneous Revenues	$2,729,895	$1,147,050	$0	$0	$0	$0
Total Revenue	$65,435,941	$89,210,977	$89,862,772	$85,671,552	$79,797,252	($5,874,300)
Use of Department Fund Balance	($1,830,357)	($8,455,208)	($132,900)	$23,612,211	$24,966,148	$1,353,937
Total Funding Sources	**$63,605,584**	**$80,755,769**	**$89,729,872**	**$109,283,763**	**$104,763,400**	**($4,520,363)**
Salaries and Benefits	$34,646,237	$39,184,720	$47,521,798	$43,631,529	$42,810,605	($820,924)
Services and Supplies	$29,443,997	$42,168,666	$50,515,148	$68,826,569	$65,427,130	($3,399,439)
Other Charges	$881,316	$1,347,479	$1,821,151	$4,203,840	$3,903,840	($300,000)
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$3,579,148	$7,523,723	$3,861,100	$5,246,907	$5,246,907	$0
Capital Outlays	$0	$86,763	$105,000	$169,255	$169,255	$0
Transfers Out	$6,586,703	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($10,884,635)	($8,908,400)	($13,447,143)	($12,147,155)	($12,147,155)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$64,252,766**	**$81,402,951**	**$90,377,054**	**$109,930,945**	**$105,410,582**	**($4,520,363)**
General Fund Contribution	**$647,182**	**$647,182**	**$647,182**	**$647,182**	**$647,182**	**$0**
Total Allocated Positions			335	332	333	1

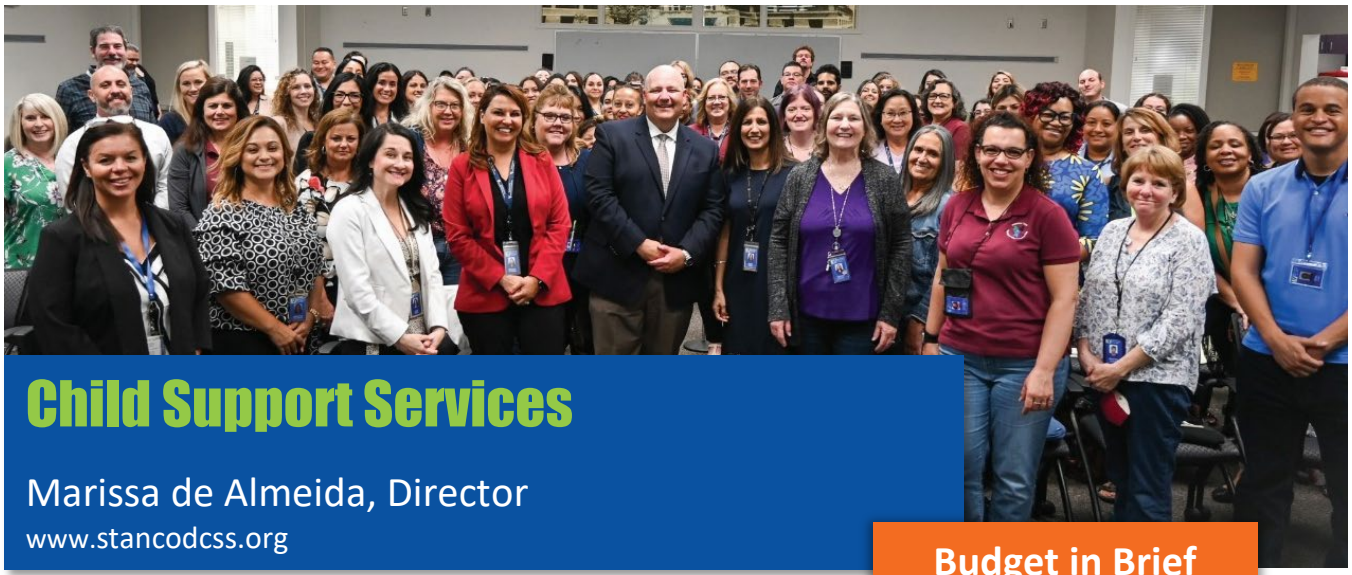
BHRS Managed Care 1504 BHRS002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$414,311	$448,837	$414,300	$414,300	$414,300	$0
Intergovernmental	$9,714,695	$10,962,743	$10,117,049	$9,293,514	$9,293,514	$0
Charges for Services and Interfund	$7,845,686	$8,645,119	$6,752,600	$7,398,800	$7,398,800	$0
Miscellaneous Revenues	($3,005,990)	$0	$0	$0	$0	$0
Total Revenue	$14,968,701	$20,056,699	$17,283,949	$17,106,614	$17,106,614	$0
Use of Department Fund Balance	$721,540	($3,736,926)	$0	$2,319,500	$2,251,628	($67,872)
Total Funding Sources	**$15,690,241**	**$16,319,773**	**$17,283,949**	**$19,426,114**	**$19,358,242**	**($67,872)**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$12,277,828	$13,965,816	$11,913,100	$14,626,600	$14,558,728	($67,872)
Other Charges	$3,131,070	$4,083,108	$5,000,000	$4,390,600	$4,390,600	$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	$281,343	($1,729,151)	$370,849	$408,914	$408,914	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$15,690,241**	**$16,319,773**	**$17,283,949**	**$19,426,114**	**$19,358,242**	**($67,872)**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$451,114	$204,722	$247,400	$575,000	$575,000	$0
Intergovernmental	$50,975,652	$52,617,780	$45,945,732	$36,469,784	$35,227,882	($1,241,902)
Charges for Services and Interfund	$24,698,450	$26,627,188	$34,743,448	$31,314,800	$31,314,800	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$76,125,216	$79,449,690	$80,936,580	$68,359,584	$67,117,682	($1,241,902)
Use of Department Fund Balance	($4,610,751)	($4,037,392)	$15,076,157	$7,406,968	$3,614,528	($3,792,440)
Total Funding Sources	**$71,514,465**	**$75,412,298**	**$96,012,737**	**$75,766,552**	**$70,732,210**	**($5,034,342)**
Salaries and Benefits	$14,759,247	$16,566,955	$22,842,318	$18,736,437	$17,753,195	($983,242)
Services and Supplies	$45,849,077	$49,216,572	$60,503,303	$46,606,513	$42,555,413	($4,051,100)
Other Charges	$59,912	$69,236	$179,772	$159,000	$159,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,680,726	$2,167,007	$1,828,205	$2,235,845	$2,235,845	$0
Capital Outlays	$279,278	$29,959	$105,000	$144,175	$144,175	$0
Transfers Out	$1,617,639	$123,567	$1,627,600	$127,600	$127,600	$0
Intrafund/Intradepartment	$7,268,586	$7,239,002	$8,926,539	$7,756,982	$7,756,982	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$71,514,465**	**$75,412,298**	**$96,012,737**	**$75,766,552**	**$70,732,210**	**($5,034,342)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			138	134	134	0

BHRS Public Guardian 1503 BHRS004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$10,624	$10,624
Charges for Services and Interfund	$418,074	$156,109	$340,000	$340,000	$340,000	$0
Miscellaneous Revenues	($6,781)	$78,996	$0	$0	$0	$0
Total Revenue	$411,293	$235,105	$340,000	$340,000	$350,624	$10,624
Use of Department Fund Balance	$7,414	$1,213,690	$869,895	$1,013,863	$1,013,863	$0
Total Funding Sources	**$418,707**	**$1,448,795**	**$1,209,895**	**$1,353,863**	**$1,364,487**	**$10,624**
Salaries and Benefits	$2,533,334	$2,811,480	$3,157,900	$3,157,900	$3,168,524	$10,624
Services and Supplies	$562,050	$650,856	$653,740	$653,740	$653,740	$0
Other Charges	$52,637	$36,998	$42,000	$42,000	$42,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$313,772	$435,891	$360,600	$360,600	$360,600	$0
Capital Outlays	$0	$0	$0	$142,605	$142,605	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$397,332	$441,940	$613,800	$615,163	$615,163	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,859,125**	**$4,377,164**	**$4,828,040**	**$4,972,008**	**$4,982,632**	**$10,624**
General Fund Contribution	**$3,440,418**	**$2,928,369**	**$3,618,145**	**$3,618,145**	**$3,618,145**	**$0**
Total Allocated Positions			24	24	24	0

BHRS Stanislaus Recovery Center 1505 BHRS005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($71,747)	($290,886)	$15,000	$15,000	$15,000	$0
Intergovernmental	$2,735,729	$2,962,932	$5,531,982	$3,659,048	$3,659,048	$0
Charges for Services and Interfund	$6,642,659	$4,891,935	$5,442,150	$6,475,205	$6,475,205	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$9,306,641	$7,563,981	$10,989,132	$10,149,253	$10,149,253	$0
Use of Department Fund Balance	($2,918,101)	($153,133)	($13,500)	($11,923)	($994,378)	($982,455)
Total Funding Sources	**$6,388,540**	**$7,410,848**	**$10,975,632**	**$10,137,330**	**$9,154,875**	**($982,455)**
Salaries and Benefits	$4,270,275	$5,050,567	$8,198,000	$6,894,600	$5,912,145	($982,455)
Services and Supplies	$1,431,527	$1,572,021	$1,928,280	$2,167,600	$2,167,600	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$555,263	$780,660	$678,510	$1,016,343	$1,016,343	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$131,475	$7,601	$170,842	$58,787	$58,787	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,388,540**	**$7,410,848**	**$10,975,632**	**$10,137,330**	**$9,154,875**	**($982,455)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			61	61	60	(1)

BHRS Substance Use Disorder 1502 BHRS003 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($282,185)	($220,689)	$467,500	$12,000	$12,000	$0
Intergovernmental	$10,669,908	$13,209,757	$12,590,575	$12,329,485	$12,329,485	$0
Charges for Services and Interfund	$24,803,171	$10,753,367	$20,127,952	$20,915,611	$20,915,611	$0
Miscellaneous Revenues	$9,645,911	$14,752,973	$0	$0	$0	$0
Total Revenue	$44,836,805	$38,495,408	$33,186,027	$33,257,096	$33,257,096	$0
Use of Department Fund Balance	($18,319,069)	($8,290,825)	($40,200)	($216,246)	($668,925)	($452,679)
Total Funding Sources	**$26,517,736**	**$30,204,582**	**$33,145,827**	**$33,040,850**	**$32,588,171**	**($452,679)**
Salaries and Benefits	$4,299,497	$4,936,177	$7,667,702	$6,074,600	$5,721,921	($352,679)
Services and Supplies	$18,596,710	$21,371,464	$21,106,834	$22,458,949	$22,358,949	($100,000)
Other Charges	$274,607	$264,626	$366,500	$311,000	$311,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$541,023	$683,306	$639,678	$726,143	$726,143	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$2,805,899	$2,949,009	$3,365,113	$3,470,158	$3,470,158	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$26,517,736**	**$30,204,582**	**$33,145,827**	**$33,040,850**	**$32,588,171**	**($452,679)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			51	51	51	0



Child Support Services

Marissa de Almeida, Director
www.stancodcss.org

Budget in Brief

$17,011,632
2026 Adopted Budget

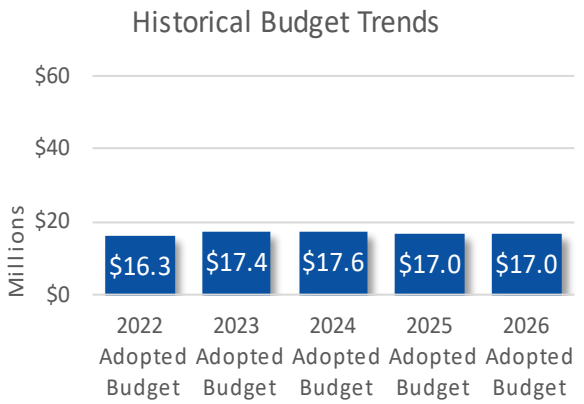
130
Employees

Funding Sources

$17M Revenue
$0 Net County Cost
% Net County Cost = **0%**

Expenditures

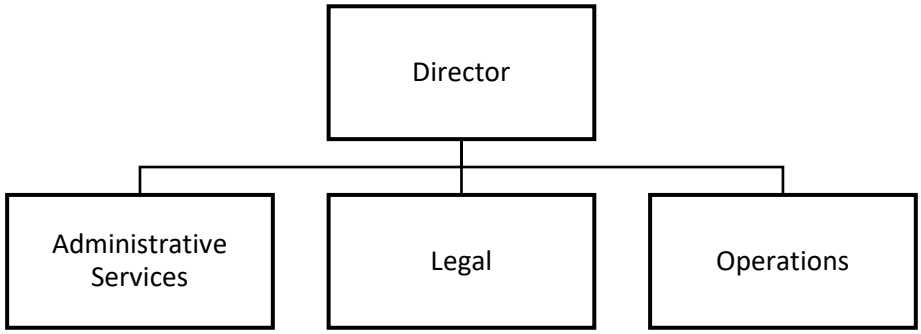
- **$13.8M** Salaries & Benefits
- **$841,647** Services & Supplies
- **$2.3M** Intercounty
- **$0** All Other







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 in the responsibility of support.

WHAT WE DO…

We provide a full range of services to establish, enforce, and modify child support orders, as well as to locate parents and determine paternity when needed. Our team works 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.

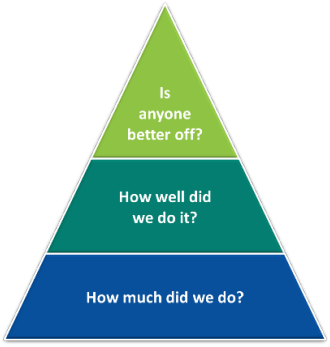
HOW WE MAKE A DIFFERENCE…

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. Through early intervention and problem-solving, we minimize conflict and help parents find workable solutions outside of court.

CORE SERVICES

- CASE MANAGEMENT ASSISTANCE
- CHILD AND MEDICAL SUPPORT COURT ORDER ESTABLISHMENT
- COLLECT AND DISTRIBUTE PAYMENTS
- ENFORCE ORDERS
- OUTREACH PROGRAMS
- PARENTAGE ESTABLISHMENT

Performance Visioning



Mission Statement

We Build Community by promoting the well-being of children by locating parents, establishing parentage, and obtaining and enforcing orders while providing the excellent level of services our customers deserve.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Increase collections and payment reliability
B. Enhance program performance

Accomplishments for Fiscal Year 2025

- The 7TH Annual Department of Child Support Services (DCSS) Kids Connect Outreach Event held at Modesto Junior College on July 26, 2025, drew 2,461 participants, including 1,601 children, 740 adults, and 61 vendors; organizers distributed 1,601 backpacks, nearly 4,000 school supplies, and 285 lunch boxes, helping local students gear up for the new school year
- In the most recent year, DCSS established legal parentage for 3,943 children, ensuring that each child has the legal rights and benefits that come with identifying both parents; establishing parentage is a critical first step in securing financial and medical support, as well as access to family medical history and inheritance rights to help provide stability and long-term security for children and their families

Performance Measures

- Collection and distribution of $57.5 million child support payments
- Percent of child support and health insurance orders obtained on open cases

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Collection and distribution of child support payments	$57.21 M	$57.24 M	$58.2 M
▲	Percent of child support/health insurance orders obtained	94.5%	94%	94.2%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Department of Child Support Services	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$36,310	$33,708	$25,000	$25,000	$25,000	$0
Intergovernmental	$16,362,419	$16,396,967	$16,983,962	$16,983,962	$16,983,962	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$2,540	$2,540	$2,670	$2,670	$0
Total Revenue	$16,398,729	$16,433,215	$17,011,502	$17,011,632	$17,011,632	$0
Use of Department Fund Balance	($358,128)	($48,425)	$0	$0	$0	$0
Total Funding Sources	**$16,040,601**	**$16,384,790**	**$17,011,502**	**$17,011,632**	**$17,011,632**	**$0**
Salaries and Benefits	$13,639,066	$13,734,816	$14,178,582	$13,845,248	$13,847,918	$2,670
Services and Supplies	$909,682	$736,496	$1,083,143	$844,317	$841,647	($2,670)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,491,853	$1,913,478	$1,702,882	$2,322,067	$2,322,067	$0
Capital Outlays	$0	$0	$46,895	$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	**$16,040,601**	**$16,384,790**	**$17,011,502**	**$17,011,632**	**$17,011,632**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			143	130	130	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $17 million, funded by $17 million in estimated revenue.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $17 million, funded by $17 million in estimated revenue. There is no change from the 2026 Proposed Budget.

Adjustments to Proposed Budget

Recommendation: There are no recommended adjustments to the 2026 Adopted 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, 2025	Budgeted Use for Fiscal Year 2026
Child Support Services		
Child Support Services	$ 266,595	$ -
Total	**$ 266,595**	**$ -**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 130 positions, a decrease of 13 positions from the 2025 Adopted Budget allocation. The 2025 First Quarter Financial Report included the deletion of four long-term vacant positions due to the decrease in administrative funding from the State. On February 25, 2025, five positions were transferred to Information Technology Central (ITC) to support the ITC Managed Model for the Department (Board Resolution 2025-0082). The 2025 Midyear Financial Report included the deletion of four vacant positions due to continued flat funding.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$36,310	$33,708	$25,000	$25,000	$25,000	$0
Intergovernmental	$16,362,419	$16,396,967	$16,983,962	$16,983,962	$16,983,962	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$2,540	$2,540	$2,670	$2,670	$0
Total Revenue	$16,398,729	$16,433,215	$17,011,502	$17,011,632	$17,011,632	$0
Use of Department Fund Balance	($358,128)	($48,425)	$0	$0	$0	$0
Total Funding Sources	**$16,040,601**	**$16,384,790**	**$17,011,502**	**$17,011,632**	**$17,011,632**	**$0**
Salaries and Benefits	$13,639,066	$13,734,816	$14,178,582	$13,845,248	$13,847,918	$2,670
Services and Supplies	$909,682	$736,496	$1,083,143	$844,317	$841,647	($2,670)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,491,853	$1,913,478	$1,702,882	$2,322,067	$2,322,067	$0
Capital Outlays	$0	$0	$46,895	$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	**$16,040,601**	**$16,384,790**	**$17,011,502**	**$17,011,632**	**$17,011,632**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			143	130	130	0




COOPER
SHERIFF



Community Services Agency

Christine Huber, Director
www.csa-stanislaus.com

Budget in Brief

$374,757,621
2026 Adopted Budget

1,176
Employees

Funding Sources

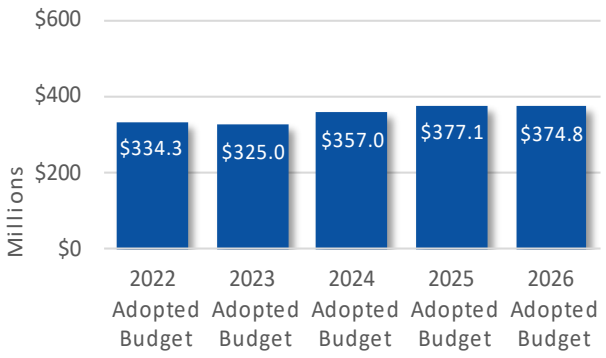
$345.5M Revenue
$12.9M Fund Balance
$16.3M Net County Cost

% Net County Cost = **4%**

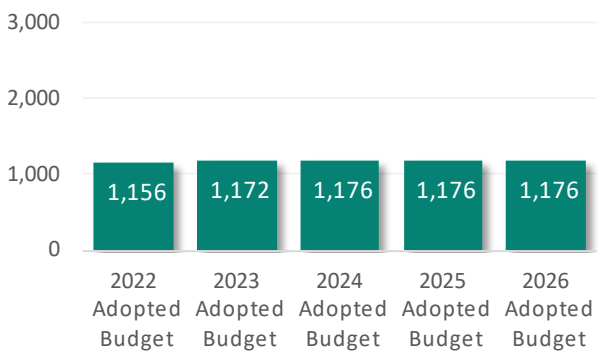
Expenditures

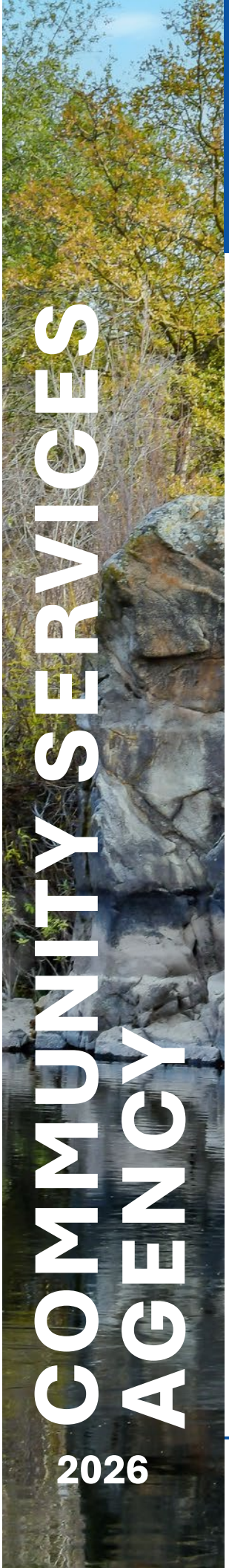
$119.9M Salaries & Benefits
$51.7M Services & Supplies
$173.5M Other Charges
$29.7M All Other

Historical Budget Trends

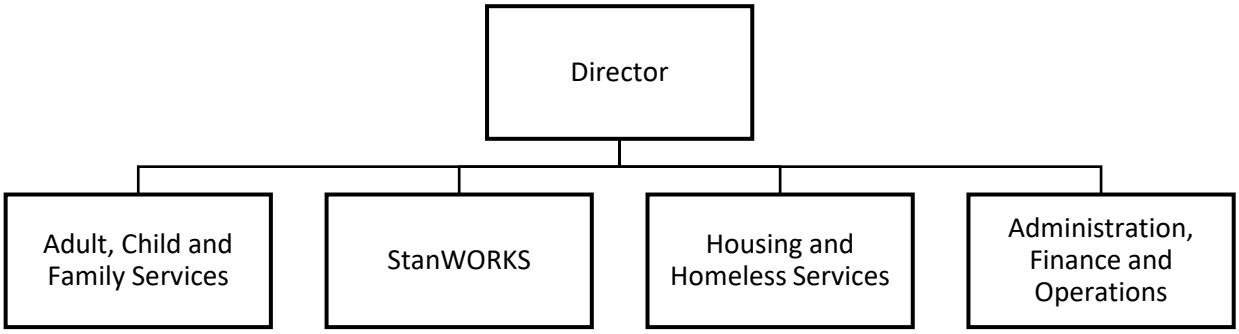


Historical Staffing Trends





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 have oversight over a variety of social welfare programs that provide cash assistance and social services supports for the benefit of the community. We strive to service, aid, and protect needy and vulnerable children and adults in ways that strengthen and preserve families, encourage personal responsibility, and foster independence. Our leadership and staff are committed to providing excellent community services, effectively managing public resources, supporting innovation, and continuously improving.

HOW WE MAKE A DIFFERENCE…

We play a key role in enhancing the well-being of Stanislaus County residents by providing essential services to the community and fostering a sense of empowerment and self-determination among residents. We work to improve the economic security and promote self-sufficiency for vulnerable residents through various public assistance and benefit programs, assisting community members in maintaining eligibility for essential health benefits, employment, nutritious food, childcare, and economic independence. We protect children, adults, elders, and the disabled who are victims of abuse, neglect, or exploitation. We also advocate for affordable housing and provide shelter and transitional housing assistance to low-income individuals and families.

CORE SERVICES

ADOPTIONS, CHILD WELFARE, FOSTER CARE, AND CHILD ABUSE PREVENTION SERVICES

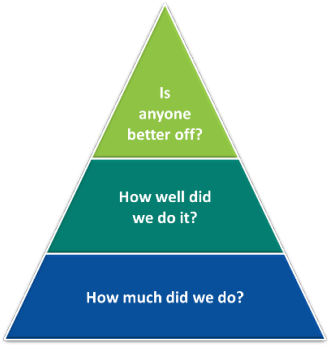
ADULT, ELDER, AND DISABLED PROTECTIVE SERVICES AND IN-HOME SUPPORTIVE SERVICES

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

Performance Visioning



Mission Statement

We Build Community by cultivating safety, stability, and resiliency – strengthening the foundation for all.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Improve collaboration and engagement with child welfare-involved families using Child Family Team (CFT) meetings that are informed with valid assessment tools [i.e., Child Adolescent Strengths and Needs (CANS)] and allow the children and family to provide input in service delivery and interventions as measured by CFT outcome tool data

B. Utilize the Coordinated Entry System as the referral source for HSP, Empire Cold Weather Shelter, and Family Housing Facility

C. Implement County Operational Redesign Effort (CORE) strategies

Accomplishments for Fiscal Year 2025

- Age-Friendly Stanislaus was completed in May 2025, designed to create a more welcoming and accessible community for residents of all ages, with a particular focus on supporting older adults through 2030 and beyond; CSA convened an Local Aging and Disability Action Planning (LADAP) multi-sector advisory committee that conducted a community needs assessment, inclusive of 19 focus groups, 20 key informant interviews, and a survey, which drew 829 responses with four key areas identified are 1) Food Security, 2) Healthy Aging and Wellness, 3) Housing and Homelessness, and 4) Information and Communication
- Enhanced Customer Access Center Services through the "Get What's Next" project, CSA significantly improved its service delivery and customer connection, which included the following: Completion rates for CalFresh, Medi-Cal, and CalWORKs applications now exceed 93%, ensuring quicker access to essential support for families, and average lobby wait times reduced from 26 minutes in March to 21 minutes in June 2025, enhancing the overall customer experience
- CSA staff collected and analyzed Stanislaus Community System of Care (CSOC) 2025 Point-in-Time Count data to deepen insights into homelessness trends and needs across Stanislaus County which identified 2,086 individuals experiencing homelessness, a slight increase from last year's count of 2,052; these findings are critical for informing funding decisions and shaping local strategies to address homelessness

Performance Measures

- Percent of children who did not experience a subsequent substantiation for abuse or neglect in the following 12 months
- Percent of families who transitioned from the Housing Support Program (HSP) to permanent housing
- Percent of CalFresh applications processed within the 30-day application processing timeline to ensure access to food benefits to those who qualify

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of children not experiencing subsequent abuse	90%	92%	93%
▲	Percent of families transitioning from HSP to perm housing	37%	47%	48%
▲	Percent of CalFresh applications processed within 30 days	98%	99%	99%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Community Services Agency	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$193,116	$170,138	$198,247	$179,263	$179,263	$0
Intergovernmental	$292,679,516	$297,938,640	$321,003,527	$311,005,117	$313,037,830	$2,032,713
Charges for Services and Interfund	$2,041,007	$2,823,901	$3,045,131	$3,024,203	$3,024,203	$0
Miscellaneous Revenues	$28,757,638	$29,461,765	$29,172,653	$29,292,049	$29,292,049	$0
Total Revenue	$323,671,277	$330,394,445	$353,419,558	$343,500,632	$345,533,345	$2,032,713
Use of Department Fund Balance	$1,407,504	$5,680,592	$10,347,022	$12,930,523	$12,930,523	$0
Total Funding Sources	**$325,078,781**	**$336,075,037**	**$363,766,580**	**$356,431,155**	**$358,463,868**	**$2,032,713**
Salaries and Benefits	$111,279,592	$120,028,169	$123,341,540	$119,853,461	$119,886,859	$33,398
Services and Supplies	$35,765,311	$34,076,973	$55,588,783	$50,774,424	$51,681,430	$907,006
Other Charges	$165,454,693	$167,733,287	$169,852,329	$169,494,987	$173,539,201	$4,044,214
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$24,726,032	$26,600,593	$26,933,447	$28,123,802	$28,123,802	$0
Capital Outlays	$773,494	$919,725	$1,392,329	$1,526,329	$1,526,329	$0
Transfers Out	$0	$58,138	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$337,999,122**	**$349,416,885**	**$377,108,428**	**$369,773,003**	**$374,757,621**	**$4,984,618**
General Fund Contribution	**$12,920,340**	**$13,341,848**	**$13,341,848**	**$13,341,848**	**$16,293,753**	**$2,951,905**
Total Allocated Positions			1,176	1,176	1,176	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $369.8 million, funded by $343.5 million in estimated revenue, the use of $12.9 million in fund balance, and $13.3 million in Net County Cost. The budget includes a 12% staffing vacancy rate to balance with available resources. The Department's base budget provides funding for the replacement of 10 vehicles pursuant to the General Services Agency's Fleet Services policy.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $374.8 million, funded by $345.5 million in estimated revenue, $12.9 million in the use of department fund balance, and $16.3 million in Net County Cost. This is an increase of $5 million over the 2026 Proposed Budget. The Community Services Agency's Net County Cost supports 4% of the 2026 Adopted Budget, consistent with the prior fiscal year.

Adjustments to Proposed Budget

Public Economic Assistance – It is recommended to increase appropriations by $1.6 million in the Public Economic Assistance budget, funded with estimated revenue, to address rising costs and increased caseloads. The adjustment recognizes 3.42% cost-of-living adjustments (COLAs) to various programs effective July 1, 2025.

Safety Program Support – It is recommended to add one Staff Services Analyst to act as the Department's Safety Officer. To offset the cost of the new position, it is recommended to delete one Account Clerk II position. A net increase of $30,000 in appropriations and estimated revenue is recommended in the Program Services and Support budget to support these adjustments.

IT Support – To address the increased workload in the Department's information technology (IT) software administrator team, it is recommended to add one new Software Administrator I/II and delete one Senior Application Specialist position. This change will allow the Department to initiate the modernization of its legacy database applications. The anticipated upgrades are expected to enhance system performance, improve security, and provide a better user experience for staff in direct service roles. A net increase of $3,398 in appropriations, funded with estimated revenue, is recommended in the Program Services and Support budget to support these adjustments.

Support for IHSS MOE – It is recommended to increase appropriations by $1.4 million in the In-Home Supportive Services (IHSS) Provider Wages budget and $253,525 in the IHSS Public Authority Benefits budget to recognize increased costs associated with the Department's maintenance of effort (MOE) obligations. In prior years, the Department was able to shift 1991 Realignment revenue to these budgets to support these costs. However, 1991 Realignment revenue has not kept pace with the increases in costs. As such, it is recommended to decrease estimated revenue by $1.3 million to recognize the revenue decline. It is recommended to fund these adjustments with $3 million in Net County Cost.

Housing and Homeless – It is recommended to right-size the Housing and Homeless services budget with available estimated revenues by increasing both appropriations and estimated revenue by $1.6 million.

Recommendation: It is recommended to increase appropriations by $5 million, funded by $2 million in estimated revenue and $3 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, 2025	Budgeted Use for Fiscal Year 2026
Community Services Agency		
Program Services and Support	$ 25,415,453	$ 9,436,897
County Children's Fund	225,802	-
Housing and Homeless Services	4,298,777	3,493,626
Public Economic Assistance	3,871,931	-
In-Home Supportive Services Provider Wages	-	-
Total	**$ 33,811,963**	**$ 12,930,523**

As of July 1, 2025, the Department has a fund balance of $33.8 million, which is primarily restricted for the support of mandated programs. Of the Department's $25.4 million in fund balance for Program Services and Support, $4 million is restricted for Wraparound Reinvestment, leaving $21.4 million available to fund Department operations. The Department has conducted a technical review of its fund balance. It anticipates making a net, post-close adjustment of $18.5 million to clear stale-dated accounts receivable and accounts payable entries. After the adjustment, the Department will have $2.9 million available to fund operations in the current year. With a budgeted use of $9.4 million, the Department projects to have a shortfall in funding of approximately $5.5 million.

The 2026 Adopted Budget includes a Mandated County Match of $1.4 million in the General Assistance budget. However, due to recent caseload and prior grant increases, this amount is only estimated to sustain the program through December 2025 at the Fiscal Year 2025 caseload level.

The Department will address these challenges through separate Board action outside of the standard budget process.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 1,176 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: It is recommended to add one Staff Services Analyst to serve as the Department Safety Officer to administer the Department's Safety Program and one block-budgeted Software Administrator I/II to support the Department IT division. To offset these positions, it is recommended to delete two vacant positions, one Account Clerk II and one Sr. Application Specialist.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$193,116	$165,740	$198,247	$179,263	$179,263	$0
Intergovernmental	$161,705,593	$163,016,239	$179,729,655	$172,614,410	$172,647,808	$33,398
Charges for Services and Interfund	$1,740,797	$2,442,284	$2,720,841	$2,699,913	$2,699,913	$0
Miscellaneous Revenues	$1,548,236	$2,052,753	$2,961,095	$2,310,139	$2,310,139	$0
Total Revenue	$165,187,742	$167,677,016	$185,609,838	$177,803,725	$177,837,123	$33,398
Use of Department Fund Balance	($338,603)	$7,497,104	$7,708,375	$9,436,897	$9,436,897	$0
Total Funding Sources	**$164,849,138**	**$175,174,121**	**$193,318,213**	**$187,240,622**	**$187,274,020**	**$33,398**
Salaries and Benefits	$111,279,592	$120,028,169	$123,341,540	$119,853,461	$119,886,859	$33,398
Services and Supplies	$24,772,006	$24,268,130	$39,322,148	$34,212,452	$34,212,452	$0
Other Charges	$6,917,706	$5,948,062	$5,969,137	$7,388,805	$7,388,805	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$23,769,760	$25,473,455	$25,956,478	$26,922,994	$26,922,994	$0
Capital Outlays	$773,494	$919,725	$1,392,329	$1,526,329	$1,526,329	$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	**$167,512,557**	**$176,637,540**	**$195,981,632**	**$189,904,041**	**$189,937,439**	**$33,398**
General Fund Contribution	**$2,663,419**	**$1,463,419**	**$2,663,419**	**$2,663,419**	**$2,663,419**	**$0**
Total Allocated Positions			1,176	1,176	1,176	0

CSACounty Children Fund 1637 CSA0005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$10,897	$0	$12,813	$12,813	$12,813	$0
Charges for Services and Interfund	$111,067	$117,580	$180,923	$180,923	$180,923	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$121,964	$117,580	$193,736	$193,736	$193,736	$0
Use of Department Fund Balance	$31,516	($19,778)	$0	$0	$0	$0
Total Funding Sources	**$153,480**	**$97,802**	**$193,736**	**$193,736**	**$193,736**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$153,480	$97,802	$193,736	$193,736	$193,736	$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	**$153,480**	**$97,802**	**$193,736**	**$193,736**	**$193,736**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

CSA General Assistance
1633 CSA0004
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$189,144	$264,038	$143,367	$143,367	$143,367	$0
Miscellaneous Revenues	$21,921	$29,169	$31,682	$31,682	$31,682	$0
Total Revenue	$211,065	$293,207	$175,049	$175,049	$175,049	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$211,065**	**$293,207**	**$175,049**	**$175,049**	**$175,049**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$1,856,647	$2,763,307	$1,556,751	$1,556,751	$1,556,751	$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	**$1,856,647**	**$2,763,307**	**$1,556,751**	**$1,556,751**	**$1,556,751**	**$0**
General Fund Contribution	**$1,645,581**	**$2,470,100**	**$1,381,702**	**$1,381,702**	**$1,381,702**	**$0**
Total Allocated Positions			0	0	0	0

CSA Housing and Homeless
1639 CSA0002
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$8,031,562	$9,544,740	$13,302,442	$10,357,019	$11,990,123	$1,633,104
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,651,676	$194,800	$209,011	$979,363	$979,363	$0
Total Revenue	$9,683,238	$9,739,540	$13,511,453	$11,336,382	$12,969,486	$1,633,104
Use of Department Fund Balance	$607,852	($805,097)	$2,638,647	$3,493,626	$3,493,626	$0
Total Funding Sources	**$10,291,089**	**$8,934,443**	**$16,150,100**	**$14,830,008**	**$16,463,112**	**$1,633,104**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$9,516,978	$7,607,036	$13,913,563	$14,204,700	$14,876,531	$671,831
Other Charges	$806,709	$1,197,412	$2,234,427	$457,417	$1,418,690	$961,273
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$90,709	$129,995	$2,110	$167,891	$167,891	$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	**$10,414,396**	**$8,934,443**	**$16,150,100**	**$14,830,008**	**$16,463,112**	**$1,633,104**
General Fund Contribution	**$123,307**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

CSAIn-Home Supportive Services (IHSS) Provider Wages

1642 CSA0008 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$2,024	$0	$0	$0	$0
Intergovernmental	$11,639,538	$12,276,077	$11,768,170	$11,768,170	$10,443,055	($1,325,115)
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,605,078	$1,708,285	$1,605,077	$1,605,077	$1,605,077	$0
Total Revenue	$13,244,616	$13,986,386	$13,373,247	$13,373,247	$12,048,132	($1,325,115)
Use of Department Fund Balance	($0)	$23,475	$0	$0	$0	$0
Total Funding Sources	**$13,244,616**	**$14,009,862**	**$13,373,247**	**$13,373,247**	**$12,048,132**	**($1,325,115)**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$18,715,124	$19,456,894	$18,843,755	$18,843,755	$20,263,550	$1,419,795
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	$23,475	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$18,715,124**	**$19,480,370**	**$18,843,755**	**$18,843,755**	**$20,263,550**	**$1,419,795**
General Fund Contribution	**$5,470,508**	**$5,470,508**	**$5,470,508**	**$5,470,508**	**$8,215,418**	**$2,744,910**
Total Allocated Positions			0	0	0	0

CSAIHSS Public Authority Administration

1640 CSA0006 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$892,969	$1,060,988	$1,026,326	$1,088,584	$1,088,584	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$892,969	$1,060,988	$1,026,326	$1,088,584	$1,088,584	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$892,969**	**$1,060,988**	**$1,026,326**	**$1,088,584**	**$1,088,584**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$27,406	$29,183	$51,467	$55,667	$55,667	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$865,563	$997,143	$974,859	$1,032,917	$1,032,917	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$34,662	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$892,969**	**$1,060,988**	**$1,026,326**	**$1,088,584**	**$1,088,584**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

CSAIHSS Public Authority Benefits

1641 CSA0007
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$0	$90	$0	$0	$0	$0
Intergovernmental	$1,459,819	$2,285,083	$2,016,173	$2,016,173	$2,062,703	$46,530
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$19,986	$12,189	$304,125	$304,125	$304,125	$0
Total Revenue	$1,479,805	$2,297,363	$2,320,298	$2,320,298	$2,366,828	$46,530
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,479,805**	**$2,297,363**	**$2,320,298**	**$2,320,298**	**$2,366,828**	**$46,530**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,295,441	$2,074,823	$2,107,869	$2,107,869	$2,343,044	$235,175
Other Charges	$282,687	$320,863	$310,752	$310,752	$329,102	$18,350
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	**$1,578,128**	**$2,395,686**	**$2,418,621**	**$2,418,621**	**$2,672,146**	**$253,525**
General Fund Contribution	**$98,323**	**$98,323**	**$98,323**	**$98,323**	**$305,318**	**$206,995**
Total Allocated Positions			0	0	0	0

CSAPublic Economic Assistance

1632 CSA0003
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$0	$2,284	$0	$0	$0	$0
Intergovernmental	$108,939,137	$109,755,512	$113,147,948	$113,147,948	$114,792,744	$1,644,796
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$23,910,742	$25,464,570	$24,061,663	$24,061,663	$24,061,663	$0
Total Revenue	$132,849,880	$135,222,366	$137,209,611	$137,209,611	$138,854,407	$1,644,796
Use of Department Fund Balance	$1,106,740	($1,015,113)	$0	$0	$0	$0
Total Funding Sources	**$133,956,619**	**$134,207,252**	**$137,209,611**	**$137,209,611**	**$138,854,407**	**$1,644,796**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$136,875,821	$138,046,750	$140,937,507	$140,937,507	$142,582,303	$1,644,796
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	**$136,875,821**	**$138,046,750**	**$140,937,507**	**$140,937,507**	**$142,582,303**	**$1,644,796**
General Fund Contribution	**$2,919,202**	**$3,839,498**	**$3,727,896**	**$3,727,896**	**$3,727,896**	**$0**
Total Allocated Positions			0	0	0	0







Health Services Agency

Heather Duvall, Director
www.schsa.org

Budget in Brief

$89,939,364
2026 Adopted Budget

419
Employees

Funding Sources

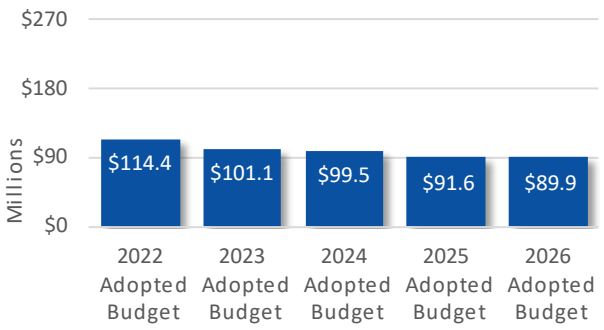
$77.7M Revenue
$7.3M Fund Balance/Retained Earning
$5M Net County Cost

% Net County Cost = **6%**

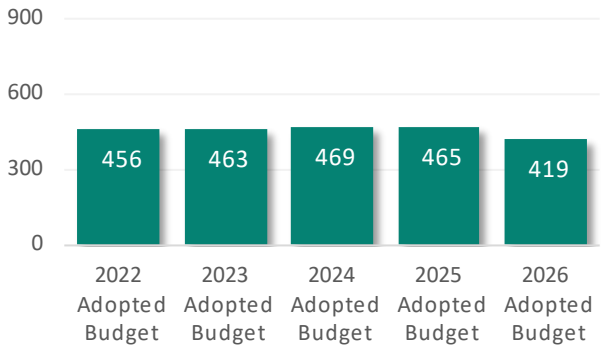
Expenditures

- **$53.1M** Salaries & Benefits
- **$22M** Services & Supplies
- **$13.5M** Intercounty
- **$1.3M** All Other

Historical Budget Trends

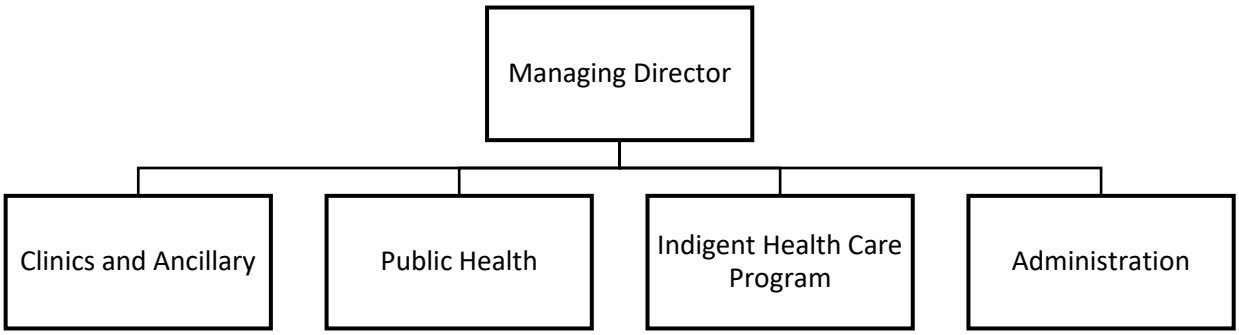


Historical Staffing Trends





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…

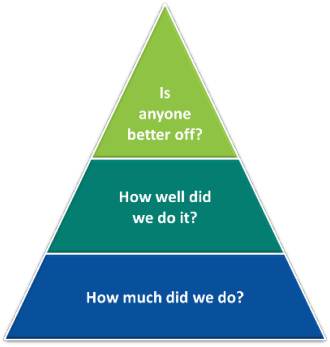
Our clinics deliver primary care to underserved and uninsured people, including those with Medi-Cal coverage and medically indigent adults. Services are offered at two Federally Qualified Health Center Look-Alike Clinic locations and an Urgent Care in Modesto.

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

Performance Visioning



Mission Statement

We Build Community by health and wellness through service and collaboration for all people in Stanislaus County.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Maintain an effective health system to support patients with diabetes
B. Coordinate cross-department programs to positively impact birth outcomes
C. Develop a Community Health Improvement Plan in partnership with the local health system and community partners, based on data and community engagement gathered through the Community Health Needs assessment

Accomplishments for Fiscal Year 2025

- Completed the 2025 Community Health Assessment with broad community engagement and launched an action plan driving strategies in Behavioral Health, Chronic Disease, and Access to Care
- Hired two Certified Diabetes Care and Education Specialists, providing 1,265 visits to 302 patients with diabetes and delivering personalized care to improve disease control and long-term wellness
- Served 149 pregnant people at 425 home visits and at three community baby showers with prenatal education and health screenings to reduce low birth weight by addressing health, behavioral, and social needs

Performance Measures

- Number and percent of healthy weight infants at birth by race/ethnicity
- Number and percent of HSA Clinics' diabetic patients with uncontrolled A1c (average level of blood sugar over the last 2-3 months) by race/ethnicity and gender

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number/percent of healthy weight infants at birth	8,522/84%	8,564/84%	8,729/86%
▲	Number/percent of diabetic patients with uncontrolled A1c levels	561 / 31%	213 / 25%	200 / 23%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Health Services Agency	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,779,782	$2,592,872	$1,430,827	$1,840,339	$1,840,339	$0
Intergovernmental	$28,895,804	$25,204,878	$27,987,763	$28,004,106	$25,376,980	($2,627,126)
Charges for Services and Interfund	$45,341,547	$42,026,328	$44,419,494	$44,418,120	$43,460,143	($957,977)
Miscellaneous Revenues	$7,570,718	$8,696,298	$7,704,972	$7,048,929	$6,981,157	($67,772)
Total Revenue	$83,587,851	$78,520,376	$81,543,056	$81,311,494	$77,658,619	($3,652,875)
Use of Department Fund Balance	($4,933,229)	($2,799,367)	$5,092,102	$12,859,092	$7,269,942	($5,589,150)
Total Funding Sources	**$78,654,622**	**$75,721,010**	**$86,635,158**	**$94,170,586**	**$84,928,561**	**($9,242,025)**
Salaries and Benefits	$49,510,447	$50,914,206	$52,469,516	$60,392,998	$53,052,684	($7,340,314)
Services and Supplies	$20,965,169	$15,689,176	$22,655,404	$22,827,143	$22,045,543	($781,600)
Other Charges	$5,404	$356,903	$11,700	$19,774	$19,774	$0
Depreciation and Amortization	$0	$0	$223,583	$110,100	$110,100	$0
Intercounty Expenditures	$11,959,502	$12,740,052	$14,881,407	$14,643,492	$13,541,153	($1,102,339)
Capital Outlays	$223,275	$467,039	$1,127,281	$783,113	$783,113	$0
Transfers Out	$1,001,628	$564,436	$277,070	$404,770	$386,998	($17,772)
Intrafund/Intradepartment	$0	$0	$0	($1)	($1)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$83,665,425**	**$80,731,813**	**$91,645,961**	**$99,181,389**	**$89,939,364**	**($9,242,025)**
General Fund Contribution	**$5,010,803**	**$5,010,803**	**$5,010,803**	**$5,010,803**	**$5,010,803**	**$0**
Total Allocated Positions			465	435	419	(16)

2026 Proposed Budget

The approved 2026 Proposed Budget totals $99.2 million, funded by $81.3 million in estimated revenue, the use of $12.9 million in fund balance, and $5 million in Net County Cost. The budget represents the full cost of all but 10 positions, with no other vacancy rate applied. The 10 positions not included in the budget were pending further analysis to ensure staffing aligned with existing funding, with the intention of bringing recommendations to the Board to align allocations with departmental needs. Recommendations in the 2026 Adopted Budget further align Department allocations with funding, while the Department continues analysis.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $89.9 million, funded by $77.7 million in estimated revenue, the use of $7.3 million in department fund balance, and $5 million in Net County Cost. This is a net decrease of $9.2 million in appropriations from the 2026 Proposed Budget. The Health Services Agency's Net County Cost supports 6% of the 2026 Adopted Budget compared to 5% in the prior fiscal year.

Adjustments to Proposed Budget

Vacancy Rate Adjustments – It is recommended to decrease appropriations by $4.2 million to apply vacancy rate adjustments in the Administration (10%), Clinics and Ancillary (7% for full-time and 3% for part-time), and Public Health (7% for full-time and 10% for part-time) budgets. A corresponding decrease in estimated revenue of $1.1 million and a decrease in the use of $3.1 million in department fund balance are recommended due to the decrease in appropriations.

Organizational Changes – A net decrease of $3.4 million in appropriations is recommended to recognize operational changes within the Department to right-size operational costs with ongoing funding sources. The decrease in appropriations will be offset by a net $1.1 million decrease in estimated revenue and a decrease of $2.3 million in the use of department fund balance. These changes are detailed below.

- *Administration* – It is recommended to delete the following five vacant positions: Two Administrative Clerk II positions, one Account Clerk III position, one HSA Facilities Supervisor position, and one Confidential Assistant III position.
- *Clinics and Ancillary* – It is recommended to delete 17 part-time/contract positions and the following three vacant full-time positions: one Administrative Clerk II position and two Staff Nurse I/II positions.
- *Public Health* – It is recommended to delete five part-time/contract positions and the following eight vacant full-time positions: two Administrative Clerk I/II positions, one Health Education Specialist position, one Medical Investigator position, one Public Health Nutritionist I/II position, one Staff Services Coordinator position, one Staff Services Analyst position, and one Staff Services Technician position.

New EMS Funds Budget – It is recommended to create a new Emergency Medical Services (EMS) Funds budget and consolidate the EMS Discretionary, EMS Hospitals, and EMS Physicians budgets into the new budget. The new budget will contain additional cost centers to allow for more detailed reporting within the Department. The net adjustments for this will net zero and are detailed below.

- *EMS Discretionary* – It is recommended to decrease appropriations by $92,770, decrease estimated revenue by $80,060, and decrease the use of department fund balance by $12,710 to transfer the budget to the EMS Funds budget.
- *EMS Hospitals* – It is recommended to decrease appropriations by $774,162, decrease estimated revenue by $214,516, and decrease the use of department fund balance by $559,646 to transfer the budget to the EMS Funds budget.
- *EMS Physicians* – It is recommended to decrease appropriations by $461,504, decrease estimate revenue by $326,225, and decrease the use of department fund balance by $135,279 to transfer the budget to the EMS Funds budget.
- *EMS Funds* – It is recommended to increase appropriations by $1.3 million, increase estimated revenue by $620,801, and increase the use of department fund balance by $707,635 to transfer in the budgets from the EMS Discretionary, EMS Hospitals, and EMS Physicians budgets.

EHR Savings – On June 3, 2025 (Board Resolution 2025-0277), the Board of Supervisors approved the Department to upgrade its electronic medical record system to a cloud-based electronic health record (EHR) system. The staff report identified potential opportunities for budget savings related to the cancellation of additional applications that were needed with the prior system. It is now recommended to decrease appropriations and the use of department fund balance by $232,200 in the Clinics and Ancillary budget due to the removal of applications that are no longer needed due to the AthenaOne EHR upgrade. As the Public Health budget also uses the system, cost allocation plan adjustments decreasing estimated revenue and increasing the use of department fund balance by $17,772 in the Clinics and Ancillary budget, and adjustments decreasing appropriations and decreasing the use of fund balance by $17,772 in the Public Health budget are recommended.

Healthy Families America Program – An increase in appropriations of $3,562, an increase in estimated revenue of $212,554, and a decrease in the use of department fund balance of $208,992 is recommended in the Public Health budget to support a new interagency agreement with the Community Services Agency in support of the Healthy Families America Program. The agreement will utilize existing staff, which will reduce the Department's reliance on fund balance. The increase in appropriations is related to training, client-related purchases, and travel costs associated with operating the program.

Facility Related Costs – It is recommended to increase appropriations and the use of department fund balance by $203,655 to ensure sufficient appropriations are available to cover the lease costs of the North Point Towers Lease at 5330 Pirrone Road in Salida. Additionally, an adjustment increasing appropriations and estimated revenue by $64,843 is recommended to support rent and utilities costs for the facility supporting the Women, Infants, and Children (WIC) program.

Loss of Federal Grants – Due to the unexpected loss of the Environmental Justice Government-to-Government grant due to new Federal directives, it is recommended to decrease appropriations by $381,033, decrease estimated revenue by $549,709, and increase the use of department fund balance by $168,676 to recognize the loss of this grant program in the Public Health budget.

Adjustments to Use of Grant Funding – A decrease in appropriations and use of fund balance by $65,720 is recommended to decrease budgeted non-labor expenses under the Future of Public Health grant, and ensure funding is available to support personnel costs in the Public Health budget.

Court Revenue – The State Controller's Office (SCO) audited Stanislaus County's court revenue for the period of July 1, 2018, through June 30, 2022. The audit found that the County had under remitted a net of $506,750 in State court revenues to the State Treasurer. The Department remitted its share of the under remittance in Fiscal Year 2025, after recommendations for the 2026 Proposed Budget were finalized. To account for this remittance and the corresponding adjustment to the Department's fund balance, a decrease in appropriations and the use of department fund balance of $332,231 is recommended in the EMS Funds budget.

Retirement Rate Increases – An increase in appropriations of $244,149, funded with the use of department fund balance, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Internal Cost Allocation Plan – It is recommended to support the Department's following internal cost allocation plan adjustments related to the Administration budget adjustments.

- *Administration* – An increase in appropriations by $18,224 and a decrease in estimated revenue by $1.1 million, funded by $1.2 million in the use of department fund balance, is recommended.
- *Clinics and Ancillary* – A decrease in appropriations and the use of fund balance by $1.1 million is recommended.
- *Public Health* – A decrease in appropriations and the use of fund balance by $18,224 is recommended.

Right-Size Position Allocation – It is recommended to transfer one Manager III position, one Staff Services Coordinator, and two Staff Services Technicians from the Clinics and Ancillary budget to the Administration budget, and one Supervising Account Administrative Clerk I/II from the Administration budget to the Clinics and Ancillary budget. The Department budgeted these positions in the respective budgets in the 2026 Proposed Budget. A budget adjustment is not needed.

Recommendation: It is recommended to decrease appropriations by $9.2 million, decrease estimated revenue by $3.7 million, and decrease the use of department fund balance by $5.6 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, 2025	Budgeted Use for Fiscal Year 2026
Health Services Agency		
Administration	$ 938,369	$ 810,511
Clinics and Ancillary Services	38,612,991	3,629,394
EMS Funds	736,536	375,404
Indigent Health Care Program	2,595,277	170,481
Public Health	27,093,036	2,180,567
Public Health Vital and Health Statistics	1,063,415	103,585
Total	**$ 71,039,624**	**$ 7,269,942**

As of July 1, 2025, the Department has $71 million in available fund balance/retained earnings. Of the $38.6 million in retained earnings for Clinics and Ancillary Services, an estimated $23.3 million represents County General Fund. The Chief Executive Office is working with the Department to identify a strategy for addressing the General Fund in the Department's retained earnings. It will return to the Board in the future with recommendations.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 419 positions, a net decrease of 46 positions from the 2025 Adopted Budget allocation. On November 5, 2024, three positions were added to build internal capacity to lead, promote, and sustain the Health Initiative Team (Board Resolution 2024-0656). On February 4, 2025, a net of one position was added to support the restructured Operational Support and Service section (Board Resolution 2025-0065). The 2025 Midyear Financial Report included the addition of three positions to support the Women, Infants, and Children (WIC) program and the deletion of 37 vacant positions that are no longer needed due to the operational changes after the clinics closure to align the allocations with current needs.

Staffing Recommendation: It is recommended to delete 16 vacant positions (five block-budgeted Administrative Clerk I/II positions, one Account Clerk III, one Confidential Assistant III, one HSA Facilities Supervisor, two block-budgeted Staff Nurse I/II positions, one Health Education Specialist, one Medical Investigator, one block-budgeted Public Health Nutritionist I/II, one Staff Services Coordinator, one Staff Services Analyst, and one Staff Services Technician) that are no longer required as tasks have been successfully absorbed by existing staff following recent changes to the organization's operational structure and funding across various Public Health programs.

Additionally, it is recommended to transfer four positions (one Manager III, one Staff Service Coordinator, and two Staff Services Technician positions) from Clinics and Ancillary Services to Administration and one block-budgeted Supervising Account Administrative Clerk I/II from Administration to Clinics and Ancillary Services.

Lastly, it is recommended to study the request for a salary adjustment for the Assistant Medical Director classification.

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 to approximately 14,500 unique patients, or approximately 45,000 visits, annually; services provided include family medicine, pediatrics, integrated behavioral health, prenatal care, obstetrical care, women's health care, family planning, immunizations, treatment of sexually transmitted diseases (STDs), well-child check-ups, refugee health screenings, diabetic 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% 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% percent 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$341	$676	$503	$760	$760	$0
Intergovernmental	$377,784	$100,000	$494,275	$0	$0	$0
Charges for Services and Interfund	$6,311,603	$6,891,022	$8,337,982	$8,474,583	$7,329,768	($1,144,815)
Miscellaneous Revenues	$307,326	$263,355	$250,000	$180,000	$180,000	$0
Total Revenue	$6,997,055	$7,255,052	$9,082,760	$8,655,343	$7,510,528	($1,144,815)
Use of Department Fund Balance	$2,584,710	$7,757	$1,500,000	$810,511	$810,511	$0
Total Funding Sources	**$9,581,765**	**$7,262,809**	**$10,582,760**	**$9,465,854**	**$8,321,039**	**($1,144,815)**
Salaries and Benefits	$8,699,104	$9,225,658	$10,136,385	$10,522,100	$9,155,406	($1,366,694)
Services and Supplies	$4,229,168	$2,442,524	$4,613,502	$3,807,289	$4,010,944	$203,655
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,862,893	$2,914,804	$3,256,632	$2,961,704	$2,961,704	$0
Capital Outlays	$105,876	$387,501	$588,000	$315,000	$315,000	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($6,315,275)	($7,707,677)	($8,011,759)	($8,140,239)	($8,122,015)	$18,224
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,581,765**	**$7,262,809**	**$10,582,760**	**$9,465,854**	**$8,321,039**	**($1,144,815)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			78	78	76	(2)

HSAClinics and Ancillary Services 4051 HSA0008 Enterprise Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,188,769	$1,821,641	$865,904	$1,202,362	$1,202,362	$0
Intergovernmental	$1,331,043	$449,070	$211,617	$410,200	$410,200	$0
Charges for Services and Interfund	$36,680,342	$31,007,681	$33,592,051	$32,106,146	$32,106,146	$0
Miscellaneous Revenues	$683,749	$322,310	$146,973	$194,337	$176,565	($17,772)
Total Revenue	$39,883,903	$33,600,702	$34,816,545	$33,913,045	$33,895,273	($17,772)
Use of Department Fund Balance	($3,533,439)	($900,133)	$2,029,410	$7,669,217	$3,629,394	($4,039,823)
Total Funding Sources	**$36,350,464**	**$32,700,569**	**$36,845,955**	**$41,582,262**	**$37,524,667**	**($4,057,595)**
Salaries and Benefits	$17,371,384	$16,677,106	$16,969,043	$20,888,698	$18,208,118	($2,680,580)
Services and Supplies	$12,326,220	$9,129,689	$10,846,323	$11,930,048	$11,697,848	($232,200)
Other Charges	$4,628	$24,672	$11,700	$14,500	$14,500	$0
Depreciation and Amortization	$0	$0	$223,583	$110,100	$110,100	$0
Intercounty Expenditures	$7,729,003	$8,362,252	$9,995,306	$10,038,916	$8,894,101	($1,144,815)
Capital Outlays	$102,378	$6,851	$300,000	$100,000	$100,000	$0
Transfers Out	$316,850	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$37,850,464**	**$34,200,569**	**$38,345,955**	**$43,082,262**	**$39,024,667**	**($4,057,595)**
General Fund Contribution	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$0**
Total Allocated Positions			188	153	147	(6)

HSA Emergency Medical Services Funds 1433 HSA0010 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$620,801	$620,801
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	$620,801	$620,801
Use of Department Fund Balance	$0	$0	$0	$0	$375,404	$375,404
Total Funding Sources	**$0**	**$0**	**$0**	**$0**	**$996,205**	**$996,205**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$894,466	$894,466
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$0	$101,739	$101,739
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**	**$996,205**	**$996,205**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSA Emergency Medical Services (EMS) Discretionary Fund 1429 HSA0001 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$74,628	$100,360	$71,041	$80,060	$0	($80,060)
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	$74,628	$100,360	$71,041	$80,060	$0	($80,060)
Use of Department Fund Balance	$514	($26,835)	$3,464	$12,710	$0	($12,710)
Total Funding Sources	**$75,143**	**$73,525**	**$74,505**	**$92,770**	**$0**	**($92,770)**
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	$75,143	$73,525	$74,505	$92,770	$0	($92,770)
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	**$75,143**	**$73,525**	**$74,505**	**$92,770**	**$0**	**($92,770)**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($28,956)	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$65,743	$62,120	$86,541	$84,396	$84,396	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$36,787	$62,120	$86,541	$84,396	$84,396	$0
Use of Department Fund Balance	$29,244	($40,891)	$115,287	$170,481	$170,481	$0
Total Funding Sources	**$66,031**	**$21,230**	**$201,828**	**$254,877**	**$254,877**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$200,000	$200,000	$200,000	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$332	$225	$558	$54,877	$54,877	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$65,699	$21,004	$1,270	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$66,031**	**$21,230**	**$201,828**	**$254,877**	**$254,877**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSA IHCP EMS Hospitals 1434 HSA0005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$194,922	$231,673	$202,822	$214,516	$0	($214,516)
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	$194,922	$231,673	$202,822	$214,516	$0	($214,516)
Use of Department Fund Balance	($194,712)	($10,365)	$444,303	$559,646	$0	($559,646)
Total Funding Sources	**$210**	**$221,307**	**$647,125**	**$774,162**	**$0**	**($774,162)**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$53,163	$642,705	$765,193	$0	($765,193)
Other Charges	$0	$166,119	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$210	$2,025	$4,420	$8,969	$0	($8,969)
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	**$210**	**$221,307**	**$647,125**	**$774,162**	**$0**	**($774,162)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSAIHCP EMS Physicians
1435 HSA0006
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$323,410	$403,769	$272,063	$326,225	$0	($326,225)
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	$323,410	$403,769	$272,063	$326,225	$0	($326,225)
Use of Department Fund Balance	($121,005)	$19,969	($9,671)	$135,279	$0	($135,279)
Total Funding Sources	**$202,405**	**$423,738**	**$262,392**	**$461,504**	**$0**	**($461,504)**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$201,919	$257,626	$252,139	$461,504	$0	($461,504)
Other Charges	$0	$166,112	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$486	$0	$10,253	$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	**$202,405**	**$423,738**	**$262,392**	**$461,504**	**$0**	**($461,504)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

HSAPublic Health
1402 HSA0004
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$26,831	$34,754	$18,494	$16,416	$16,416	$0
Intergovernmental	$27,186,977	$24,655,809	$27,281,871	$27,593,906	$24,966,780	($2,627,126)
Charges for Services and Interfund	$2,199,106	$3,981,630	$2,316,254	$3,671,070	$3,857,908	$186,838
Miscellaneous Revenues	$6,579,642	$8,110,633	$7,307,999	$6,674,592	$6,624,592	($50,000)
Total Revenue	$35,992,556	$36,782,826	$36,924,618	$37,955,984	$35,465,696	($2,490,288)
Use of Department Fund Balance	($3,650,436)	($1,912,701)	$926,727	$3,397,663	$2,180,567	($1,217,096)
Total Funding Sources	**$32,342,120**	**$34,870,125**	**$37,851,345**	**$41,353,647**	**$37,646,263**	**($3,707,384)**
Salaries and Benefits	$23,439,959	$25,011,442	$25,364,088	$28,982,200	$25,689,160	($3,293,040)
Services and Supplies	$4,207,862	$3,806,175	$6,100,735	$5,663,109	$5,242,285	($420,824)
Other Charges	$776	$0	$0	$5,274	$5,274	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,291,436	$1,387,221	$1,539,733	$1,486,256	$1,528,732	$42,476
Capital Outlays	$15,020	$72,688	$239,281	$368,113	$368,113	$0
Transfers Out	$582,594	$395,725	$106,552	$219,260	$201,488	($17,772)
Intrafund/Intradepartment	$6,315,275	$7,707,677	$8,011,759	$8,140,238	$8,122,014	($18,224)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$35,852,923**	**$38,380,928**	**$41,362,148**	**$44,864,450**	**$41,157,066**	**($3,707,384)**
General Fund Contribution	**$3,510,803**	**$3,510,803**	**$3,510,803**	**$3,510,803**	**$3,510,803**	**$0**
Total Allocated Positions			199	204	196	(8)

HSA Public Health Vital and Health Statistics 1428 HSA0002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($162)	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$84,752	$83,875	$86,666	$81,925	$81,925	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$84,591	$83,875	$86,666	$81,925	$81,925	$0
Use of Department Fund Balance	($48,105)	$63,831	$82,582	$103,585	$103,585	$0
Total Funding Sources	**$36,486**	**$147,706**	**$169,248**	**$185,510**	**$185,510**	**$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	$36,486	$147,706	$169,248	$185,510	$185,510	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$36,486**	**$147,706**	**$169,248**	**$185,510**	**$185,510**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0




Purell


HEALTH SERVICES AGENCY

Developing a High-Performing Economy Summary of Budget Appropriations

Legal Budget Unit					2026 Adopted Budget
Agricultural Commissioner					
0100	AG00001	General Fund	Agricultural Commissioner	$	8,455,516
Agricultural Commissioner Total				**$**	**8,455,516**
University of California Cooperative Extension					
0100	UC00001	General Fund	University of California Cooperative Extension	$	1,055,438
1766	UC00002	Special Revenue Fund	Farm and Home Advisors Research Trust		5,000
University of California Cooperative Extension			**Total**	**$**	**1,060,438**
Workforce Development					
1320	WD00001	Special Revenue Fund	Workforce Development	$	18,706,517
1317	WD00002	Special Revenue Fund	Welfare to Work		6,403,124
Workforce Development Total				**$**	**25,109,641**
Grand Total				**$**	**34,625,595**

Developing a High-Performing Economy

Introduction

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 promote 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 following departments support the priority of *Developing a High-Performing Economy*:

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.

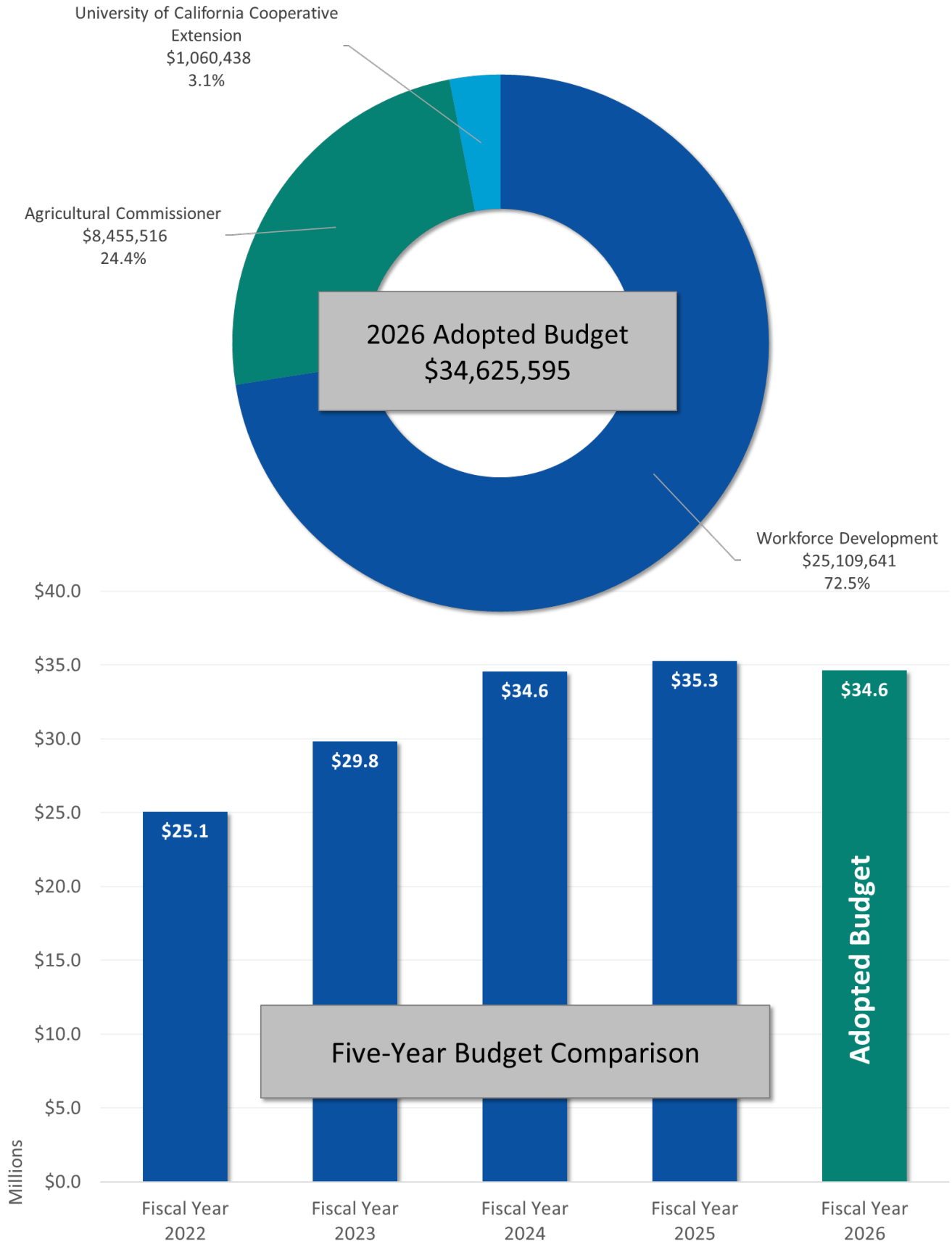
University of California (UC) Cooperative Extension is a statewide, off-campus research and education delivery program, bringing the resources of the UC system to County residents to address local problems and support the continued economic viability of the agricultural industry, a safe and secure food 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.

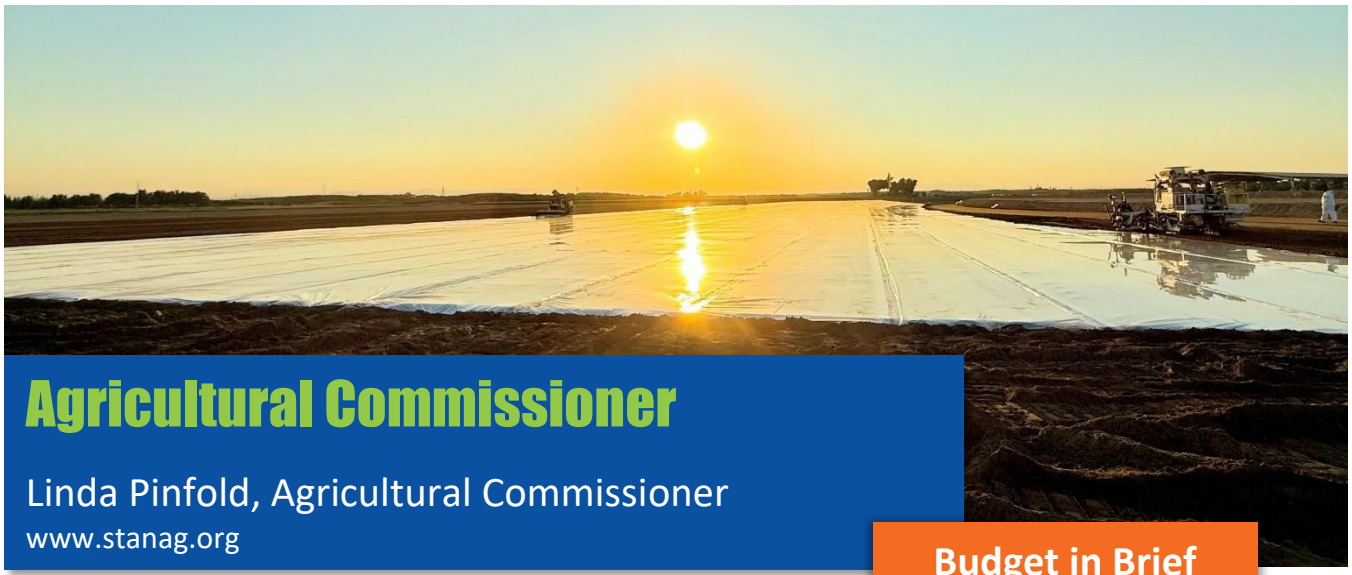
Priority Appropriations and Trends

The 2026 Adopted Budget totals $34.6 million for the Board priority of *Developing a High-Performing Economy*. Workforce Development comprises approximately 72.5% of this priority budget, while the Agricultural Commissioner makes up 24.4%. 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 nearly 60% of its program costs through State and Federal contracts and fees for services. The remaining 3.1% 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 $27.5 million for Fiscal Years 2022 and 2023; during Fiscal Years 2024 and 2025, appropriations averaged $35 million. In Fiscal Year 2024, appropriations increased by $4.8 million due primarily to State funds received by Workforce Development for regional programs focused on in-demand occupations through apprenticeships. For Fiscal Year 2026, appropriations have decreased by $648,008 compared with the 2025 Adopted Budget, representing the investment necessary to maintain existing service levels.


University of California Cooperative Extension
$1,060,438
3.1%
Agricultural Commissioner
$8,455,516
24.4%
2026 Adopted Budget
$34,625,595
Workforce Development
$25,109,641
72.5%
$40.0
$35.0
$30.0
$25.0
$20.0
$15.0
$10.0
$5.0
$0.0
Millions
$25.1
$29.8
$34.6
$35.3
$34.6
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2022
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026





Agricultural Commissioner

Linda Pinfold, Agricultural Commissioner
www.stanag.org

Budget in Brief

$8,455,516
2026 Adopted Budget

41
Employees

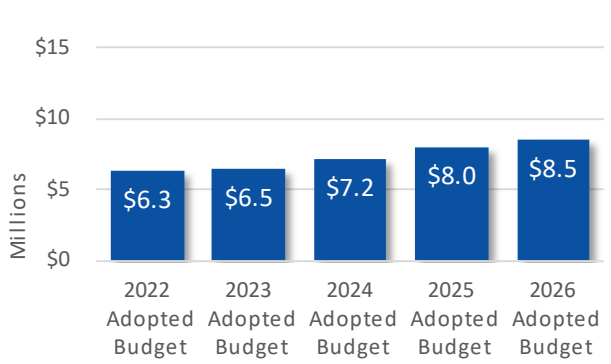
Funding Sources

$5.1M Revenue
$3.4M Net County Cost
% Net County Cost = **40%**

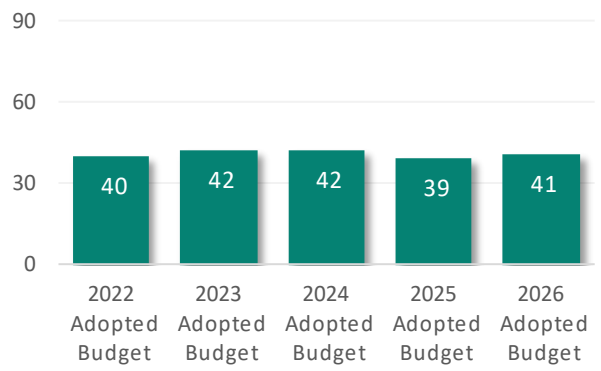
Expenditures

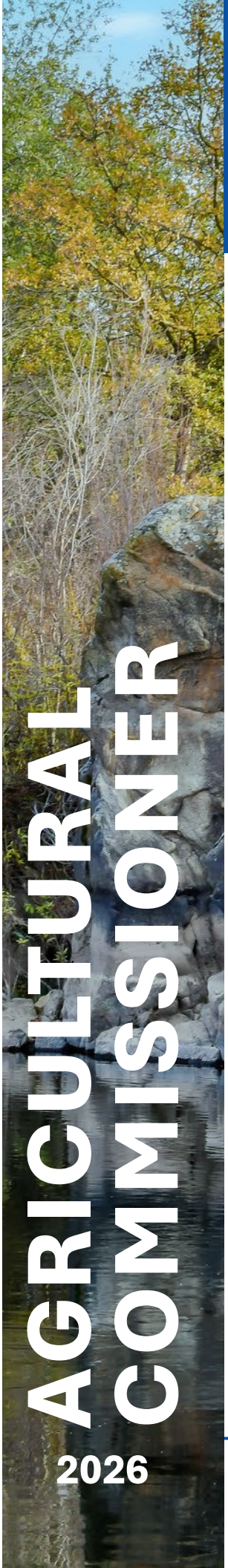
- **$5.9M** Salaries & Benefits
- **$664,125** Services & Supplies
- **$1.5M** Intercounty
- **$315,354** All Other

Historical Budget Trends

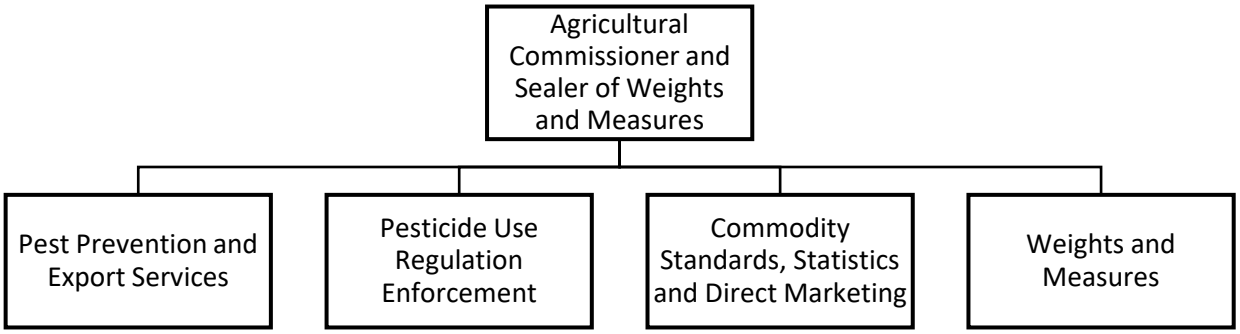


Historical Staffing Trends





DEPARTMENT OVERVIEW



WHY WE EXIST…

We are a regulatory agency that supports and protects the well-being of agriculture, the environment, business, and community.

WHAT WE DO…

We enforce local, State, and Federal laws to protect agriculture, consumers, and the community. We oversee pesticide use, agricultural product storage and export certification, prevent the spread of harmful pests and diseases, and ensure the quality of agricultural products. We safeguard consumers by certifying commercial weighing and measuring devices, conducting quantity control, and verifying pricing accuracy.

HOW WE MAKE A DIFFERENCE…

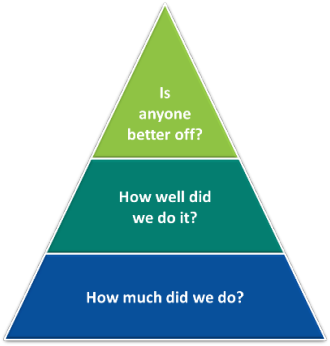
We protect public health, the environment, and the local economy by ensuring the safe use of pesticides, maintaining agricultural product quality, and preventing the introduction and spread of harmful non-native pests, weeds, and plant diseases. We support local growers through export certification, oversight of certified producers, and regulation of farmers markets countywide, as well as enforcing commodity standards that uphold the marketability of agricultural goods. By collecting and reporting crop statistics, we inform critical agricultural planning and policy decisions.

We ensure fairness in commerce by certifying weighing and measuring devices, verifying pricing accuracy, and enforcing quantity control standards. Community outreach and education efforts promote awareness, compliance, and trust—strengthening partnerships between 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 REGULATION ENFORCEMENT
- QUANTITY CONTROL AND PRICE VERIFICATION
- WEIGHING AND MEASURING DEVICE REGISTRATION AND INSPECTION

Performance Visioning



Mission Statement

We Build Community by supporting our thriving agricultural economy and protecting of human health, property, natural resources, and the environment and by promoting and protecting both equity and confidence in the marketplace.

Board Priority and Strategic Focus Areas

Developing a High-Performing Economy

- Create a path to economic self-sufficiency
- Support and promote agricultural efficiencies through education, technology, and innovation
- Promote, protect, and support agricultural resources and equity in the marketplace

Department Objectives for Fiscal Years 2025 and 2026

A. Provide at least eight continuing education events (in person and/or virtual) for a minimum of 550 total participants and participate in at least three community outreach events
B. Complete at least 95% of all Worker Health and Safety Investigations within 120 days, Priority Investigations within nine months, and non-priority investigations within one year
C. Achieve an annual 95% test completion rate of all commercial weighing and measuring devices within the County

Accomplishments for Fiscal Year 2025

- The Department held 11 continuing education classes, attended by a total of 579 participants, and participated in 11 community outreach events
- Of 196 investigations closed, 178 (90.8%) were completed within the timelines outlined in the Department's objectives
- The Department completed testing of 97.5% of all commercial weighing and measuring devices within the County

Performance Measures

- Number of continuing education sessions per calendar year on pesticide use training provided to growers, pest control businesses, and pest control advisers
- Completion rate of all pesticide use-related investigations pertaining to incidents of property damage, human illness or injury, and environmental effects within one year of being reported
- Test completion rate of all commercial weighing and measuring devices in accordance with annual testing schedules

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number of continuining education sessions	N/A	11	8
▲	Completion rate of pesticide use-related investigations	N/A	90.8%	95%
▲	Test completion rate of all commercial weighing and measuring devices	N/A	97.5%	95%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Agricultural Commissioner	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$476,640	$611,352	$570,036	$570,953	$570,953	$0
Intergovernmental	$3,373,136	$3,682,781	$2,978,376	$3,468,820	$3,468,820	$0
Charges for Services and Interfund	$935,435	$1,034,020	$1,073,997	$1,036,385	$1,036,385	$0
Miscellaneous Revenues	$726	$2,138	$0	$0	$0	$0
Total Revenue	$4,785,937	$5,330,290	$4,622,409	$5,076,158	$5,076,158	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$4,785,937**	**$5,330,290**	**$4,622,409**	**$5,076,158**	**$5,076,158**	**$0**
Salaries and Benefits	$5,372,134	$5,384,440	$5,594,842	$5,907,616	$5,930,413	$22,797
Services and Supplies	$610,683	$500,342	$432,060	$664,125	$664,125	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,033,531	$1,444,514	$1,622,814	$1,545,624	$1,545,624	$0
Capital Outlays	$99,512	$394,780	$273,000	$185,000	$232,685	$47,685
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$89,811	$83,566	$84,084	$82,669	$82,669	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,205,670**	**$7,807,642**	**$8,006,800**	**$8,385,034**	**$8,455,516**	**$70,482**
General Fund Contribution	**$2,419,733**	**$2,477,352**	**$3,384,391**	**$3,308,876**	**$3,379,358**	**$70,482**
Total Allocated Positions			39	41	41	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $8.4 million, funded by $5.1 million in estimated revenue and $3.3 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $8.5 million, funded by $5.1 million in estimated revenue and $3.4 million in Net County Cost. This represents an increase of $70,482 over the 2026 Proposed Budget. The Agricultural Commissioner's Net County Cost supports 40% of the 2026 Adopted budget compared to 42.3% in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – Recommendations include a $22,797 increase to appropriations and the use of Net County Cost to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Replacement Vehicle – It is recommended to increase appropriations and the use of Net County Cost by $37,685 to replace a vehicle that was involved in a total-loss accident.

Vehicle Equipment – It is also recommended to increase appropriations and the use of Net County Cost by $10,000 to outfit a vehicle with a flatbed for transport of heavier loads, including 1,000-pound weights and other equipment.

Recommendation: It is recommended to increase appropriations and the use of Net County Cost by $70,482.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 41 positions, a net increase of two positions over the 2025 Adopted Budget allocation. On October 1, 2024, two time-limited positions were added to support the Glassy-Winged Sharpshooter eradication project (Board Resolution 2024-0538).

Staffing Recommendation: A request to study one Administrative Clerk II and three Deputy Agricultural Commissioner/Sealer positions was submitted by the Department and recommended for study in the 2025 Midyear Financial Report. The study has been completed, concluding with a recommendation to reclassify the Administrative Clerk II to Administrative Clerk III. Additionally, it is recommended to amend the Deputy Agricultural Commissioner/Sealer job description and adjust the classification's salary range to align with the Manager III salary range ($43.56 - $65.34 per hour).

Budget Contained within the Department

Agricultural Commissioner (General Fund)

This budget funds the Departments' core programs and services including Environmental Protection, Fruit and Vegetable Quality Control, Consumer Protection, auxiliary functions such as crop statistics, and administrative costs.

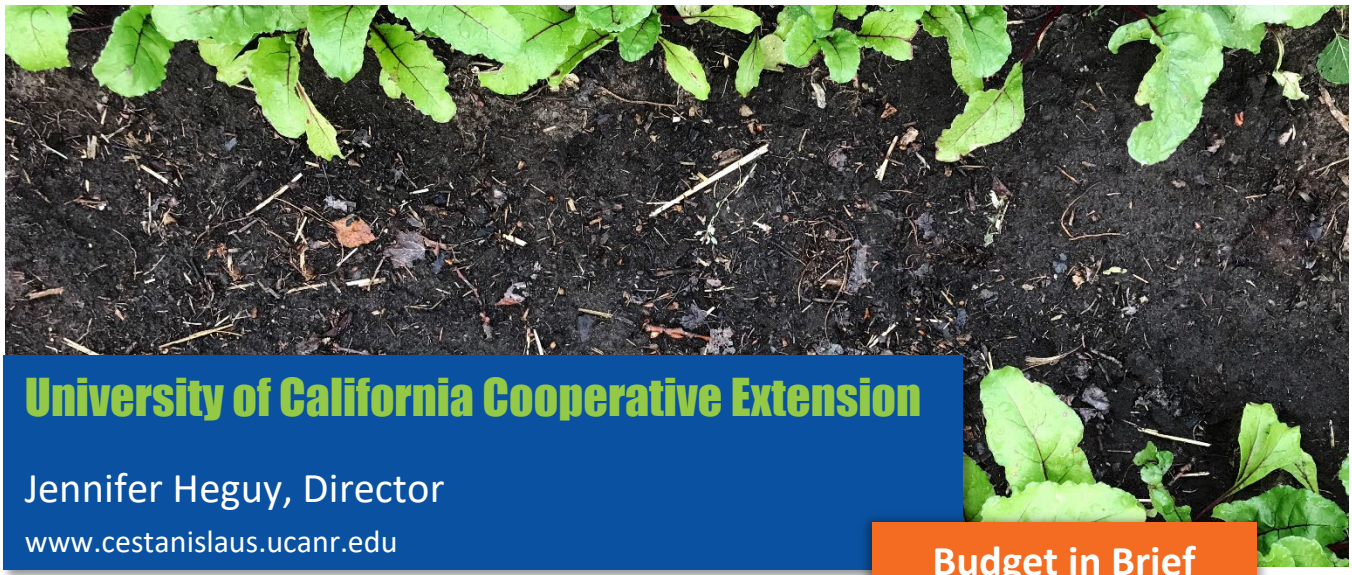
Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Agricultural Commissioner 0100 AG00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$476,640	$611,352	$570,036	$570,953	$570,953	$0
Intergovernmental	$3,373,136	$3,682,781	$2,978,376	$3,468,820	$3,468,820	$0
Charges for Services and Interfund	$935,435	$1,034,020	$1,073,997	$1,036,385	$1,036,385	$0
Miscellaneous Revenues	$726	$2,138	$0	$0	$0	$0
Total Revenue	$4,785,937	$5,330,290	$4,622,409	$5,076,158	$5,076,158	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$4,785,937**	**$5,330,290**	**$4,622,409**	**$5,076,158**	**$5,076,158**	**$0**
Salaries and Benefits	$5,372,134	$5,384,440	$5,594,842	$5,907,616	$5,930,413	$22,797
Services and Supplies	$610,683	$500,342	$432,060	$664,125	$664,125	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,033,531	$1,444,514	$1,622,814	$1,545,624	$1,545,624	$0
Capital Outlays	$99,512	$394,780	$273,000	$185,000	$232,685	$47,685
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$89,811	$83,566	$84,084	$82,669	$82,669	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,205,670**	**$7,807,642**	**$8,006,800**	**$8,385,034**	**$8,455,516**	**$70,482**
General Fund Contribution	**$2,419,733**	**$2,477,352**	**$3,384,391**	**$3,308,876**	**$3,379,358**	**$70,482**
Total Allocated Positions			39	41	41	0







University of California Cooperative Extension

Jennifer Heguy, Director

www.cestanislaus.ucanr.edu

Budget in Brief

$1,060,438

2026 Adopted Budget

6

Employees

Funding Sources

$5,000 Retained Earnings

$1,055,438 Net County Cost

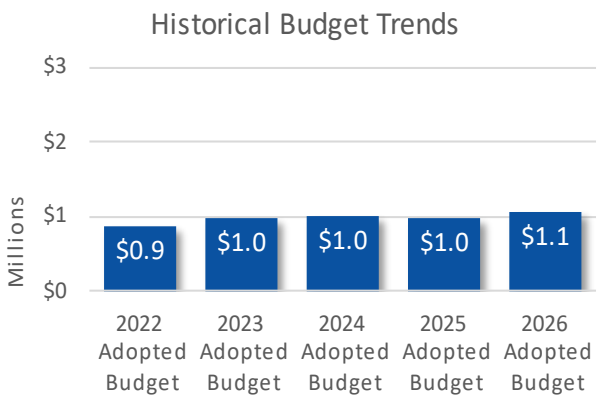
% Net County Cost = **99%**

Expenditures

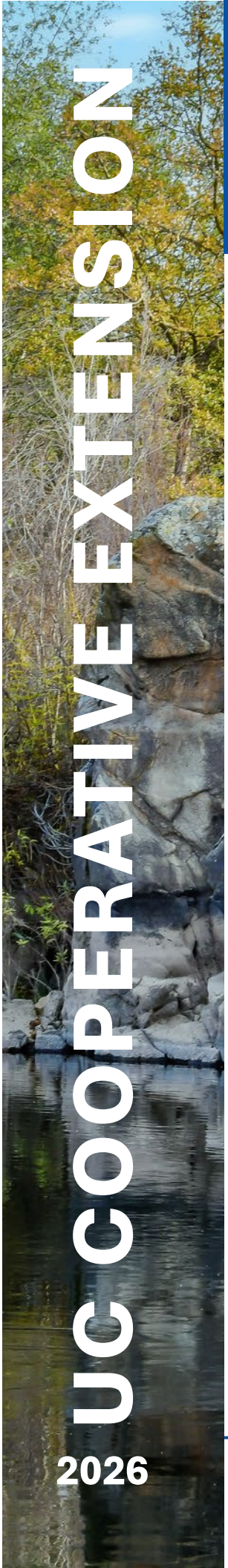
$682,500 Salaries & Benefits

$81,427 Services & Supplies

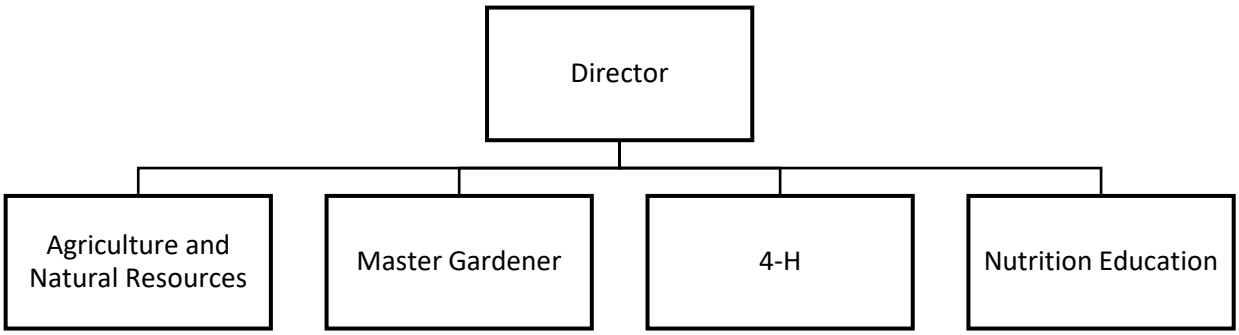
$296,511 Intercounty







DEPARTMENT OVERVIEW



WHY WE EXIST…

We engage with the residents of Stanislaus County 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 University of California to Stanislaus County residents by conducting high-priority, applied research and educational programs. Information is delivered in several ways, including but not limited to classroom and in-field workshops, one-on-one consultations, online education and clientele-directed publications.

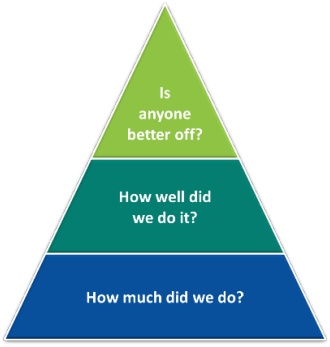
HOW WE MAKE A DIFFERENCE…

We build programs to meet the needs of the community. One of our major roles is conducting innovative, applied research in cooperation with local farmers and ranchers to improve agricultural efficiencies. We take information and knowledge gained from our research and extend it to our clientele, resulting in improved production practices, economics and sustainability. The Master Gardener program helps residents implement sustainable home gardening practices. The 4-H youth development program provides opportunities for youth to participate in various programs and projects; research has shown that 4-H youth are 1.9 times more likely to get better grades in school and 3.4 times more likely to actively contribute to their communities. Collectively, our programs strive to provide value to all residents in Stanislaus County.

CORE SERVICES

- AGRICULTURAL RESEARCH
- AGRICULTURAL CONSULTATIONS
- GARDENING RESOURCES
- INFORMATION DELIVERY
- NUTRITION EDUCATION
- YOUTH DEVELOPMENT

Performance Visioning



Mission Statement

We Build Community by developing and delivering research-based information to the people of Stanislaus County in the areas of agriculture and natural resources, 4-H youth development, and family and consumer sciences, which supports the continued economic viability of the agricultural industry, a safe and reliable food supply, clean air and water, and healthy communities.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Conduct high-caliber, applied, on-farm research in cooperation with farming clientele to address current and future needs

B. Disseminate information to educate farm owners, employees, and allied industries on new and emerging research data through traditional extension methods (meetings, field days, newsletters, etc.)

Accomplishments for Fiscal Year 2025

- University of California Cooperative Extension (UCCE) Farm Advisors conducted 38 research projects in cooperation with farmers and ranchers in Stanislaus County and surrounding counties
- UCCE's agricultural programs reached more than 6,000 clientele through 102 educational events (meetings, field days, webinars, etc.)
- The Master Gardener program provided information and education to more than 6,400 Stanislaus County residents through 271 events

Performance Measures

- Percent of agricultural clientele who indicated that they gained knowledge from a UCCE program
- Percent of agricultural clientele who indicated using UCCE information (research) in their agricultural operations/businesses

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of ag clients reporting knowledge gained from UCCE	98%	99%	>75%
▲	Percent of ag clients using UCCE research in operations	82%	76%	>50%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

University of California Cooperative Extension	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$2	$0	$0	$0	$0
Total Revenue	$0	$2	$0	$0	$0	$0
Use of Department Fund Balance	$0	($350)	$5,000	$5,000	$5,000	$0
Total Funding Sources	**$0**	**($348)**	**$5,000**	**$5,000**	**$5,000**	**$0**
Salaries and Benefits	$561,448	$596,959	$672,536	$680,458	$682,500	$2,042
Services and Supplies	$60,708	$70,602	$79,008	$81,427	$81,427	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$222,659	$243,330	$236,559	$296,511	$296,511	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$25	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$844,815**	**$910,916**	**$988,103**	**$1,058,396**	**$1,060,438**	**$2,042**
General Fund Contribution	**$844,815**	**$911,264**	**$983,103**	**$1,053,396**	**$1,055,438**	**$2,042**
Total Allocated Positions			6	6	6	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $1.1 million, funded by the use of $5,000 in department fund balance and $1.1 in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $1.1 million, funded using $5,000 in department fund balance and $1.1 million in Net County Cost. This represents an increase of $2,042 over the 2026 Proposed Budget. The department's Net County Cost supports 99.5% of the 2026 Adopted Budget as compared to 99.5% in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – It is recommended to increase appropriations and the use of Net County Cost by $2,042 to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations and the use of Net County Cost by $2,042.

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, 2025	Budgeted Use for Fiscal Year 2026
University of California Cooperative Extension		
Farm and Home Advisors Research	$ 40,426	$ 5,000
Total	**$ 40,426**	**$ 5,000**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of six positions, consistent with the 2025 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.



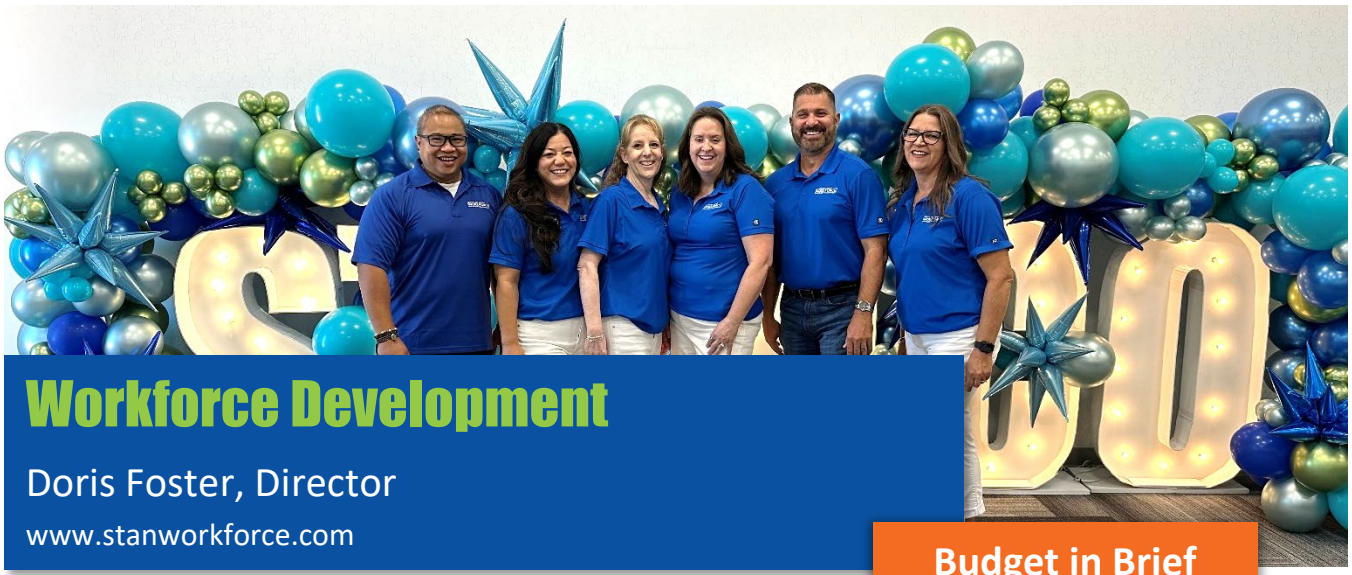
Legal Budget Unit (LBU) Schedules

University of California (UC) Cooperative Extension

0100 UC00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$2	$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	$561,448	$596,959	$672,536	$680,458	$682,500	$2,042
Services and Supplies	$60,708	$70,952	$74,008	$76,427	$76,427	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$222,659	$243,330	$236,559	$296,511	$296,511	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$25	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$844,815**	**$911,266**	**$983,103**	**$1,053,396**	**$1,055,438**	**$2,042**
General Fund Contribution	**$844,815**	**$911,264**	**$983,103**	**$1,053,396**	**$1,055,438**	**$2,042**
Total Allocated Positions			6	6	6	0

UC Cooperative Extension - Farm and Home Advisors Research Trust

1766 UC00002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	($350)	$5,000	$5,000	$5,000	$0
Total Funding Sources	**$0**	**($350)**	**$5,000**	**$5,000**	**$5,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	($350)	$5,000	$5,000	$5,000	$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**	**($350)**	**$5,000**	**$5,000**	**$5,000**	**$0**
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

$25,109,641
2026 Adopted Budget

97
Employees

Funding Sources

$25.1M Revenue
$0 Net County Cost

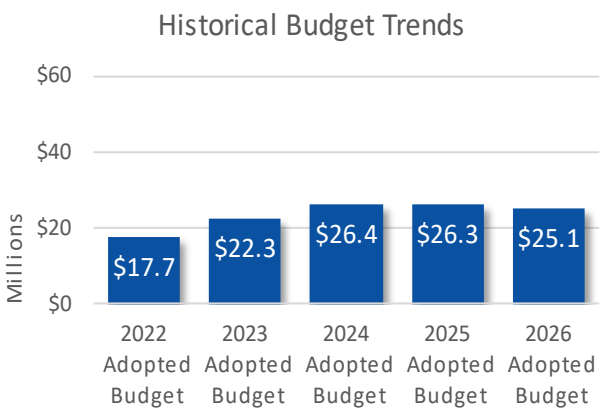
% Net County Cost = **0%**

Expenditures

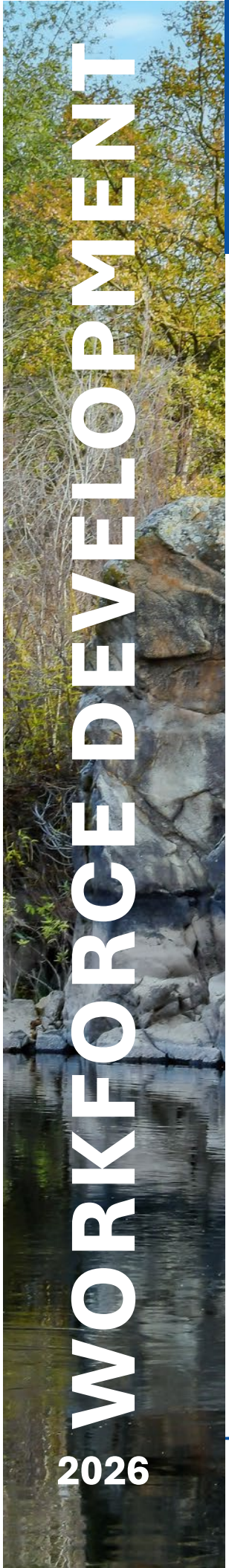
$9.4M Salaries & Benefits

$14.7M Services & Supplies

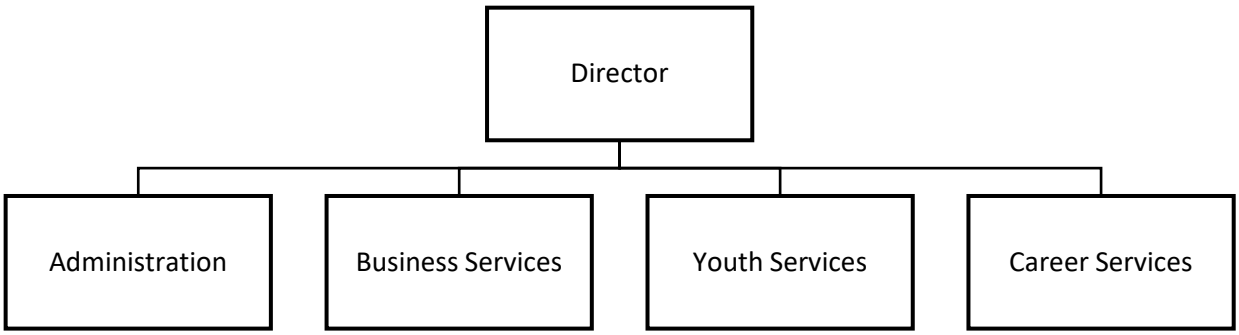
$1.0M Intercounty







DEPARTMENT OVERVIEW



WHY WE EXIST…

We contribute to the economic success of our community by working with businesses and job seekers.

WHAT WE DO…

We work with businesses to determine the needs of in-demand occupations and develop a skilled workforce that strengthens businesses and contributes to the economic success of the community.

HOW WE MAKE A DIFFERENCE…

We market resources and services by working with employers to identify work-based learning opportunities. These services lead to client self-sufficiency and provide businesses with qualified job candidates. In addition, we assist employers with labor market information, referrals to resources, and job fairs.

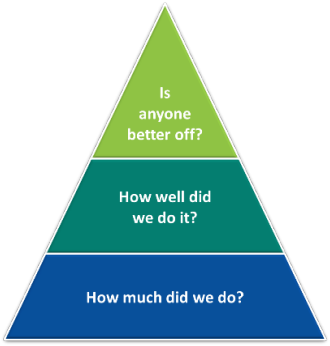
We assist eligible youth ages 16-30 to develop skills through Paid Work Experience, Vocational Training, and On-the-Job Training. The program provides youth, with one or more significant barriers to employment the resources to succeed and prosper in the workforce.

We provide a wide range of employment and training services through various programs at four Job Centers located across the County. For those needing more assistance in finding employment, we provide intensive career counseling, work experience, as well as referrals to vocational training programs. We continue to develop innovative programs and direct resources to serve specialized populations such as veterans, homeless individuals, English as a Second Language learners, disabled individuals, and the previously incarcerated.

CORE SERVICES

- AMERICA'S JOB CENTER OF CALIFORNIA
- SECTOR STRATEGY
- VOCATIONAL TRAINING
- WORK-BASED TRAINING
- WORKSHOPS AND ORIENTATIONS

Performance Visioning



Mission Statement

We Build Community by working with businesses to determine the needs of in-demand occupations and develop a skilled workforce that strengthens businesses and contributes to the economic success of the community.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Strengthen the current workforce by working with individuals with barriers to employment
B. Develop future talent, which includes developing foundational skills and vocational training
C. Support business growth through communication with regional and local employers to identify in-demand sectors, skill gaps, and connecting training opportunities to in-demand occupations
D. Track long-term employment retention for all programs

Accomplishments for Fiscal Year 2025

- Provided recurring workshops that developed job readiness skills, reaching a cumulative attendance of 4,120 clients
- Convened Sector Strategies Meetings, launched Construction Sector, and expanded collaborations for Underserved Business Efforts to include local chambers and historically underserved neighborhoods
- Assisted 546 businesses and provided 3,505 services, an average of 6.4 services per business

Performance Measures

- Percent of job retention after 12 months
- Number of businesses served
- Number of individuals enrolled

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of job retention after 12 months*	60%	60%	65%
▲	Number of businesses served	972	733	800
▲	Number of individuals enrolled	7,388	7,414	7,500

**Fiscal Year 2025 represents the target for that year pending results after 12 months.*

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Workforce Development	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$12,536,602	$11,009,653	$16,323,408	$16,323,408	$14,851,120	($1,472,288)
Charges for Services and Interfund	$7,684,302	$7,448,578	$9,432,102	$9,432,102	$6,953,124	($2,478,978)
Miscellaneous Revenues	$602,693	$555,722	$523,190	$523,190	$3,305,397	$2,782,207
Total Revenue	$20,823,596	$19,013,953	$26,278,700	$26,278,700	$25,109,641	($1,169,059)
Use of Department Fund Balance	($725,340)	($838,869)	$0	$0	$0	$0
Total Funding Sources	**$20,098,256**	**$18,175,084**	**$26,278,700**	**$26,278,700**	**$25,109,641**	**($1,169,059)**
Salaries and Benefits	$8,483,501	$8,963,022	$9,749,542	$9,749,542	$9,391,051	($358,491)
Services and Supplies	$10,735,320	$8,234,511	$15,333,129	$15,333,129	$14,686,936	($646,193)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$847,214	$977,552	$1,188,780	$1,188,780	$1,031,654	($157,126)
Capital Outlays	$32,221	$0	$7,249	$7,249	$0	($7,249)
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	**$20,098,256**	**$18,175,084**	**$26,278,700**	**$26,278,700**	**$25,109,641**	**($1,169,059)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			95	97	97	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $26.3 million, funded by $26.3 million in estimated revenue.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $25.1 million, funded by $25.1 million in estimated revenue. This is a decrease of $1.2 million from the 2026 Proposed Budget.

Adjustments to Proposed Budget

Right-Sizing to Available Funding – It is recommended to decrease revenue and appropriations by a net of $1.2 million to right-size programming with available funding sources. Adjustments include: an increase of $692,535 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; an increase of $4.5 million for programs supporting Stanislaus 2030 small business and entrepreneurship initiatives, as well as other job training efforts; a decrease of $2.8 million to reflect expenditure of California for All Youth Service Corps grant funding; a decrease of $1.1 million to reflect expenditure of Regional Program funding; a decrease of $1 million to reflect the expiration of Interagency Program grants that ended in Fiscal Year 2025 (including American Rescue Plan Act National Farmworkers, Sheriff's Office, and Community Services Agency Access to Technology funding); and a decrease of $1.4 million in StanWorks funding allocations for Fiscal Year 2026.

Recommendation: It is recommended to decrease revenue and appropriations by $1.2 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, 2025	Budgeted Use for Fiscal Year 2026
Workforce Development		
Workforce Development	$ 7,723,191	$ -
Welfare to Work	283,206	-
Total	**$ 8,006,397**	**$ -**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 97 positions, a net increase of two positions over the 2025 Adopted Budget allocation. The 2025 Midyear Financial Report included the addition of two positions to support operations.

Budgets Contained within the Department

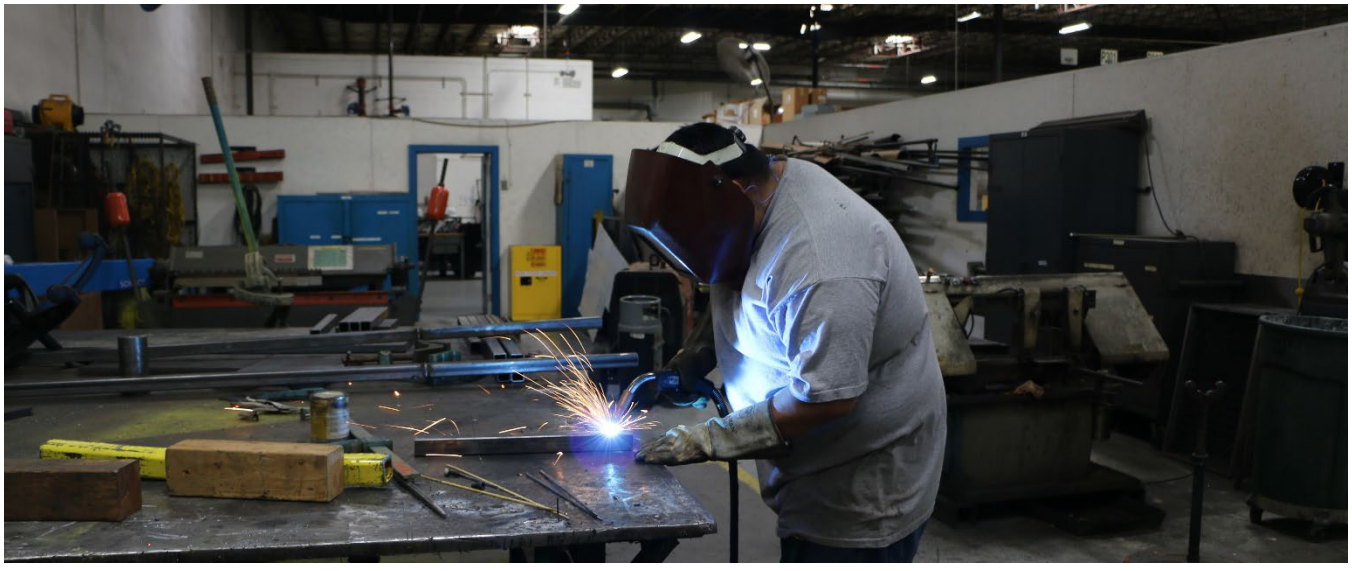
Workforce Development (Special Revenue Fund)

This budget funds employment training services to the community through various programs funded by Federal and State contracts and grants, such as California for All, California Department of Rehabilitation, Workforce Innovation and Opportunity Act (WIOA), and interagency programs (Probation, Homeless Assistance Prevention Program, Child Support). Additionally, business services are provided to assist employers to build 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$12,536,602	$11,009,653	$16,323,408	$16,323,408	$14,851,120	($1,472,288)
Charges for Services and Interfund	$1,166,954	$518,161	$1,617,529	$1,617,529	$550,000	($1,067,529)
Miscellaneous Revenues	$602,693	$555,722	$523,190	$523,190	$3,305,397	$2,782,207
Total Revenue	$14,306,248	$12,083,535	$18,464,127	$18,464,127	$18,706,517	$242,390
Use of Department Fund Balance	($380,556)	($604,350)	$0	$0	$0	$0
Total Funding Sources	**$13,925,692**	**$11,479,186**	**$18,464,127**	**$18,464,127**	**$18,706,517**	**$242,390**
Salaries and Benefits	$5,191,311	$5,370,422	$6,256,209	$6,256,209	$6,062,792	($193,417)
Services and Supplies	$8,263,217	$5,459,922	$11,427,672	$11,427,672	$12,047,051	$619,379
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$455,053	$648,841	$777,564	$777,564	$596,674	($180,890)
Capital Outlays	$16,111	$0	$2,682	$2,682	$0	($2,682)
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	**$13,925,692**	**$11,479,186**	**$18,464,127**	**$18,464,127**	**$18,706,517**	**$242,390**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			95	97	97	0

Workforce Development Welfare to Work 1317 WD00002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$6,517,348	$6,930,418	$7,814,573	$7,814,573	$6,403,124	($1,411,449)
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$6,517,348	$6,930,418	$7,814,573	$7,814,573	$6,403,124	($1,411,449)
Use of Department Fund Balance	($344,784)	($234,519)	$0	$0	$0	$0
Total Funding Sources	**$6,172,564**	**$6,695,899**	**$7,814,573**	**$7,814,573**	**$6,403,124**	**($1,411,449)**
Salaries and Benefits	$3,292,190	$3,592,599	$3,493,333	$3,493,333	$3,328,259	($165,074)
Services and Supplies	$2,472,103	$2,774,589	$3,905,457	$3,905,457	$2,639,885	($1,265,572)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$392,161	$328,711	$411,216	$411,216	$434,980	$23,764
Capital Outlays	$16,111	$0	$4,567	$4,567	$0	($4,567)
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	**$6,172,564**	**$6,695,899**	**$7,814,573**	**$7,814,573**	**$6,403,124**	**($1,411,449)**
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					2026 Adopted Budget
Library					
1651	LIB0001	Special Revenue Fund	Library	$	23,277,065
Library Total				**$**	**23,277,065**
Library Total				**$**	**23,277,065**

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."

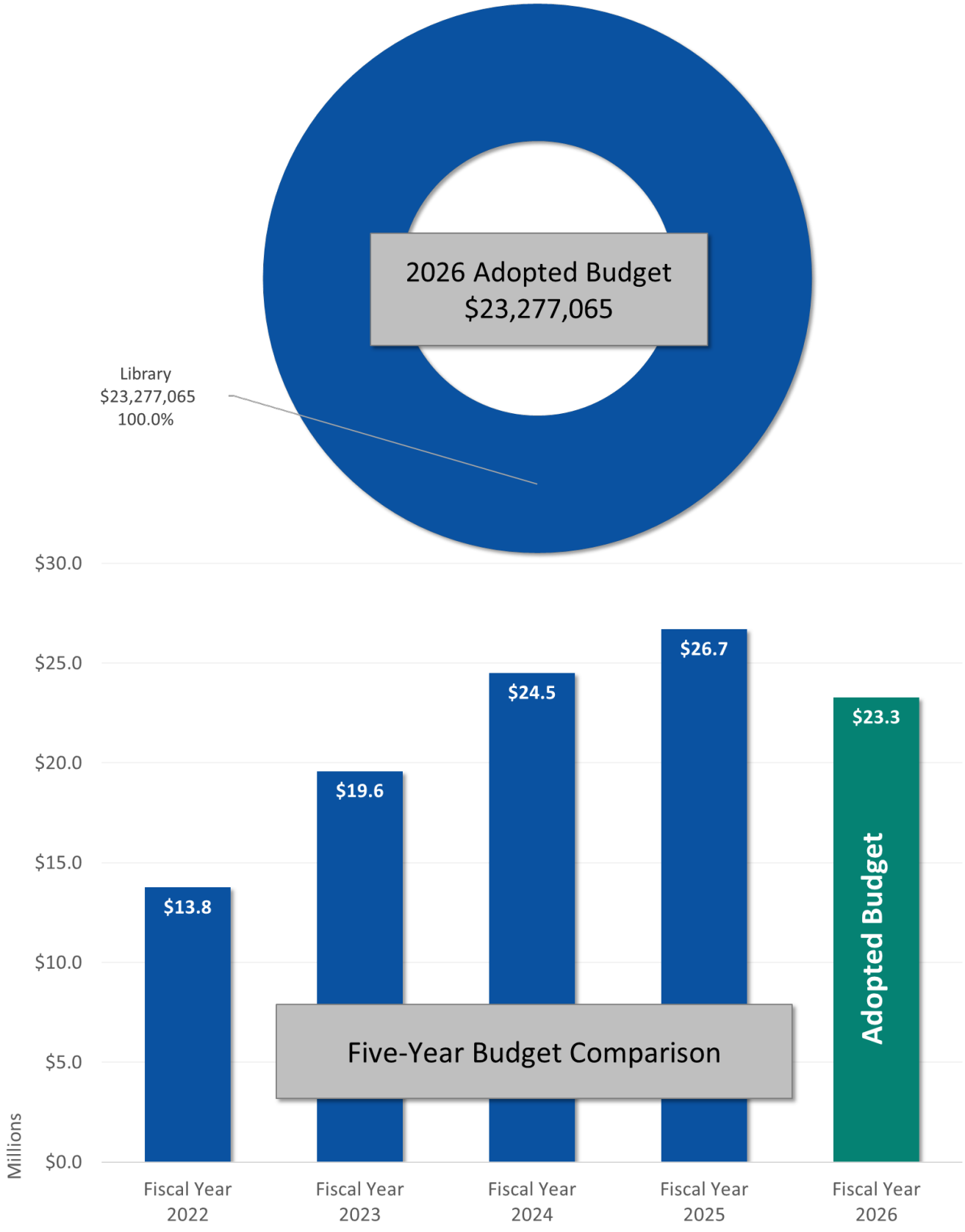
The Stanislaus County Library System includes 13 community libraries and two pop-up libraries, providing educational and recreational services that enlighten and empower residents. The Library offers early literacy programs for children, basic literacy services to adults, and programs to encourage reading 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 70% of the Library's total operating revenue to support Library operations in Fiscal Year 2026. The voter-approved 1/8-cent sales tax was extended for 12 years when Measure S passed in the November 7, 2017, election.

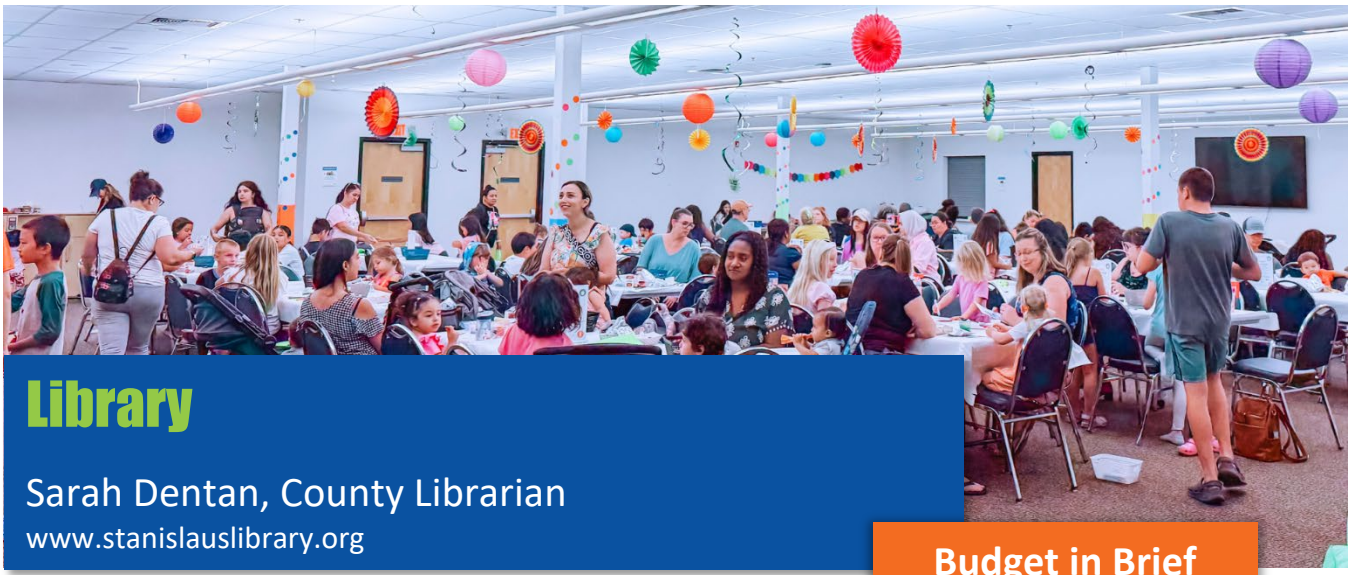
Priority Appropriations and Trends

The 2026 Adopted Budget totals $23.3 million for the priority *Promoting Lifelong Learning* and reflects a decrease of $3.4 million from Fiscal Year 2025. 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 million was allocated to enhance County libraries. Fiscal Year 2024 included $7 million of BCSI, with $3.5 million carried over from Fiscal Year 2023 and $3.5 million for Fiscal Year 2024. Fiscal Year 2025 included the remaining $3 million of the total $10 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, the Library averaged $16.7 million between Fiscal Years 2022 and 2023; Fiscal Year 2024 appropriations increased to $24.5 million; during Fiscal Years 2025 and 2026, appropriations average $25 million. The increase in appropriations in Fiscal Years 2024 through 2026 are largely due to several library improvement projects, including those in the cities of Modesto, Newman, Riverbank, and Waterford, and the community of Keyes.


2026 Adopted Budget
$23,277,065
Library
$23,277,065
100.0%
$30.0
$25.0
$20.0
$15.0
$10.0
$5.0
$0.0
Millions
$13.8
$19.6
$24.5
$26.7
$23.3
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2022
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026


THIS IS A
SMOKE-FREE
PROPERTY



Library

Sarah Dentan, County Librarian
www.stanislauslibrary.org

Budget in Brief

$23,277,065
2026 Adopted Budget

74
Employees

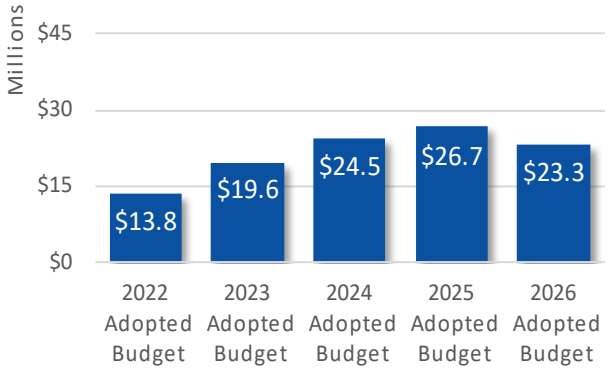
Funding Sources

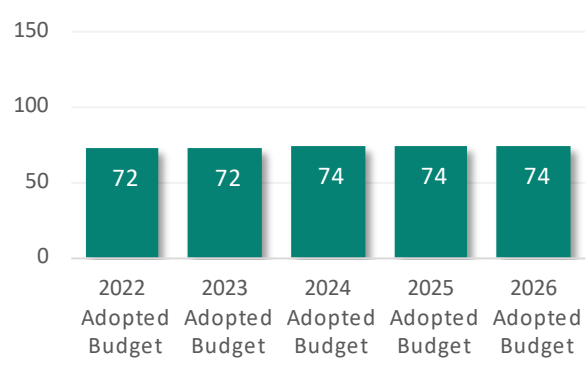
$21.6M Revenue
$851,507 Fund Balance
$866,810 Net County Cost

% Net County Cost = **4%**

Expenditures

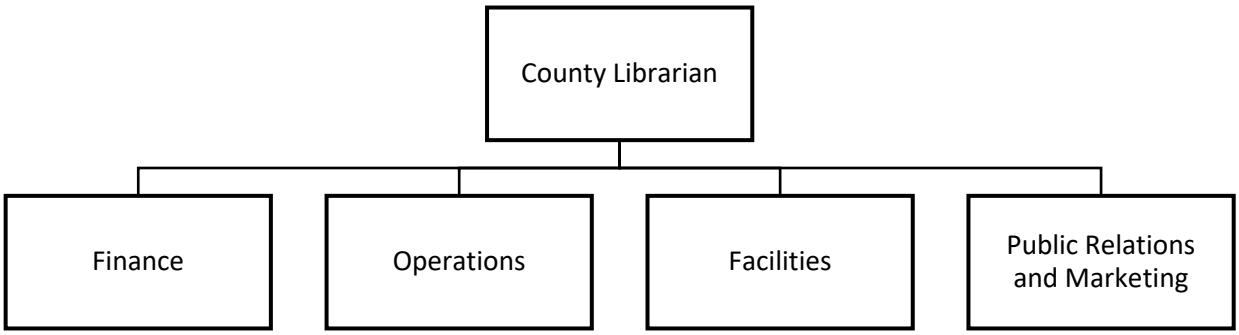
- **$9.6M** Salaries & Benefits
- **$6.7M** Services & Supplies
- **$3.3M** Capital Outlays
- **$3.8M** All Other







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 play several vital roles in the community. As a physical space, we serve as a hub where community members can meet, engage, and collaborate. We also function as a space to explore culture, promoting cultural enrichment through programs, collections, and events that reflect and celebrate the community's diverse heritage and interests.

Beyond the physical facilities, our materials, digital resources, and programs support lifelong learning for County residents. Our collections and programs are thoughtfully curated to support literacy, school readiness, enrichment, and personal development for all ages.

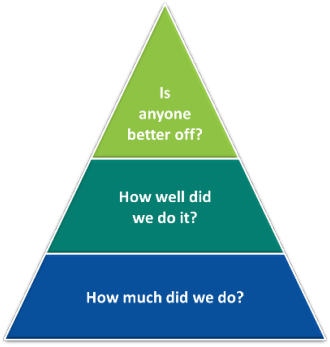
To further support community connection and address technological needs, we ensure all community members have access to up-to-date technology and digital tools. This includes providing computers, internet access, printing services, and other resources to bridge the digital divide.

At the core of our work is a vision of a community empowered through knowledge, culture, and technology.

CORE SERVICES

- COMMUNITY ENGAGEMENT
- COMMUNITY HUB
- CULTURAL CENTER
- EARLY LITERACY
- MATERIALS LENDING
- REFERENCE AND REFERRAL
- TECHNOLOGY ACCESS

Performance Visioning



Mission Statement

We Build Community by creating opportunities and providing resources for connection, learning, exploration, and innovation.

Board Priority and Strategic Focus Areas

Promoting Lifelong Learning

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

Department Objectives for Fiscal Years 2025 and 2026

A. Maintain current service levels
B. Develop and implement a comprehensive publicity and marketing plan to increase engagement across the County
C. Improve data collection, storage, and maintenance to address Data Development Agenda

Accomplishments for Fiscal Year 2025

- Stanislaus County Library finalized and implemented its 2025-2030 Strategic Plan
- The Modesto Library Improvement Project began, which included moving over 200,000 library materials and opening the new Modesto Express Library at 1002 10th Street
- The Newman Library completed a six-month infrastructure improvement project, addressing ADA deficiencies, water intrusion issues, and asbestos abatement in existing floor tiles

Performance Measures

- Percent of survey respondents who reported they were "satisfied" or "very satisfied" with the library overall
- Percent of survey respondents who indicated they agree or strongly agree they learned something they can share with their children after attending an early childhood program at the library
- Percent increase in registered users using the collection (i.e., people with cards who are using the collection)

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of survey respondents "satisfied" or "very satisfied"	83.2%	85%	87%
▲	Percent of survey respondents who benefitted from learning	91%	91%	92%
▲	Percent increase in registered users (persistance over 3 yrs)	57%	47.2%	50%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Library	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$14,737,200	$15,113,255	$14,501,295	$15,000,850	$15,000,850	$0
Intergovernmental	$5,547,381	$963,593	$4,540,614	$5,998,245	$5,998,245	$0
Charges for Services and Interfund	$334,579	$289,177	$267,625	$253,065	$253,065	$0
Miscellaneous Revenues	$369,812	$332,889	$317,363	$306,588	$306,588	$0
Total Revenue	$20,988,971	$16,698,914	$19,626,897	$21,558,748	$21,558,748	$0
Use of Department Fund Balance	$6,556,107	$594,734	$3,202,956	$4,597,903	$851,507	($3,746,396)
Total Funding Sources	**$27,545,078**	**$17,293,648**	**$22,829,853**	**$26,156,651**	**$22,410,255**	**($3,746,396)**
Salaries and Benefits	$8,484,400	$9,009,116	$9,476,083	$9,558,796	$9,558,796	$0
Services and Supplies	$3,839,636	$3,943,037	$6,566,152	$6,412,829	$6,684,239	$271,410
Other Charges	$15,863	$16,558	$16,344	$17,389	$17,389	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,841,426	$3,362,458	$3,450,643	$3,310,794	$3,310,794	$0
Capital Outlays	$221,088	$1,479,730	$3,742,731	$7,278,653	$3,260,847	($4,017,806)
Transfers Out	$16,509,476	$3,349,559	$444,710	$445,000	$445,000	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$3,000,000	$0	$0	$0
Gross Costs	**$31,911,888**	**$21,160,458**	**$26,696,663**	**$27,023,461**	**$23,277,065**	**($3,746,396)**
General Fund Contribution	**$4,366,810**	**$3,866,810**	**$3,866,810**	**$866,810**	**$866,810**	**$0**
Total Allocated Positions			74	74	74	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $27 million in appropriations, funded by $21.6 million in estimated revenue, the use of $4.6 million in department fund balance, and $866,810 in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $23.3 million, funded by $21.6 million in estimated revenue, the use of $851,507 in department fund balance, and $866,810 in Net County Cost. This is a decrease of $3.7 million from the approved 2026 Proposed Budget. The Department's Net County Cost supports 3.7% of the 2026 Adopted Budget as compared to 14.3% in the prior fiscal year.

Adjustments to Proposed Budget

Reappropriate Grant/Donation Funding – It is recommended to increase appropriations and the use of department fund balance by $171,410 to recognize carry-over of unexpended grants/donations from Fiscal Year 2025, which rolled over into Fiscal Year 2026 fund balance.

Right-Sizing to Available Funding – It is recommended to decrease appropriations and the use of department fund balance by $4 million to right-size the department budget to available funding sources. Adjustments include: a decrease of $2 million due to the transfer of Building Community Services Investment (BCSI) funds to the General Services Agency (GSA) Capital Projects, through Board Resolution 2025-0302, for the Keyes Library Improvement Project; a decrease of $1 million due to the transfer of BCSI funds to GSA Capital Projects, through Board Resolution 2025-0032, for the Waterford Library Improvement Project; a decrease of $618,128 to reduce the Newman Library Improvement Project funds to the available remaining amount; a decrease of $332,304 to reduce the Modesto Library Improvement Project funds to the available remaining amount; and a decrease of $67,374 to reduce the Riverbank Library Improvement Project funds to the available remaining amount.

Upgrade Library Computers – Recommendations include an increase to appropriations and the use of department fund balance by $100,000 to upgrade half of the staff and public computers, per the department's IT replacement schedule.

Recommendation: It is recommended to decrease appropriations and the use of department fund balance by $3.7 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, 2025	Budgeted Use for Fiscal Year 2026
Library		
Library	$ 13,206,607	$ 851,507
Total	**$ 13,206,607**	**$ 851,507**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 74 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: A request to study one Storekeeper II was submitted by the Department and recommended for study in the 2025 Midyear Financial Report. The study has been completed, concluding with a recommendation to reclassify the position to Staff Services Technician.

Budget Contained within the Department

Library (Special Revenue Fund)

Funds the programs and services provided at all 13 community 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
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Intercounty Expenditures	$2,841,426	$3,362,458	$3,450,643	$3,310,794	$3,310,794	$0
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Gross Costs	**$31,911,888**	**$21,160,458**	**$26,696,663**	**$27,023,461**	**$23,277,065**	**($3,746,396)**
General Fund Contribution	**$4,366,810**	**$3,866,810**	**$3,866,810**	**$866,810**	**$866,810**	**$0**
Total Allocated Positions			74	74	74	0



Delivering Efficient Public Services Summary of Budget Appropriations

Legal Budget Unit				2026 Adopted Budget
Assessor				
0100	ASR0001	General Fund	Assessor	$ 10,185,065
172A	ASR0002	Special Revenue Fund	Assessor State Grants	50,309
Assessor Total				**$ 10,235,374**
Auditor-Controller				
0100	AC00001	General Fund	Auditor-Controller	$ 6,929,710
5401	AC00004	Internal Service Fund	Enterprise Resource Planning	240,000
Auditor-Controller Total				**$ 7,169,710**
Board of Supervisors				
0100	BOS0001	General Fund	Board of Supervisors	$ 2,194,719
Board of Supervisors Total				**$ 2,194,719**
Chief Executive Office				
0100	CEO0001	General Fund	Administration	$ 9,999,400
Chief Executive Office Total				**$ 9,999,400**
CEO - Human Relations				
0100	HR00001	General Fund	Human Relations	$ 9,260,373
CEO - Human Relations Total				**$ 9,260,373**
Clerk-Recorder				
0100	CLK0001	General Fund	Recorder	$ 2,995,412
0100	CLK0002	General Fund	Elections	6,832,435
1723	CLK0004	Special Revenue Fund	Modernization	1,228,574
1786	CLK0005	Special Revenue Fund	Vital and Health Statistics	52,000
Clerk-Recorder Total				**$ 11,108,421**
County Counsel				
0100	CC00001	General Fund	County Counsel	$ 5,612,383
County Counsel Total				**$ 5,612,383**
County Operations				
0100	CO00006	General Fund	Airport	$ 329,600
1676	CO00030	Special Revenue Fund	American Rescue Plan Act (ARPA)	60,491,658
0100	CO00008	General Fund	Appropriations for Contingencies	13,511,449
4085	CO00028	Enterprise Fund	Cannabis Program	-
0100	CO00005	General Fund	Capital Improvement Finance Authority	71,000
0107	CO00002	General Fund	Community Development Fund	500,000
0100	CO00010	General Fund	County Court Funding	6,558,231
2025	CO00026	Capital Project	Courthouse Construction Fund	92,312
2026	CO00027	Capital Project	Criminal Justice Facilities Fund	41,000
2210	CO00025	Capital Project	Crows Landing Industrial Business Park	24,552,000
0100	CO00009	General Fund	Debt Service	849,200
5094	CO00023	Internal Service Fund	Deferred Compensation	185,234
5101	CO00022	Internal Service Fund	Dental	4,671,156
1726	CO00014	Special Revenue Fund	Department of Justice Drug and Alcohol	111,566

County Operations (continued)				
0105	CO00001	General Fund	Economic Development Bank	-
0100	CO00011	General Fund	General Fund Contributions	45,714,476
0100	CO00012	General Fund	General Fund Match Pass Thru Vehicle License Fee	41,200,000
5051	CO00016	Internal Service Fund	General Liability	20,355,217
5091	CO00020	Internal Service Fund	Medical Self-Insurance	84,122,571
5093	CO00021	Internal Service Fund	Other Employee Benefits	144,486
5061	CO00017	Internal Service Fund	Professional Liability	1,406,287
1777	CO00031	Special Revenue Fund	Prop 69 DNA Identification Fund	70,350
5071	CO00018	Internal Service Fund	Unemployment	654,408
5111	CO00024	Internal Service Fund	Vision Care	830,963
5081	CO00019	Internal Service Fund	Workers' Compensation	7,105,561
County Operations Total				**$ 313,568,725**
General Services Agency				
0100	GS00001	General Fund	Administration	$ 1,332,323
0100	GS00007	General Fund	10th Street Place	989,015
171A	GS00008	Special Revenue Fund	12th Street Office Building	127,635
171B	GS00009	Special Revenue Fund	12th Street Office Building Reserve	-
2252	GS00063	Capital Project	ADA Projects	500,000
0100	GS00006	General Fund	Capital Facilities	5,317,720
5001	GS00002	Internal Service Fund	Central Services	4,006,202
2251	GS00064	Capital Project	Deferred Maintenance	2,830,000
5170	GS00004	Internal Service Fund	Facility Maintenance Division	12,001,085
5170	GS00005	Internal Service Fund	Facility Utilities	6,730,000
5021	GS00003	Internal Service Fund	Fleet Services Division	7,386,146
General Services Agency Total				**$ 41,220,126**
Information Technology Central				
5031	ITC0001	Internal Service Fund	Information Technology Central	$ 24,261,198
Information Technology Central				**$ 24,261,198**
Treasurer-Tax Collector				
0100	TTC0001	General Fund	Administration/Taxes	$ 2,175,984
0100	TTC0006	General Fund	Business Services Division	473,022
0100	TTC0002	General Fund	Revenue Recovery	1,877,420
0100	TTC0003	General Fund	Treasury Division	1,021,630
Treasurer-Tax Collector Total				**$ 5,548,056**
Grand Total				**$ 440,178,485**

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** 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, 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.

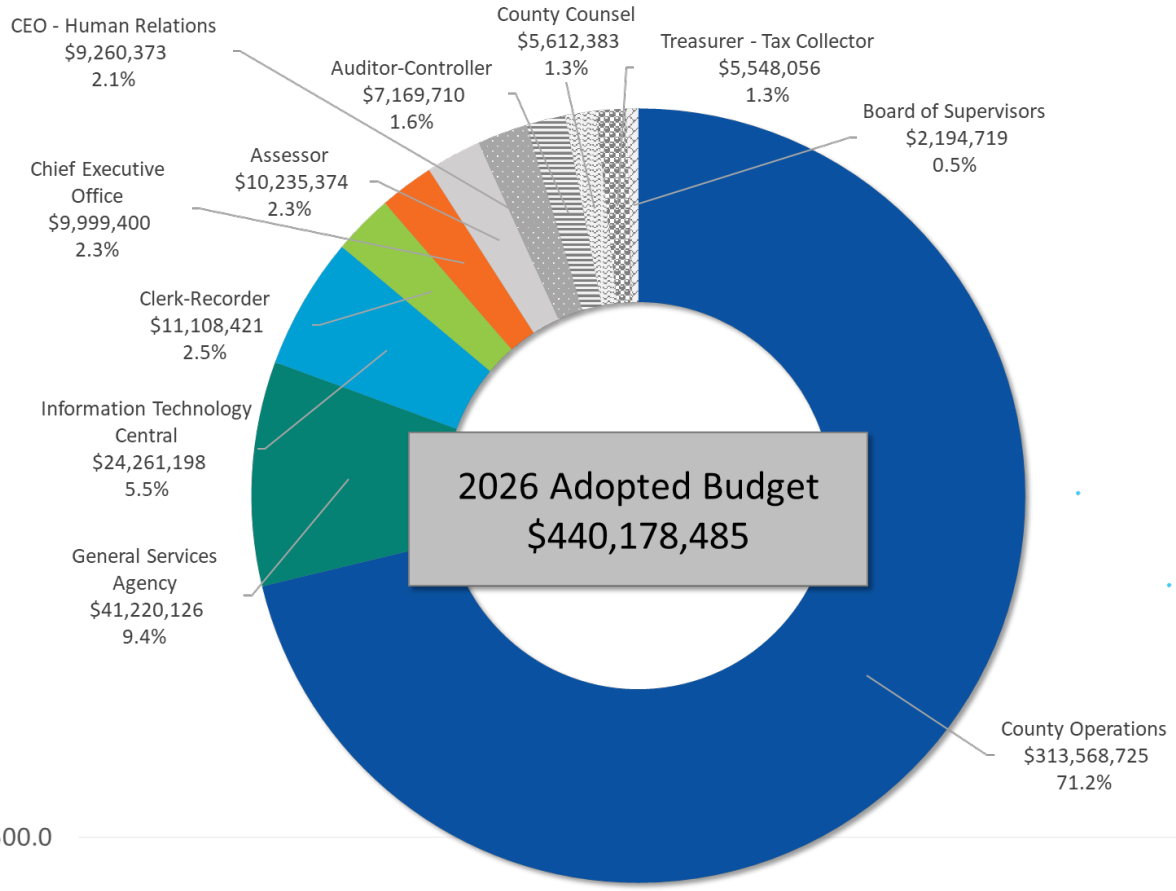
The **Treasurer-Tax Collector** collects property taxes and a variety of other revenues that help multiple public agencies meet their respective financial goals and objectives, and issues various licenses, including business licenses.

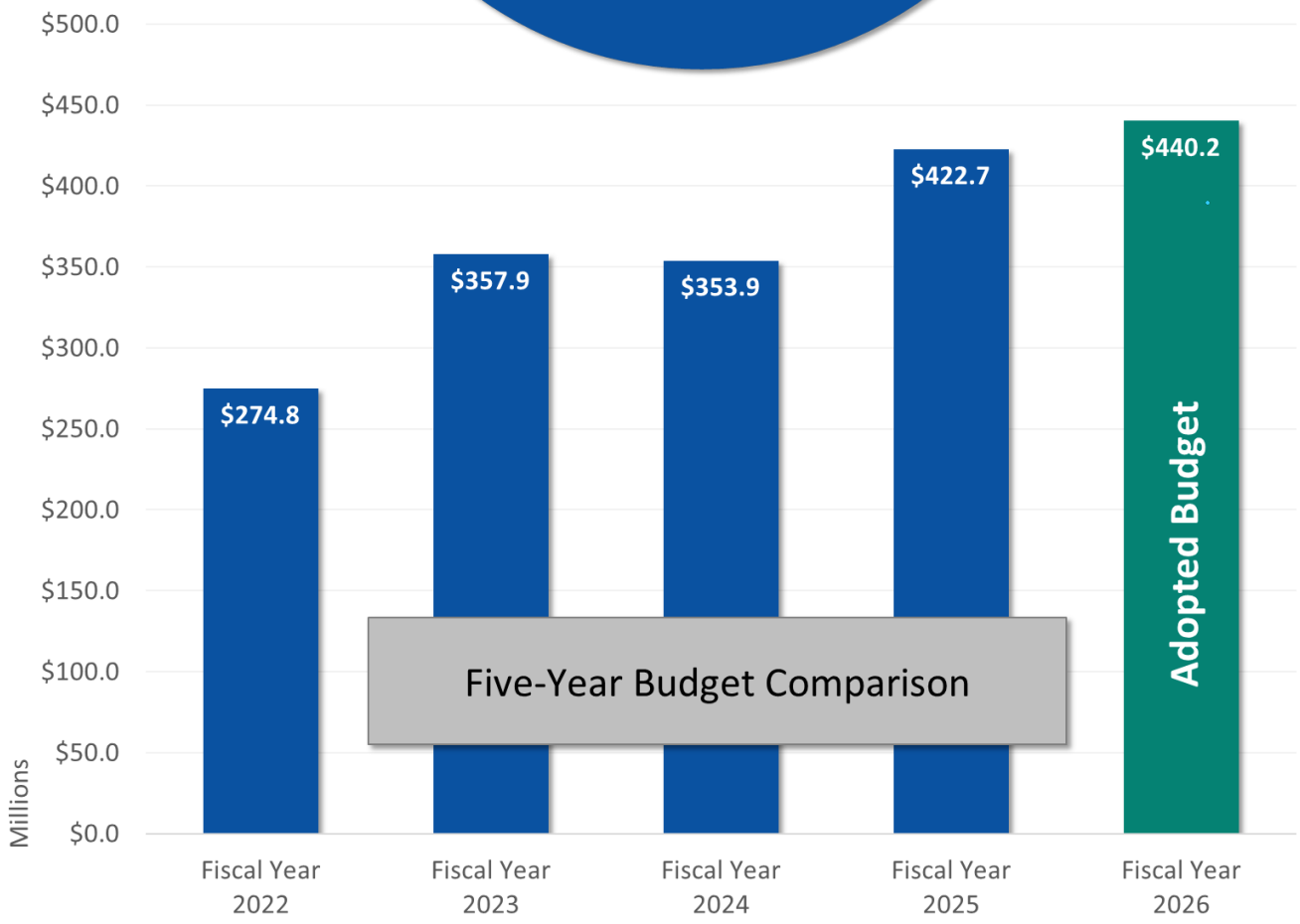
Priority Appropriations and Trends

The 2026 Adopted Budget totals $440.2 million for the *Delivering Efficient Public Services* priority. The largest segment of this priority is County Operations, containing a variety of administrative budgets in support of County benefits, projects, initiatives, and programs, at 71.2% of total appropriations. This is followed by General Services Agency with 9.4%, Information Technology Central utilizing 5.5%, and Chief Executive Office (CEO), including Chief Executive Office - Human Relations, making up 4.4% of budgeted appropriations, with the remaining departments making up 9.5% of this priority.

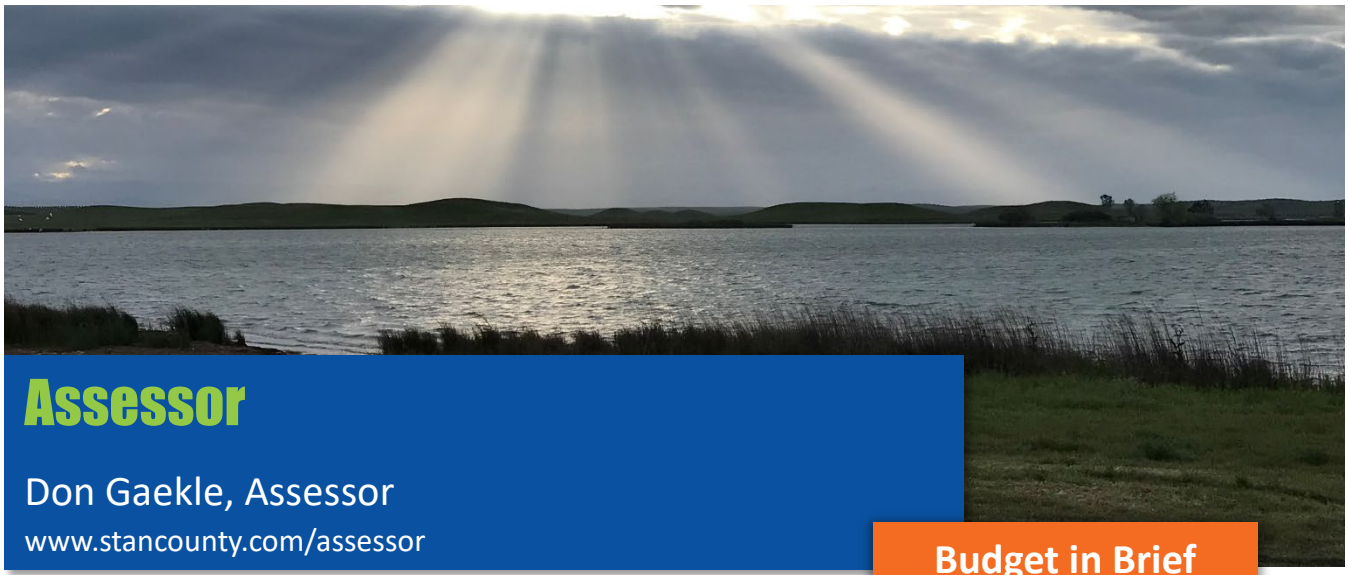
Five-year historical trends reflect overall growth from Fiscal Years 2022 to 2026, with a brief dip in Fiscal Year 2024 and continued increases thereafter. Totals increased 60.2% over the five-year period, this pattern reflects rapid early growth, brief stabilization, and continued growth over time. The 2026 Adopted Budget represents a 4.1% increase over the prior year. This priority area as a percent of the total County budget is increasing from 22.8% in Fiscal Year 2025 to 23.3% in Fiscal Year 2026.

The increase between Fiscal Years 2022 and 2023 is mainly due to a $13 million year-one allocation in Building Community Services Investment through the General Services Agency and County Operations, the relocation of several Legal Budget Units from other Board priorities, Enterprise Resource Planning project costs, and higher County Operations budgets to meet organizational needs. In Fiscal Year 2025, the budget increase is largely tied 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 million in American Rescue Plan Act (ARPA), and the remainder from Federal, State, and Tribal Assistance Grants. For Fiscal Year 2026, the 4.1% increase is largely driven by a $4 million increase for Information Technology Central and a net $18.5 million increase in County Operations. Key changes within operations include decreases in General Liability, General Fund, CLIBP, and the Cannabis Program, offset by increases in Medical Self-Insurance and $35 million in ARPA funding.


CEO - Human Relations
$9,260,373
2.1%
County Counsel
$5,612,383
1.3%
Treasurer - Tax Collector
$5,548,056
1.3%
Auditor-Controller
$7,169,710
1.6%
Board of Supervisors
$2,194,719
0.5%
Assessor
$10,235,374
2.3%
Chief Executive Office
$9,999,400
2.3%
Clerk-Recorder
$11,108,421
2.5%
Information Technology Central
$24,261,198
5.5%
2026 Adopted Budget
$440,178,485
General Services Agency
$41,220,126
9.4%
County Operations
$313,568,725
71.2%


$500.0
$450.0
$400.0
$350.0
$300.0
$250.0
$200.0
$150.0
$100.0
$50.0
$0.0
Millions
$274.8
$357.9
$353.9
$422.7
$440.2
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2022
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026


1125



Assessor

Don Gaekle, Assessor
www.stancounty.com/assessor

Budget in Brief

$10,235,374
2026 Adopted Budget

62
Employees

Funding Sources

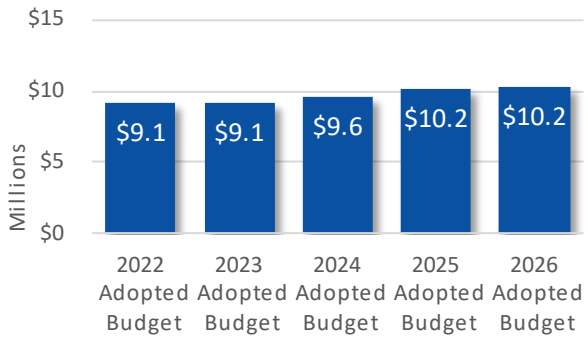
$1.5M Revenue
$50,309 Fund Balance
$8.7M Net County Cost

% Net County Cost = **85%**

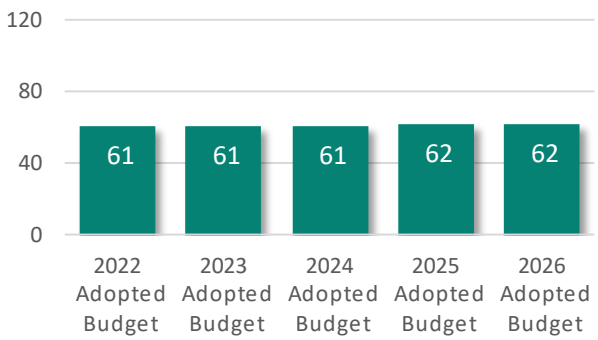
Expenditures

$8.4M Salaries & Benefits
$838,338 Services & Supplies
$965,169 Intercounty
$11,000 All Other

Historical Budget Trends

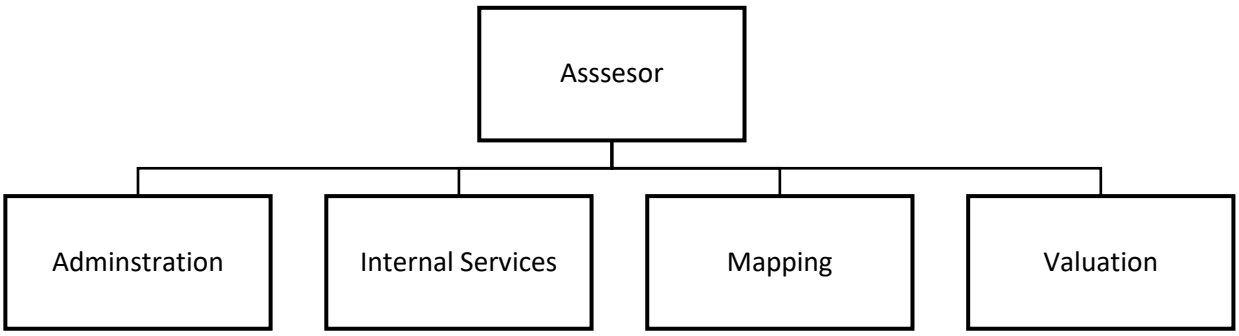


Historical Staffing Trends





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 1 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 build community by producing fair and accurate property assessments—the cornerstone of the County's property tax system. In close partnership with the Auditor, who calculates and applies tax rates, and the Tax Collector, who manages billing and collection, these assessments are transformed into annual tax revenue. This funding supports essential services for Stanislaus County and other local governments including cities, schools, public safety, and special districts.

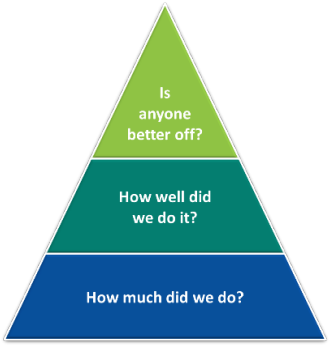
We administer property tax exemptions that provide financial relief to qualified homeowners, veterans, nonprofits, religious institutions, and other eligible organizations.

Our commitment to timely assessments ensures that the property tax revenue is delivered on schedule each year to sustain vital community services without delay. Through professional and equitable service, we promote transparency, efficiency, and community trust.

CORE SERVICES

- AUDIT BUSINESS PROPERTY
- EQUITABLE ASSESSMENTS
- EXEMPTIONS
- PARCEL MAPPING
- PROPERTY CHARACTERISTICS INFORMATION
- PROPERTY OWNERSHIP INFORMATION
- STATUTORY COMPLIANCE

Performance Visioning



Mission Statement

We Build Community by producing a fair, accurate, and timely assessment roll while providing excellent customer service.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- 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

Department Objectives for Fiscal Years 2025 and 2026

A. Implement Megabyte's Appraiser queue
B. Restructure Standards Division to facilitate quality control
C. Migrate existing parcel fabric to ArcGIS Pro
D. Incorporate County Building Department Accela upgrade
E. Timely resolve assessment appeals

Accomplishments for Fiscal Year 2025

- Successfully defended 201 assessment appeals, protecting $1.68 billion in assessed value
- Valued over 16,000 Change of Ownership and over 4,500 New Construction Events
- Granted over $3 billion in Homeowner, Religious, Disabled Veteran, and other exemptions

Performance Measures

- Average processing time for changes in ownership from receipt of deeds from the Recorder's Office to taxpayer receipt of their Supplemental Value Notice on a fiscal year basis

Pyramid Level	Performance Measure	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Average processing time for changes in ownership (days)	215	195	190

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Assessor	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$46,100	$35,163	$38,252	$38,000	$38,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,574,658	$1,853,430	$1,374,500	$1,450,309	$1,450,309	$0
Miscellaneous Revenues	$6,831	$5,387	$10,000	$5,000	$5,000	$0
Total Revenue	$1,627,589	$1,893,980	$1,422,752	$1,493,309	$1,493,309	$0
Use of Department Fund Balance	$118,151	$124,040	$124,500	$50,309	$50,309	$0
Total Funding Sources	**$1,745,740**	**$2,018,020**	**$1,547,252**	**$1,543,618**	**$1,543,618**	**$0**
Salaries and Benefits	$7,480,714	$8,123,798	$8,288,390	$8,386,148	$8,420,867	$34,719
Services and Supplies	$755,620	$816,659	$819,425	$848,338	$838,338	($10,000)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$943,265	$989,783	$1,048,619	$965,169	$965,169	$0
Capital Outlays	$0	$0	$0	$0	$10,000	$10,000
Transfers Out	$442,000	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$100	$1,000	$1,000	$1,000	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,621,600**	**$9,930,341**	**$10,157,434**	**$10,200,655**	**$10,235,374**	**$34,719**
General Fund Contribution	**$7,875,860**	**$7,912,321**	**$8,610,182**	**$8,657,037**	**$8,691,756**	**$34,719**
Total Allocated Positions			62	62	62	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $10.2 million, funded by $1.5 million in estimated revenue, the use of $50,309 in department fund balance, and $8.7 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $10.2 million, funded by $1.5 million in estimated revenue, the use of $50,309 in department fund balance, and $8.7 million in Net County Cost. This represents an increase of $34,719 over the 2026 Proposed Budget. The Assessor's Net County Cost supports 85% of the 2026 Adopted Budget, the same as in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – An increase to appropriations of $34,719, funded by Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Transfer Appropriations for Scanner – A transfer of $10,000 from Services and Supplies to Fixed Assets is recommended to replace a 10-year-old large format scanner.

Recommendation: It is recommended to increase appropriations and Net County Cost by $34,719, and transfer $10,000 from Services and Supplies to Capital Outlays.

The total anticipated available and budgeted use of fund balance are identified in the table below:

Legal Budget Unit	Available Department Fund Balance/ Retained Earnings as of July 1, 2025	Budgeted Use for Fiscal Year 2026
Assessor		
Assessor State Grant	$ 50,309	$ 50,309
Total	**$ 50,309**	**$ 50,309**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 62 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: It is recommended to reclassify one Cadastral Supervisor to a block-budgeted Technology Specialist I/II to support the strategic initiative of transitioning from a legacy cadastral-based mapping system to a modern geodatabase-centric model.

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, providing funds for equipment and special projects; funds from this budget will be fully utilized in Fiscal Year 2026 and the budget unit will be closed out.

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



Legal Budget Unit (LBU) Schedules

Assessor 0100 ASR0001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$46,100	$35,163	$38,252	$38,000	$38,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,574,658	$1,853,430	$1,374,500	$1,450,309	$1,450,309	$0
Miscellaneous Revenues	$6,831	$5,387	$10,000	$5,000	$5,000	$0
Total Revenue	$1,627,589	$1,893,980	$1,422,752	$1,493,309	$1,493,309	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,627,589**	**$1,893,980**	**$1,422,752**	**$1,493,309**	**$1,493,309**	**$0**
Salaries and Benefits	$7,480,714	$8,123,798	$8,288,390	$8,386,148	$8,420,867	$34,719
Services and Supplies	$637,495	$692,628	$694,925	$848,338	$838,338	($10,000)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$943,240	$989,774	$1,048,619	$914,860	$914,860	$0
Capital Outlays	$0	$0	$0	$0	$10,000	$10,000
Transfers Out	$442,000	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$100	$1,000	$1,000	$1,000	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,503,449**	**$9,806,301**	**$10,032,934**	**$10,150,346**	**$10,185,065**	**$34,719**
General Fund Contribution	**$7,875,860**	**$7,912,321**	**$8,610,182**	**$8,657,037**	**$8,691,756**	**$34,719**
Total Allocated Positions			62	62	62	0

Assessor State Grants 172AASR0002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$118,151	$124,040	$124,500	$50,309	$50,309	$0
Total Funding Sources	**$118,151**	**$124,040**	**$124,500**	**$50,309**	**$50,309**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$118,125	$124,031	$124,500	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$26	$9	$0	$50,309	$50,309	$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	**$118,151**	**$124,040**	**$124,500**	**$50,309**	**$50,309**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0



Auditor-Controller

Mandip Dhillon, Auditor-Controller
www.stancounty.com/auditor

Budget in Brief

$7,169,710
2026 Adopted Budget

43
Employees

Funding Sources

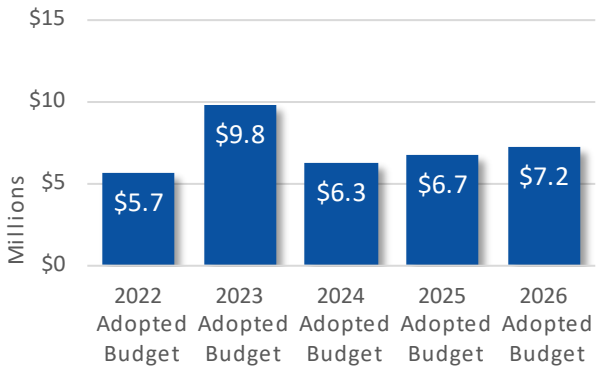
$4.1M Revenue
$240,000 Fund Balance
$2.8M Net County Cost

% Net County Cost = **39%**

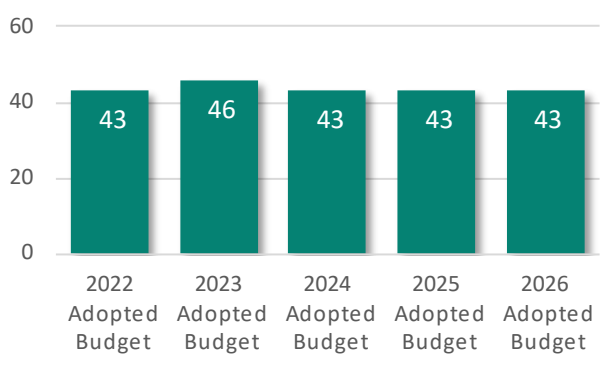
Expenditures

$6.1M Salaries & Benefits
$533,717 Services & Supplies
$550,517 Intercounty
$0 All Other

Historical Budget Trends

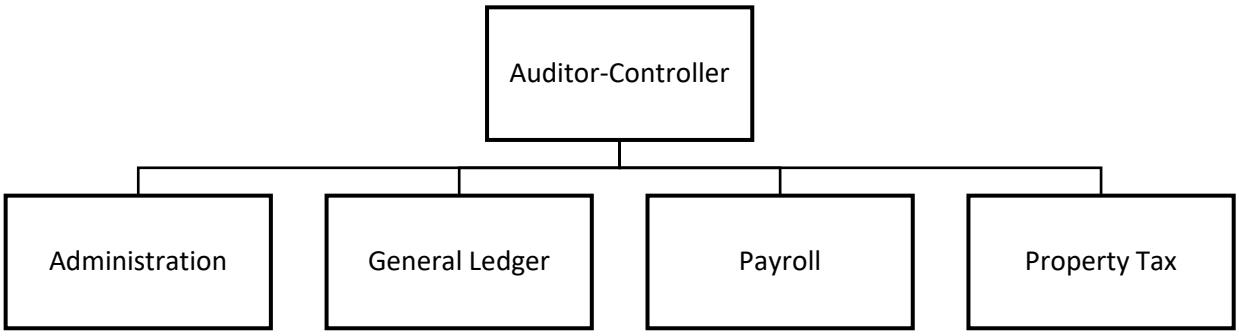


Historical Staffing Trends





DEPARTMENT OVERVIEW



WHY WE EXIST…

Led by the Chief Fiscal 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) and Federal guidelines as outlined by the Office of Management and Budget (OMB).

WHAT WE DO…

We manage the County's Financial Management System and ensure the accuracy of the County's financial records. We prepare key financial reports, including the Annual Comprehensive Financial Report (ACFR), Single Audit, and the State Controller's budget schedules. We also oversee the County's debt service, prepare the Countywide Cost Allocation Plan, administer the County's purchasing card program and payroll, audit and process vendor payments and employee reimbursements, and oversee financial audits. Our divisions handle a range of specialized functions: Accounts Payable processes all vendor payments; Revenue records County deposits; Payroll processes biweekly paychecks and deductions in compliance with Memoranda of Understanding (MOUs) and applicable laws; and Property Tax sets rates, enrolls assessments, establishes bond rates, administers tax agreements, and distributes property tax revenue to the County, cities, school districts, and special districts.

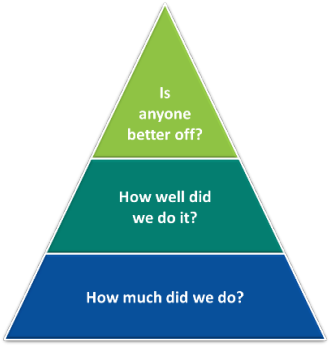
HOW WE MAKE A DIFFERENCE…

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

Performance Visioning



Mission Statement

We Build Community by providing effective fiscal monitoring, reporting, safeguarding of resources through accounting policies, procedures, systems, internal controls, legal and professional standards for the benefit of the citizens of Stanislaus County.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- 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

Department Objectives for Fiscal Years 2025 and 2026

A. Provide quality customer service to County departments that supports them to achieve their mission
B. Improve cash reconciliation process
C. Implement One Card Purchasing Program and improve purchasing card processes

Accomplishments for Fiscal Year 2025

- Completed the Purchasing Card Compliance Reports for Fiscal Years 2021, 2022, and 2023
- Completed the Annual Comprehensive Financial Report (ACFR) and Single Audit for Fiscal Year 2024
- Implemented the Cash Management module in the County's financial management system to improve tracking and reconciling issued checks for the County, schools, and special districts

Performance Measures

- Percent of respondents who indicated a score of 3.0 or higher on the Customer Experience Questionnaire
- Number and percent of timely and accurate financial reports
- Number and percent of County One Cards

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of survey respondants with score of 3.0 or higher	35.1%	N/A	% ≥ 3.0
▲	Number/percent of timely and accurate financial reports	N/A	80%	100%
▲	Number/percent of County One Cards*	N/A	415	N/A

**Full implementation scheduled for completion by October 31, 2025*

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Auditor-Controller	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$137,495	$158,986	$126,943	$126,943	$126,943	$0
Intergovernmental	$822	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,229,556	$3,350,527	$3,776,373	$3,878,866	$3,878,866	$0
Miscellaneous Revenues	$179,953	$251,675	$124,629	$124,629	$124,629	$0
Total Revenue	$3,547,825	$3,761,187	$4,027,945	$4,130,438	$4,130,438	$0
Use of Department Fund Balance	$268,755	$240,000	$0	$240,000	$240,000	$0
Total Funding Sources	**$3,816,580**	**$4,001,187**	**$4,027,945**	**$4,370,438**	**$4,370,438**	**$0**
Salaries and Benefits	$4,913,451	$5,204,219	$5,893,055	$6,061,946	$6,085,476	$23,530
Services and Supplies	$330,243	$648,087	$279,513	$533,717	$533,717	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$469,428	$510,841	$541,084	$550,517	$550,517	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$90	$120	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$5,713,211**	**$6,363,268**	**$6,713,652**	**$7,146,180**	**$7,169,710**	**$23,530**
General Fund Contribution	**$1,896,631**	**$2,362,080**	**$2,685,707**	**$2,775,742**	**$2,799,272**	**$23,530**
Total Allocated Positions			43	43	43	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $7.1 million, funded by $4.1 million in estimated revenue, the use of $240,000 in department fund balance, and $2.8 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $7.2 million, funded by $4.1 million in estimated revenue, the use of $240,000 in department fund balance, and $2.8 million in Net County Cost. This represents an increase of $23,530 over the 2026 Proposed Budget. The Auditor-Controller's Net County Cost supports 39% of the 2026 Adopted Budget compared to 40% in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – An increase in appropriations of $23,530, funded by Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations and Net County Cost by $23,530.

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, 2025	Budgeted Use for Fiscal Year 2026
Auditor-Controller		
Enterprise Resource Planning	$ 424,867	$ 240,000
Total	**$ 424,867**	**$ 240,000**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 43 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: It is recommended to study six Confidential Assistant III positions to determine if their current duties and responsibilities are in alignment with their current classification designations.

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)

Funds duties and responsibilities of the Enterprise Resource Planning project, including contracts for consultants and administration.

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



Legal Budget Unit (LBU) Schedules

Auditor-Controller 0100 AC00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$137,495	$158,986	$126,943	$126,943	$126,943	$0
Intergovernmental	$822	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,229,556	$3,350,527	$3,776,373	$3,878,866	$3,878,866	$0
Miscellaneous Revenues	$179,953	$251,675	$124,629	$124,629	$124,629	$0
Total Revenue	$3,547,825	$3,761,187	$4,027,945	$4,130,438	$4,130,438	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,547,825**	**$3,761,187**	**$4,027,945**	**$4,130,438**	**$4,130,438**	**$0**
Salaries and Benefits	$4,913,230	$5,204,219	$5,893,055	$6,061,946	$6,085,476	$23,530
Services and Supplies	$61,708	$408,087	$279,513	$293,717	$293,717	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$469,428	$510,841	$541,084	$550,517	$550,517	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$90	$120	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$5,444,456**	**$6,123,268**	**$6,713,652**	**$6,906,180**	**$6,929,710**	**$23,530**
General Fund Contribution	**$1,896,631**	**$2,362,080**	**$2,685,707**	**$2,775,742**	**$2,799,272**	**$23,530**
Total Allocated Positions			43	43	43	0

Auditor-Controller Enterprise Resource Planning 5401 AC00004 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$268,755	$240,000	$0	$240,000	$240,000	$0
Total Funding Sources	**$268,755**	**$240,000**	**$0**	**$240,000**	**$240,000**	**$0**
Salaries and Benefits	$221	$0	$0	$0	$0	$0
Services and Supplies	$268,534	$240,000	$0	$240,000	$240,000	$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	**$268,755**	**$240,000**	**$0**	**$240,000**	**$240,000**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0



Board of Supervisors

Buck Condit (Chair), Vito Chiesa (Vice-Chair), Terry Withrow, Mani Grewal, and Channce Condit
www.stancounty.com/board

Budget in Brief

$2,194,719
2026 Adopted Budget

11
Employees

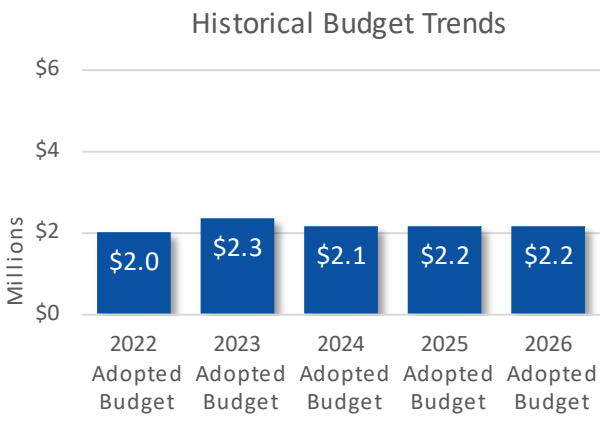
Funding Sources

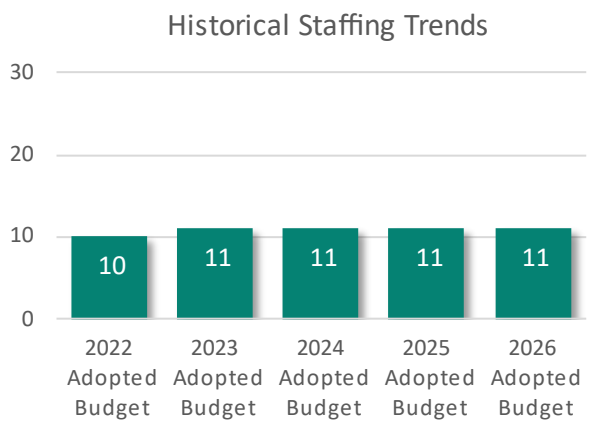
$71,048 Revenue
$2.1M Net County Cost

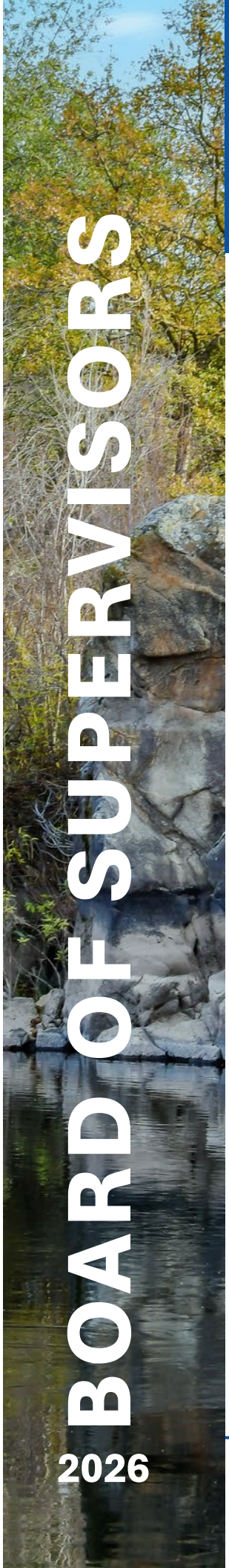
% Net County Cost = **97%**

Expenditures

$1.8M Salaries & Benefits
$207,519 Services & Supplies
$162,116 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$63,207	$79,874	$71,022	$71,048	$71,048	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$63,207	$79,874	$71,022	$71,048	$71,048	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$63,207**	**$79,874**	**$71,022**	**$71,048**	**$71,048**	**$0**
Salaries and Benefits	$1,420,613	$1,518,547	$1,796,155	$1,818,624	$1,825,084	$6,460
Services and Supplies	$233,989	$202,829	$202,063	$207,519	$207,519	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$150,248	$144,978	$156,850	$162,116	$162,116	$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	**$1,804,851**	**$1,866,354**	**$2,155,068**	**$2,188,259**	**$2,194,719**	**$6,460**
General Fund Contribution	**$1,741,644**	**$1,786,480**	**$2,084,046**	**$2,117,211**	**$2,123,671**	**$6,460**
Total Allocated Positions			11	11	11	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $2.2 million, funded by $71,048 in estimated revenue and $2.1 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $2.2 million, funded by $71,048 in estimated revenue and $2.1 million in Net County Cost. This represents an increase of $6,460 over the 2026 Proposed Budget. The Board of Supervisors' Net County Cost supports 97% of the 2026 Adopted Budget, the same as in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – An increase to appropriations of $6,460, funded by Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations and Net County Cost by $6,460.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 11 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: A request to study five block-budgeted Confidential Assistant II/III/IV positions was submitted by the Department and recommended for study in the 2021 Midyear Financial Report. The study has been completed, concluding with a recommendation to establish a new specialized classification series of Board

District Representative I, Board District Representative II, and Senior Board District Representative. These classifications will be block-budgeted, at-will, term-limited, and aligned with the respective Board of Supervisor's term(s).

- The Board District Representative I is the first level classification with a salary range of $21.46 - $32.18 per hour.
- The Board District Representative II will be the second level classification with a salary range of $24.18 - $36.28 per hour.
- The Senior Board District Representative is the third level classification with a salary range of $29.06 - $43.58 per hour.

The new classifications will be considered unrepresented confidential employees for labor relation purposes. It is also recommended to reclassify five block-budgeted Confidential Assistant II/III/IV to block-budgeted Senior Board District Representative.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$63,207	$79,874	$71,022	$71,048	$71,048	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$63,207	$79,874	$71,022	$71,048	$71,048	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$63,207**	**$79,874**	**$71,022**	**$71,048**	**$71,048**	**$0**
Salaries and Benefits	$1,420,613	$1,518,547	$1,796,155	$1,818,624	$1,825,084	$6,460
Services and Supplies	$233,989	$202,829	$202,063	$207,519	$207,519	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$150,248	$144,978	$156,850	$162,116	$162,116	$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	**$1,804,851**	**$1,866,354**	**$2,155,068**	**$2,188,259**	**$2,194,719**	**$6,460**
General Fund Contribution	**$1,741,644**	**$1,786,480**	**$2,084,046**	**$2,117,211**	**$2,123,671**	**$6,460**
Total Allocated Positions			11	11	11	0



Chief Executive Office - Administration

Jody Hayes, Chief Executive Officer
www.stancounty.com/ceo

Budget in Brief

$9,999,400
2026 Adopted Budget

37
Employees

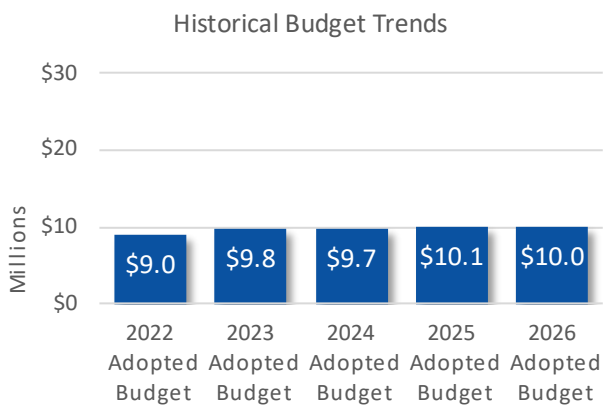
Funding Sources

$4M Revenue
$6M Net County Cost

% Net County Cost = **60%**

Expenditures

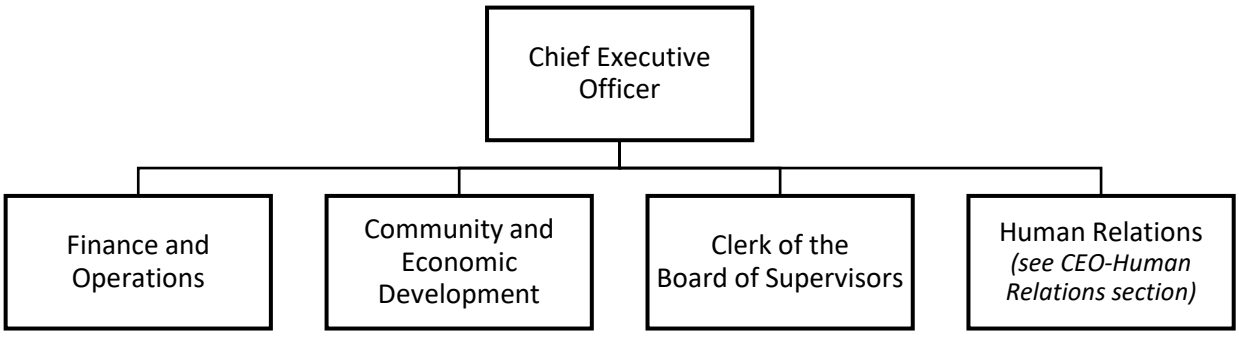
- **$7.7M** Salaries & Benefits
- **$1.6M** Services & Supplies
- **$662,300** Intercounty
- **$500 All Other**







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, engage community partners, and guide long-range planning. We ensure services align with Board of Supervisors' goals and improve processes for the best use of County resources.

HOW WE MAKE A DIFFERENCE…

We play a central role in delivering responsive, effective government aligned with the Board of Supervisors' priorities. By providing strategic leadership and managing County resources responsibly, we ensure that public services are delivered efficiently, equitably, and with measurable impact.

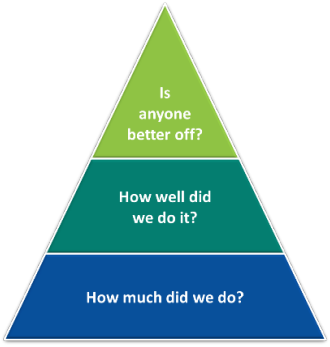
We support County departments in achieving results through performance visioning, fiscal oversight, and continuous improvement. Strategic initiatives led by the office span public safety, health and human services, infrastructure, and economic development, each aimed at meeting the evolving needs of the community.

Collaboration is key to this work. We partner with local agencies, community organizations, and residents to foster solutions that improve quality of life across Stanislaus County. Every decision reflects a commitment to public service, strengthening communities, enhancing opportunity, and building a better future for all.

CORE SERVICES

- COUNTY BUDGET
- COMMUNITY ENGAGEMENT
- DEPARTMENT SUPPORT
- LEGISLATIVE AFFAIRS
- OPERATIONS ADMINISTRATION
- PERFORMANCE VISIONING
- POLICY AND PLANNING

Performance Visioning



Mission Statement

We Build Community by guiding the organization, serving the public interest, implementing the Board of Supervisors' priorities, creating an environment that attracts and sustains a world-class workforce, and supporting County departments in achieving their missions.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Transition to a one-year budget model for the 2025 fiscal year and align the budget book with Government Finance Officers Association (GFOA) standards to ensure submission readiness and adherence to best practices for fiscal transparency and accountability
B. Support ongoing progress implementing the Crows Landing Industrial Business Park and strategies identified in the Stanislaus 2030 Investment Blueprint, focusing on developing the circular bioeconomy, manufacturing workforce development, removal of barriers to quality jobs, and building a dynamic small business community
C. Develop a comprehensive Long-Range Model with capacity to project multiple scenarios visually for use in fiscal forecasting and planning

Accomplishments for Fiscal Year 2025

- The budget process transitioned back to a one-year model and the budget book incorporated most elements required by GFOA; staff continue to work on additional elements in the 2026 budget book
- In alignment with Stanislaus 2030 strategies, the Board supported the National Farmworker Jobs Program, which served 100 individuals with training and employment gains, and advanced the childcare initiative through partnerships that have created 76 new small businesses, 608 permanent slots, and engaged 86 participants toward the goal of launching 200 new childcare businesses by December 2026
- Developed a visual model illustrating long-range impacts to the County General Fund under various funding scenarios, enabling clearer strategic decision-making through an easy-to-understand chart

Performance Measures

- Percent of respondents who indicated a score of 3.0 or higher on the Customer Experience Questionnaire
- Healthy reserves (unreserved fund balance as a percent of net expenditures)

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of survey respondants with score of 3.0 or higher	75%	N/A	% ≥ 3.0
▲	Percent of General Fund reserves to operating budget*	45.1%	42.0%	**

**The Fiscal Year 2025 data is estimated pending finalization of the county's Annual Report.*

**The target zone is being analyzed and will be established in Fiscal Year 2026.*

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Chief Executive Office - Administration	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$75,000	$75,000	$0
Charges for Services and Interfund	$3,859,101	$3,845,745	$3,956,372	$3,942,000	$3,958,700	$16,700
Miscellaneous Revenues	$10	$0	$0	$0	$0	$0
Total Revenue	$3,859,111	$3,845,745	$3,956,372	$4,017,000	$4,033,700	$16,700
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,859,111**	**$3,845,745**	**$3,956,372**	**$4,017,000**	**$4,033,700**	**$16,700**
Salaries and Benefits	$7,048,930	$7,449,469	$7,804,372	$7,702,300	$7,742,300	$40,000
Services and Supplies	$1,516,172	$1,045,650	$1,584,300	$1,594,300	$1,594,300	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$710,276	$608,894	$695,400	$647,300	$662,300	$15,000
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$13,526	$0	$0	$0	$0
Intrafund/Intradepartment	$430	$343	$500	$500	$500	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,275,808**	**$9,117,882**	**$10,084,572**	**$9,944,400**	**$9,999,400**	**$55,000**
General Fund Contribution	**$5,416,697**	**$5,272,137**	**$6,128,200**	**$5,927,400**	**$5,965,700**	**$38,300**
Total Allocated Positions			38	37	37	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $9.9 million, funded by $4 million in estimated revenue and $5.9 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $10 million, funded by $4 million in estimated revenue and $6 million in Net County Cost. This is an increase of $55,000 above the 2026 Proposed Budget. The Department's Net County Cost supports 60% of the 2026 Adopted Budget compared to 61% in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rates – An appropriations increase of $40,000, funded with $16,700 in estimated revenue and $23,300 Net County Cost, is recommended to reflect updated retirement costs in line with the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Space Plan – An appropriations increase of $15,000, funded with Net County Cost, reflects the Department's adjusted share of utilities, insurance, and maintenance costs based on the space it occupies in the 10th Street Place building.

Recommendation: It is recommended to increase appropriations by $55,000, funded by $16,700 in estimated revenue and $38,300 in Net County Cost.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 37 positions, a net decrease of one position from the 2025 Adopted Budget allocation. On February 25, 2025, one position was deleted due to a decline in cannabis revenue and the transition away from the existing fee-based program to a tax-based one that will be administered in the Treasurer-Tax Collector's office (Board Resolution 2025-0094).

Budgets 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

Chief Executive Office - Administration 0100 CEO0001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$75,000	$75,000	$0
Charges for Services and Interfund	$3,859,101	$3,845,745	$3,956,372	$3,942,000	$3,958,700	$16,700
Miscellaneous Revenues	$10	$0	$0	$0	$0	$0
Total Revenue	$3,859,111	$3,845,745	$3,956,372	$4,017,000	$4,033,700	$16,700
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,859,111**	**$3,845,745**	**$3,956,372**	**$4,017,000**	**$4,033,700**	**$16,700**
Salaries and Benefits	$7,048,930	$7,449,469	$7,804,372	$7,702,300	$7,742,300	$40,000
Services and Supplies	$1,516,172	$1,045,650	$1,584,300	$1,594,300	$1,594,300	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$710,276	$608,894	$695,400	$647,300	$662,300	$15,000
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$13,526	$0	$0	$0	$0
Intrafund/Intradepartment	$430	$343	$500	$500	$500	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,275,808**	**$9,117,882**	**$10,084,572**	**$9,944,400**	**$9,999,400**	**$55,000**
General Fund Contribution	**$5,416,697**	**$5,272,137**	**$6,128,200**	**$5,927,400**	**$5,965,700**	**$38,300**
Total Allocated Positions			38	37	37	0


KICKOFF





Chief Executive Office – Human Relations

Monica Coryea, Director

www.stancounty.com/personnel

Budget in Brief

$9,260,373
2026 Adopted Budget

45
Employees

Funding Sources

$5.7M Revenue

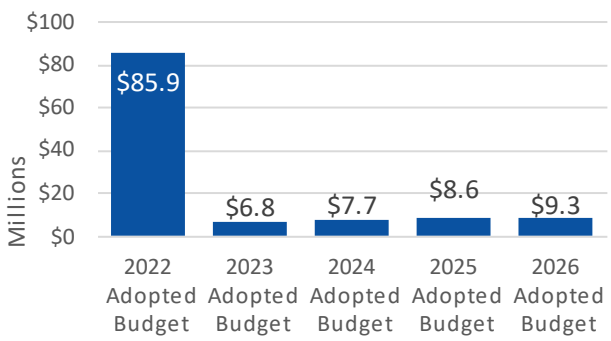
$3.5M Net County Cost

% Net County Cost = **38%**

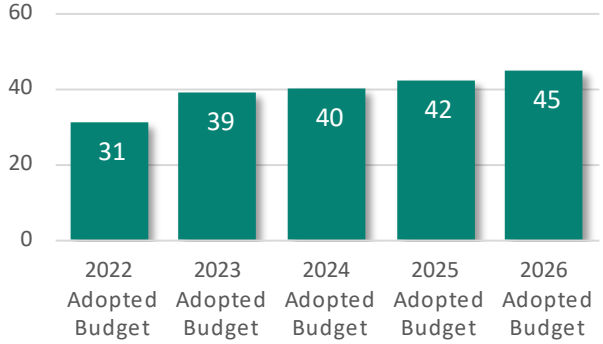
Expenditures

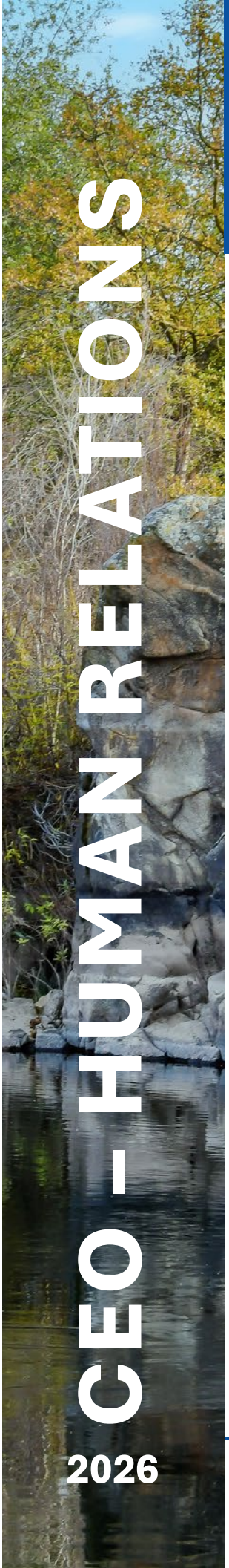
- **$7.2M** Salaries & Benefits
- **$1.5M** Services & Supplies
- **$556,516** Intercounty
- **$247** All Other

Historical Budget Trends

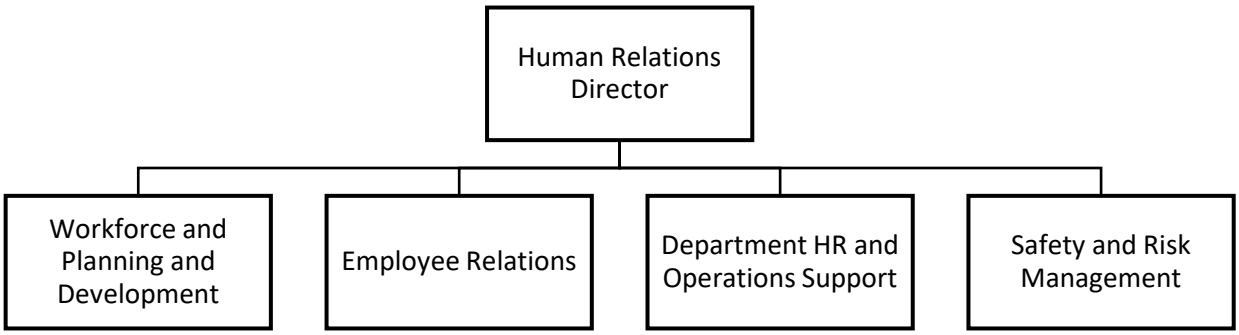


Historical Staffing Trends





DEPARTMENT OVERVIEW



WHY WE EXIST…

We serve as the definitive leader on Countywide personnel management. Through HR programs and models, we lead initiatives that set organization-wide standards and drive continuous improvement through best practices and policy direction.

Our work serves as the foundation for a high-functioning public service organization and align 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…

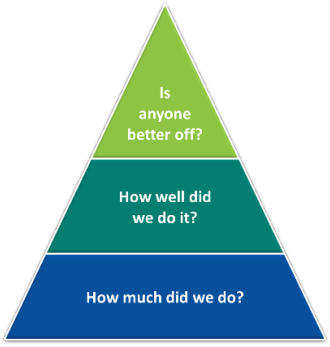
We strengthen the County's ability to deliver exceptional public service by building and sustaining a capable, healthy, and motivated workforce. By leading HR policy development, ensuring compliance with labor and employment laws, and managing employee programs that improve health, safety, and satisfaction, the County's workforce is a stronger, more agile organization that can meet the evolving needs of the community.

We support departments in achieving results 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 ADMNISTRATION

Performance Visioning



Mission Statement

We Build Community by guiding the organization, serving the public interest, implementing the Board of Supervisors' priorities, creating an environment that attracts and sustains a world-class workforce, and supporting County departments in achieving their missions.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- 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

Department Objectives for Fiscal Years 2025 and 2026

A. Implement a comprehensive recruitment and retention plan that ensures continuity of quality services and reduces the Countywide vacancy rate
B. Develop a workforce development program for Countywide senior leadership succession planning to ensure stability and sustainability of critical operations and services

Accomplishments for Fiscal Year 2025

- Extended the Employee Choice Bonus Plan for new hires through June 30, 2026, and reviewed and amended HR policies aimed at improving recruitment and retention efforts
- Reviewed and revised leadership core competencies to ensure alignment with organizational goals and to support employee and leadership development, and launched the California State Association of Counties (CSAC) Executive Credential Training Program for County senior leaders

Performance Measures

- Percent of respondents who indicated a score of 3.0 or higher on the Customer Experience Questionnaire
- Number and percent of Occupational Safety and Health Administration (OSHA) incidents

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of survey respondants with score of 3.0 or higher	75%	N/A	% ≥ 3.0
▲	Number/percent of OSHA incidents	3.3/3.3%	3.8/3.8%	% < 4.2

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Chief Executive Office - Human Relations	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$4,851,802	$5,306,541	$5,258,727	$5,732,200	$5,732,200	$0
Miscellaneous Revenues	$76,659	$107	$0	$0	$0	$0
Total Revenue	$4,928,461	$5,306,648	$5,258,727	$5,732,200	$5,732,200	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$4,928,461**	**$5,306,648**	**$5,258,727**	**$5,732,200**	**$5,732,200**	**$0**
Salaries and Benefits	$5,866,154	$6,296,162	$6,516,092	$7,217,245	$7,217,245	$0
Services and Supplies	$1,167,425	$1,411,178	$1,442,648	$1,486,365	$1,486,365	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$420,979	$524,614	$609,209	$556,516	$556,516	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$179	$0	$240	$247	$247	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,454,737**	**$8,231,954**	**$8,568,189**	**$9,260,373**	**$9,260,373**	**$0**
General Fund Contribution	**$2,526,276**	**$2,925,306**	**$3,309,462**	**$3,528,173**	**$3,528,173**	**$0**
Total Allocated Positions			42	45	45	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $9.3 million, funded by $5.7 million in estimated revenue and $3.5 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $9.3 million, funded by $5.7 million in estimated revenue and $3.5 million in Net County Cost. There are no changes from the 2026 Proposed Budget. The Department's Net County Cost supports 38.1% of the 2026 Adopted Budget, compared to 38.6% in the prior fiscal year.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 45 positions, an increase of three positions over the 2025 Adopted Budget allocation. The 2026 Proposed Budget included the transfer in of three positions from Behavioral Health and Recovery Services into the Department Support Unit (DSU).

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

Chief Executive Office - Human Relations 0100 HR00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$4,851,802	$5,306,541	$5,258,727	$5,732,200	$5,732,200	$0
Miscellaneous Revenues	$76,659	$107	$0	$0	$0	$0
Total Revenue	$4,928,461	$5,306,648	$5,258,727	$5,732,200	$5,732,200	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$4,928,461**	**$5,306,648**	**$5,258,727**	**$5,732,200**	**$5,732,200**	**$0**
Salaries and Benefits	$5,866,154	$6,296,162	$6,516,092	$7,217,245	$7,217,245	$0
Services and Supplies	$1,167,425	$1,411,178	$1,442,648	$1,486,365	$1,486,365	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$420,979	$524,614	$609,209	$556,516	$556,516	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$179	$0	$240	$247	$247	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$7,454,737**	**$8,231,954**	**$8,568,189**	**$9,260,373**	**$9,260,373**	**$0**
General Fund Contribution	**$2,526,276**	**$2,925,306**	**$3,309,462**	**$3,528,173**	**$3,528,173**	**$0**
Total Allocated Positions			42	45	45	0






TRUST TRUST TRUST
EACH PERSON MATTERS
RESULTS RESULTS RESULTS
WE DRIVE RESULTS
INNOVATION INNOVATION
GOOD PARTNERS GOOD PARTNERS



Clerk-Recorder

Donna Linder, County Clerk-Recorder
www.stancounty.com/clerkrecorder

Budget in Brief

$11,108,421
2026 Adopted Budget

47
Employees

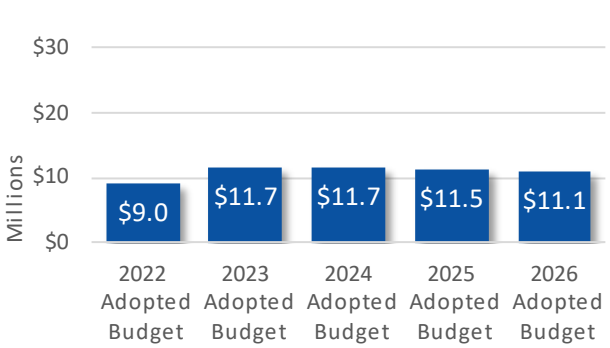
Funding Sources

$2.7M Revenue
$748,924 Fund Balance
$7.7M Net County Cost
% Net County Cost = **69%**

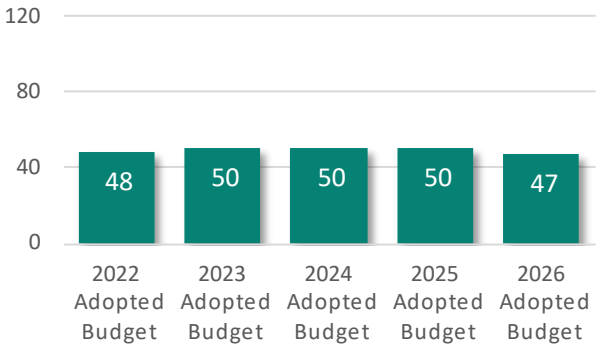
Expenditures

$6.3M Salaries & Benefits
$4M Services & Supplies
$761,614 Intercounty
$1,258 All Other

Historical Budget Trends

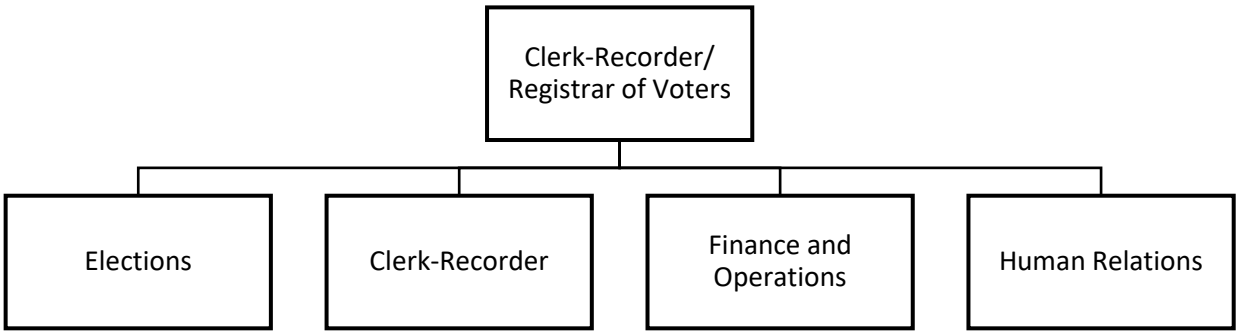


Historical Staffing Trends





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 district 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 elections agencies, and conducting extensive voter outreach programs.

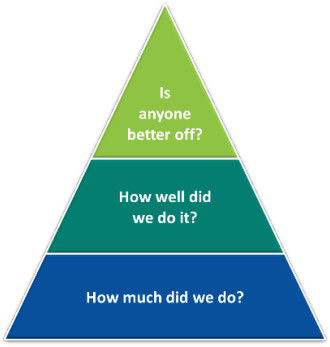
We also serve as the official repository for documents and records, maintaining them in a safe and secure manner. In addition, we issue vital records such as marriage licenses, birth and death certificates, and act as a passport agent for processing applications.

We are most 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 sacred right to vote in free and fair elections.

CORE SERVICES

- ELECTION SERVICES
- IMPROVE PRODUCTIVITY
- ISSUE VITAL RECORDS
- MAINTAIN VOTER DATABASE
- MANAGE FINANCES
- RECORD OFFICIAL RECORDS

Performance Visioning



Mission Statement

We Build Community by providing essential records management and election services in a secure, accessible, and transparent manner.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- 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

Department Objectives for Fiscal Years 2025 and 2026

A. Establish a daily/weekly time and error rate for the purposes of forecasting labor time for future elections and scheduling the necessary staff to complete these responsibilities on time to ensure efficient delivery of voter materials

B. Establish processing times for recording documents via the e-recording portal and hard copy receipt of the recording request via U.S. mail. If the data supports the hypothesis that the e-recording process is more efficient, that message will be shared with the public to encourage efficiency

Accomplishments for Fiscal Year 2025

- During the 2024 Presidential General Election cycle, the Elections Division received 68% more voter registration material than in the 2020 Presidential General Election cycle but processed the material 125% faster
- Began tracking processing times for recording documents received electronically and by mail
- Drafted a document showing the efficiencies of e-recording

Performance Measures

- Time to process voter verification and registration requests
- Time to process document requests via the e-recording system

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Time to process voter verification/registration (forms/day)	N/A	1,040	1,500*
▲	Time to process e-recording documents (e-recordings/day)	N/A	339	452

**Fiscal Year 2026 target is dependent on the actual amount of material received*

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Clerk-Recorder	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$127,988	$138,152	$125,000	$125,000	$125,000	$0
Intergovernmental	$454,156	$125,835	$0	$0	$0	$0
Charges for Services and Interfund	$2,400,626	$4,235,815	$3,557,935	$2,132,650	$2,132,650	$0
Miscellaneous Revenues	$462,177	$509,988	$417,150	$417,150	$417,150	$0
Total Revenue	$3,444,947	$5,009,790	$4,100,085	$2,674,800	$2,674,800	$0
Use of Department Fund Balance	$311,510	$328,887	$916,054	$734,777	$748,924	$14,147
Total Funding Sources	**$3,756,457**	**$5,338,677**	**$5,016,139**	**$3,409,577**	**$3,423,724**	**$14,147**
Salaries and Benefits	$5,074,897	$5,586,839	$5,785,781	$6,302,475	$6,324,619	$22,144
Services and Supplies	$3,356,425	$3,644,899	$4,193,970	$4,020,930	$4,020,930	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,169,205	$1,193,722	$1,476,717	$761,614	$761,614	$0
Capital Outlays	$150,608	$0	$0	$0	$0	$0
Transfers Out	$0	$3,244	$0	$0	$0	$0
Intrafund/Intradepartment	$2,330	$2,739	$1,336	$1,258	$1,258	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,753,465**	**$10,431,443**	**$11,457,804**	**$11,086,277**	**$11,108,421**	**$22,144**
General Fund Contribution	**$5,997,009**	**$5,092,767**	**$6,441,665**	**$7,676,700**	**$7,684,697**	**$7,997**
Total Allocated Positions			50	47	47	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $11.1 million, funded by $2.7 million in estimated revenue, the use of $734,777 million in department fund balance, and $7.7 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $11.1 million, funded by $2.7 million in estimated revenue, the use of $748,924 in department fund balance, and $7.7 million in Net County Cost. This represents an increase of $22,144 over the 2026 Proposed Budget. The Clerk-Recorder's Net County Cost supports 69% of the 2026 Adopted Budget compared to 56% in the prior fiscal year due to declining recording revenue and the deletion of three positions.

Adjustments to Proposed Budget

Retirement Rate Increase – An increase in appropriations of $22,144, funded by Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Transfer of Administrative Costs – Clerk-Recorder administrative costs were reallocated to better reflect the support provided to other divisions. The administrative team includes the Clerk-Recorder, a Manager, two Confidential Assistants, and two Accountants, with costs distributed as follows: 35% to Clerk-Recorder, 15% to Modernization, and 50% to Elections. The re-assignment results in a net zero impact on overall appropriations, with $14,147 funded by departmental fund balance and a corresponding $14,147 decrease in Net County Cost.

Recommendation: It is recommended to increase appropriations by $22,144, funded with $14,147 in departmental fund balance and $7,997 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, 2025	Budgeted Use for Fiscal Year 2026
Clerk-Recorder		
Modernization	$ 1,768,324	$ 753,574
Vital and Health Statistics	627,996	(4,650)
Total	**$ 2,396,320**	**$ 748,924**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 47 positions, a net decrease of three positions from the 2025 Adopted Budget allocation. The 2025 First Quarter Financial Report included the deletion of three positions to address property recording revenue shortfalls.

Budgets Contained within the Department

Clerk-Recorder (General Fund)

Funds the Clerk-Recorder division's responsibility to process documents and records as required by law and reports all manner of business related to marriage licenses, certified copies of vital statistic records, document filings, and recordings of real property.

Elections (General Fund)

Funds the Clerk-Recorder Elections division (Registrar of Voters) in providing Stanislaus County citizens 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$127,988	$138,152	$125,000	$125,000	$125,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,429,849	$1,536,814	$1,486,000	$1,486,000	$1,486,000	$0
Miscellaneous Revenues	$432,915	$505,746	$417,150	$417,150	$417,150	$0
Total Revenue	$1,990,751	$2,180,713	$2,028,150	$2,028,150	$2,028,150	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,990,751**	**$2,180,713**	**$2,028,150**	**$2,028,150**	**$2,028,150**	**$0**
Salaries and Benefits	$2,710,599	$2,220,403	$2,399,576	$2,547,040	$2,332,216	($214,824)
Services and Supplies	$132,154	$193,058	$244,027	$249,681	$249,681	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$891,548	$921,866	$1,165,172	$412,257	$412,257	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$799	$951	$1,336	$1,258	$1,258	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,735,099**	**$3,336,279**	**$3,810,111**	**$3,210,236**	**$2,995,412**	**($214,824)**
General Fund Contribution	**$1,744,348**	**$1,155,566**	**$1,781,961**	**$1,182,086**	**$967,262**	**($214,824)**
Total Allocated Positions			34	31	31	0

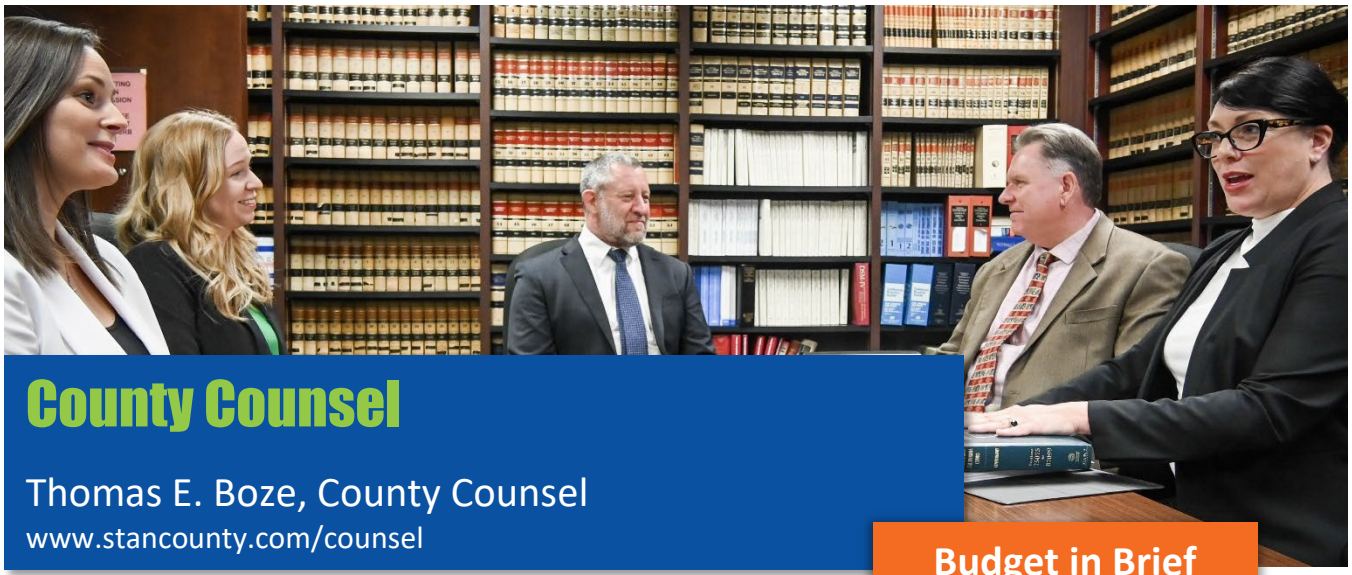
Clerk-Recorder Elections 0100 CLK0002 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$454,156	$125,835	$0	$0	$0	$0
Charges for Services and Interfund	$429,903	$2,095,113	$1,540,285	$115,000	$115,000	$0
Miscellaneous Revenues	$29,262	$4,205	$0	$0	$0	$0
Total Revenue	$913,321	$2,225,153	$1,540,285	$115,000	$115,000	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$913,321**	**$2,225,153**	**$1,540,285**	**$115,000**	**$115,000**	**$0**
Salaries and Benefits	$1,907,661	$2,673,588	$2,193,501	$2,754,008	$2,976,829	$222,821
Services and Supplies	$2,828,524	$3,211,878	$3,694,943	$3,506,249	$3,506,249	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$277,657	$271,855	$311,545	$349,357	$349,357	$0
Capital Outlays	$150,608	$0	$0	$0	$0	$0
Transfers Out	$0	$3,244	$0	$0	$0	$0
Intrafund/Intradepartment	$1,531	$1,788	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$5,165,981**	**$6,162,353**	**$6,199,989**	**$6,609,614**	**$6,832,435**	**$222,821**
General Fund Contribution	**$4,252,661**	**$3,937,200**	**$4,659,704**	**$6,494,614**	**$6,717,435**	**$222,821**
Total Allocated Positions			16	16	16	0

Clerk-Recorder Modernization 1723 CLK0004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$465,462	$520,447	$475,000	$475,000	$475,000	$0
Miscellaneous Revenues	$0	$37	$0	$0	$0	$0
Total Revenue	$465,462	$520,484	$475,000	$475,000	$475,000	$0
Use of Department Fund Balance	$328,441	$379,233	$917,704	$739,427	$753,574	$14,147
Total Funding Sources	**$793,903**	**$899,717**	**$1,392,704**	**$1,214,427**	**$1,228,574**	**$14,147**
Salaries and Benefits	$456,637	$692,848	$1,192,704	$1,001,427	$1,015,574	$14,147
Services and Supplies	$337,266	$206,869	$200,000	$213,000	$213,000	$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	**$793,903**	**$899,717**	**$1,392,704**	**$1,214,427**	**$1,228,574**	**$14,147**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$75,413	$83,441	$56,650	$56,650	$56,650	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$75,413	$83,441	$56,650	$56,650	$56,650	$0
Use of Department Fund Balance	($16,931)	($50,347)	($1,650)	($4,650)	($4,650)	$0
Total Funding Sources	**$58,481**	**$33,094**	**$55,000**	**$52,000**	**$52,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$58,481	$33,094	$55,000	$52,000	$52,000	$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	**$58,481**	**$33,094**	**$55,000**	**$52,000**	**$52,000**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0


READY TO FLATTEN
POSTAL SERVICE
READY TO FLATTEN





County Counsel

Thomas E. Boze, County Counsel
www.stancounty.com/counsel

Budget in Brief

$5,612,383
2026 Adopted Budget

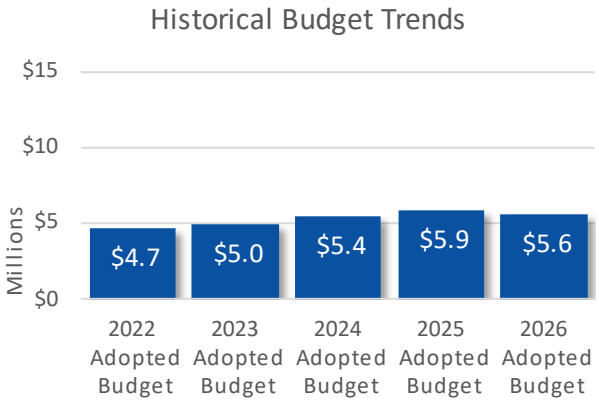
22
Employees

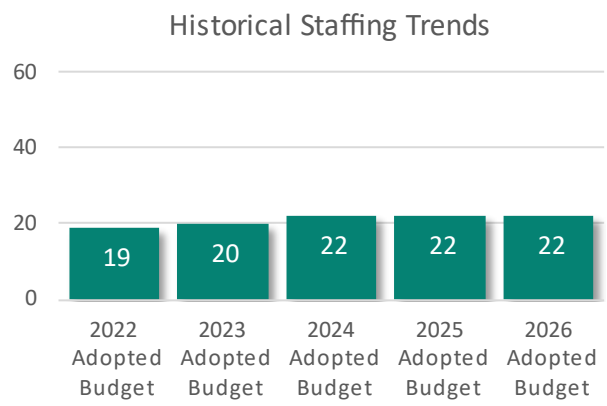
Funding Sources

$3.1M Revenue
$2.6M Net County Cost
% Net County Cost = **46%**

Expenditures

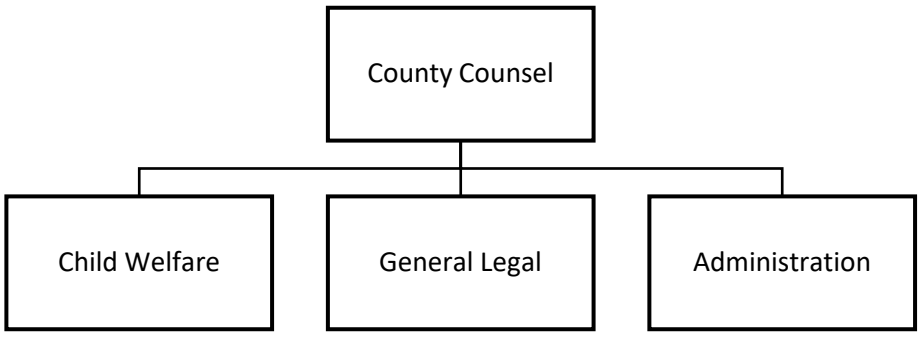
$5M Salaries & Benefits
$355,542 Services & Supplies
$272,184 Intercounty







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…

Providing 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.

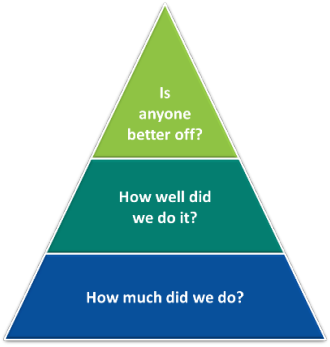
We consider each Board of Supervisors' priority and every department's objective when rendering services, which requires comprehensive knowledge of all County departments and the communities they serve.

Our commitment to maintaining the County's secure legal standing is grounded in a 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

Performance Visioning



Mission Statement

We Build Community by delivering superior and cost-efficient legal solutions to our clients promptly, adhering strictly to the utmost ethical guidelines.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- Ensure safe, secure, and accessible County facilities, systems, and operations

Department Objectives for Fiscal Years 2025 and 2026

A. Conduct a comprehensive process audit to identify current inefficiencies within service delivery
B. Implement a centralized database (Prolaw) for all legal documents and client history to minimize search and retrieval time
C. Organize quarterly training workshops on the latest legal software, efficient case management techniques, and customer service best practices
D. Launch a client portal for real-time case updates, document submissions, and inquiries
E. Introduce a structured feedback system where clients can rate services and provide suggestions for improvement post-case closure

Accomplishments for Fiscal Year 2025

- Provided legal counsel to 58 different service areas within County departments and joint powers authorities (JPAs)
- Implemented the "Attorney Trainee" classification, resulting in one trainee passing the California Bar Exam and becoming a licensed attorney with County Counsel
- Fully implemented the ProLaw software, eliminating paper files and reducing resource use, storage needs, and time spent on file management

Performance Measures

- Percent of survey respondents who indicated a score of 4.0 that staff communications are clearly understandable for the purposes of performing job functions
- Percent of survey respondents who indicated a score of 4.0 that work is performed in an efficient manner
- Percent of survey respondents who indicated a score of 4.0 that staff produce quality work products

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of survey respondants with score of 4.0 or higher (comm.)	44%	N/A	50% ≥ 4.0
▲	Percent of survey respondants with score of 4.0 or higher (efficiency)	23%	N/A	50% ≥ 4.0
▲	Percent of survey respondants with score of 4.0 or higher (quality)	33%	N/A	50% ≥ 4.0

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

County Counsel	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$617	$3,306	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,799,351	$2,814,160	$3,086,172	$3,050,436	$3,064,382	$13,946
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$2,799,968	$2,817,467	$3,086,172	$3,050,436	$3,064,382	$13,946
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,799,968**	**$2,817,467**	**$3,086,172**	**$3,050,436**	**$3,064,382**	**$13,946**
Salaries and Benefits	$4,128,604	$4,279,820	$5,143,983	$4,961,414	$4,984,657	$23,243
Services and Supplies	$378,015	$315,550	$346,194	$355,542	$355,542	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$319,691	$372,700	$387,224	$284,719	$272,184	($12,535)
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$988	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,826,310**	**$4,969,058**	**$5,877,401**	**$5,601,675**	**$5,612,383**	**$10,708**
General Fund Contribution	**$2,026,341**	**$2,151,592**	**$2,791,229**	**$2,551,239**	**$2,548,001**	**($3,238)**
Total Allocated Positions			22	22	22	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $5.6 million, funded by $3.1 million in estimated revenue and $2.6 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $5.6 million, funded by $3.1 million in estimated revenue, and $2.5 million in Net County Cost. This represents an increase of $10,708 over the 2026 Proposed Budget. The County Counsel's Net County Cost supports 46% of the 2026 Adopted Budget compared to 47% in the prior fiscal year.

Adjustments to Proposed Budget

Retirement Rate Increase – An increase to appropriations of $23,243, funded with $13,946 in estimated revenue and $9,297 in Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Space Plan – A decrease of $12,535 in appropriations is recommended to reflect the Department's adjusted share of utilities, insurance, and maintenance costs based on the space it occupies in the 10th Street Place building.

Recommendation: It is recommended to increase appropriations by $10,708, funded by $13,946 in estimated revenue, resulting in a savings to Net County Cost of $3,238.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 22 positions, consistent with the 2025 Adopted Budget allocation.

Staffing Recommendation: It is recommended to block-budget one Deputy County Counsel V to Deputy County Counsel II-V to allow the Department flexibility in filling the position at a lower classification level.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$617	$3,306	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,799,351	$2,814,160	$3,086,172	$3,050,436	$3,064,382	$13,946
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$2,799,968	$2,817,467	$3,086,172	$3,050,436	$3,064,382	$13,946
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,799,968**	**$2,817,467**	**$3,086,172**	**$3,050,436**	**$3,064,382**	**$13,946**
Salaries and Benefits	$4,128,604	$4,279,820	$5,143,983	$4,961,414	$4,984,657	$23,243
Services and Supplies	$378,015	$315,550	$346,194	$355,542	$355,542	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$319,691	$372,700	$387,224	$284,719	$272,184	($12,535)
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$988	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,826,310**	**$4,969,058**	**$5,877,401**	**$5,601,675**	**$5,612,383**	**$10,708**
General Fund Contribution	**$2,026,341**	**$2,151,592**	**$2,791,229**	**$2,551,239**	**$2,548,001**	**($3,238)**
Total Allocated Positions			22	22	22	0




GOOD PARTNERS GOOD PARTNERS
RESULTS RESULTS RESULTS
INNOVATION INNOVATION
TRUST TRUST TRUST



County Operations

Budget in Brief

$313,568,725
2026 Adopted Budget

0
Employees

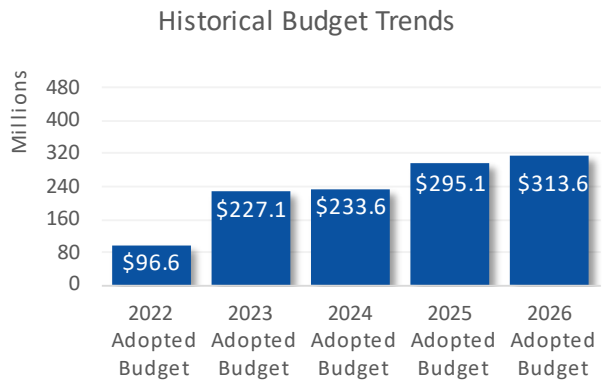
Funding Sources

$237M Revenue
$13M Fund Balance
$63.6M Net County Cost

% Net County Cost = **20%**

Expenditures

- **$63,002** Salaries & Benefits
- **$131.3M** Services & Supplies
- **$129.4M** Transfers Out
- **$52.9M** All Other

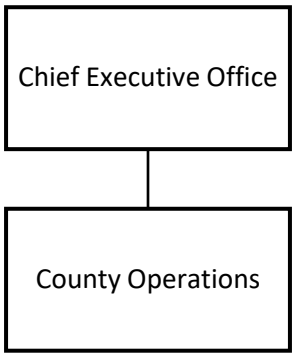


Effective Fiscal Year 2023, this budget was restructured to go from 12 to 28 Legal Budget Units.





DEPARTMENT OVERVIEW



WHY WE EXIST…

County Operations is a collection of budget units managed by the Chief Executive Office that provide the backbone of Stanislaus County's organizational, financial, and administrative framework. These budgets fund and administer a wide variety of essential functions, ranging from fiscal reserves, debt service, and employee benefit programs to specialized funds that support community development, justice system obligations, and economic initiatives.

WHAT WE DO…

We provide the financial safeguards needed to address emergencies, unexpected revenue losses, or economic downturns. We manage risk and employee benefits, ensuring that the County's workforce remains supported and that operational 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 play a vital role in keeping Stanislaus County stable and moving forward through key investments in infrastructure and economic development. We also strengthen public safety through the funding of court facilities, criminal justice programs, and other law enforcement resources. We ensure the County can respond to ecomomic challenges through contigency reserves and risk monitoring. We also support the workforce with health, dental, vision, and workers' compensation benfits.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$4,454,504	$6,934,321	$3,681,897	$4,345,064	$4,345,064	$0
Intergovernmental	$44,398,052	$44,831,922	$69,975,510	$105,227,168	$105,227,168	$0
Charges for Services and Interfund	$106,201,337	$123,321,015	$118,679,126	$115,893,065	$115,893,065	$0
Miscellaneous Revenues	$990,468	$1,885,064	$12,867,920	$11,485,140	$11,485,140	$0
Total Revenue	$156,044,361	$176,972,322	$205,204,453	$236,950,437	$236,950,437	$0
Use of Department Fund Balance	$1,132,064	($22,292,845)	$6,585,131	$12,929,760	$12,979,760	$50,000
Total Funding Sources	**$157,176,425**	**$154,679,477**	**$211,789,584**	**$249,880,197**	**$249,930,197**	**$50,000**
Salaries and Benefits	$58,544	$62,543	$55,280	$63,002	$63,002	$0
Services and Supplies	$106,573,732	$116,425,333	$124,678,837	$131,223,573	$131,273,573	$50,000
Other Charges	$13,548,655	$14,515,328	$14,574,279	$16,025,633	$16,096,030	$70,397
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$4,906,104	$4,869,638	$4,105,210	$1,642,585	$1,642,585	$0
Capital Outlays	$26,640	$228,898	$31,300,000	$21,000,000	$21,000,000	$0
Transfers Out	$75,043,253	$88,564,323	$110,733,494	$123,002,830	$129,367,220	$6,364,390
Intrafund/Intradepartment	$525,871	$452,242	$646,384	$614,866	$614,866	$0
Appropriations for Contingencies	$0	$0	$9,025,205	$21,225,000	$13,511,449	($7,713,551)
Gross Costs	**$200,682,799**	**$225,118,305**	**$295,118,689**	**$314,797,489**	**$313,568,725**	**($1,228,764)**
General Fund Contribution	**$43,506,374**	**$70,438,827**	**$83,329,105**	**$64,917,292**	**$63,638,528**	**($1,278,764)**
Total Allocated Positions			0	0	0	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $314.8 million, funded by $237 million in estimated revenue, the use of $12.9 million in fund balance, and $64.9 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $313.6 million, funded by $237 million in estimated revenue, the use of $13 million in fund balance/retained earnings, and $63.6 million in Net County Cost. This is a decrease of $1.2 million from 2026 Proposed Budget. The Department's Net County Cost supports 20% of the 2026 Adopted Budget compared to 28% in the prior fiscal year.

Adjustments to Proposed 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. The transfer of funds from Appropriations for Contingencies to departmental operating budgets requires a four-fifths vote by the Board of Supervisors. The 2026 Proposed Budget included appropriations of $21.2 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.

A transfer of $7.7 million out of Appropriations for Contingencies is recommended to meet department Net County Cost needs recommended at Adopted Budget, transferring funds as listed below. Should these recommendations be approved, a total of $13.5 million will remain for use throughout the remainder of Fiscal year 2026.

- Transfer $2.9 million to various departments in support of retirement rate increases;
- Transfer $47,685 to Agricultural Commissioner for replacement vehicles and vehicle equipment;
- Transfer $15,000 to Chief Executive Office Administration for Cost Allocation Plan (CAP) charge increase;

- Transfer $216,257 to Clerk-Recorder Elections for administrative cost increase;
- Transfer $863,259 to County Operations – General Fund Contributions to non-General Fund departments;
- Transfer $73,000 to District Attorney Criminal division for new computers;
- Transfer $45,007 to General Services Agency to support Capital Facilities and 10th Street Place;
- Transfer $148,747 to Office of Emergency Services for fire districts;
- Transfer $286,000 to Parks and Recreation for staffing and program costs;
- Transfer $50,609 to Planning and Community Development for CAP increases and program costs;
- Transfer $104,220 to Public Defender and Public Defender Indigent Defense budgets for Digital Evidence Management System contract costs;
- Transfer $2.6 million to Sheriff Administration, Sheriff Detention, and Sheriff Operations budgets for various operating costs including replacement vehicles, safety equipment and staff costs; and
- Transfer $366,983 to Treasurer-Tax Collector Administration/Taxes budget to support increased publication and legal notices costs.

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 for:

- Increase of $2.7 million for Community Services Agency (CSA) In Home Supportive Services (IHSS) Provider Wages Maintenance of Effort (MOE); and
- Increase of $206,995 for CSA IHSS Public Authority Benefits MOE.

General Fund Contribution to Other Programs adjustments for:

- Increase of $112,586 in support of Fire Districts impacted by Educational Revenue Augmentation Fund (ERAF) shifts;
- Increase of $8,665 for the annual Local Agency Formation Commission Contribution;
- Increase of $68,360 for Planning and Community Development Salida Planning Efforts for Memorandum of Understanding with City of Modesto;
- Increase $3 million for Public Works (with $404,273 to the Public Works budget and $2,595,727 to Road and Bridge) to purchase two one-person patchers;
- Increase of $344,125 for Sheriff Court Security in support of courthouse costs and retirement rates; and
- Decrease of $50,854 to right-size annual contribution to the Stanislaus County Animal Services Agency.

Department/Agency/Division	2026 Proposed Budget	Recommended 2026 Adjustments	Recommended 2026 Adopted Budget
Mandated County Match			
Adult and Veterans Services Area Agency on Aging	$ 415,061	$ -	$ 415,061
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	1,381,702	-	1,381,702
CSA In-Home Supportive Services (IHSS) Provider Wages	5,470,508	2,744,910	8,215,418
CSA IHSS Public Authority Benefits	98,323	206,995	305,318
CSA Public Economic Assistance	3,727,896	-	3,727,896
CSA Program Services and Support	2,663,419	-	2,663,419
Health Services Agency Public Health	3,510,803	-	3,510,803
Total Mandated County Match	**$ 21,533,039**	**$ 2,951,905**	**$ 24,484,944**
General Fund Contributions to Other Programs			
Adult and Veterans Services Area Agency on Aging	$ 128,000	$ -	$ 128,000
County Operations - Crows Landing Industrial Business Park Project	-	-	-
County Operations - Department of Justice	61,566	-	61,566
District Attorney Special Operations	159,377	-	159,377
Educational Revenue Augmentation Fund (ERAF) shift for Fire Districts	1,312,478	112,586	1,425,064
Environmental Resources	234,384	-	234,384
General Services Agency 12th Street Office Building	-	-	-
General Services Agency ADA Capital Project	500,000	-	500,000
General Services Agency Deferred Maintenance	2,830,000	-	2,830,000
Health Services Agency Clinic and Ancillary Services	1,500,000	-	1,500,000
Law Library	61,132	-	61,132
Library	866,810	-	866,810
Local Area Formation Commission	346,835	8,665	355,500
North McHenry Sales Tax	4,290,000	-	4,290,000
Office of Emergency Services County Fire Service Fund	212,988	68,360	281,348
Public Works	-	404,273	404,273
Public Works - Road and Bridge	612,000	2,595,727	3,207,727
Sheriff Court Security	1,656,116	344,125	2,000,241
Stanislaus Animal Services Agency	2,966,832	(50,854)	2,915,978
Stanislaus Council of Governments	8,132	-	8,132
Total General Fund Contributions to Other Programs	**$ 17,746,650**	**$ 3,482,882**	**$ 21,229,532**
Total Contributions and Match	**$ 39,279,689**	**$ 6,434,787**	**$ 45,714,476**

Workers' Compensation – It is recommended to increase appropriations by $50,000 to cover costs for professional and special consulting services. These services will support the review of existing Risk Management practices and procedures, identify efficiencies, and assist in establishing effective systems. This adjustment will be funded using retained earnings.

Recommendation: It is recommended to decrease appropriations by $1.2 million, increase the use of department retained earnings by $50,000, and decrease Net County Cost by $1.3 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, 2025	Budgeted Use for Fiscal Year 2026
County Operations		
American Rescue Plan Act (ARPA)	$ -	$ -
Cannabis Program	-	-
Courthouse Construction Fund	465,182	(172,688)
Criminal Justice Facilities Fund	2,914,745	(379,000)
Crows Landing Industrial Business Park	14,726,094	10,100,000
Deferred Compensation	351,551	40,504
Dental	658,008	779,539
Department of Justice Drug and Alcohol	-	-
General Liability	3,735,847	(116,833)
Medical Self-Insurance	3,889,488	(1,408,514)
Other Employee Benefits	147,389	(66,820)
Professional Liability	683,256	633,592
Prop 69 DNA Identification Fund	22	-
Unemployment	320,016	326,896
Vision Care	(15,707)	124,512
Workers' Compensation	7,719,910	3,118,573
Total	**$ 35,595,801**	**$ 12,979,761**

- Dental – As of July 1, 2025, the retained earnings balance is $658,008, which includes projected current and long-term liabilities of $227,971, booked from the actuarial report. Excluding these liabilities, the retained earnings total $885,979. Future rate increases are likely necessary to cover anticipated future costs and maintain a positive retained earnings balance consistent with an 80% confidence level as identified in the latest actuarial report. If approved, any rate adjustments would be reflected in the 2026 renewal of dental rates.
- Unemployment – As of July 1, 2025, the retained earnings balance is $320,016, which includes projected current and long-term liabilities of $160,000. Excluding these liabilities, the retained earnings stand at $480,016 and the fund is cash positive. To accommodate anticipated future costs, rate increases are likely needed. If approved, such adjustments would be implemented during the next Cost Allocation Plan (CAP) process for Fiscal Year 2027.
- Vision Care – As of July 1, 2025, the retained earnings balance is negative $15,707, which includes projected current and long-term liabilities of $20,000. Excluding these liabilities, the retained earnings total $4,293 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 2026 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)

Established in Fiscal Year 2019, provides 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 Air Facility (General Fund) - Discontinued

Provides funding for security and master planning of the air facility acquired from the Federal government in late 2004. *Effective with the 2023 Adopted Budget, funding for the Crows Landing Industrial Business Park project has been budgeted in a capital project fund.*

Crows Landing Industrial Business Project (Capital Projects Fund)

Provides funding for security and master planning of 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 $450,000 individual stop loss deductible for calendar year 2025).

Other Employee Benefits (Internal Service Fund)

Funds employee life insurance, management long-term disability, 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.

Stanislaus Family Justice Center (Special Revenue Fund) - Discontinued

Funds 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 to the District Attorney with the 2023 Midyear Financial Report.

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 Operations (Ops)- Airport 0100 CO00006 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$264,180	$339,225	$329,600	$329,600	$329,600	$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	**$264,180**	**$339,225**	**$329,600**	**$329,600**	**$329,600**	**$0**
General Fund Contribution	**$264,180**	**$339,225**	**$329,600**	**$329,600**	**$329,600**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - American Rescue Plan Act (ARPA) 1676 CO00030 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$10,118,070	$9,189,648	$25,240,000	$60,491,658	$60,491,658	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$10,118,070	$9,189,648	$25,240,000	$60,491,658	$60,491,658	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$10,118,070**	**$9,189,648**	**$25,240,000**	**$60,491,658**	**$60,491,658**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,411,217	$1,705,243	$800,000	$8,580,000	$8,580,000	$0
Other Charges	$0	$95,000	$0	$1,000,000	$1,000,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$237,410	$240,823	$265,000	$60,658	$60,658	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$8,469,443	$7,148,582	$24,175,000	$50,851,000	$50,851,000	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$10,118,070**	**$9,189,648**	**$25,240,000**	**$60,491,658**	**$60,491,658**	**$0**
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

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E 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	$9,025,205	$21,225,000	$13,511,449	($7,713,551)
Gross Costs	**$0**	**$0**	**$9,025,205**	**$21,225,000**	**$13,511,449**	**($7,713,551)**
General Fund Contribution	**$0**	**$0**	**$9,025,205**	**$21,225,000**	**$13,511,449**	**($7,713,551)**
Total Allocated Positions			0	0	0	0

County Ops - Cannabis Program
4085 CO00028
Enterprise Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$69,164	$35,000	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$2,202,087	$1,216,894	$1,313,796	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$2,271,251	$1,251,894	$1,313,796	$0	$0	$0
Use of Department Fund Balance	$388,941	$2,085,030	$1,100,000	$0	$0	$0
Total Funding Sources	**$2,660,192**	**$3,336,923**	**$2,413,796**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	($31,320)	$3,623	$53,000	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,691,513	$2,973,409	$2,360,796	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$359,892	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,660,192**	**$3,336,923**	**$2,413,796**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Capital Improvement Finance Authority
0100 CO00005
General Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E 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	$6,159	$13,308	$71,000	$71,000	$71,000	$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	**$6,159**	**$13,308**	**$71,000**	**$71,000**	**$71,000**	**$0**
General Fund Contribution	**$6,159**	**$13,308**	**$71,000**	**$71,000**	**$71,000**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Community Development Fund
0107 CO00002
General Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$67,339	$82,733	$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	$67,339	$82,733	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$67,339**	**$82,733**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$29,514	$105,049	$500,000	$500,000	$500,000	$0
Other Charges	$17,500	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$695	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$290,000	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$337,709**	**$105,049**	**$500,000**	**$500,000**	**$500,000**	**$0**
General Fund Contribution	**$270,370**	**$22,316**	**$500,000**	**$500,000**	**$500,000**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - County Court Funding 0100 CO00010 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,206,423	$3,886,933	$1,928,931	$2,665,264	$2,665,264	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$553,297	$227,594	$150,000	$226,730	$226,730	$0
Miscellaneous Revenues	$931	$70	$0	$0	$0	$0
Total Revenue	$2,760,651	$4,114,597	$2,078,931	$2,891,994	$2,891,994	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$2,760,651**	**$4,114,597**	**$2,078,931**	**$2,891,994**	**$2,891,994**	**$0**
Salaries and Benefits	$11,510	$11,906	$13,000	$13,000	$13,000	$0
Services and Supplies	$149,649	$199,615	$150,000	$186,000	$186,000	$0
Other Charges	$5,489,432	$5,984,401	$5,336,224	$5,736,224	$5,736,224	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$5,315	$6,666	$6,759	$8,141	$8,141	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$525,871	$452,242	$646,384	$614,866	$614,866	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,181,777**	**$6,654,828**	**$6,152,367**	**$6,558,231**	**$6,558,231**	**$0**
General Fund Contribution	**$3,421,126**	**$2,540,232**	**$4,073,436**	**$3,666,237**	**$3,666,237**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Courthouse Construction Fund 2025 CO00026 Capital Project	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$275,125	$294,423	$245,000	$265,000	$265,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$14,218	$6,698	$0	$0	$0	$0
Total Revenue	$289,343	$301,122	$245,000	$265,000	$265,000	$0
Use of Department Fund Balance	$541,464	$155,022	$224,920	($172,688)	($172,688)	$0
Total Funding Sources	**$830,808**	**$456,143**	**$469,920**	**$92,312**	**$92,312**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$830,808	$434,099	$469,920	$91,312	$91,312	$0
Other Charges	$0	$22,044	$0	$1,000	$1,000	$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	**$830,808**	**$456,143**	**$469,920**	**$92,312**	**$92,312**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$424,157	$493,261	$370,000	$420,000	$420,000	$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	$424,157	$493,261	$370,000	$420,000	$420,000	$0
Use of Department Fund Balance	($387,383)	($432,927)	($332,099)	($379,000)	($379,000)	$0
Total Funding Sources	**$36,774**	**$60,334**	**$37,901**	**$41,000**	**$41,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$36,774	$60,334	$37,901	$41,000	$41,000	$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	**$36,774**	**$60,334**	**$37,901**	**$41,000**	**$41,000**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Crows Landing Air Facility (Discontinued) 0100 CO00007 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$770	$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	$770	$0	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$770**	**$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	**($770)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Crows Landing Industrial Business Park 2210 CO00025 Capital Project	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$63,195	$51,741	$64,000	$52,000	$52,000	$0
Intergovernmental	$0	$0	$3,500,000	$3,500,000	$3,500,000	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$427,579	$1,352,473	$12,250,000	$10,900,000	$10,900,000	$0
Total Revenue	$490,774	$1,404,213	$15,814,000	$14,452,000	$14,452,000	$0
Use of Department Fund Balance	$512,837	($12,572,974)	$1,318,640	$10,100,000	$10,100,000	$0
Total Funding Sources	**$1,003,611**	**($11,168,760)**	**$17,132,640**	**$24,552,000**	**$24,552,000**	**$0**
Salaries and Benefits	$47,034	$50,638	$42,280	$50,002	$50,002	$0
Services and Supplies	$808,459	$3,154,826	$1,485,700	$3,344,518	$3,344,518	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$121,478	$96,878	$104,660	$157,480	$157,480	$0
Capital Outlays	$26,640	$228,898	$31,300,000	$21,000,000	$21,000,000	$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	**$1,003,611**	**$3,531,240**	**$32,932,640**	**$24,552,000**	**$24,552,000**	**$0**
General Fund Contribution	**$0**	**$14,700,000**	**$15,800,000**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Debt Service 0100 CO00009 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($3,084)	$0	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$539,386	$529,274	$620,000	$620,000	$620,000	$0
Miscellaneous Revenues	$353,741	$349,559	$445,000	$445,000	$445,000	$0
Total Revenue	$890,044	$878,833	$1,065,000	$1,065,000	$1,065,000	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$890,044**	**$878,833**	**$1,065,000**	**$1,065,000**	**$1,065,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$77,712	$83,548	$262,000	$262,000	$262,000	$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	$587,200	$585,552	$587,200	$587,200	$587,200	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$664,912**	**$669,100**	**$849,200**	**$849,200**	**$849,200**	**$0**
General Fund Contribution	**($225,132)**	**($209,732)**	**($215,800)**	**($215,800)**	**($215,800)**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Deferred Compensation 5094 CO00023 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$7,515	$13,087	$0	$12,830	$12,830	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$174,778	$174,612	$164,680	$131,900	$131,900	$0
Total Revenue	$182,293	$187,699	$164,680	$144,730	$144,730	$0
Use of Department Fund Balance	($64,470)	($43,188)	($4,411)	$40,504	$40,504	$0
Total Funding Sources	**$117,823**	**$144,511**	**$160,269**	**$185,234**	**$185,234**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$48,051	$52,170	$94,321	$96,867	$96,867	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$69,772	$92,341	$65,948	$88,367	$88,367	$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	**$117,823**	**$144,511**	**$160,269**	**$185,234**	**$185,234**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Dental 5101 CO00022 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$36,468	$42,943	$30,217	$30,217	$30,217	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$3,940,610	$3,872,270	$3,732,689	$3,861,400	$3,861,400	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$3,977,078	$3,915,214	$3,762,906	$3,891,617	$3,891,617	$0
Use of Department Fund Balance	($49,216)	$261,110	$801,915	$779,539	$779,539	$0
Total Funding Sources	**$3,927,862**	**$4,176,324**	**$4,564,821**	**$4,671,156**	**$4,671,156**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$3,838,114	$4,031,530	$4,481,921	$4,571,559	$4,571,559	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$89,748	$144,794	$82,900	$99,597	$99,597	$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	**$3,927,862**	**$4,176,324**	**$4,564,821**	**$4,671,156**	**$4,671,156**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$70,364	$54,880	$50,000	$50,000	$50,000	$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	$70,364	$54,880	$50,000	$50,000	$50,000	$0
Use of Department Fund Balance	$24,283	$7,901	$3,434	$0	$0	$0
Total Funding Sources	**$94,647**	**$62,781**	**$53,434**	**$50,000**	**$50,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$94,647	$106,459	$115,000	$111,566	$111,566	$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	**$94,647**	**$106,459**	**$115,000**	**$111,566**	**$111,566**	**$0**
General Fund Contribution	**$0**	**$43,678**	**$61,566**	**$61,566**	**$61,566**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Economic Development Bank 0105 CO00001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$19,758	$27,976	$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	$19,758	$27,976	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$19,758**	**$27,976**	**$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	**($19,758)**	**($27,976)**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Focus on Prevention (Discontinued) 0100 CO00003 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$315,934	($26,158)	$0	$0	$0	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$209,761	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$30,393	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$556,087**	**($26,158)**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$556,087**	**($26,158)**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - General Fund Contributions 0100 CO00011 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$5,273	$2,318	$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	$5,273	$2,318	$0	$0	$0	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$5,273**	**$2,318**	**$0**	**$0**	**$0**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$0	$0	$0	$0
Other Charges	$7,927,238	$8,270,001	$8,938,154	$8,985,409	$9,055,806	$70,397
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	$31,312,148	$44,776,252	$44,745,944	$30,294,280	$36,658,670	$6,364,390
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$39,239,386**	**$53,046,252**	**$53,684,098**	**$39,279,689**	**$45,714,476**	**$6,434,787**
General Fund Contribution	**$39,234,113**	**$53,043,934**	**$53,684,098**	**$39,279,689**	**$45,714,476**	**$6,434,787**
Total Allocated Positions			0	0	0	0

County Ops - General Fund Match Pass Thru Vehicle License Fee 0100 CO00012 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$34,244,471	$35,607,194	$41,200,000	$41,200,000	$41,200,000	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$34,244,471	$35,607,194	$41,200,000	$41,200,000	$41,200,000	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$34,244,471**	**$35,607,194**	**$41,200,000**	**$41,200,000**	**$41,200,000**	**$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	$34,244,471	$35,607,194	$41,200,000	$41,200,000	$41,200,000	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$34,244,471**	**$35,607,194**	**$41,200,000**	**$41,200,000**	**$41,200,000**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	($82,613)	$57,136	$19,934	($190,000)	($190,000)	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$15,877,715	$25,000,378	$25,000,378	$20,662,050	$20,662,050	$0
Miscellaneous Revenues	$15	$435	$0	$0	$0	$0
Total Revenue	$15,795,117	$25,057,949	$25,020,312	$20,472,050	$20,472,050	$0
Use of Department Fund Balance	$1,965,221	($8,800,851)	($383,272)	($116,833)	($116,833)	$0
Total Funding Sources	**$17,760,338**	**$16,257,098**	**$24,637,040**	**$20,355,217**	**$20,355,217**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$17,336,602	$16,007,154	$24,294,388	$20,203,033	$20,203,033	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$423,736	$249,944	$342,652	$152,184	$152,184	$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	**$17,760,338**	**$16,257,098**	**$24,637,040**	**$20,355,217**	**$20,355,217**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$522,649	$820,073	$530,450	$530,450	$530,450	$0
Intergovernmental	$35,510	$35,080	$35,510	$35,510	$35,510	$0
Charges for Services and Interfund	$74,245,692	$83,188,185	$78,575,549	$84,965,125	$84,965,125	$0
Miscellaneous Revenues	$1,189	$1,218	$0	$0	$0	$0
Total Revenue	$74,805,040	$84,044,556	$79,141,509	$85,531,085	$85,531,085	$0
Use of Department Fund Balance	($1,275,905)	($1,993,660)	$3,451,280	($1,408,514)	($1,408,514)	$0
Total Funding Sources	**$73,529,135**	**$82,050,896**	**$82,592,789**	**$84,122,571**	**$84,122,571**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$72,808,178	$81,351,741	$81,978,823	$83,278,823	$83,278,823	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$712,769	$696,581	$613,966	$843,748	$843,748	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$8,188	$2,574	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$73,529,135**	**$82,050,896**	**$82,592,789**	**$84,122,571**	**$84,122,571**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$10,549	$15,145	$7,143	$7,145	$7,145	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$80,899	$140,673	$195,921	$195,921	$195,921	$0
Miscellaneous Revenues	$18,017	$0	$8,240	$8,240	$8,240	$0
Total Revenue	$109,464	$155,818	$211,304	$211,306	$211,306	$0
Use of Department Fund Balance	$24,589	($15,776)	($70,617)	($66,820)	($66,820)	$0
Total Funding Sources	**$134,053**	**$140,042**	**$140,687**	**$144,486**	**$144,486**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$134,053	$140,042	$140,687	$144,486	$144,486	$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	**$134,053**	**$140,042**	**$140,687**	**$144,486**	**$144,486**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$14,203	$16,608	$3,334	$10,000	$10,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,025,552	$831,777	$831,777	$762,695	$762,695	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$1,039,755	$848,385	$835,111	$772,695	$772,695	$0
Use of Department Fund Balance	($80,239)	$324,665	$433,964	$633,592	$633,592	$0
Total Funding Sources	**$959,516**	**$1,173,050**	**$1,269,075**	**$1,406,287**	**$1,406,287**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$941,274	$1,160,383	$1,254,072	$1,408,583	$1,408,583	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$18,242	$12,666	$15,003	($2,296)	($2,296)	$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	**$959,516**	**$1,173,050**	**$1,269,075**	**$1,406,287**	**$1,406,287**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Prop 69 DNAIdentification Fund 1777 CO00031 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$79,261	$84,300	$25,350	$70,350	$70,350	$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	$79,261	$84,300	$25,350	$70,350	$70,350	$0
Use of Department Fund Balance	$22,148	($22)	$0	$0	$0	$0
Total Funding Sources	**$101,410**	**$84,278**	**$25,350**	**$70,350**	**$70,350**	**$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	$101,410	$84,278	$25,350	$70,350	$70,350	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$101,410**	**$84,278**	**$25,350**	**$70,350**	**$70,350**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

County Ops - Unemployment 5071 CO00018 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$18,502	$24,314	$4,232	$18,502	$18,502	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$594,410	$586,040	$586,040	$309,010	$309,010	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$612,912	$610,354	$590,272	$327,512	$327,512	$0
Use of Department Fund Balance	$43,589	$16,894	$64,107	$326,896	$326,896	$0
Total Funding Sources	**$656,501**	**$627,248**	**$654,379**	**$654,408**	**$654,408**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$656,367	$627,120	$654,133	$654,133	$654,133	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$134	$128	$246	$275	$275	$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	**$656,501**	**$627,248**	**$654,379**	**$654,408**	**$654,408**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$3,719	$2,157	$4,120	$4,120	$4,120	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$647,874	$684,941	$659,530	$702,332	$702,332	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$651,592	$687,098	$663,650	$706,452	$706,452	$0
Use of Department Fund Balance	$18,312	$93,231	$108,108	$124,511	$124,511	$0
Total Funding Sources	**$669,905**	**$780,329**	**$771,758**	**$830,963**	**$830,963**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$580,839	$633,469	$713,161	$732,574	$732,574	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$89,066	$146,860	$58,597	$98,389	$98,389	$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	**$669,905**	**$780,329**	**$771,758**	**$830,963**	**$830,963**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$645,765	$929,294	$399,186	$399,186	$399,186	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$6,493,816	$7,042,989	$7,013,446	$3,587,802	$3,587,802	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$7,139,581	$7,972,283	$7,412,632	$3,986,988	$3,986,988	$0
Use of Department Fund Balance	($552,108)	($1,377,300)	($130,838)	$3,068,573	$3,118,573	$50,000
Total Funding Sources	**$6,587,474**	**$6,594,983**	**$7,281,794**	**$7,055,561**	**$7,105,561**	**$50,000**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$6,351,008	$6,386,435	$7,093,111	$6,919,519	$6,969,519	$50,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$236,465	$208,548	$188,683	$136,042	$136,042	$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	**$6,587,474**	**$6,594,983**	**$7,281,794**	**$7,055,561**	**$7,105,561**	**$50,000**
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

$41,220,126
2026 Adopted Budget

92
Employees

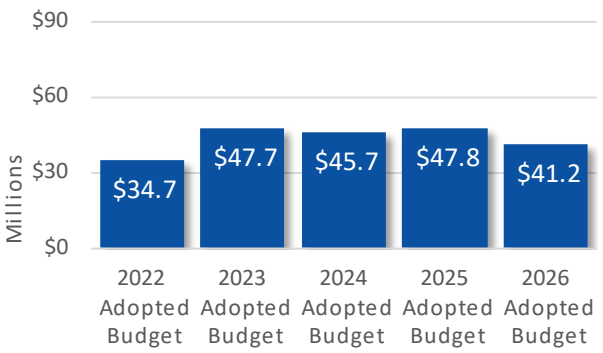
Funding Sources

$33M Revenue
$719,609 Fund Balance/Retained Earnings
$7.3M Net County Cost
% Net County Cost = **18%**

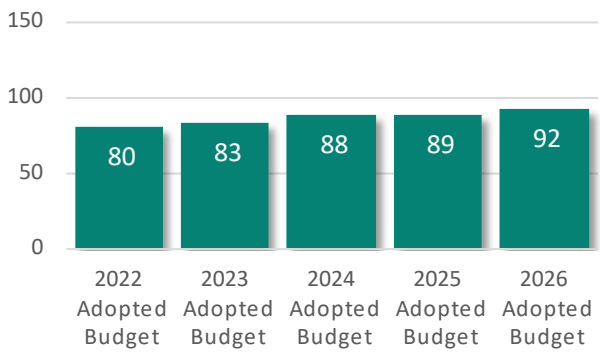
Expenditures

$12.4M Salaries & Benefits
$23.6M Services & Supplies
$4.2M Intercounty
$913,064 All Other

Historical Budget Trends

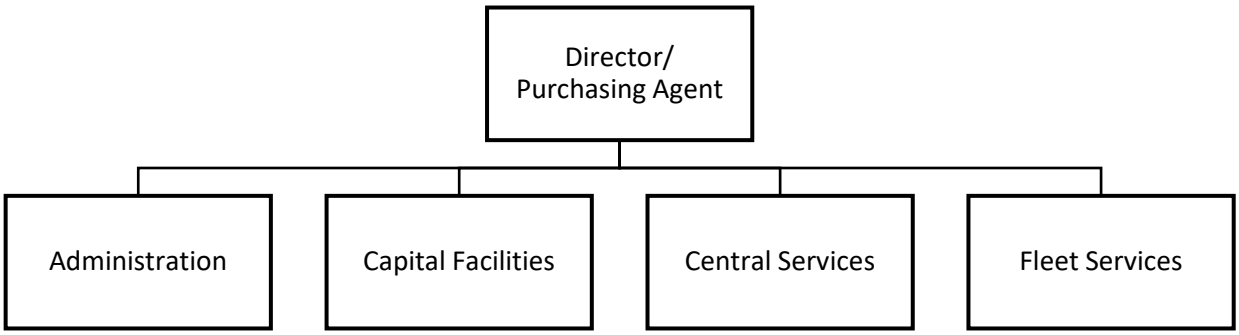


Historical Staffing Trends





DEPARTMENT OVERVIEW



WHY WE EXIST…

We exist to provide County departments with safe, secure, accessible, and 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.

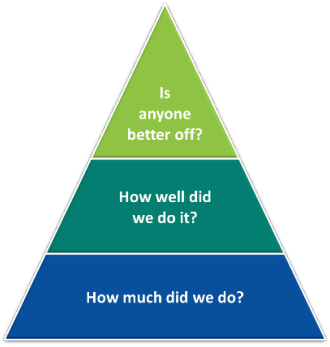
HOW WE MAKE A DIFFERENCE…

At the General Services Agency, we play a pivotal role in ensuring the smooth operation and efficiency of the County's infrastructure and services. By maintaining buildings, we provide safe and functional spaces for public use and County operations. Our management of the County's fleet ensures that all vehicles are reliable and ready to serve the community's needs. Through our construction services, we oversee projects that enhance and expand County facilities. Our contract and procurement services ensure that the County gets the best value for its investments. At the same time, our management of the County's real estate portfolio maximizes the use and value of public properties. Together, these efforts make a significant difference in the quality of life for residents and the effectiveness of County services.

CORE SERVICES

- CAPITAL PROJECTS
- DEFERRED MAINTENANCE
- FACILITY MAINTENANCE
- FLEET SERVICES
- MAILROOM & SALVAGE SERVICES
- PROCUREMENT
- PROPERTY MANAGEMENT

Performance Visioning



Mission Statement

We Build Community by providing the foundation that supports Countywide departments so that they may successfully deliver services to the community.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- Ensure safe, secure, and accessible County facilities, systems, and operations

Department Objectives for Fiscal Years 2025 and 2026

A. Prioritize, design, and implement the Building Community Services Investment Strategy in Year 3 to Restore County Properties
B. Close fleet work orders in a timely manner
C. Complete facility routine maintenance orders within 15 days
D. Deliver strategic procurement services that provide overall value to the County

Accomplishments for Fiscal Year 2025

- Completed 6,320 of facility maintenance work orders, with 70% completed within 15 days
- 87% of respondents scored the General Services Agency 3.0 or higher on the Fiscal Year 2024 Customer Experience Questionnaire
- Completed 3,675 fleet work orders, with 73% completed in 48 hours and 66% completed in 24 hours or less

Performance Measures

- Percent of survey respondents who indicated a score of 3.0 or higher on GSA's support of customer mission within the past year
- Number of fleet service work orders completed during the fiscal year
- Completion and response rate for facility routine maintenance work orders

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of survey respondants with score of 3.0 or higher	87%	N/A	% ≥ 3.0
▲	Number of fleet service work orders completed	3,470	3,675	3,500
▲	Completion and response rate for facility maintenance (15 Days or Less)	N/A	76%	75%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

General Services Agency	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$479,818	$499,690	$328,160	$432,479	$432,479	$0
Intergovernmental	$87,500	$48,833	$0	$0	$0	$0
Charges for Services and Interfund	$27,250,622	$28,228,380	$31,639,975	$32,382,925	$32,769,027	$386,102
Miscellaneous Revenues	$437,132	$166,346	$0	$0	$0	$0
Total Revenue	$28,255,071	$28,943,249	$31,968,135	$32,815,404	$33,201,506	$386,102
Use of Department Fund Balance	($521,144)	$515,430	$429,880	$359,609	$719,609	$360,000
Total Funding Sources	**$27,733,927**	**$29,458,679**	**$32,398,015**	**$33,175,013**	**$33,921,115**	**$746,102**
Salaries and Benefits	$10,218,433	$11,021,245	$11,988,548	$12,131,681	$12,433,957	$302,276
Services and Supplies	$18,249,052	$17,872,015	$22,262,590	$23,539,128	$23,633,508	$94,380
Other Charges	$46,815	$108,139	$60,600	$61,920	$61,920	$0
Depreciation and Amortization	$0	$0	$267,120	$307,990	$307,990	$0
Intercounty Expenditures	$3,637,303	$3,831,185	$3,908,632	$4,201,141	$4,239,597	$38,456
Capital Outlays	$387,277	$383,358	$253,450	$157,000	$517,000	$360,000
Transfers Out	$9,946,505	$9,622,236	$0	$0	$0	$0
Intrafund/Intradepartment	$39,998	$44,247	$35,770	$26,154	$26,154	$0
Appropriations for Contingencies	$0	$0	$9,000,000	$0	$0	$0
Gross Costs	**$42,525,384**	**$42,882,426**	**$47,776,710**	**$40,425,014**	**$41,220,126**	**$795,112**
General Fund Contribution	**$14,791,457**	**$13,423,747**	**$15,378,695**	**$7,250,001**	**$7,299,011**	**$49,010**
Total Allocated Positions			89	90	92	2

2026 Proposed Budget

The approved 2026 Proposed Budget totals $40.4 million, funded by $32.8 million in estimated revenue, the use of $359,609 in department fund balance/retained earnings, and $7.3 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $41.2 million, funded by $33.2 million in estimated revenue, the use of $719,609 in fund balance/retained earnings, and $7.3 million in Net County Cost. This represents an increase of $795,112 over the 2026 Proposed Budget. The General Services Agency's Net County Cost supports 18% of the 2026 Adopted Budget compared to 32% in the prior fiscal year.

Adjustments to Proposed Budget

10th Street Place Building Costs – An increase in appropriations of $53,406, funded with $33,199 in estimated revenue and $20,207 in Net County Cost, is recommended based on a recent occupancy study of the 10th Street Place building. Appropriation adjustments include an increase of $29,920 for 10th Street Place, a decrease of $1,603 in Administration, an increase of $18,734 in Capital Facilities for Suite 5800 occupied by the State Assembly Office (funded by Net County Cost per lease agreement), an increase of $3,683 in Capital Facilities (funded $2,210 by charges for services and $1,473 by Net County Cost), an increase of $8,852 in Central Services for Purchasing Staff (funded by charges for services), and a decrease of $6,180 in Central Services for Mailroom staff building costs.

1st Floor Retail Space Lease – An increase in appropriations of $24,800, funded by Net County Cost, is recommended for a commission fee related to the renewal of a 1st Floor retail space lease. The increase is offset by lease revenue; however, this adjustment reduces the lease revenue contribution to the General Fund, resulting in a Net County Cost impact of $24,800.

Retirement Rate Increases – An increase in appropriations of $41,276, funded with $37,273 in estimated revenue and $4,003 in Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025. Increases by Legal Budget Unit are $1,699 for 10th Street Place, $5,995 for Administration, $10,008 for Capital Facilities (with $6,005 funded by estimated revenue and $4,003 by Net County Cost), $2,570 for Central Services, $15,811 for Facility Maintenance Division, and $5,193 for Fleet Services Division.

12th Street Office Building – A decrease in estimated revenue and appropriations of $14,970 is recommended to align general liability and property insurance costs with the budget approved by the 12th Street Management Committee on June 30, 2025; this adjustment reduces revenue collected from building tenants and right-sizes the budget accordingly.

Contract Manager Position – An increase in appropriations of $172,000, funded with estimated revenue, is recommended to fund one Contract Manager I/II position added in the 2025 Midyear Budget (Board Resolution 2025-0120); this adjustment is funded by charges for services.

Central Services Postage Costs – An increase in appropriations of $63,000, funded with estimated revenue, is recommended to fund higher postage costs; this adjustment, funded by charges for services, will right-size the budget to align with current usage and cost levels.

Cost Allocation Plan (CAP) Charges – An increase in appropriations of $14,000 in Central Services, funded with estimated revenue, is recommended to reflect updated internal service cost allocations, including the addition of one full-time equivalent position; this adjustment also includes a decrease of $14,000 in the Facility Maintenance Division to right-size the internal cost plan.

Fixed Assets | Vehicles (Capital Outlays) - An increase in appropriations of $240,000, funded using retained earnings, is recommended for the purchase of three replacement vehicles; the new vehicles will be electric, consistent with California requirements.

Housekeeper/Custodian Positions – An increase in appropriations of $95,600, funded with estimated revenue is recommended to add two new Housekeeper/Custodian positions. This request is being recommended in accordance with Board Resolution 2010-717, which establishes policies for in-house custodial services to support Core Service Areas, primarily to address the increased square footage resulting from Behavioral Health and Recovery Services' (BHRS) leases in downtown Modesto. Charges are offset by reductions in contract labor and extra help.

Rooftop Safety Carts – An increase in appropriations of $70,000, funded using retained earnings, is recommended for the purchase of 10 rooftop safety carts.

Shop Equipment and Tools – An increase in appropriations of $50,000, funded using retained earnings, is recommended for shop equipment and tools to ensure appropriations are available for immediate needs.

Recommendation: It is recommended to increase appropriations by $795,112, funded by $386,102 in estimated revenue, an increase of $360,000 in the use of fund balance/retained earnings, and an increase of $49,010 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, 2025	Budgeted Use for Fiscal Year 2026
General Services Agency		
12th Street Office Building	$ -	$ -
12th Street Condominium Reserve	108,924	(6,000)
Central Services*	779,973	38,000
Facilities Maintenance*	2,883,902	435,000
Fleet Services*	794,910	252,609
Total	**$ 4,567,709**	**$ 719,609**

**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 2026. Under full accrual accounting, Central Services would reflect a retained earnings balance of ($711,116), Facility Maintenance would reflect ($52,345), and Fleet Services would reflect $693,100, resulting in a combined fund balance/retained earnings balance of $38,563 (including the $108,924 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 24 active projects for Fiscal Year 2026.

Agricultural Commissioner
Harvest Hall Modernization
Campus Improvement Project (HVAC, Parking Lots, Facility Envelope)
Behavior Health and Recovery Services
Facility Master Plan Study
One-Stop Shop Client Services Facility-Scenic
Redwoods Siding Replacement
Health Services Agency
County Center II Demolition Project
Library
Keyes Community Center/ Library Improvement Project
Modesto Library Tenant Improvements
Riverbank Library ADA Improvements
Office of Emergency Services
Knights Ferry New Radio Tower and Equipment Room
Parks and Recreation
Bonita Pool and Park Upgrades
Frank Raines Park Build Back
Frank Raines Campground Electrical
Fitzsimmons Park Improvements
Modesto Reservoir ADA Upgrades

Planning and Community Development
3rd Floor City/County Service Counter
Probation
Juvenile Court Remodel
Juvenile Hall Security Electronics Replacement
Sheriff
Public Safety Center (PSC) Master Planning
PSC Minimum Housing Unit (MHU) Medical and Administration Facility
PSC Additional Recreation Yard
PSC Wastewater Project
Ray Simon Training Center Classroom
K9 Regional Training Center

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 92 positions, a net increase of three positions over the 2025 Adopted Budget allocation. The 2025 Midyear Financial Report included the addition of one position in the Purchasing Division for contract management.

Staffing Recommendation: It is recommended to add two Housekeeper/Custodian positions to support the Facilities Maintenance custodial service unit to be in compliance with the Designation of In-House and Contractual Janitorial Services policy.

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. Reserve funding is provided by Westland Bank (33.33%), StanCERA (16.67%), and the District Attorney (50.00%).

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.

ADA Self-Evaluation (General Fund) - Discontinued

Provides funding for improvements to County facilities, programs, and policies as outlined in the ADA Self-Evaluation and Transition Plan. Beginning in Fiscal Year 2023 funding for this program is included in the Capital Facilities budget.

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$1,161,518	$1,225,196	$1,345,920	$1,327,931	$1,332,323	$4,392
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$1,161,518	$1,225,196	$1,345,920	$1,327,931	$1,332,323	$4,392
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,161,518**	**$1,225,196**	**$1,345,920**	**$1,327,931**	**$1,332,323**	**$4,392**
Salaries and Benefits	$1,277,224	$1,361,511	$1,459,080	$1,465,632	$1,471,627	$5,995
Services and Supplies	$20,086	$12,610	$35,600	$36,540	$36,540	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$89,237	$91,895	$90,240	$87,819	$86,216	($1,603)
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($225,028)	($240,818)	($239,000)	($262,060)	($262,060)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,161,518**	**$1,225,198**	**$1,345,920**	**$1,327,931**	**$1,332,323**	**$4,392**
General Fund Contribution	**$0**	**$2**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			9	9	9	0

GSA 10th Street Place 0100 GS00007 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$437,336	$478,741	$328,160	$432,479	$432,479	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$479,603	$638,127	$636,430	$660,751	$692,370	$31,619
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$916,939	$1,116,868	$964,590	$1,093,230	$1,124,849	$31,619
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$916,939**	**$1,116,868**	**$964,590**	**$1,093,230**	**$1,124,849**	**$31,619**
Salaries and Benefits	$402,700	$534,423	$523,830	$531,495	$533,194	$1,699
Services and Supplies	$263,549	$314,620	$262,850	$276,030	$300,830	$24,800
Other Charges	$897	$943	$2,000	$2,000	$2,000	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$18,374	$19,396	$17,100	$20,241	$50,161	$29,920
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$56,391	$84,483	$89,090	$102,830	$102,830	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$741,911**	**$953,865**	**$894,870**	**$932,596**	**$989,015**	**$56,419**
General Fund Contribution	**($175,028)**	**($163,004)**	**($69,720)**	**($160,634)**	**($135,834)**	**$24,800**
Total Allocated Positions			4	4	4	0

GSA 12th Street Office Building 171AGS00008 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$36,243	$138,248	$142,605	$142,605	$127,635	($14,970)
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$36,243	$138,248	$142,605	$142,605	$127,635	($14,970)
Use of Department Fund Balance	($232)	$690	$0	$0	$0	$0
Total Funding Sources	**$36,011**	**$138,938**	**$142,605**	**$142,605**	**$127,635**	**($14,970)**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$8,312	$8,294	$12,470	$12,470	$12,450	($20)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$65,239	$130,644	$130,135	$130,135	$115,185	($14,950)
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	**$73,551**	**$138,938**	**$142,605**	**$142,605**	**$127,635**	**($14,970)**
General Fund Contribution	**$37,541**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

GSA 12th Street Office Building Reserve 171BGS00009 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$2,000	$8,924	$6,000	$6,000	$6,000	$0
Miscellaneous Revenues	$0	($2,000)	$0	$0	$0	$0
Total Revenue	$2,000	$6,924	$6,000	$6,000	$6,000	$0
Use of Department Fund Balance	($5,000)	($6,924)	($6,000)	($6,000)	($6,000)	$0
Total Funding Sources	**($3,000)**	**$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	**$3,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

GSA ADA Projects
2252 GS00063
Capital Project

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E 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	$498,000	$498,000	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$0	$2,000	$2,000	$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**	**$500,000**	**$500,000**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$500,000**	**$500,000**	**$0**
Total Allocated Positions			0	0	0	0

GSA Capital Facilities
0100 GS00006
General Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$22,989	$4,545	$0	$0	$0	$0
Intergovernmental	$87,500	$48,833	$0	$0	$0	$0
Charges for Services and Interfund	$763,615	$1,294,970	$1,235,250	$1,204,660	$1,212,875	$8,215
Miscellaneous Revenues	$393,610	$26,980	$0	$0	$0	$0
Total Revenue	$1,267,713	$1,375,327	$1,235,250	$1,204,660	$1,212,875	$8,215
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,267,713**	**$1,375,327**	**$1,235,250**	**$1,204,660**	**$1,212,875**	**$8,215**
Salaries and Benefits	$1,537,219	$1,547,696	$1,732,028	$1,665,882	$1,675,890	$10,008
Services and Supplies	$3,226,861	$2,324,047	$4,463,810	$2,081,708	$2,081,708	$0
Other Charges	$45,919	$107,196	$58,600	$59,920	$59,920	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,198,282	$1,182,554	$1,243,547	$1,292,401	$1,314,818	$22,417
Capital Outlays	$66,743	$0	$0	$0	$0	$0
Transfers Out	$9,910,000	$9,600,000	$0	$0	$0	$0
Intrafund/Intradepartment	$208,635	$200,582	$185,680	$185,384	$185,384	$0
Appropriations for Contingencies	$0	$0	$9,000,000	$0	$0	$0
Gross Costs	**$16,193,658**	**$14,962,076**	**$16,683,665**	**$5,285,295**	**$5,317,720**	**$32,425**
General Fund Contribution	**$14,925,944**	**$13,586,749**	**$15,448,415**	**$4,080,635**	**$4,104,845**	**$24,210**
Total Allocated Positions			10	10	10	0

GSA Central Services 5001 GS00002 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$3,066,956	$3,264,675	$3,611,830	$3,713,960	$3,968,202	$254,242
Miscellaneous Revenues	$2,506	$91,761	$0	$0	$0	$0
Total Revenue	$3,069,462	$3,356,436	$3,611,830	$3,713,960	$3,968,202	$254,242
Use of Department Fund Balance	($59,166)	$92,398	$0	$38,000	$38,000	$0
Total Funding Sources	**$3,010,297**	**$3,448,834**	**$3,611,830**	**$3,751,960**	**$4,006,202**	**$254,242**
Salaries and Benefits	$1,561,129	$1,750,775	$1,873,160	$1,932,237	$2,106,807	$174,570
Services and Supplies	$989,795	$1,099,502	$1,173,970	$1,249,940	$1,312,940	$63,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$26,400	$8,530	$8,530	$0
Intercounty Expenditures	$459,372	$533,277	$538,300	$561,253	$577,925	$16,672
Capital Outlays	$0	$65,281	$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	**$3,010,297**	**$3,448,834**	**$3,611,830**	**$3,751,960**	**$4,006,202**	**$254,242**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			14	15	15	0

GSA Deferred Maintenance 2251 GS00064 Capital Project	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$2,830,000	$2,830,000	$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**	**$2,830,000**	**$2,830,000**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$2,830,000**	**$2,830,000**	**$0**
Total Allocated Positions			0	0	0	0

GSA Facility Maintenance Division 5170 GS00004 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$19,493	$16,404	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$10,361,688	$9,420,483	$11,041,910	$11,468,674	$11,566,085	$97,411
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$10,381,181	$9,436,887	$11,041,910	$11,468,674	$11,566,085	$97,411
Use of Department Fund Balance	($617,426)	$669,728	$378,450	$125,000	$435,000	$310,000
Total Funding Sources	**$9,763,755**	**$10,106,616**	**$11,420,360**	**$11,593,674**	**$12,001,085**	**$407,411**
Salaries and Benefits	$4,219,176	$4,343,983	$4,822,120	$4,844,753	$4,949,564	$104,811
Services and Supplies	$3,966,637	$4,009,887	$4,791,210	$4,928,580	$4,935,180	$6,600
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$131,840	$195,160	$195,160	$0
Intercounty Expenditures	$1,413,563	$1,434,513	$1,471,740	$1,625,181	$1,611,181	($14,000)
Capital Outlays	$164,379	$318,233	$203,450	$0	$310,000	$310,000
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	**$9,763,755**	**$10,106,616**	**$11,420,360**	**$11,593,674**	**$12,001,085**	**$407,411**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			39	39	41	2

GSA Facility Utilities 5170 GS00005 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$5,662,746	$5,902,478	$6,730,000	$6,730,000	$6,730,000	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$5,662,746	$5,902,478	$6,730,000	$6,730,000	$6,730,000	$0
Use of Department Fund Balance	($18)	$18	$0	$0	$0	$0
Total Funding Sources	**$5,662,727**	**$5,902,496**	**$6,730,000**	**$6,730,000**	**$6,730,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$5,662,727	$5,902,496	$6,730,000	$6,730,000	$6,730,000	$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	**$5,662,727**	**$5,902,496**	**$6,730,000**	**$6,730,000**	**$6,730,000**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$5,716,253	$6,335,279	$6,890,030	$7,128,344	$7,133,537	$5,193
Miscellaneous Revenues	$41,016	$49,605	$0	$0	$0	$0
Total Revenue	$5,757,269	$6,384,884	$6,890,030	$7,128,344	$7,133,537	$5,193
Use of Department Fund Balance	$160,698	($240,481)	$57,430	$202,609	$252,609	$50,000
Total Funding Sources	**$5,917,967**	**$6,144,403**	**$6,947,460**	**$7,330,953**	**$7,386,146**	**$55,193**
Salaries and Benefits	$1,220,984	$1,482,858	$1,578,330	$1,691,682	$1,696,875	$5,193
Services and Supplies	$4,111,085	$4,200,559	$4,792,680	$4,895,860	$4,895,860	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$108,880	$104,300	$104,300	$0
Intercounty Expenditures	$393,236	$438,906	$417,570	$482,111	$482,111	$0
Capital Outlays	$156,156	($156)	$50,000	$157,000	$207,000	$50,000
Transfers Out	$36,505	$22,236	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$5,917,967**	**$6,144,403**	**$6,947,460**	**$7,330,953**	**$7,386,146**	**$55,193**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			13	13	13	0





Information Technology Central

Eric McLoughlin, Chief Information Officer
www.stancounty.com/itc

Budget in Brief

$24,261,198
2026 Adopted Budget

70
Employees

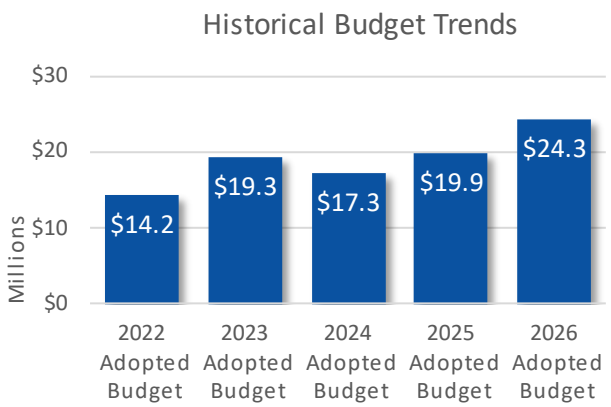
Funding Sources

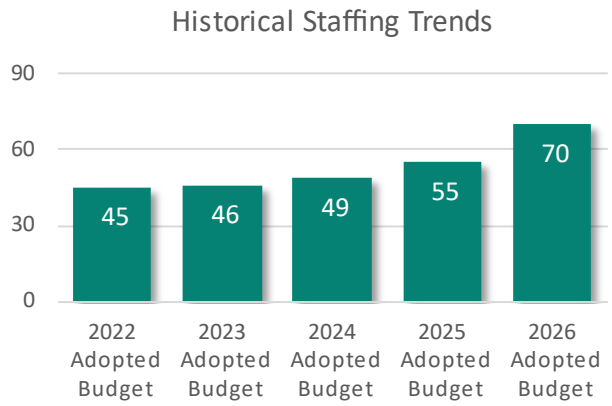
$24.1M Revenue
$167,344 Retained Earnings
$0 Net County Cost

% Net County Cost = **0%**

Expenditures

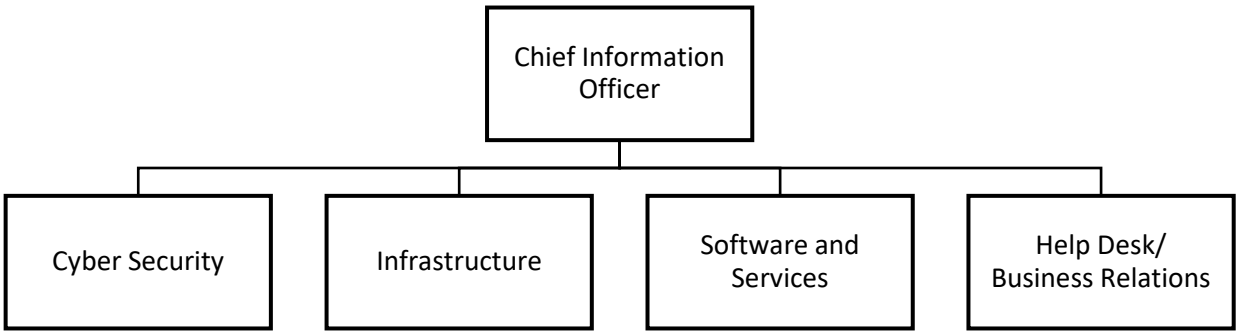
$12.4M Salaries & Benefits
$10.9M Services & Supplies
$573,385 Intercounty
$357,000 All Other







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.

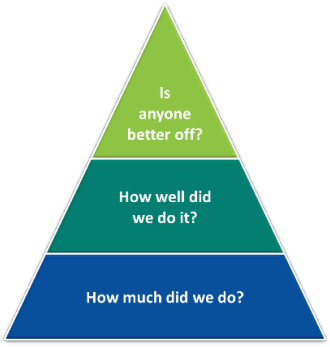
HOW WE MAKE A DIFFERENCE…

We provide exceptional customer service to meet the technical needs of Stanislaus County departments. By embedding our staff within departments, we learn about the unique ways each department operates and connect them with technological solutions tailored to their specific needs. Our security team delivers training for County staff and provides security leadership, and oversight to IT teams. Working closely with departments, we support the implementation and adoption of new technologies through structured change management practices. Our Infrastructure Division manages and supports over 2,750 endpoints, including devices across 24 departments and more than 600 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

Performance Visioning



Mission Statement

We Build Community by helping departments successfully implement and manage technologies that address their business challenges in a responsive, progressive, and friendly way.

Board Priority and Strategic Focus Areas

Delivering Efficient Public Services

- Improve engagement and transparency in County government
- Increase business efficiency through use of modern technology and best practices

Department Objectives for Fiscal Years 2025 and 2026

A. Focus on staffing – attraction, retention, and advancement strategies to improve ITC service levels and counter the challenge of high salaries offered in the private sector and neighboring counties
B. Implement change management strategies for critical systems that ITC supports to improve service response times by reducing the resources spent on routine work order requests
C. Reduce service outage impact and frequency by improving overall County baseline Cyber Security posture, focusing on the development, promotion, and adoption of Countywide information technology standards for products and practices

Accomplishments for Fiscal Year 2025

- Rollout of Multi-Factor Authentication to Information Technology Central (ITC) direct support departments
- Migration of Office of Emergency Services users, computers, and applications to ITC's support
- Migration of Behavioral Health and Recovery Services users, computers, and servers

Performance Measures

- Number of work orders completed in the prior 12 months
- Percent of work orders completed within one day of creation
- Average ITC satisfaction rating from quarterly customer survey

Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
Number of work orders completed	17,276	29,031	30,000
Percent of work orders completed within one day	49%	57%	55%
Average satisfaction rating from quarterly survey	N/A	4.66/5	4.5/5

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Information Technology Central	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$17,747,184	$21,395,674	$19,649,395	$24,093,854	$24,093,854	$0
Miscellaneous Revenues	$563,874	$0	$0	$0	$0	$0
Total Revenue	$18,311,058	$21,395,674	$19,649,395	$24,093,854	$24,093,854	$0
Use of Department Fund Balance	($1,372,220)	($1,328,371)	$238,816	($110,656)	$167,344	$278,000
Total Funding Sources	**$16,938,837**	**$20,067,304**	**$19,888,211**	**$23,983,198**	**$24,261,198**	**$278,000**
Salaries and Benefits	$8,186,843	$10,998,448	$9,857,765	$12,430,095	$12,430,095	$0
Services and Supplies	$8,055,725	$8,306,349	$9,316,078	$10,622,718	$10,900,718	$278,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$423,197	$526,433	$478,868	$573,385	$573,385	$0
Capital Outlays	$273,073	$236,074	$235,500	$357,000	$357,000	$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	**$16,938,837**	**$20,067,304**	**$19,888,211**	**$23,983,198**	**$24,261,198**	**$278,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			55	70	70	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $24 million, funded by $24.1 million in estimated revenue, resulting in a $110,656 contribution to retained earnings.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $24.3 million, funded by $24.1 million in estimated revenue and the use of $167,344 in department retained earnings. This is an increase of $278,000 over the 2026 Proposed Budget.

Adjustments to Proposed Budget

Facility Space Improvements – An increase in appropriations of $198,000, funded by retained earnings, is recommended for remodeling and furniture related to recently acquired staff space at the 801 11th Street building.

Cyber Security Software Licensing – An increase in appropriations of $80,000, funded by retained earnings, is recommended for cyber security software licensing for Fiscal Year 2026.

Recommendation: It is recommended to increase appropriations by $278,000, funded by departmental retained earnings.

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, 2025*	Budgeted Use for Fiscal Year 2026
Information Technology Central		
Information Technology Central	$ 6,380,042	$ 167,344
Total	**$ 6,380,042**	**$ 167,344**

**The retained earnings balance shown above is reported on a modified accrual basis, which represents the resources currently available to ITC for operations in Fiscal Year 2026. Under full accrual accounting, ITC's available retained earnings is ($860,305) 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 2026 Adopted Budget includes a Department staffing allocation of 70 positions, a net increase of 15 positions over the 2025 Adopted Budget allocation. On September 17, 2024, one position was added to support the ITC Managed Model, offset by the deletion of one position no longer required. Additionally, 12 positions were transferred in from Behavioral Health and Recovery Services (BHRS) to implement the ITC Managed Model for BHRS's infrastructure division (Board Resolution 2024-0502). On December 17, 2024, one position was transferred in from the Office of Emergency Services (OES) and one position was added to support the ITC Model for OES, offset by the deletion of one position no longer needed (Board Resolution 2024-0734). On February 25, 2025, three positions were transferred in from the Department of Child Support Services (DCSS) to implement the ITC Managed Model for DCSS (Board Resolution 2025-0082). The 2025 Midyear Financial Report added one position to support the Department's financial operations due to growth in the ITC Managed Model. The 2025 Third Quarter Financial Report transferred out two positions to BHRS to provide Tier-2 support for the BHRS's SmartCare Electronic Health Record system.

Staffing Recommendation: It is recommended to study the request to create a new classification of Supervising IT Business Analyst.

Budgets Contained within the Department

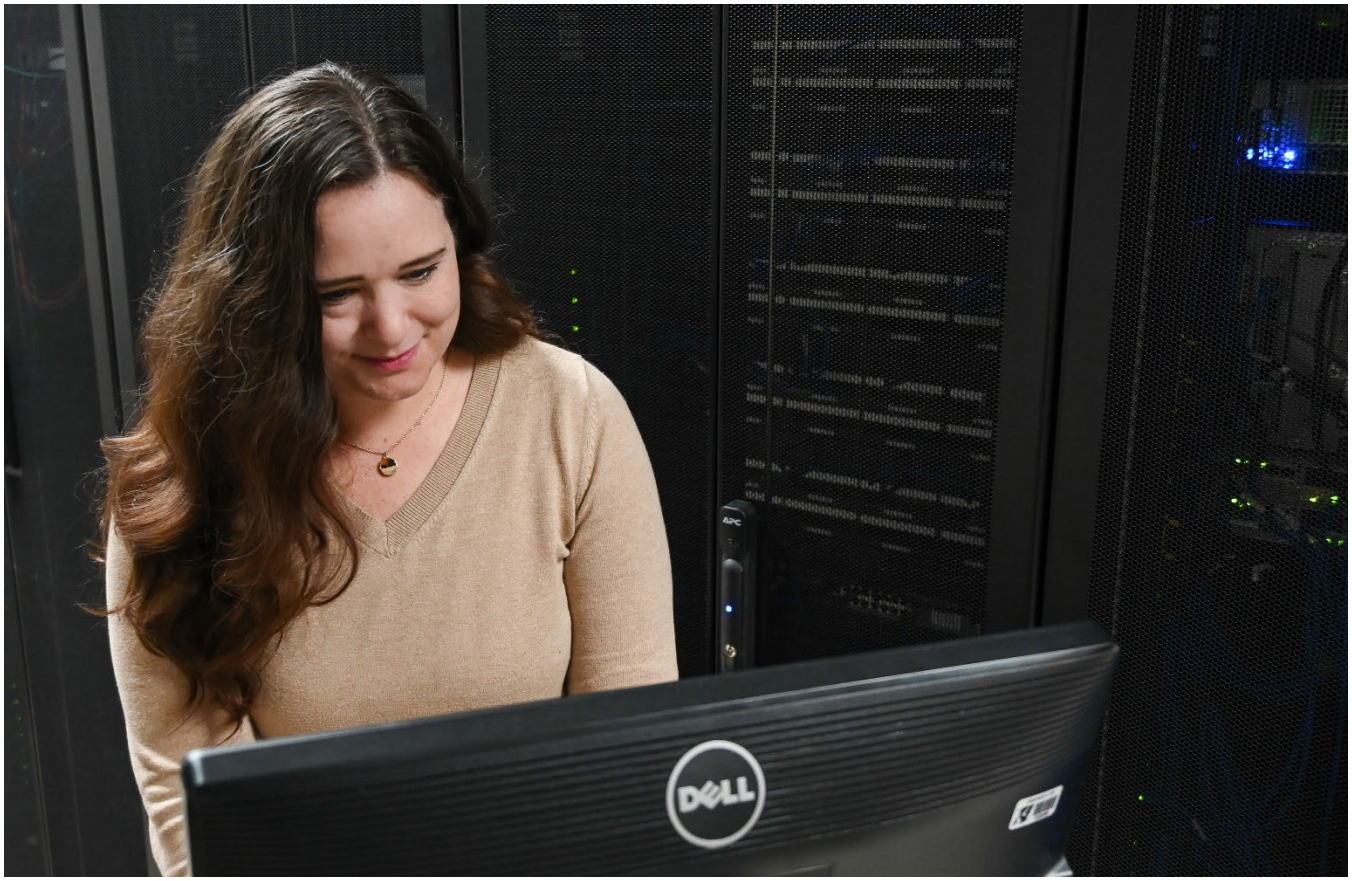
Information Technology Central (Internal Service Fund)

This budget funds the Information Technology Central (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.

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

Legal Budget Unit (LBU) Schedules

Information Technology Central 5031 ITC0001 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$17,747,184	$21,395,674	$19,649,395	$24,093,854	$24,093,854	$0
Miscellaneous Revenues	$563,874	$0	$0	$0	$0	$0
Total Revenue	$18,311,058	$21,395,674	$19,649,395	$24,093,854	$24,093,854	$0
Use of Department Fund Balance	($1,372,220)	($1,328,371)	$238,816	($110,656)	$167,344	$278,000
Total Funding Sources	**$16,938,837**	**$20,067,304**	**$19,888,211**	**$23,983,198**	**$24,261,198**	**$278,000**
Salaries and Benefits	$8,186,843	$10,998,448	$9,857,765	$12,430,095	$12,430,095	$0
Services and Supplies	$8,055,725	$8,306,349	$9,316,078	$10,622,718	$10,900,718	$278,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$423,197	$526,433	$478,868	$573,385	$573,385	$0
Capital Outlays	$273,073	$236,074	$235,500	$357,000	$357,000	$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	**$16,938,837**	**$20,067,304**	**$19,888,211**	**$23,983,198**	**$24,261,198**	**$278,000**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			55	70	70	0





Treasurer-Tax Collector

Donna Riley, Treasurer-Tax Collector
www.stancounty.com/tr-tax

Budget in Brief

$5,548,056
2026 Adopted Budget

34
Employees

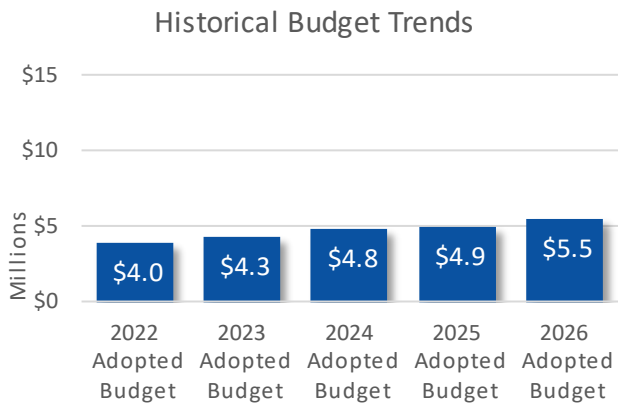
Funding Sources

$3.6M Revenue
$2M Net County Cost

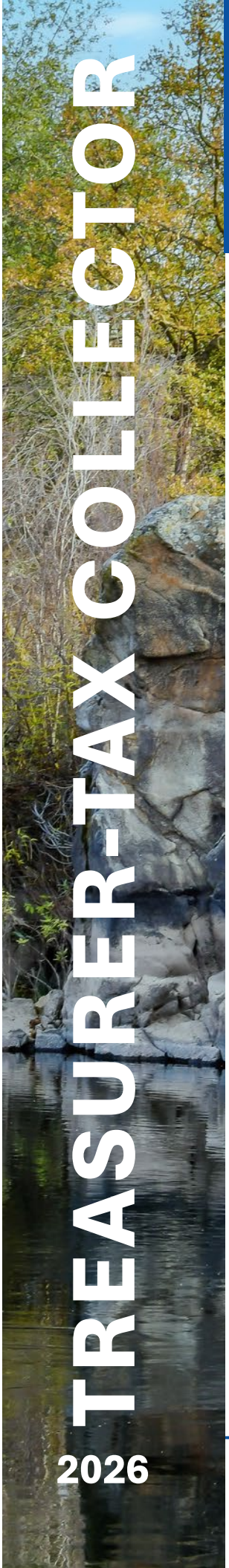
% Net County Cost = **35%**

Expenditures

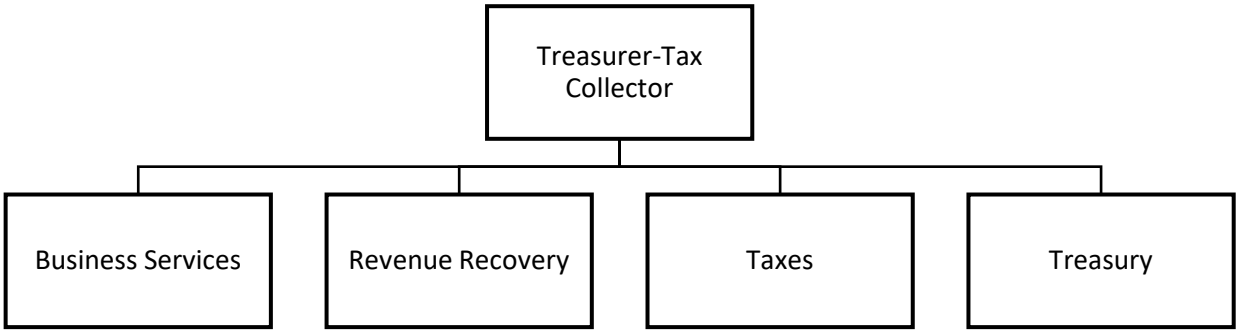
- **$4.3M** Salaries & Benefits
- **$859,560** Services & Supplies
- **$754,150** Intercounty
- **$(337,650)** All Other







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 serve as the safekeeper of County funds and oversee the County's investments in accordance with Government Code and internal investment policies. We manage investments, handle daily banking activity, and prepare financial reports for public review, ensuring transparency and fiscal responsibility in the management of public funds.

We are also responsible for billing and collecting real and personal property taxes due from the annual tax roll, as well as the Cannabis Business Tax, Business Licenses, Permits and the Transient Occupancy Tax. In addition, we provide centralized collection services to the Stanislaus Superior Court and participating County departments.

HOW WE MAKE A DIFFERENCE…

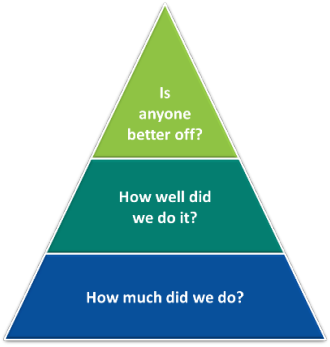
We play a critical role in the financial infrastructure of Stanislaus County and the well-being of the community. By providing efficient and fair collection of property taxes, we secure a major funding source for essential County services such as public safety, transportation, and social services.

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

Performance Visioning



Mission Statement

We Build Community by collecting property tax and other revenues to help a variety of public agencies meet their financial goals.

Board Priority and Strategic Focus Areas

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

Department Objectives for Fiscal Years 2025 and 2026

A. Reduce the cost of providing services
B. Minimize time spent on non-value-added services to maximize time spent assisting taxpayers needing additional assistance
C. Reduce mailing costs
D. Reduce payment option costs
E. Increase revenue distributed to County departments, Superior Court, and partner agencies

Accomplishments for Fiscal Year 2025

- Established a Business Services Division to manage Cannabis Business Tax, Business Licenses, and Transient Occupancy Tax; hired staff and remodeled the Treasury office to add shared cubicle space
- Completed Treasury Pool, Tobacco Endowment, Purchasing Card, and quarterly Treasury audits with cash counts – all with no findings
- Treasury generated a record-breaking $100+ million dollars in investment interest earnings

Performance Measures

- Percent and dollar amount of property tax revenue paid versus taxes billed, by revenue type
- Percent of dollars collected and distributed to County departments, Superior Court, and partner agencies, versus dollars submitted for collection

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent/dollar of property tax revenue paid	94.2%	94.7%	95.0%
▲	Percent of dollars collected and distributed	14.4%	16.6%	17.0%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Treasurer-Tax Collector	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$1,073,005	$1,291,511	$1,268,650	$1,254,138	$1,245,330	($8,808)
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,868,648	$1,960,398	$2,201,691	$2,143,546	$2,223,057	$79,511
Miscellaneous Revenues	$96,569	$289,645	$94,229	$105,460	$113,708	$8,248
Total Revenue	$3,038,222	$3,541,554	$3,564,570	$3,503,144	$3,582,095	$78,951
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$3,038,222**	**$3,541,554**	**$3,564,570**	**$3,503,144**	**$3,582,095**	**$78,951**
Salaries and Benefits	$3,672,899	$3,873,886	$4,140,981	$4,252,303	$4,271,996	$19,693
Services and Supplies	$632,067	$679,653	$775,701	$785,060	$859,560	$74,500
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$666,034	$704,629	$741,515	$775,487	$754,150	($21,337)
Capital Outlays	$0	$88,179	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($551,835)	($523,124)	($731,198)	($702,133)	($337,650)	$364,483
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$4,419,166**	**$4,823,223**	**$4,926,999**	**$5,110,717**	**$5,548,056**	**$437,339**
General Fund Contribution	**$1,380,943**	**$1,281,668**	**$1,362,429**	**$1,607,573**	**$1,965,961**	**$358,388**
Total Allocated Positions			33	34	34	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $5.1 million, funded by $3.5 million in estimated revenue and $1.6 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $5.5 million, funded by $3.6 million in estimated revenue and $2 million in Net County Cost. This represents an increase of $437,339 over the 2026 Proposed Budget. The Treasurer-Tax Collector's Net County Cost supports 35% of the 2026 Adopted Budget compared to 28% in the prior fiscal year.

Adjustment to Proposed Budget

Collection Rate and Collectable Unsecured Tax – An increase in appropriations by $364,483, funded by Net County Cost, is recommended in Administration/Taxes to cover higher collection costs and increased collectable balances for unsecured taxes. Collections have been trending higher over the last few years, requiring additional fees charged from Revenue Recovery; while this benefits the County General Fund, the cost impact is realized in the Administration/Taxes division.

Credit Card Processor Banking Costs – An increase in appropriations and revenue by $50,000 is recommended in Revenue Recovery to cover banking costs from a contractual obligation to continue credit card processing services for an additional three months before termination.

Publications and Legal Notices – An increase in appropriations by $14,500, funded by $12,000 in estimated revenue and $2,500 in Net County Cost, is recommended in Administration/Taxes to cover higher advertising rates with the Modesto Bee, partially offset by auction revenue.

Retirement Rate Increase – An increase in appropriations of $19,693, funded with $9,404 in estimated revenue, and $10,289 in Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Space Plan – An appropriations decrease of $21,337, a decrease of $2,453 in revenue, and a decrease of $18,884 in Net County Cost reflects the Department's adjusted share of utilities, insurance, and maintenance costs based on the space it occupies in the 10th Street Place building.

Data Migration – An increase in appropriations and revenue of $10,000 is recommended for Oracle's Retail Pricing Cloud Service (RPCS) CUBS data migration to an archived database. CUBS is an offline storage system containing historical records with zero balances and will be retired effective December 31, 2025.

Recommendation: It is recommended to increase appropriations by $437,339, funded with $78,951 in revenue and $358,388 in Net County Cost.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 34 positions, a net increase of one position over the 2025 Adopted Budget allocation. On February 25, 2025, one position was added to implement the Cannabis Business Tax Program and provide ongoing program administration (Board Resolution 2025-0094).

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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$212,154	$162,458	$230,300	$151,700	$151,700	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$395,109	$437,610	$388,915	$388,915	$400,915	$12,000
Miscellaneous Revenues	$23,772	$18,445	$30,430	$30,430	$30,430	$0
Total Revenue	$631,034	$618,512	$649,645	$571,045	$583,045	$12,000
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$631,034**	**$618,512**	**$649,645**	**$571,045**	**$583,045**	**$12,000**
Salaries and Benefits	$1,635,643	$1,527,061	$1,681,781	$1,477,914	$1,486,703	$8,789
Services and Supplies	$166,764	$175,665	$200,007	$228,575	$243,075	$14,500
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$292,932	$280,714	$327,049	$291,795	$272,911	($18,884)
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($128,506)	$41,118	($196,763)	($191,188)	$173,295	$364,483
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,966,834**	**$2,024,558**	**$2,012,074**	**$1,807,096**	**$2,175,984**	**$368,888**
General Fund Contribution	**$1,335,800**	**$1,406,046**	**$1,362,429**	**$1,236,051**	**$1,592,939**	**$356,888**
Total Allocated Positions			11	10	10	0

Treasurer-Tax Collector - Business Services Division 0100 TTC0006 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$0	$67,345	$0	$100,000	$100,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$202,805	$0	$0	$0	$0
Total Revenue	$0	$270,150	$0	$100,000	$100,000	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$270,150**	**$0**	**$100,000**	**$100,000**	**$0**
Salaries and Benefits	$0	$146,018	$0	$319,094	$320,594	$1,500
Services and Supplies	$0	$24,647	$0	$50,000	$50,000	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$16,801	$0	$50,000	$50,000	$0
Capital Outlays	$0	$27,927	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$28,559	$0	$52,428	$52,428	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$0**	**$243,952**	**$0**	**$471,522**	**$473,022**	**$1,500**
General Fund Contribution	**$0**	**($26,198)**	**$0**	**$371,522**	**$373,022**	**$1,500**
Total Allocated Positions			0	2	2	0

Treasurer-Tax Collector - Revenue Recovery 0100 TTC0002 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$6,301	$95,515	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$1,473,539	$1,522,788	$1,812,776	$1,754,631	$1,822,142	$67,511
Miscellaneous Revenues	$53,167	$44,648	$48,599	$47,030	$55,278	$8,248
Total Revenue	$1,533,007	$1,662,951	$1,861,375	$1,801,661	$1,877,420	$75,759
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,533,007**	**$1,662,951**	**$1,861,375**	**$1,801,661**	**$1,877,420**	**$75,759**
Salaries and Benefits	$1,621,429	$1,664,790	$1,885,669	$1,909,175	$1,916,686	$7,511
Services and Supplies	$217,248	$252,694	$268,714	$189,165	$249,165	$60,000
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$313,129	$354,604	$359,348	$371,549	$379,797	$8,248
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($517,544)	($708,881)	($652,356)	($668,228)	($668,228)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,634,262**	**$1,563,207**	**$1,861,375**	**$1,801,661**	**$1,877,420**	**$75,759**
General Fund Contribution	**$101,255**	**($99,744)**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			18	18	18	0

Treasurer-Tax Collector - Treasury Division 0100 TTC0003 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	Column B	Column C	Column D	Column E	Column F	Column G
General Revenues	$854,551	$966,194	$1,038,350	$1,002,438	$993,630	($8,808)
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$19,630	$23,747	$15,200	$28,000	$28,000	$0
Total Revenue	$874,181	$989,941	$1,053,550	$1,030,438	$1,021,630	($8,808)
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$874,181**	**$989,941**	**$1,053,550**	**$1,030,438**	**$1,021,630**	**($8,808)**
Salaries and Benefits	$415,827	$536,017	$573,531	$546,120	$548,013	$1,893
Services and Supplies	$248,054	$226,647	$306,980	$317,320	$317,320	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$59,973	$52,510	$55,118	$62,143	$51,442	($10,701)
Capital Outlays	$0	$60,251	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$94,216	$116,080	$117,921	$104,855	$104,855	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$818,069**	**$991,506**	**$1,053,550**	**$1,030,438**	**$1,021,630**	**($8,808)**
General Fund Contribution	**($56,111)**	**$1,564**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			4	4	4	0




RESULTS RESULTS RESULTS
EACH PERSON MATTERS
GOOD PARTNERS GOOD PARTNERS

Enhancing Community Infrastructure Summary of Budget Appropriations

Legal Budget Unit					2026 Adopted Budget
Environmental Resources					
1001	DER0001	Special Revenue Fund	Environmental Resources	$	9,458,637
1004	DER0006	Special Revenue Fund	AB 939/Source Reduction and Recycle		286,873
1014	DER0003	Special Revenue Fund	Abandoned Vehicle Abatement		100,770
1010	DER0015	Special Revenue Fund	Beverage Container Recycling		37,620
0100	DER0012	General Fund	Code Enforcement		2,005,831
1016	DER0008	Special Revenue Fund	Code Enforcement Abatement		22,666
1005	DER0007	Special Revenue Fund	Disclosure Program		356,160
1009	DER0010	Special Revenue Fund	Environmental Enforcement		6,100
4021	DER0013	Enterprise Fund	Fink Road Landfill		27,910,283
4031	DER0014	Enterprise Fund	Geer Road Landfill		3,701,066
0100	DER0011	General Fund	Groundwater Program		930,461
1002	DER0004	Special Revenue Fund	Household Hazardous Waste		835,820
1008	DER0009	Special Revenue Fund	Used Oil Recycling		71,230
1003	DER0005	Special Revenue Fund	Vehicle Registration Fee Surcharge		78,160
1012	DER0002	Special Revenue Fund	Waste Tire Enforcement Grant		218,905
Environmental Resources Total				**$**	**46,020,582**
Parks and Recreation					
0100	PKS0001	General Fund	Parks and Recreation	$	13,542,092
1727	PKS0006	Special Revenue Fund	Fish and Wildlife		10,000
1728	PKS0007	Special Revenue Fund	Modesto Reservoir Patrol		23,000
1702	PKS0003	Special Revenue Fund	Off Highway Vehicle (OHV)		903,756
0100	PKS0002	General Fund	Tuolumne River Regional Park		340,329
Parks and Recreation Total				**$**	**14,819,177**
Planning and Community Development					
0100	PL00001	General Fund	Planning and Community Development	$	4,340,979
1206	PL00004	Special Revenue Fund	Building Permits		3,535,130
1746	PL00005	Special Revenue Fund	Dangerous Building Abatement		52,890
179A	PL00003	Special Revenue Fund	General Plan Maintenance		526,875
1292	PL00009	Special Revenue Fund	Housing Programs		5,179,551
178D	PL00006	Special Revenue Fund	Salida Planning Efforts		673,266
1292	PL00002	Special Revenue Fund	Special Revenue Grants		10,502,457
Planning and Community Development Total				**$**	**24,811,148**
Public Works					
1201	PW00001	Special Revenue	Public Works	$	1,539,392
5121	PW00003	Internal Service Fund	Morgan Shop		7,180,474
1101	PW00002	Special Revenue	Road and Bridge		145,126,873
Public Works Total				**$**	**153,846,739**
Grand Total				**$**	**239,497,646**

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 and improves the quality of life in the community through a balance of science, education, partnerships, and environmental regulation.

Parks and Recreation manage a variety of parks and recreation facilities, including five regional parks 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 2026 Adopted Budget totals $239.5 million for this priority. Public Works represents 64.2% of this priority area, with a critical focus on more than 50 active projects and other transportation system improvement and maintenance projects. The 2026 Adopted Budget reflects an increase of $11.9 million over the 2025 Adopted Budget due to the budgeting of $6 million in contingency funding and $3 million for the purchase and operation of two one-person patchers.

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 16.6% of the appropriations are dedicated to Planning and Community Development, which makes up 10.4% and 6.2% to Parks and Recreation.

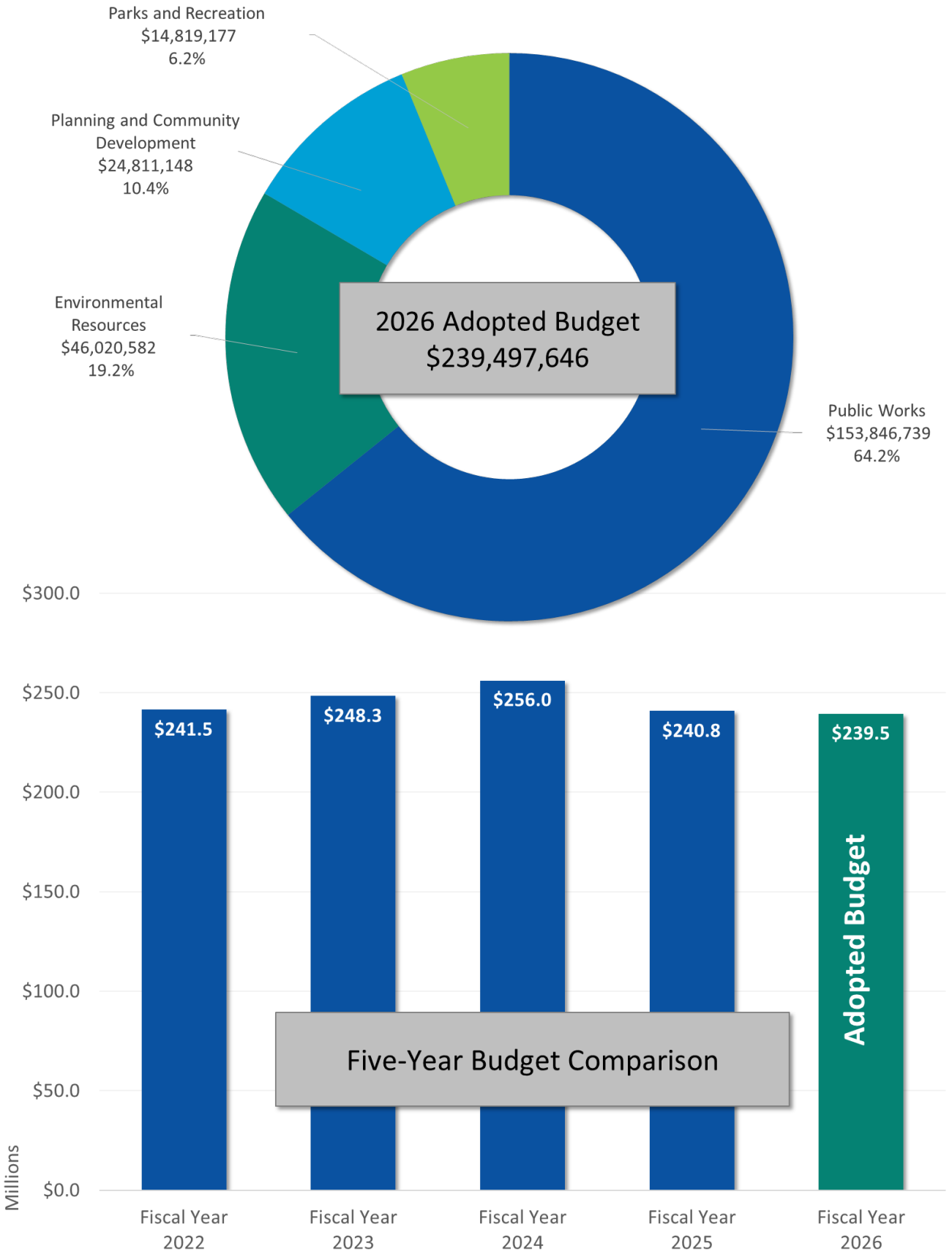
Five-year historical trends show an increase in appropriations beginning in Fiscal Year 2022 due to increases in funding for road and bridge projects in Public Works and State and Federal funding in Planning and Community Development. This trend continued through Fiscal Years 2023 and 2024. Appropriations declined in Fiscal Year 2025 due to the transition of budgeting major projects such as the 7th Street Bridge, Tim Bell Road, and Hills Ferry Road bridge projects, and the North County Corridor, in separate capital project funds.

Fiscal Year 2023 saw the establishment of the Building Community Services Investment (BCSI), which provided Parks and Recreation with additional funding to enhance County parks. Fiscal Year 2025 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. No BCSI appropriations are included in the 2026 Adopted Budget as the 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 utilize to address community infrastructure projects of priority in their respective districts. An initial investment of $15 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.

Fiscal Year 2025 saw a year-over-year decrease of approximately $1.3 million. This is a net decrease where decreases in Environmental Resources and Parks and Recreation are offset by an increase in Public Works. The Environmental Resources' budget declined by $3.6 million due to savings in General Liability Insurance, a reduction to Capital Outlays, and eliminating expenditures related to the recently closed Waste-to-Energy Facility. Additionally, appropriations for Parks and Recreation declined by $10.5 million due to the removal of one-time grant funding and $8.6 million of BCSI funding. These decreases are offset by an increase to Public Works due to the establishment of a $6 million department contingency and $3 million of one-time General Fund appropriations for the purchase and operation of two one-person patchers, along with additional Capital Outlays in Morgan Shop.




Parks and Recreation
$14,819,177
6.2%
Planning and Community Development
$24,811,148
10.4%
Environmental Resources
$46,020,582
19.2%
Public Works
$153,846,739
64.2%
2026 Adopted Budget
$239,497,646
$300.0
$250.0
$200.0
$150.0
$100.0
$50.0
$0.0
Millions
$241.5
$248.3
$256.0
$240.8
$239.5
Adopted Budget
Five-Year Budget Comparison
Fiscal Year 2022
Fiscal Year 2023
Fiscal Year 2024
Fiscal Year 2025
Fiscal Year 2026



Environmental Resources

Robert Kostlivy, Director
www.stancounty.com/er

Budget in Brief

$46,020,582
2026 Adopted Budget

114
Employees

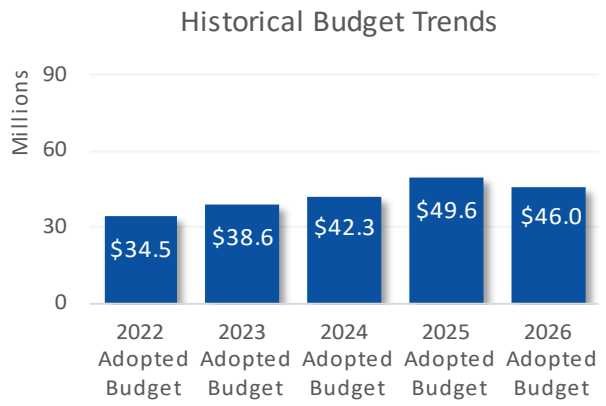
Funding Sources

$22.3M Revenue
$20.8M Fund Balance
$2.9M Net County Cost

% Net County Cost = **6%**

Expenditures

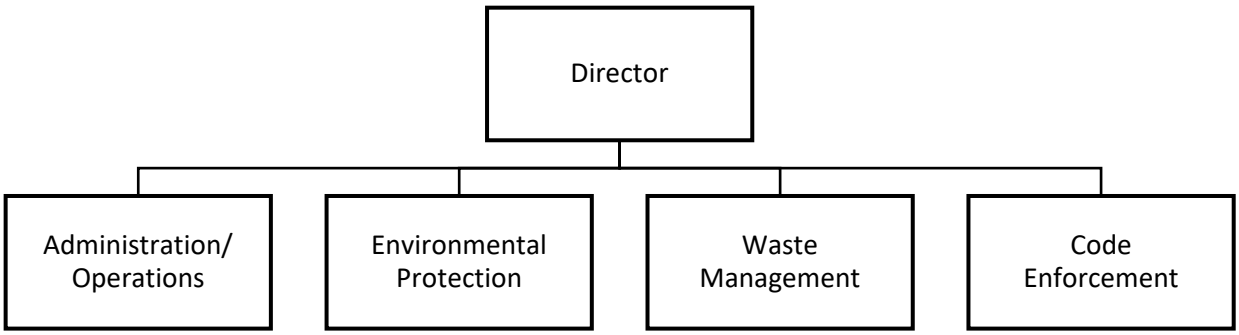
$14.5M Salaries & Benefits
$16.5M Services & Supplies
$6.9M Capital Outlays
$8.1M All Other







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, including Environmental Health, Hazardous Materials, Solid Waste, Code Enforcement, Landfill Operations, Milk and Dairy, and Water Resources Management.

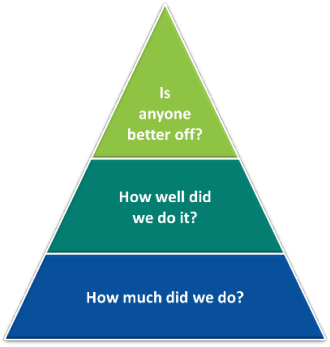
HOW WE MAKE A DIFFERENCE…

We protect public health and the environment to support a healthy community. Our work ensures safe food, clean water, managing hazardous materials and waste minimization, and recycling across our communities. Our team operates both on the front lines and behind the scenes—educating the public, enforcing environmental and health regulations, responding to emergencies, and managing critical services like landfill operations and hazardous materials response. We also play a key role in code enforcement, addressing blight, illegal dumping, and substandard living conditions that threaten neighborhood safety and quality of life. Through proactive inspections and community collaboration, 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. 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—and helps build a healthier, more resilient future for generations to come.

CORE SERVICES

- FOOD PROTECTION
- GROUNDWATER SUSTAINABILITY
- HAZARDOUS MATERIALS REGULATION
- INSPECTING MILK PRODUCTION
- INVESTIGATE AND ENFORCE CODE VIOLATIONS
- MUNICIPAL SOLID WASTE

Performance Visioning



Mission Statement

We Build Community by promoting a safe and healthy environment.

Board Priority and Strategic Focus Areas

Enhancing Community Infrastructure

- Ensure quality and quantity of reliable water sources
- Maintain effective solid waste disposal
- Ensure infrastructure equity throughout the County
- Position the County as a regional and statewide destination

Department Objectives for Fiscal Years 2025 and 2026

A. Allocate resources towards training sessions aimed at enhancing staff skills and capabilities
B. Provide education and enforcement actions to reduce the number of illegal food vendors in the County
C. Achieve compliance in mandated Unified Program inspection frequencies per Statue and Regulations
D. Reduce total tonnage of illegally disposed of materials on public right of way

Accomplishments for Fiscal Year 2025

- Staff across the Department have successfully completed a series of targeted training sessions designed to strengthen technical skills, regulatory knowledge, and overall effectiveness in the field
- Conducted ongoing enforcement operations to educate the public and vendors on health and safety regulations, while proactively identifying and addressing illegal food vending activities in the County
- The Hazardous Materials Division was honored with the 2025 Secretary's Award for Environmental Achievement by CalEPA; the award recognizes the division's outstanding performance, operational excellence, and its efforts to protect public health, safety, and the environment
- Successfully hosted 13 temporary Household Hazardous Waste events; these events significantly reduce improper disposal and safeguarded the environment with 52,000 pounds of hazardous waste collected with 1,200+ vehicles served
- Solid Waste hosted six Tire Amnesty Events and the Tire Cleanup Program, recycling 2,078 tires from residents in unincorporated areas and removing 1,020 illegally dumped tires from public rights-of-ways, improving safety and reducing environmental blight

Performance Measures

- Number and percent of illegal food vendor complaint inspections
- Average time of reported out-of-compliance complaint to compliance status
- Percent of federal sampling requirements and dairy scoring met annually

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Number/percent of illegal food vendor inspections	76/35.7%	93/24.9%	100/25.0%
▲	Average time complaint to compliance status	119 days	86 days	85 days
▲	Percent of sampling and scoring met annually	100%	100%	100%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Environmental Resources	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$8,364,909	$9,541,081	$6,893,136	$6,893,136	$6,893,136	$0
Intergovernmental	$1,158,036	$585,222	$1,421,624	$760,045	$760,045	$0
Charges for Services and Interfund	$14,670,612	$17,530,477	$12,753,078	$12,912,024	$12,783,566	($128,458)
Miscellaneous Revenues	$2,309,781	$9,623,404	$1,839,947	$1,815,895	$1,815,895	$0
Total Revenue	$26,503,339	$37,280,184	$22,907,785	$22,381,100	$22,252,642	($128,458)
Use of Department Fund Balance	($2,959,145)	($10,066,342)	$22,798,010	$20,786,478	$20,834,270	$47,792
Total Funding Sources	**$23,544,193**	**$27,213,842**	**$45,705,795**	**$43,167,578**	**$43,086,912**	**($80,666)**
Salaries and Benefits	$11,329,788	$11,772,775	$14,583,211	$14,442,672	$14,462,696	$20,024
Services and Supplies	$7,117,478	$8,776,581	$15,425,925	$16,525,137	$16,525,137	$0
Other Charges	$1,050,923	$1,312,571	$1,372,921	$1,372,921	$1,372,921	$0
Depreciation and Amortization	$0	$0	$1,469,151	$1,469,151	$1,469,151	$0
Intercounty Expenditures	$4,833,609	$4,656,284	$5,007,796	$3,632,858	$3,632,858	$0
Capital Outlays	$1,414,159	$1,793,709	$8,688,000	$6,923,425	$6,923,425	$0
Transfers Out	$1,198,610	$2,644,669	$3,000,000	$3,000,000	$3,000,000	$0
Intrafund/Intradepartment	($127,563)	($50,671)	$86,818	($1,365,606)	($1,365,606)	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$26,817,004**	**$30,905,919**	**$49,633,822**	**$46,000,558**	**$46,020,582**	**$20,024**
General Fund Contribution	**$3,272,810**	**$3,692,077**	**$3,928,027**	**$2,832,980**	**$2,933,670**	**$100,690**
Total Allocated Positions			109	109	114	5

2026 Proposed Budget

The approved 2026 Proposed Budget totals $46 million, funded by $22.4 million in estimated revenue, the use of $20.8 million in fund balance/retained earnings, and $2.8 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $46 million, funded by $22.3 million in estimated revenue, the use of $20.8 million in fund balance/retained earnings, and $2.9 million in Net County Cost. This represents an increase of $20,024 over the 2026 Proposed Budget. The Department of Environmental Resources' Net County Cost supports 6% of the 2026 Adopted Budget compared to 8% in the prior fiscal year.

Adjustments to Adopted Budget

Increase Retirement Rates – An increase to appropriations of $53,226, funded by the use of $47,792 in fund balance/retained earnings and $5,434 of Net County Cost is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Cannabis Funding – 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 fee-based model that had previously been in place. Since tax revenue associated with Measure P is Discretionary Revenue, cannabis enforcement activities will now be funded with Net County Cost in lieu of department revenue. To recognize this change, and align activities with available resources, it is recommended to decrease estimated revenue by $128,458 and decrease appropriations by $33,202, resulting in a $95,256 increase in Net County Cost. The Department will work with staff from the Chief Executive Office to make any operational adjustments needed to manage this reduction in resources.

Recommendation: It is recommended to increase appropriations by $20,024, decrease estimated revenue by $128,458, increase the use of department fund balance/retained earnings by $47,792, and increase Net County Cost by $100,690.

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, 2025	Budgeted Use for Fiscal Year 2026
Environmental Resources		
Environmental Resources	$ 8,291,271	$ 1,377,050
AB939 - Source Reduction and Recycle	37,588	108,851
Abandoned Vehicle Abatement	259,407	45,734
Beverage Container Recycling	27,702	-
Code Enforcement Abatement	130,133	22,666
Disclosure Program	400,337	(19,696)
Environmental Enforcement	27,355	6,100
Fink Road Landfill	75,842,814	16,510,829
Geer Road Landfill	3,922,723	3,051,066
Household Hazardous Waste	339,019	(336,976)
Used Oil Recycling	82,191	1,230
Vehicle Registration Fee Surcharge	445,126	67,416
Waste Tire Enforcement Grant	101,255	-
Total	**$ 89,906,921**	**$ 20,834,270**

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, 2025, the Fink Road Landfill Post Closure Reserve fund has a balance of $24 million, and the Geer Road Landfill Post Closure Reserve fund has a balance of $6.4 million. The budgeted use of retained earnings exceeds the amount of retained earnings in the Geer Road Landfill. Staff is currently working on strategies that will eliminate the deficit.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 114 positions, a net increase of five positions over the 2025 Adopted Budget allocation. The 2025 Midyear Financial Report included the addition of one position to enhance efficiency in the landfill operations, offset by the deletion of one position no longer required. On June 10, 2025, five positions were added to support the Landfill Division in meeting compliance requirements from various regulatory agencies (Board Resolution 2025-0316).

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 approved 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 to 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$4,970,795	$5,452,742	$5,110,077	$5,110,077	$5,110,077	$0
Intergovernmental	$382,398	$150,612	$318,500	$318,500	$318,500	$0
Charges for Services and Interfund	$3,113,409	$2,142,603	$1,405,000	$1,405,000	$1,405,000	$0
Miscellaneous Revenues	$1,030,193	$2,719,060	$1,037,678	$1,013,626	$1,013,626	$0
Total Revenue	$9,496,795	$10,465,017	$7,871,255	$7,847,203	$7,847,203	$0
Use of Department Fund Balance	($1,303,307)	($123,604)	$2,387,201	$1,336,848	$1,377,050	$40,202
Total Funding Sources	**$8,193,488**	**$10,341,413**	**$10,258,456**	**$9,184,051**	**$9,224,253**	**$40,202**
Salaries and Benefits	$7,869,436	$8,039,782	$10,072,250	$10,010,769	$9,660,545	($350,224)
Services and Supplies	$349,502	$507,720	$616,620	$697,813	$697,813	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,419,940	$1,651,706	$1,520,470	$1,664,371	$1,664,371	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$1,156,183	$0	$0	$0	$0
Intrafund/Intradepartment	($1,211,005)	($779,594)	($1,716,500)	($2,954,518)	($2,564,092)	$390,426
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$8,427,872**	**$10,575,797**	**$10,492,840**	**$9,418,435**	**$9,458,637**	**$40,202**
General Fund Contribution	**$234,384**	**$234,384**	**$234,384**	**$234,384**	**$234,384**	**$0**
Total Allocated Positions			74	74	74	0

DER AB 939/Source Reduction and Recycle

1004 DER0006 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$7,364	$5,794	$4,825	$4,825	$4,825	$0
Intergovernmental	$162,061	$87,562	$560,000	$36,071	$36,071	$0
Charges for Services and Interfund	$376,877	$59,123	$544,200	$137,126	$137,126	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$546,303	$152,478	$1,109,025	$178,022	$178,022	$0
Use of Department Fund Balance	$26,641	$65,486	$0	$108,851	$108,851	$0
Total Funding Sources	**$572,944**	**$217,964**	**$1,109,025**	**$286,873**	**$286,873**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$287,653	$132,705	$410,000	$216,790	$216,790	$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	$285,292	$85,259	$699,025	$70,083	$70,083	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$572,944**	**$217,964**	**$1,109,025**	**$286,873**	**$286,873**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$26,632	$43,595	$55,036	$55,036	$55,036	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$26,632	$43,595	$55,036	$55,036	$55,036	$0
Use of Department Fund Balance	($9,973)	($36,623)	$50,062	$45,734	$45,734	$0
Total Funding Sources	**$16,659**	**$6,972**	**$105,098**	**$100,770**	**$100,770**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$242	$20	$1,934	$1,990	$1,990	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$16,417	$6,952	$15,321	$10,937	$10,937	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$87,843	$87,843	$87,843	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$16,659**	**$6,972**	**$105,098**	**$100,770**	**$100,770**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$28,130	$27,702	$37,000	$37,620	$37,620	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$28,452	$0	$0	$0	$0
Total Revenue	$28,130	$56,154	$37,000	$37,620	$37,620	$0
Use of Department Fund Balance	$559	($28,428)	$0	$0	$0	$0
Total Funding Sources	**$28,689**	**$27,726**	**$37,000**	**$37,620**	**$37,620**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$14,647	$14,681	$23,000	$23,620	$23,620	$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	$14,043	$13,044	$14,000	$14,000	$14,000	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$28,689**	**$27,726**	**$37,000**	**$37,620**	**$37,620**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Code Enforcement 0100 DER0012 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$128,726	$147,543	$58,193	$58,193	$58,193	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$150,282	$126,814	$258,238	$268,458	$140,000	($128,458)
Miscellaneous Revenues	$83	$0	$0	$0	$0	$0
Total Revenue	$279,091	$274,357	$316,431	$326,651	$198,193	($128,458)
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$279,091**	**$274,357**	**$316,431**	**$326,651**	**$198,193**	**($128,458)**
Salaries and Benefits	$1,171,444	$1,129,571	$1,305,731	$1,305,156	$1,276,819	($28,337)
Services and Supplies	$110,357	$43,134	$287,509	$295,273	$295,273	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$528,053	$76,033	$61,862	$88,292	$88,292	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	($127,563)	$198,477	$0	$345,447	$345,447	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,682,293**	**$1,447,216**	**$1,655,102**	**$2,034,168**	**$2,005,831**	**($28,337)**
General Fund Contribution	**$1,403,202**	**$1,172,859**	**$1,338,671**	**$1,707,517**	**$1,807,638**	**$100,121**
Total Allocated Positions			10	10	10	0

DER Code Enforcement Abatement

1016 DER0008
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$10,000	$20,026	$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	$10,000	$20,026	$0	$0	$0	$0
Use of Department Fund Balance	($10,000)	($20,026)	$22,385	$22,666	$22,666	$0
Total Funding Sources	**$0**	**$0**	**$22,385**	**$22,666**	**$22,666**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$10,316	$10,597	$10,597	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$0	$12,069	$12,069	$12,069	$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**	**$22,385**	**$22,666**	**$22,666**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Disclosure Program

1005 DER0007
Special Revenue Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$235,961	$398,174	$375,576	$375,576	$375,576	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$816	$2,069	$280	$280	$280	$0
Miscellaneous Revenues	$97	$0	$0	$0	$0	$0
Total Revenue	$236,874	$400,243	$375,856	$375,856	$375,856	$0
Use of Department Fund Balance	$160,479	($400,243)	($19,856)	($19,696)	($19,696)	$0
Total Funding Sources	**$397,353**	**$0**	**$356,000**	**$356,160**	**$356,160**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$6,000	$6,160	$6,160	$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	$97	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$397,256	$0	$350,000	$350,000	$350,000	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$397,353**	**$0**	**$356,000**	**$356,160**	**$356,160**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Environmental Enforcement 1009 DER0010 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$796	$972	$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	$796	$972	$0	$0	$0	$0
Use of Department Fund Balance	$4,708	($972)	$5,932	$6,100	$6,100	$0
Total Funding Sources	**$5,504**	**$0**	**$5,932**	**$6,100**	**$6,100**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$5,504	$0	$5,932	$6,100	$6,100	$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	**$5,504**	**$0**	**$5,932**	**$6,100**	**$6,100**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Fink Road Landfill 4021 DER0013 Enterprise Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,862,214	$3,363,601	$1,306,090	$1,306,090	$1,306,090	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$10,623,616	$15,094,509	$9,984,656	$9,984,656	$9,984,656	$0
Miscellaneous Revenues	$54,904	$5,313,515	$108,708	$108,708	$108,708	$0
Total Revenue	$13,540,734	$23,771,625	$11,399,454	$11,399,454	$11,399,454	$0
Use of Department Fund Balance	($3,830,457)	($10,588,863)	$17,194,130	$16,503,239	$16,510,829	$7,590
Total Funding Sources	**$9,710,278**	**$13,182,762**	**$28,593,584**	**$27,902,693**	**$27,910,283**	**$7,590**
Salaries and Benefits	$2,020,111	$2,337,130	$2,912,459	$2,841,029	$2,848,619	$7,590
Services and Supplies	$3,313,709	$5,730,292	$9,390,689	$10,487,230	$10,487,230	$0
Other Charges	$1,050,281	$1,311,910	$1,372,243	$1,372,243	$1,372,243	$0
Depreciation and Amortization	$0	$0	$1,469,151	$1,469,151	$1,469,151	$0
Intercounty Expenditures	$1,312,761	$1,265,477	$1,761,042	$1,809,615	$1,809,615	$0
Capital Outlays	$1,414,159	$1,793,709	$8,688,000	$6,923,425	$6,923,425	$0
Transfers Out	$599,257	$744,243	$3,000,000	$3,000,000	$3,000,000	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$9,710,278**	**$13,182,762**	**$28,593,584**	**$27,902,693**	**$27,910,283**	**$7,590**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			24	24	29	5

DER Geer Road Landfill
4031 DER0014
Enterprise Fund

Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$105,350	$91,303	$0	$0	$0	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$1,198,513	$1,488,486	$650,000	$650,000	$650,000	$0
Total Revenue	$1,303,863	$1,579,790	$650,000	$650,000	$650,000	$0
Use of Department Fund Balance	$2,034,376	$777,417	$3,051,764	$3,051,066	$3,051,066	$0
Total Funding Sources	**$3,338,239**	**$2,357,207**	**$3,701,764**	**$3,701,066**	**$3,701,066**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$2,570,381	$1,549,552	$3,637,885	$3,698,300	$3,698,300	$0
Other Charges	$642	$661	$678	$678	$678	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$167,960	$62,751	$63,201	$2,088	$2,088	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$599,257	$744,243	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,338,239**	**$2,357,207**	**$3,701,764**	**$3,701,066**	**$3,701,066**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Groundwater Program
0100 DER0011
General Fund

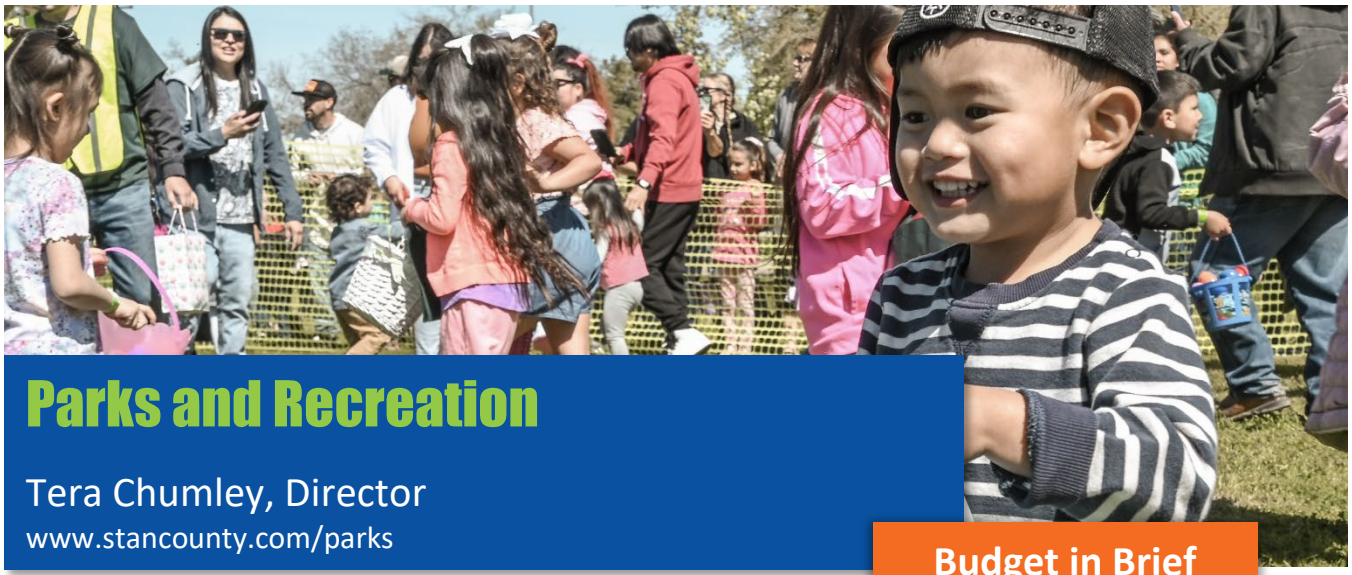
Column A	2024 Actuals Column B	2025 Actuals Column C	2025 Adopted Budget Column D	2026 Proposed Budget Column E	2026 Adopted Budget Column F	Change Column F - Column E Column G
General Revenues	$8,816	$15,078	$14,900	$14,900	$14,900	$0
Intergovernmental	$134,107	$69,913	$23,913	$23,913	$23,913	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$142,923	$84,991	$38,813	$38,813	$38,813	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$142,923**	**$84,991**	**$38,813**	**$38,813**	**$38,813**	**$0**
Salaries and Benefits	$268,796	$266,292	$292,771	$285,718	$286,287	$569
Services and Supplies	$280,785	$572,305	$539,443	$555,509	$555,509	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,228,566	$1,492,862	$1,561,571	$19,576	$19,576	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$38,366	$0	$69,089	$69,089	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$1,778,147**	**$2,369,825**	**$2,393,785**	**$929,892**	**$930,461**	**$569**
General Fund Contribution	**$1,635,225**	**$2,284,834**	**$2,354,972**	**$891,079**	**$891,648**	**$569**
Total Allocated Positions			1	1	1	0

DER Household Hazardous Waste 1002 DER0004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$22,325	$28,203	$12,731	$12,731	$12,731	$0
Intergovernmental	$175,979	$87,562	$140,000	$0	$0	$0
Charges for Services and Interfund	$405,612	$105,360	$560,704	$1,116,504	$1,116,504	$0
Miscellaneous Revenues	$25,991	$21,303	$43,561	$43,561	$43,561	$0
Total Revenue	$629,908	$242,428	$756,996	$1,172,796	$1,172,796	$0
Use of Department Fund Balance	$15,982	$355,269	$41,027	($336,976)	($336,976)	$0
Total Funding Sources	**$645,890**	**$597,696**	**$798,023**	**$835,820**	**$835,820**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$390,426	$390,426
Services and Supplies	$138,127	$179,860	$310,663	$334,810	$334,810	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$16,268	$24,059	$11,360	$25,010	$25,010	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$491,494	$393,777	$476,000	$476,000	$85,574	($390,426)
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$645,890**	**$597,696**	**$798,023**	**$835,820**	**$835,820**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

DER Used Oil Recycling 1008 DER0009 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$63,042	$63,489	$70,000	$70,000	$70,000	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$52,588	$0	$0	$0	$0
Total Revenue	$63,042	$116,077	$70,000	$70,000	$70,000	$0
Use of Department Fund Balance	$3,289	($71,737)	$0	$1,230	$1,230	$0
Total Funding Sources	**$66,331**	**$44,340**	**$70,000**	**$71,230**	**$71,230**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$43,410	$44,340	$45,500	$46,730	$46,730	$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	$22,921	$0	$24,500	$24,500	$24,500	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$66,331**	**$44,340**	**$70,000**	**$71,230**	**$71,230**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$12,561	$17,644	$10,744	$10,744	$10,744	$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	$12,561	$17,644	$10,744	$10,744	$10,744	$0
Use of Department Fund Balance	($12,561)	($17,644)	$65,365	$67,416	$67,416	$0
Total Funding Sources	**$0**	**$0**	**$76,109**	**$78,160**	**$78,160**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$0	$76,109	$78,160	$78,160	$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**	**$76,109**	**$78,160**	**$78,160**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$185,687	$54,788	$217,175	$218,905	$218,905	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$185,687	$54,788	$217,175	$218,905	$218,905	$0
Use of Department Fund Balance	($38,883)	$23,627	$0	$0	$0	$0
Total Funding Sources	**$146,804**	**$78,415**	**$217,175**	**$218,905**	**$218,905**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$3,162	$1,971	$64,325	$66,055	$66,055	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$143,643	$76,444	$900	$900	$900	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$151,950	$151,950	$151,950	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$146,804**	**$78,415**	**$217,175**	**$218,905**	**$218,905**	**$0**
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

$14,819,177
2026 Adopted Budget

61
Employees

Funding Sources

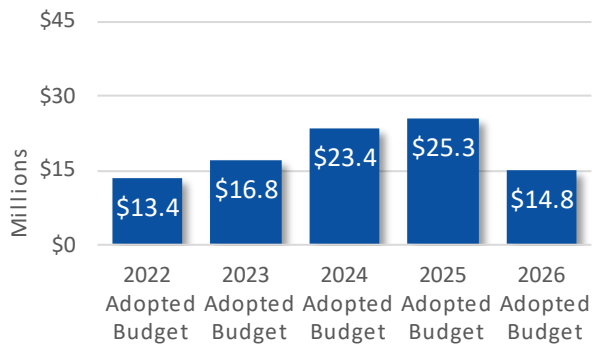
$8.6M Revenues
$158,317 Fund Balance
$6.1M Net County Cost

% Net County Cost = **41%**

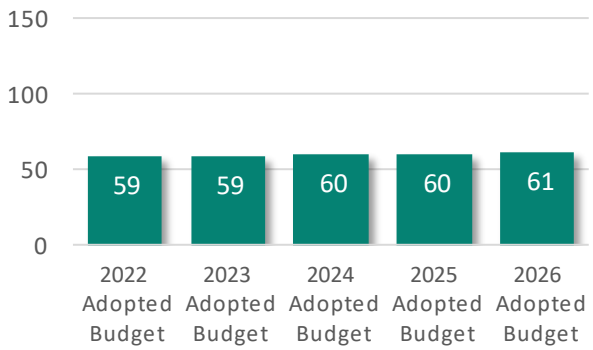
Expenditures

- **$7.4M** Salaries & Benefits
- **$3.8M** Services & Supplies
- **$2.1M Intercounty**
- **$1.5M** All Other

Historical Budget Trends

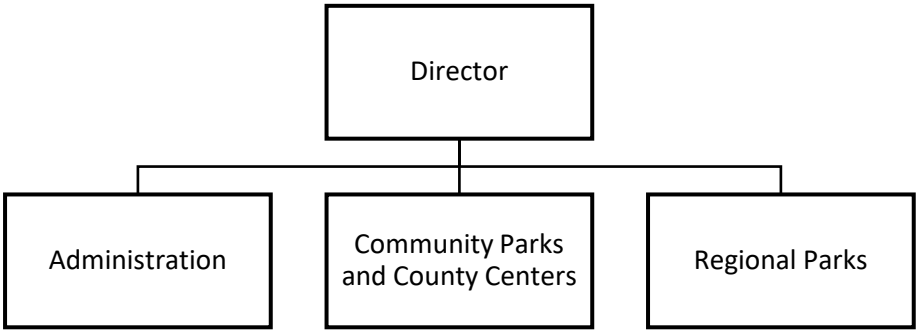


Historical Staffing Trends





DEPARTMENT OVERVIEW



WHY WE EXIST...

We develop and maintain recreation areas that maximize use of open space and engage the community in outdoor recreation to promote community health and wellness, while improving park standards to meet the needs of a diverse community in ways that will provide a positive, all-inclusive experience for people to enjoy the outdoors at a reasonable cost.

WHAT WE DO...

We manage an expansive network of park facilities that enrich daily life for residents and visitors alike, including 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 extensive open spaces and river bottoms, providing outdoor spaces for the community to enjoy.

HOW WE MAKE A DIFFERENCE...

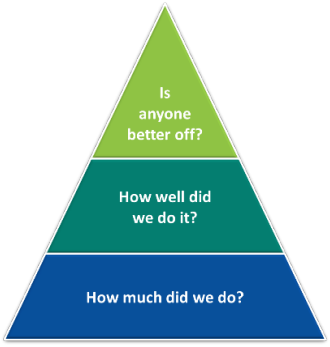
We create and care for spaces that bring people together, connect them with nature, and promote healthy, active lifestyles. By developing and maintaining parks, recreation areas, and open spaces, we provide opportunities for everyone, regardless of age, ability, or background, to enjoy the outdoors in a safe, welcoming, and affordable way. Our work strengthens community health, fosters social connections, and ensures that our parks meet the evolving needs of a diverse population.

Parks and Recreation spaces offer a place to gather, play, explore and celebrate, ensuring everyone has access to outdoor recreation.

CORE SERVICES

- CAMPGROUND MANAGEMENT
- COMMUNITY EVENTS
- LANDSCAPE MAINTENANCE
- NATURAL RESOURCE AND HISTORICAL PRESERVATION
- OUTDOOR RECREATION
- PARK MANAGEMENT AND MAINTENANCE
- PROTECTION OF WATERWAYS

Performance Visioning



Mission Statement

We Build Community by enriching lives through outdoor experiences that inspire lifetimes, promoting community health and wellness.

Board Priority and Strategic Focus Areas

Enhancing Community Infrastructure

- Ensure infrastructure equity throughout the County
- Position the County as a regional and statewide destination

Department Objectives for Fiscal Years 2025 and 2026

A. Develop and manage parks to provide positive experiences for the community to enjoy the outdoors, increasing community health and wellness
B. Identify areas to offer technology improvements to enhance a positive customer experience
C. Increase recreational programming at Community and Neighborhood parks
D. Develop a park improvement and deferred maintenance plan

Accomplishments for Fiscal Year 2025

- Community and Neighborhood Park Improvements – Improved pathways and access, picnic package installation to include concrete pad and table, BBQ, and trash receptacle, replace/added drinking fountains, playground repairs and maintenance, and refurbished basketball courts
- Modesto Reservoir Potable Well Project – Successfully completed, ensuring reliable potable water service throughout the park
- Regional Park Technology Enhancements – With the installation of Starlink at the reservoirs and off-highway vehicle (OHV) parks, technology connection and access was improved, and emergency call services are now available at Frank Raines OHV Park where cellular service is not available
- Water Safety Enhancements – Partnered with community agencies to launch a public awareness campaign, added life jacket loaner stations, increased highly visible signage, distributed informational materials to visitors, and provided additional seasonal staff to manage loaner stations

Performance Measures

- Percent of visitors indicating a rating of 4.0 or above on the cleanliness of park facilities
- Percent of visitors indicating a rating of 4.0 or above for park amenities and features
- Percent of visitors indicating a rating of 4.0 or above for overall experience

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of visitors rating 4.0 or above on park facilities cleanliness	67%	75%	77% ≥ 4.0
▲	Percent of visitors rating 4.0 or above for park amenities and features	58%	75%	77% ≥ 4.0
▲	Percent of visitors rating 4.0 or above for overall experience	67%	83%	85% ≥ 4.0

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Parks and Recreation	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$76,263	$108,518	$81,040	$108,919	$108,919	$0
Intergovernmental	$793,880	$382,995	$4,711,677	$1,350,574	$1,350,574	$0
Charges for Services and Interfund	$6,216,985	$5,968,340	$6,958,992	$6,936,391	$6,936,391	$0
Miscellaneous Revenues	$496,268	$915,505	$15,000	$200,150	$200,150	$0
Total Revenue	$7,583,396	$7,375,358	$11,766,709	$8,596,034	$8,596,034	$0
Use of Department Fund Balance	($722,570)	($227,901)	$19,000	$158,317	$158,317	$0
Total Funding Sources	**$6,860,827**	**$7,147,457**	**$11,785,709**	**$8,754,351**	**$8,754,351**	**$0**
Salaries and Benefits	$6,627,106	$7,023,205	$7,102,899	$7,206,858	$7,432,858	$226,000
Services and Supplies	$3,285,913	$3,559,577	$8,896,149	$3,700,931	$3,785,931	$85,000
Other Charges	$15,814	$16,238	$21,000	$17,050	$17,050	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,396,201	$1,742,318	$2,102,047	$2,050,852	$2,050,852	$0
Capital Outlays	$397,897	$573,895	$4,266,000	$1,577,355	$1,577,355	$0
Transfers Out	$2,014,875	$7,660,122	$0	$0	$0	$0
Intrafund/Intradepartment	($39,810)	($44,047)	($42,657)	($44,869)	($44,869)	$0
Appropriations for Contingencies	$0	$0	$3,000,000	$0	$0	$0
Gross Costs	**$13,697,995**	**$20,531,310**	**$25,345,438**	**$14,508,177**	**$14,819,177**	**$311,000**
General Fund Contribution	**$6,837,169**	**$13,383,852**	**$13,559,729**	**$5,753,826**	**$6,064,826**	**$311,000**
Total Allocated Positions			60	60	61	1

2026 Proposed Budget

The approved 2026 Proposed Budget totals $14.5 million, funded by $8.6 million in estimated revenue, the use of $158,317 in department fund balance, and $5.8 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $14.8 million, funded by $8.6 million in estimated revenue, the use of $158,317 in fund balance, and $6.1 million in Net County Cost. This represents an increase of $311,000 over the 2026 Proposed Budget. The Department's Net County Cost supports 41% of the 2026 Adopted Budget compared to 54% in the prior fiscal year.

Adjustments to Adopted Budget

Bonita Pool – Recommended adjustments include a $145,000 ongoing increase in appropriations and Net County Cost for expenses related to operating the new Bonita Pool, scheduled to open in September 2025. The prorated expenses, approved by the Board through Board Resolution 2025-0299 on June 10, 2025, cover September 2025 through June 2026 and include funding for one new Park Maintenance Worker I/II. Of this amount, $90,000 is for the new position which will maintain the pool, $43,000 is for pool maintenance expenses (utilities, supplies, chemicals, and equipment), and $12,000 is for a contract with the Police Activities League.

Extra Help – An ongoing increase of $111,000, funded with Net County Cost, is recommended for Extra Help expenses associated with operating the Woodward and Modesto Reservoirs. This includes a $76,000 increase to employ a higher-level classification at the reservoirs to undertake mid- to high-level maintenance tasks consistent with the Park Maintenance Worker I job specification. There are approximately 14 to 16 staff members who work

in this Extra Help capacity. Seasonal Extra Help Park Aides will continue to perform entrance station duties and light maintenance at the reservoirs. Additionally, a $35,000 increase is necessary to pay for Extra Help staff to provide traffic control at reservoirs during peak summer visitation, specifically, from Friday through Sunday, to mitigate traffic issues created by visitors entering the reservoirs.

Water System Contractor – Parks and Recreation operates water systems which must meet State Water Resources Control Board requirements, rules, and regulations related to water wells, water quality, and other geological requirements. In past years, the Department used a contracted employee employed by the Department of Environmental Resources on an ad hoc basis. This option is no longer available for the Department, requiring Parks and Recreation to contract directly with a professional Geologist to perform these essential services, including the development of work plans for State approval, water well testing and permitting, quarterly water sampling, and the preparation of required reports. To fund this contract, an ongoing increase to appropriations and Net County Cost in the amount of $30,000 is recommended.

Increase Retirement Rates – An increase in appropriations of $25,000, funded with Net County Cost, is recommended to reflect updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Recommendation: It is recommended to increase appropriations by $311,000, funded by 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, 2025	Budgeted Use for Fiscal Year 2026
Parks and Recreation		
Fish and Wildlife	$ 57,893	$ 9,000
Modesto Reservoir Patrol	88,102	-
Regional Water Safety Training Center	-	-
Off-Highway Vehicle (Frank Raines & La Grange)	2,034,688	149,317
Total	**$ 2,180,683**	**$ 158,317**

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 61 positions, a net increase of one position over the 2025 Adopted Budget allocation. On June 10, 2025, one position was added to support the new Bonita Pool operations (Board Resolution 2025-0299).

Staffing Recommendation: It is recommended to study one block-budgeted Accountant I/II to determine if current duties and responsibilities are in alignment with the current classification designation.

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.

Off Highway Vehicle – Frank Raines (Special Revenue Fund) - Discontinued

This legal budget unit is discontinued with both OHV budgets combined into one as shown above.

Off Highway Vehicle – La Grange (Special Revenue Fund) - Discontinued

This legal budget unit is discontinued with both OHV budgets combined into one as shown above.

Regional Water Safety Training Center (Special Revenue Fund) - Discontinued

This legal budget unit is discontinued. This budget provided for general maintenance and operation of the regional aquatic facility located at Empire Community Park. Since the facility opened, recreational and instructional swim programs are provided through an agreement with the Stanislaus County Police Activities League. This budget is now included in the Parks and Recreation main budget.

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 by the participating agencies through a Joint Powers Agreement between the County, City of Modesto, and the City of Ceres.

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

Legal Budget Unit (LBU) Schedules

Parks and Recreation (PKS) 0100 PKS0001 General Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$46,560	$52,359	$75,000	$57,151	$57,151	$0
Intergovernmental	$72,116	$27,523	$3,918,827	$859,793	$859,793	$0
Charges for Services and Interfund	$6,107,582	$5,861,570	$6,805,610	$6,883,073	$6,883,073	$0
Miscellaneous Revenues	$22,652	$432,933	$15,000	$17,578	$17,578	$0
Total Revenue	$6,248,910	$6,374,385	$10,814,437	$7,817,595	$7,817,595	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$6,248,910**	**$6,374,385**	**$10,814,437**	**$7,817,595**	**$7,817,595**	**$0**
Salaries and Benefits	$6,627,106	$7,023,205	$7,102,899	$7,206,858	$7,432,858	$226,000
Services and Supplies	$2,856,296	$3,046,974	$8,004,398	$3,026,156	$3,111,156	$85,000
Other Charges	$15,814	$16,238	$21,000	$17,050	$17,050	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,382,092	$1,729,686	$1,696,852	$1,780,431	$1,780,431	$0
Capital Outlays	$397,897	$242,007	$4,266,000	$1,245,466	$1,245,466	$0
Transfers Out	$1,535,034	$7,418,500	$0	$0	$0	$0
Intrafund/Intradepartment	($39,810)	($44,047)	($42,657)	($44,869)	($44,869)	$0
Appropriations for Contingencies	$0	$0	$3,000,000	$0	$0	$0
Gross Costs	**$12,774,429**	**$19,432,563**	**$24,048,492**	**$13,231,092**	**$13,542,092**	**$311,000**
General Fund Contribution	**$6,525,519**	**$13,058,178**	**$13,234,055**	**$5,413,497**	**$5,724,497**	**$311,000**
Total Allocated Positions			60	60	61	1

PKS Fish and Wildlife

1727 PKS0006 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$150	$149	$1,000	$1,000	$1,000	$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	$150	$149	$1,000	$1,000	$1,000	$0
Use of Department Fund Balance	($150)	$1,367	$19,000	$9,000	$9,000	$0
Total Funding Sources	**$0**	**$1,516**	**$20,000**	**$10,000**	**$10,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$1,516	$20,000	$10,000	$10,000	$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**	**$1,516**	**$20,000**	**$10,000**	**$10,000**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$23,000	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$23,000	$23,000	$23,000	$23,000	$23,000	$0
Use of Department Fund Balance	($23,000)	$0	$0	$0	$0	$0
Total Funding Sources	**$0**	**$23,000**	**$23,000**	**$23,000**	**$23,000**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$23,000	$23,000	$23,000	$23,000	$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**	**$23,000**	**$23,000**	**$23,000**	**$23,000**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$29,348	$56,010	$5,040	$50,768	$50,768	$0
Intergovernmental	$721,764	$355,472	$792,850	$490,781	$490,781	$0
Charges for Services and Interfund	$86,403	$83,769	$130,382	$30,318	$30,318	$0
Miscellaneous Revenues	$473,616	$482,572	$0	$182,572	$182,572	$0
Total Revenue	$1,311,131	$977,824	$928,272	$754,439	$754,439	$0
Use of Department Fund Balance	($1,178,878)	($229,268)	$0	$149,317	$149,317	$0
Total Funding Sources	**$132,253**	**$748,556**	**$928,272**	**$903,756**	**$903,756**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$117,967	$162,413	$523,077	$301,446	$301,446	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$14,286	$12,632	$405,195	$270,421	$270,421	$0
Capital Outlays	$0	$331,888	$0	$331,889	$331,889	$0
Transfers Out	$0	$241,622	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$132,253**	**$748,556**	**$928,272**	**$903,756**	**$903,756**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

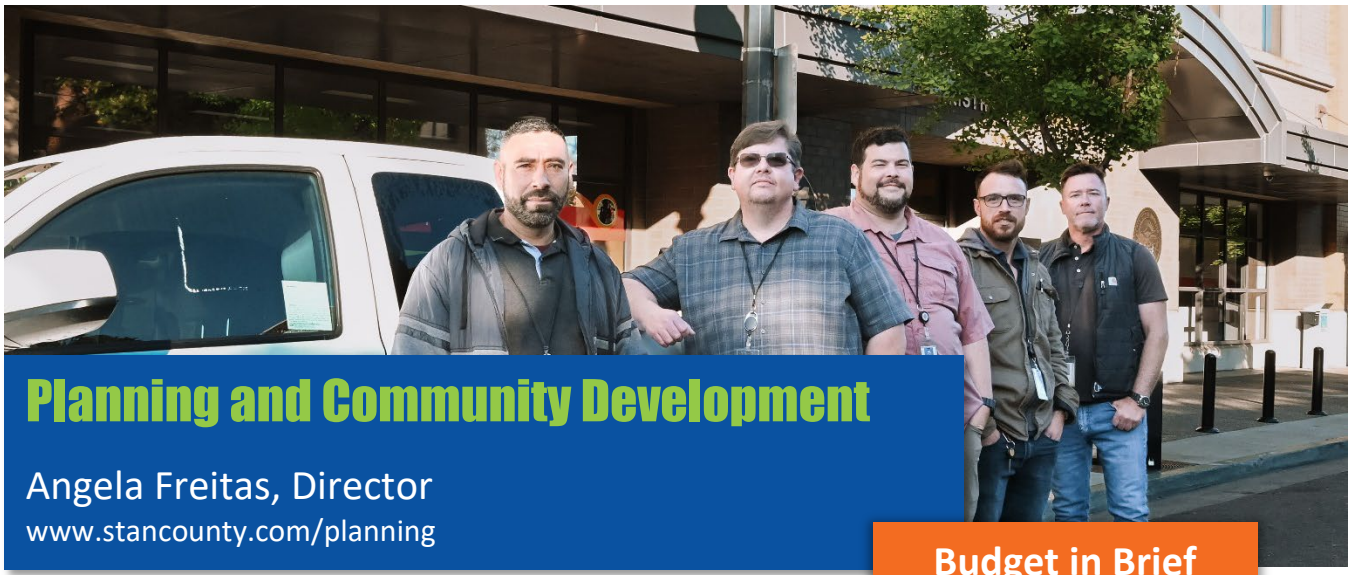
PKS OHVFrank Raines (Discontinued) 1702 PKS0004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$137	$0	$0	$0	$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	$137	$0	$0	$0	$0	$0
Use of Department Fund Balance	$246,322	$0	$0	$0	$0	$0
Total Funding Sources	**$246,459**	**$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	$246,459	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$246,459**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PKS OHV La Grange (Discontinued) 1702 PKS0005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$226,980	$0	$0	$0	$0	$0
Total Funding Sources	**$226,980**	**$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	($177)	$0	$0	$0	$0	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$227,157	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$226,980**	**$0**	**$0**	**$0**	**$0**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PKS Regional Water Safety Training Center (Discontinued) 1694 PKS0008 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$68	$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	$68	$0	$0	$0	$0	$0
Use of Department Fund Balance	$6,157	$0	$0	$0	$0	$0
Total Funding Sources	**$6,225**	**$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	$6,225	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,225**	**$0**	**$0**	**$0**	**$0**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$311,650	$325,674	$325,674	$340,329	$340,329	$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	**$311,650**	**$325,674**	**$325,674**	**$340,329**	**$340,329**	**$0**
General Fund Contribution	**$311,650**	**$325,674**	**$325,674**	**$340,329**	**$340,329**	**$0**
Total Allocated Positions			0	0	0	0





Planning and Community Development

Angela Freitas, Director
www.stancounty.com/planning

Budget in Brief

$24,811,148
2026 Adopted Budget

42
Employees

Funding Sources

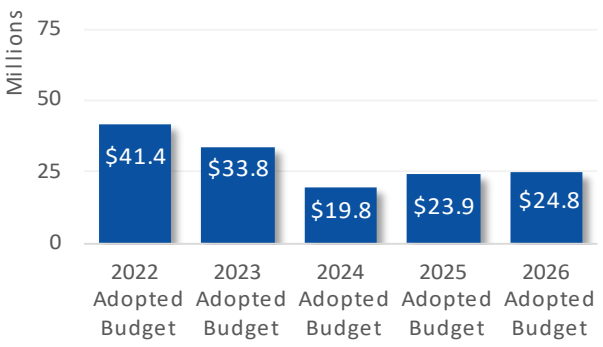
$20.4M Revenue
$1.7M Fund Balance
$2.8M Net County Cost

% Net County Cost = **11%**

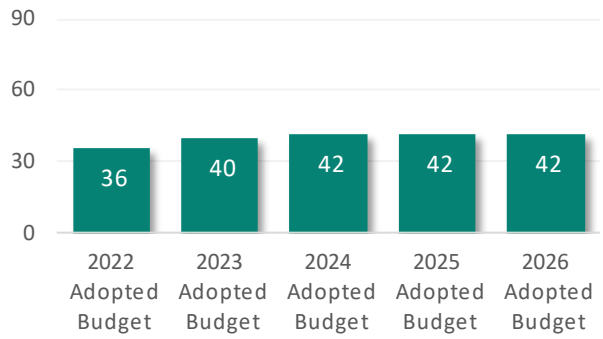
Expenditures

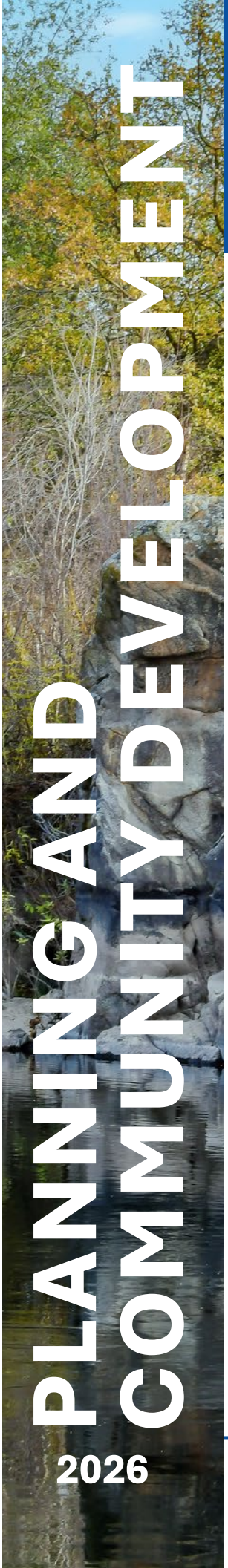
$6.3M Salaries & Benefits
$15.4M Services & Supplies
$3.1M Intercounty
$41,237 All Other

Historical Budget Trends

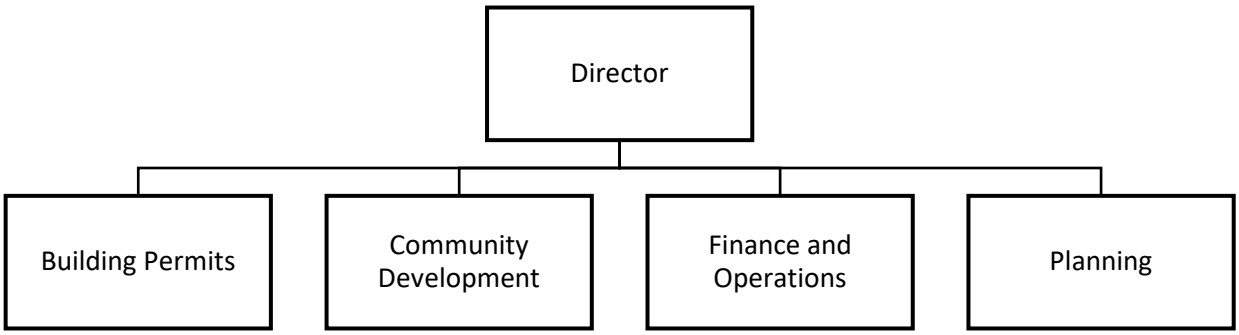


Historical Staffing Trends





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 a wide range of services and programs. Services include land use and building permitting functions that shape well-planned, code-compliant development, as well as community development functions that aim to expand and improve infrastructure and public services in low- and moderate-income communities, deliver homelessness prevention and response programs, and increase affordable housing availability across Stanislaus County.

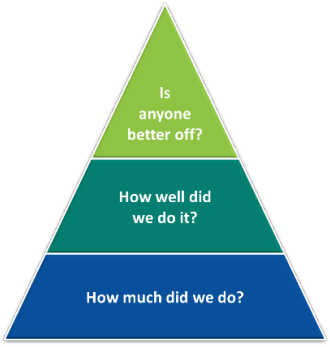
HOW WE MAKE A DIFFERENCE…

We guide land use decisions and ensure building safety in Stanislaus County's unincorporated areas. The Department oversees the County's One Stop Shop, a partnership of four County departments that provides centralized building permit services, including plan review, permit issuance, and the calculation and collection of the County's Public Facilities Fees for new development—ensuring growth contributes to needed community infrastructure. Working alongside local cities, Planning serves as the lead entity for administering a variety of Federal entitlement and State-funded programs. These resources are directed toward expanding housing opportunities, enhancing public services, strengthening infrastructure, and providing emergency shelter assistance throughout Stanislaus County.

CORE SERVICES

- BUILDING SAFETY
- HOUSING
- INFRASTRUCTURE
- LAND USE
- PUBLIC FACILITIES FEE COLLECTION
- PUBLIC SERVICE GRANTS

Performance Visioning



Mission Statement

We Build Community by focusing on a built environment supporting a healthy economy, community wellbeing, and resource protection.

Board Priority and Strategic Focus Areas

Enhancing Community Infrastructure

- Ensure quality and quantity of reliable water sources
- Ensure infrastructure equity throughout the County
- Position the County as a regional and statewide destination
- Promote adequate affordable housing

Department Objectives for Fiscal Years 2025 and 2026

A. Maintain an adequate staffing capacity to effectively handle permit/request/inquiry levels
B. Provide the resources (training and technology) needed to support and enhance the delivery of customer service
C. Establish training procedures and process manuals that allow for streamlined on-boarding of new employees and on-going training of existing employees with a focus of fostering a culture of process improvement
D. To enhance customer self-help opportunities (on-line resources and tools) allowing for improved access to information held by the department

Accomplishments for Fiscal Year 2025

- Enhanced the delivery of customer service through the successful implementation of the Accela Permitting Software cloud migration, with minimal interruption to service delivery, while providing enhanced software system capable of improved data management
- Enhanced customer self-help opportunities by fully implementing the Neighborly Online System for the submittal of all Requests for Funds (RFFs) for Federal and State funding administered by the Department
- Completed initial drafts of Zoning Ordinance amendments and Objective Design Standards needed for the implementation of the 6th Cycle Update to the Stanislaus County General Plan's Housing Element

Performance Measures

- Percent of building permits reviewed by One-Stop-Shop partners within 15 days of initial submission
- Percent of Planning Service responses to customer inquiries within 24 hours
- Percent of Community Development Request for Funds (RFF) reviewed and processed within five days of receipt

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of building permits reviewed within 15 days	74%	81%	> 15%
▲	Percent of Planning Service responses within 24 hours	46%	50%	> 24%
▲	Percent of Requests for Funds reviewed and processed within 5 days	14%	11%	> 5%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Planning and Community Development	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,426,779	$2,694,230	$2,670,500	$2,626,342	$2,626,342	$0
Intergovernmental	$12,310,119	$6,526,642	$15,149,245	$15,682,008	$15,682,008	$0
Charges for Services and Interfund	$1,661,369	$1,733,779	$2,126,533	$1,861,050	$2,032,050	$171,000
Miscellaneous Revenues	$35,333	$119,445	$5,070	$11,650	$11,650	$0
Total Revenue	$16,433,601	$11,074,096	$19,951,348	$20,181,050	$20,352,050	$171,000
Use of Department Fund Balance	($3,434,391)	($2,214,853)	$985,525	$1,892,043	$1,651,759	($240,284)
Total Funding Sources	**$12,999,210**	**$8,859,243**	**$20,936,873**	**$22,073,093**	**$22,003,809**	**($69,284)**
Salaries and Benefits	$5,074,862	$5,573,574	$6,121,846	$6,249,772	$6,276,772	$27,000
Services and Supplies	$6,386,723	$4,132,644	$14,869,646	$15,344,706	$15,370,313	$25,607
Other Charges	$76	$96	$500	$500	$500	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$1,925,406	$2,022,166	$2,925,003	$3,110,511	$3,122,826	$12,315
Capital Outlays	$66,013	$0	$0	$40,000	$40,000	$0
Transfers Out	$2,039,582	$343,112	$0	$0	$0	$0
Intrafund/Intradepartment	$588	$538	$531	$737	$737	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$15,493,250**	**$12,072,129**	**$23,917,526**	**$24,746,226**	**$24,811,148**	**$64,922**
General Fund Contribution	**$2,494,039**	**$3,212,886**	**$2,980,653**	**$2,673,133**	**$2,807,339**	**$134,206**
Total Allocated Positions			42	42	42	0

2026 Proposed Budget

The approved 2026 Proposed Budget totals $24.7 million, funded by $20.2 million in estimated revenue, the use of $1.9 million in the use of department fund balance, and $2.7 million in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $24.8 million, funded by $20.4 million in estimated revenue, the use of $1.7 million in department fund balance and $2.8 million in Net County Cost. This represents an increase of $64,922 over the approved 2026 Proposed Budget. The Department's Net County Cost supports 11% of the 2026 Adopted Budget compared to 12% in the prior fiscal year.

Adjustments to Adopted Budget

Salida Community Plan Water Supply Assessment and System Evaluation – On July 22, 2025, a Memorandum of Understanding (MOU) with the City of Modesto was approved to reimburse the City up to $112,410 for costs associated with the Salida Community Plan Amendment Area Water Supply Assessment and System Evaluation (Board Resolution 2025-0397). To fully fund the costs, the Board authorized the use of $68,360 in Net County Cost

for the Planning - Salida Planning Efforts legal budget unit. The 2026 Adopted Budget includes this increase in Net County Cost and an additional $10,000 in appropriations, funded by department fund balance, for associated staff time. These adjustments result in a net $58,360 savings to fund balance.

Surface Mining Reclamation Ordinance – In 2017, the State of California made substantial updates to the Surface Mining and Reclamation Act of 1975 (SMARA). The County's Surface Mining and Reclamation Ordinance (Chapter 21.88 of the County Code) must be updated to comply with SMARA. It is recommended to increase appropriations and Net County Cost by $50,000 to fund outside services to aid in updating the County's Surface Mining and Reclamation Ordinance to comply with SMARA.

Increase Retirement Rates – An increase to appropriations of $27,000, funded with the use of $11,763 in fund balance and $15,237 of Net County Cost, is recommended to reflect the updated retirement rates based on the Actuarial Report published in March 2025 and approved through Board Resolution 2025-0282 on June 3, 2025.

Tenth Street Place Space Allocation – It is recommended to increase appropriations and the use of Net County Cost by $609 for Planning and Community Development and decrease appropriations and the use of Fund Balance by $22,687 for Building Permits related to General Services Agency Cost Allocation Plan (CAP) charges, which were adjusted upon completion of a Tenth Street Place Space Allocation analysis.

Building Permits Revenue – On June 10, 2025, the Board approved the First Amendment to the Agreement with the City of Ceres to provide building inspection and plan check services through June 30, 2030 (Board Resolution Number 2025-0327). An adjustment increasing estimated revenue by $168,000 is necessary to recognize revenue from this agreement. In addition, a $3,000 increase in estimated revenue is recommended to align budget with updated Inspection Fee estimates. These adjustments result in a $171,000 savings to fund balance.

Recommendation: It is recommended to increase appropriations by $64,922, funded by $171,000 in estimated revenue and $134,206 in Net County Cost, resulting in the savings of $240,284 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, 2025	Budgeted Use for Fiscal Year 2026
Planning and Community Development		
Building Permits	$ 2,091,944	$ 672,978
Dangerous Building Abatement	35,564	-
General Plan Maintenance	1,651,573	373,875
Housing Progarms	-	-
Salida Planning Efforts	816,274	604,906
Special Revenue Grants	6,163,299	-
Total	**$ 10,758,655**	**$ 1,651,759**

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, 2025, fund balance for Fund 1292 was included in the available fund balance for Special Revenue Grants.

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 42 positions, consistent with the 2025 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 inspections 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, Local Early Action Planning (LEAP), Permanent Local Housing Allocation (PLHA), Regional Early Action Planning (REAP) and associated grants.

Salida Planning Efforts (Special Revenue Fund)

Funds costs associated with the Salida Community Plan Update and conceptual land use, infrastructure, 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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$322,700	$253,198	$245,500	$257,000	$257,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$933,427	$940,750	$1,273,545	$1,345,000	$1,345,000	$0
Miscellaneous Revenues	$0	$753	$3,420	$0	$0	$0
Total Revenue	$1,256,127	$1,194,700	$1,522,465	$1,602,000	$1,602,000	$0
Use of Department Fund Balance	$0	$0	$0	$0	$0	$0
Total Funding Sources	**$1,256,127**	**$1,194,700**	**$1,522,465**	**$1,602,000**	**$1,602,000**	**$0**
Salaries and Benefits	$2,845,327	$3,014,909	$3,540,013	$3,504,762	$3,519,999	$15,237
Services and Supplies	$362,794	$123,774	$356,403	$309,361	$334,968	$25,607
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$541,457	$585,586	$606,171	$460,273	$485,275	$25,002
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$588	$538	$531	$737	$737	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$3,750,166**	**$3,724,807**	**$4,503,118**	**$4,275,133**	**$4,340,979**	**$65,846**
General Fund Contribution	**$2,494,039**	**$2,530,106**	**$2,980,653**	**$2,673,133**	**$2,738,979**	**$65,846**
Total Allocated Positions			23	23	23	0

PL Building Permits 1206 PL00004 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$2,057,801	$2,355,688	$2,403,000	$2,329,342	$2,329,342	$0
Intergovernmental	$21,189	$0	$0	$0	$0	$0
Charges for Services and Interfund	$573,660	$650,038	$600,500	$350,160	$521,160	$171,000
Miscellaneous Revenues	$2,657	$103,278	$1,650	$11,650	$11,650	$0
Total Revenue	$2,655,307	$3,109,004	$3,005,150	$2,691,152	$2,862,152	$171,000
Use of Department Fund Balance	$472,108	$576,712	$590,525	$854,902	$672,978	($181,924)
Total Funding Sources	**$3,127,415**	**$3,685,716**	**$3,595,675**	**$3,546,054**	**$3,535,130**	**($10,924)**
Salaries and Benefits	$2,229,535	$2,558,665	$2,583,845	$2,745,010	$2,756,773	$11,763
Services and Supplies	$225,031	$497,938	$272,000	$265,728	$265,728	$0
Other Charges	$76	$96	$500	$500	$500	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$606,761	$629,017	$739,330	$494,816	$472,129	($22,687)
Capital Outlays	$66,013	$0	$0	$40,000	$40,000	$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	**$3,127,415**	**$3,685,716**	**$3,595,675**	**$3,546,054**	**$3,535,130**	**($10,924)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			19	19	19	0

PL Dangerous Building Abatement

1746 PL00005 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$51,500	$52,890	$52,890	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$0	$0	$51,500	$52,890	$52,890	$0
Use of Department Fund Balance	$2,905	$2,042	$0	$0	$0	$0
Total Funding Sources	**$2,905**	**$2,042**	**$51,500**	**$52,890**	**$52,890**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$500	$250	$36,565	$37,552	$37,552	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$2,405	$1,792	$14,935	$15,338	$15,338	$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	**$2,905**	**$2,042**	**$51,500**	**$52,890**	**$52,890**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PL General Plan Maintenance

179APL00003 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$44,923	$59,678	$22,000	$40,000	$40,000	$0
Intergovernmental	$0	$0	$0	$0	$0	$0
Charges for Services and Interfund	$153,020	$144,254	$200,988	$113,000	$113,000	$0
Miscellaneous Revenues	$30,876	$13,526	$0	$0	$0	$0
Total Revenue	$228,820	$217,457	$222,988	$153,000	$153,000	$0
Use of Department Fund Balance	($20,440)	$10,799	$395,000	$373,875	$373,875	$0
Total Funding Sources	**$208,380**	**$228,256**	**$617,988**	**$526,875**	**$526,875**	**$0**
Salaries and Benefits	$0	$0	($2,012)	$0	$0	$0
Services and Supplies	$184,136	$228,256	$375,000	$276,875	$276,875	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$24,244	$0	$245,000	$250,000	$250,000	$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	**$208,380**	**$228,256**	**$617,988**	**$526,875**	**$526,875**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0

PL Housing Programs

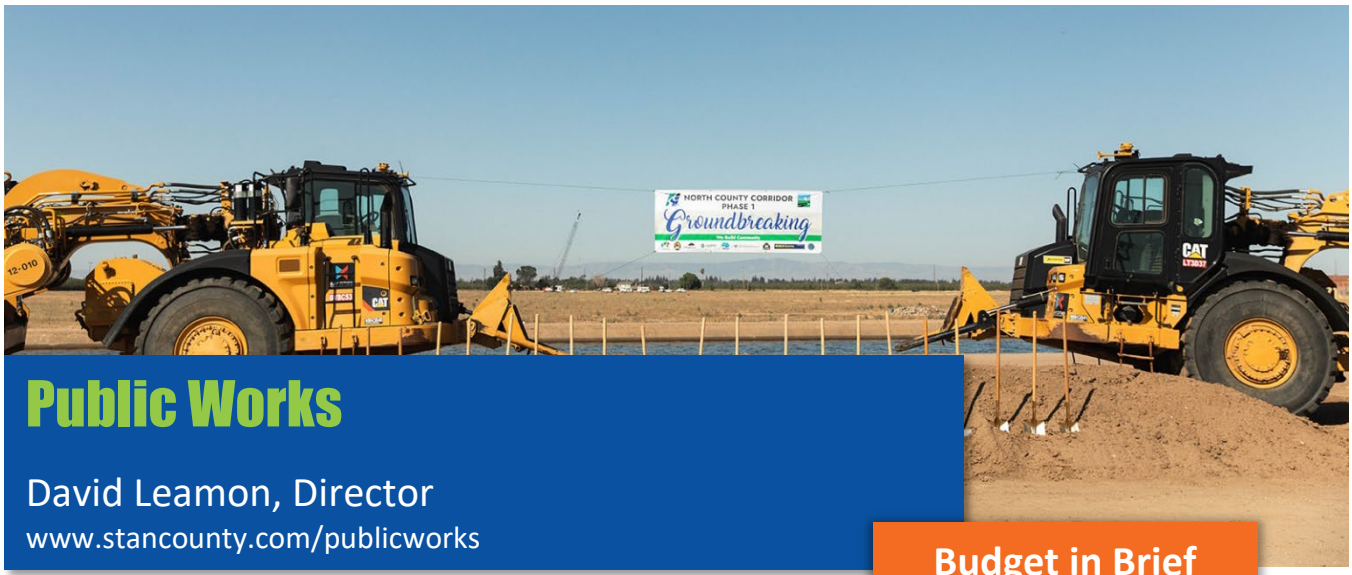
1292 PL00009 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$0	$0	$0	$0	$0	$0
Intergovernmental	$1,373,756	$2,880,400	$3,503,563	$5,179,551	$5,179,551	$0
Charges for Services and Interfund	$0	$0	$0	$0	$0	$0
Miscellaneous Revenues	$0	$0	$0	$0	$0	$0
Total Revenue	$1,373,756	$2,880,400	$3,503,563	$5,179,551	$5,179,551	$0
Use of Department Fund Balance	$213,881	($1,946,764)	$0	$0	$0	$0
Total Funding Sources	**$1,587,637**	**$933,637**	**$3,503,563**	**$5,179,551**	**$5,179,551**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$1,523,449	$780,227	$3,242,968	$4,810,507	$4,810,507	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$64,189	$153,409	$260,595	$369,044	$369,044	$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	**$1,587,637**	**$933,637**	**$3,503,563**	**$5,179,551**	**$5,179,551**	**$0**
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	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	($375,054)	$0	$663,266	$604,906	($58,360)
Total Funding Sources	**$0**	**($375,054)**	**$0**	**$663,266**	**$604,906**	**($58,360)**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$0	$307,541	$0	$525,120	$525,120	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$0	$185	$0	$138,146	$148,146	$10,000
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**	**$307,726**	**$0**	**$663,266**	**$673,266**	**$10,000**
General Fund Contribution	**$0**	**$682,780**	**$0**	**$0**	**$68,360**	**$68,360**
Total Allocated Positions			0	0	0	0

PL Special Revenue Grants 1292 PL00002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,355	$25,667	$0	$0	$0	$0
Intergovernmental	$10,915,174	$3,646,241	$11,645,682	$10,502,457	$10,502,457	$0
Charges for Services and Interfund	$1,263	($1,263)	$0	$0	$0	$0
Miscellaneous Revenues	$1,800	$1,888	$0	$0	$0	$0
Total Revenue	$10,919,591	$3,672,534	$11,645,682	$10,502,457	$10,502,457	$0
Use of Department Fund Balance	($4,102,844)	($482,588)	$0	$0	$0	$0
Total Funding Sources	**$6,816,747**	**$3,189,946**	**$11,645,682**	**$10,502,457**	**$10,502,457**	**$0**
Salaries and Benefits	$0	$0	$0	$0	$0	$0
Services and Supplies	$4,090,813	$2,194,656	$10,586,710	$9,119,563	$9,119,563	$0
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$686,352	$652,178	$1,058,972	$1,382,894	$1,382,894	$0
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$2,039,582	$343,112	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$0	$0
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$6,816,747**	**$3,189,946**	**$11,645,682**	**$10,502,457**	**$10,502,457**	**$0**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			0	0	0	0





Public Works

David Leamon, Director
www.stancounty.com/publicworks

Budget in Brief

$153,846,739
2026 Adopted Budget

125
Employees

Funding Sources

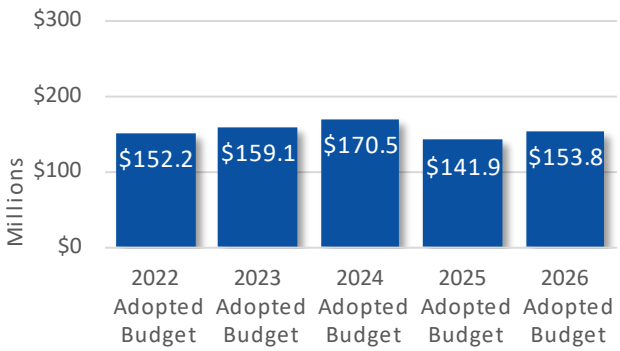
$97.6M Revenue
$52.6M Fund Balance/Retained Earnings
$3.6M Net County Cost

% Net County Cost = **2%**

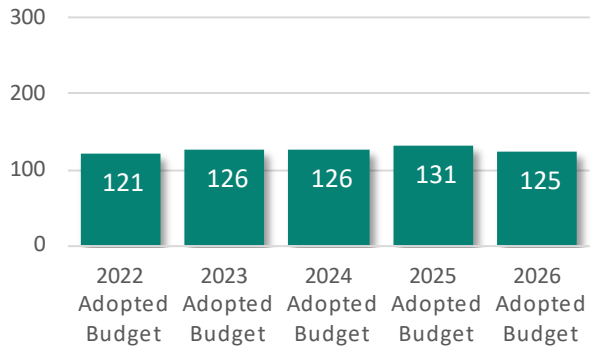
Expenditures

$19.7M Salaries & Benefits
$39.9M Services & Supplies
$67.6M Transfers Out
$26.7M All Other

Historical Budget Trends

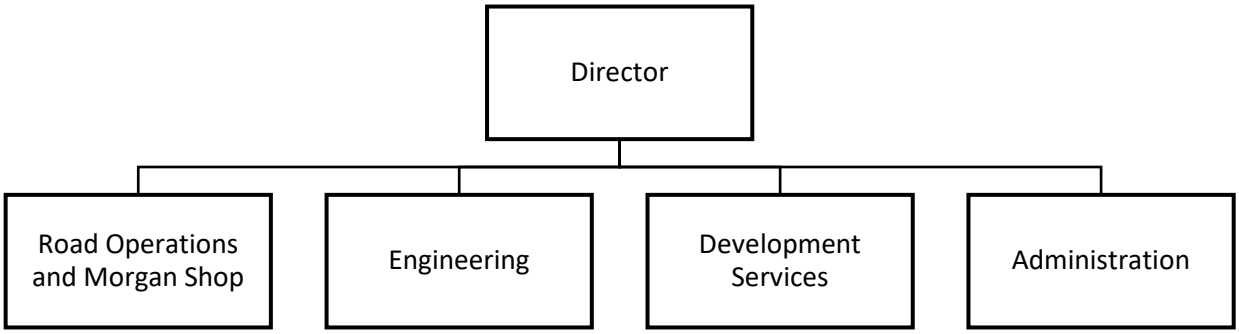


Historical Staffing Trends





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. This includes maintaining roads, bridges, drainage systems, and other essential services. Public Works also handles emergency repairs, and street lighting. Its goal is to ensure public safety, health, and efficient functioning of daily life through reliable infrastructure and services.

HOW WE MAKE A DIFFERENCE…

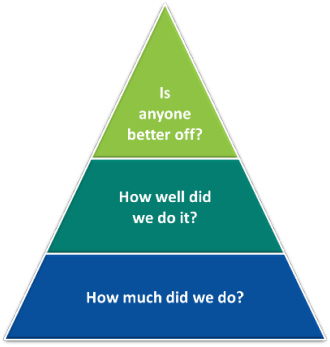
We make a difference by designing, building, and maintaining the infrastructure that keeps communities connected, safe, and functioning smoothly. This is achieved through designing and maintaining roads and bridges, improving traffic flow and safety, managing stormwater and drainage, and planning for future growth.

We are comprised of over 100 dedicated professionals who take great pride in serving the community, ensuring the continued safety and reliability of Stanislaus 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

Performance Visioning



Mission Statement

We Build Community by managing and improving infrastructure through safe and efficient use of resources and assets, for the benefit of our citizens.

Board Priority and Strategic Focus Areas

Enhancing Community Infrastructure

- Improve transportation network
- Ensure infrastructure equity throughout the County
- Implement a comprehensive flood control strategy
- Position the County as a regional and statewide destination

Department Objectives for Fiscal Years 2025 and 2026

A. Substantially complete construction of the American Rescue Plan Act (ARPA)-funded Community Infrastructure Projects and ARPA-funded Crows Landing Industrial Business Park projects
B. Begin construction of Phase 1 of the North County Corridor
C. Continue towards the delivery of the following bridge projects: 7th Street, Hills Ferry, Crabtree, Tim Bell, and Kilburn Road

Accomplishments for Fiscal Year 2025

- Continued working toward the construction of American Rescue Plan Act (ARPA)-funded Community Infrastructure Projects and Crows Landing Industrial Business Park projects
- North County Corridor Project Groundbreaking Phase 1
- Construction began on Hills Ferry Bridge, and the Department continues towards delivering the 7th Street Bridge, Hills Ferry, Crabtree, Tim Bell, and Kilburn Road bridge projects

Performance Measures

- Percent of County roads resurfaced annually
- Average age of County bridges
- Percent of County roads that were treated in accordance with accepted industry standards (i.e., right treatment at the right time)

Pyramid Level	Performance Measures	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Target
▲	Percent of roads resurfaced annually	8.15%	9.64%	8.77%
▲	Average age of County bridges	74.7	74.3	73.9
▲	Percent of roads treated per industry standards	93.0%	70.0%	75.0%

The Performance Visioning Plan and a full evaluation on department performance measures can be found in the most recent Biennial Performance Outcomes Report found at https://www.stancounty.com/ceo/pv/.

Department Summary

Public Works	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$13,086,438	$13,117,145	$10,657,900	$12,490,700	$12,491,100	$400
Intergovernmental	$65,083,151	$38,848,250	$65,132,225	$38,041,853	$36,771,853	($1,270,000)
Charges for Services and Interfund	$9,427,296	$8,564,803	$9,880,292	$10,492,203	$8,074,211	($2,417,992)
Miscellaneous Revenues	$22,069,335	$32,132,013	$40,897,328	$39,842,480	$40,306,350	$463,870
Total Revenue	$109,666,220	$92,662,211	$126,567,745	$100,867,236	$97,643,514	($3,223,722)
Use of Department Fund Balance	($21,507,925)	($6,154,359)	$14,686,144	$28,685,924	$52,591,225	$23,905,301
Total Funding Sources	**$88,158,295**	**$86,507,852**	**$141,253,889**	**$129,553,160**	**$150,234,739**	**$20,681,579**
Salaries and Benefits	$14,317,484	$14,896,261	$19,092,493	$19,625,881	$19,689,117	$63,236
Services and Supplies	$31,033,797	$35,713,719	$72,491,600	$39,174,132	$39,864,921	$690,789
Other Charges	$643,056	$555,753	$775,000	$9,581,554	$9,581,554	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$8,859,326	$8,705,908	$10,148,581	$9,863,166	$7,279,857	($2,583,309)
Capital Outlays	$18,158,455	$6,080,693	$9,565,000	$2,510,500	$3,498,370	$987,870
Transfers Out	$15,722,102	$21,142,567	$29,833,215	$50,358,392	$67,581,674	$17,223,282
Intrafund/Intradepartment	$0	($125)	$0	($948,465)	($1,046,286)	($97,821)
Appropriations for Contingencies	$0	$0	$0	$0	$7,397,532	$7,397,532
Gross Costs	**$88,734,220**	**$87,094,777**	**$141,905,889**	**$130,165,160**	**$153,846,739**	**$23,681,579**
General Fund Contribution	**$575,925**	**$586,926**	**$652,000**	**$612,000**	**$3,612,000**	**$3,000,000**
Total Allocated Positions			131	130	125	(5)

2026 Proposed Budget

The approved 2026 Proposed Budget totals $130.2 million, funded by $100.9 million in estimated revenue, the use of $28.7 million in department fund balance/retained earnings, and $612,000 in Net County Cost.

2026 Adopted Budget

The 2026 Adopted Budget includes appropriations of $153.8 million, funded by $97.6 million in estimated revenue, the use of $52.6 million in fund balance/retained earnings, and $3.6 million in Net County Cost. This represents an increase of $23.7 million over the 2026 Proposed Budget. The Department's Net County Cost supports 2% of the 2026 Adopted Budget compared to 0% in the prior fiscal year.

Adjustments to Adopted Budget

Delete Five Vacant Positions – A major revenue source for the Department is Highway Users Tax Account (HUTA) funding, which is a per-gallon excise tax on gasoline and diesel fuel. Over the past few years, HUTA revenue has remained flat while expenses have steadily increased. Fiscal Year 2026 is expected to be the first year in which HUTA expenses will outpace HUTA revenue, and the California State Association of Counties (CSAC) has projected that HUTA revenue will decline 31% over the next decade. As a precaution, Public Works has been holding four Road Maintenance Workers and one Senior Road Maintenance Worker vacant to keep costs aligned with available revenue. With the fiscal outlook expected to worsen, the Department has no plans to fill the vacant positions, and the recommendation is to delete them. There will be no impact to current service levels as these positions have been vacant, and the Department has identified ways to increase efficiency through the deployment of new equipment such as the one-person patcher, which was purchased in Fiscal Year 2025. As a result, appropriations will be reduced by $430,399, resulting in a savings in department fund balance.

Department Contingency – Public Works has identified the need to establish a department contingency to address emergency road and bridge projects. Emergency projects can be caused by severe weather events. Additionally,

with 224 bridges under County purview, emergency bridge repairs represent a financial exposure. Historically, Public Works would earmark department fund balance for such emergency repairs; however, for transparency purposes beginning in Fiscal Year 2026 these funds will be held in a department contingency. In total, $6 million, funded with HUTA fund balance, will be included in the Road and Bridge legal budget unit's contingency. A four-fifths vote of the Board of Supervisors will be required to access the funds.

One-Person Patcher – Currently, Public Works has two conventional patch trucks and one one-person patcher in operation. One-person patchers create operational efficiencies by minimizing the crew size required to patch potholes. To expand this program, a one-time General Fund contribution totaling $3 million is recommended. The $3 million will fund the purchase of two one-person patchers, plus pay for three years of operations. This includes paying for staff to operate the patchers, materials, fuel, and maintenance. To recognize the $3 million, the following adjustments are required to right-size the Morgan Shop and Road and Bridge budgets:

- Morgan Shop – Increase appropriations by $835,000 in Capital Outlays, estimated revenue by $455,870, and the use of $379,130 in retained earnings to purchase two one-person patchers.
- Road and Bridge – Increase appropriations by $2.7 million, funded by the $3 million General Fund contribution. These adjustments will result in a $256,934 savings to fund balance which will offset existing staff costs. Of the $2.7 million, approximately $1.4 million is budgeted in department contingencies for use in Budget Years 2027 and 2028, and $835,000 will be transferred to Morgan Shop to purchase the patchers. The remaining funds will go toward material and maintenance costs associated with operating the patchers in the current fiscal year.

Transfer Administration Unit – The Department is transferring the Administration division from Public Works (formerly known as Public Works – Administration) to Road and Bridge to align with HUTA revenue guidelines. In total, 11 positions will be transferred, including the Director, one Manager IV, one Manager II, one Confidential Assistant IV, two Confidential Assistant III positions, one Accountant III, one Accountant I/II, one Accounting Technician, and two Administrative Clerk positions. To account for the transfer, the Public Works Legal Budget Unit will reduce appropriations by $2.5 million and estimated revenue by $2.7 million and increase the use department fund balance by $200,000. The Road and Bridge Legal Budget Unit will have a net decrease in appropriations totaling $136,450, a net increase in estimated revenue of $605,092, resulting in a $741,542 savings to fund balance.

Community Connections Grant – In 2022 the Stanislaus Council of Governments (StanCOG) awarded Public Works approximately $1.3 million of Community Connections and Rail Services Funds as part of a competitive call for projects as set forth in the Measure L Community Connections and Rail Services Guidance. On May 22, 2022, the Board of Supervisors approved a Memorandum of Understanding with StanCOG to implement the project in partnership with the Department of Transportation (Caltrans). The proposed project consisted of installing Accessible Pedestrian Signals, Detectable Warning Surfaces, and curb ramps at the intersection of State Route 132 and McClure Road. It also proposed to install similar improvements along with drainage improvements in the unincorporated community of Empire. StanCOG is currently in the process of terminating the project with Caltrans, therefore a $1.3 million reduction in estimated revenue is necessary to reflect the project's termination, increasing the use of fund balance.

Local Match – Measure L and Senate Bill 1 Road Maintenance and Rehabilitation program funds have been identified as the County's local match for capital projects for the North County Corridor Phase 1, 7th Street Bridge, Urban Pavement Preservation, and various bike and pedestrian projects which are moving to the construction phase in Fiscal Year 2026. A $16.4 million increase in Road and Bridge, funded by fund balance, is recommended to provide the local match to these projects.

Alley Crew Funding – It is recommended to transfer the Alley Crew's budget from Road and Bridge to Public Works. This adjustment will reduce appropriations and Net County Cost by $404,273 in Road and Bridge and will increase appropriations and Net County Cost by the same amount in Public Works.

Budget Rightsizing – Multiple adjustments for Morgan Shop and Road and Bridge are recommended to right-size budgets. In Morgan Shop, it is recommended to increase appropriations by $176,192 and decrease estimated revenue by $610,200, resulting in the use of $786,392 in retained earnings. Of this amount, $100,870 is an increase to Capital Outlays to align with updated cost estimates. In Road and Bridge, it is recommended to increase appropriations by $575,842, estimated revenue by $286,600 and the use of fund balance by $289,242 to align budget with updated projections.

Concrete Saw / Paint Shaker – A $22,000 increase to Capital Outlays and the use of fund balance is recommended in Road and Bridge for costs associated with a concrete saw and paint shaker.

Recommendation: It is recommended to increase appropriations by $23.7 million and decrease estimated revenue by $3.2 million, funded with $23.9 million in the use of department fund balance/retained earnings and $3 million of 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, 2025	Budgeted Use for Fiscal Year 2026
Public Works		
Public Works	$ 87,998	$ -
Morgan Shop	16,935,743	1,688,054
Local Transit	-	-
Road and Bridge	78,516,018	50,903,171
Total	**$ 95,539,759**	**$ 52,591,225**

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 @ Fulkerth Rd. Traffic Signal
Crows Landing @ Keyes Rd Traffic Signal
Crows Landing Rd. Bridge @ San Joaquin River
Del Puerto Canyon Road Mile 13
Diablo Grande Storm Slide Repair
Downtown Denair Sidewalk
EV Charging Station – Public Works

Measure L Projects (continued)
Golden State/Golf/Berkely
Highway Safety Improvement Program Intersection Improvements
Hills Ferry Bridge over San Joaquin
Keyes Road Bridge over TID Canal
Las Palmas Bridge over San Joaquin River
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
Witmore 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
Crows Landing Rd. – Raise Profile
Crows Landing Rd. Bridge @ San Joaquin River
Faith Home Expressway
Golden State/Golf/Berkely
Hickman Rd. Bridge over Tuolumne
Hills Ferry Bridge over San Joaquin
Keyes Rd. Bridge over TID Canal
Las Palmas Bridge over San Joaquin River
Milton Rd. Bridge over Hood Creek
Monte Vista Ave Pavement Replacement
Montpelier Road Bridge over TID Main Canal
North County Corridor
Oakdale-Waterford Highway Bridge over Claribel Lateral
Quincy Rd. over TID Later No 3
Seventh St. Bridge over Tuolumne River
Tenaya Dr. Pavement Replacement
Tim Bell Bridge over Dry Creek

County's Public Facilities Fee (PFF) Transportation
Faith Home Rd. and Garner Rd. Expressway
North County Corridor
SR132 West Extension: Dakota to Gates Phase 3

Staffing Allocation

The 2026 Adopted Budget includes a Department staffing allocation of 125 positions, a net decrease of six positions from the 2025 Adopted Budget allocation. One position was deleted in the 2025 Midyear Financial Report. On April 29, 2025, one position was added to support the Construction Engineering Division, offset by the deletion of one position no longer needed (Board Resolution 2025- 0199)

Staffing Recommendation: It is recommended to delete four long-term vacant block-budgeted Road Maintenance Worker I/II/III positions and one Senior Road Maintenance Worker due to a projected revenue decline. It is also recommended to transfer 11 positions (one block-budgeted Accountant I/II, one Accountant III, one Accounting Technician, two Administrative Clerk III positions, two Confidential Assistant III positions, one Confidential Assistant IV, one Director of Public Works, one block-budgeted Manager I/II, and one Manager IV) from Administration to Road and Bridge to align with Highway Users Tax Account (HUTA) revenue guidelines to improve State reporting and departmental efficiency. Additionally, it is recommended to change the Administration legal budget unit name to Public Works.

Lastly, it is recommended to reclassify down one Senior Engineering/Surveying Technician to Engineering/ Surveying Technician to right-size the position.

Budgets Contained within the Department

Public Works (formerly Administration) (Special Revenue Fund)

The Public Works 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) Administration 1201 PW00001 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$1,196	$365	$200	$0	$0	$0
Intergovernmental	$210,345	$213,781	$425,000	$0	$0	$0
Charges for Services and Interfund	$2,225,923	$2,325,320	$3,301,512	$3,826,203	$1,135,119	($2,691,084)
Miscellaneous Revenues	$5,664	$1,008	$76,213	$0	$0	$0
Total Revenue	$2,443,127	$2,540,473	$3,802,925	$3,826,203	$1,135,119	($2,691,084)
Use of Department Fund Balance	($67,718)	$2,972	$0	($200,000)	$0	$200,000
Total Funding Sources	**$2,375,409**	**$2,543,445**	**$3,802,925**	**$3,626,203**	**$1,135,119**	**($2,491,084)**
Salaries and Benefits	$1,744,010	$1,807,356	$2,535,675	$2,628,330	$957,870	($1,670,460)
Services and Supplies	$167,626	$259,839	$648,600	$449,200	$165,899	($283,301)
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$463,773	$476,251	$618,650	$548,673	$169,343	($379,330)
Capital Outlays	$0	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$0	$0
Intrafund/Intradepartment	$0	$0	$0	$0	$246,280	$246,280
Appropriations for Contingencies	$0	$0	$0	$0	$0	$0
Gross Costs	**$2,375,409**	**$2,543,445**	**$3,802,925**	**$3,626,203**	**$1,539,392**	**($2,086,811)**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$404,273**	**$404,273**
Total Allocated Positions			17	14	3	(11)

PW Morgan Shop 5121 PW00003 Internal Service Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
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	$5,429,534	$4,278,142	$5,273,240	$5,241,750	$4,631,550	($610,200)
Miscellaneous Revenues	$398,984	$176,316	$13,000	$405,000	$860,870	$455,870
Total Revenue	$5,828,518	$4,454,458	$5,286,240	$5,646,750	$5,492,420	($154,330)
Use of Department Fund Balance	($1,936,960)	$114,865	$974,331	$522,532	$1,688,054	$1,165,522
Total Funding Sources	**$3,891,559**	**$4,569,323**	**$6,260,571**	**$6,169,282**	**$7,180,474**	**$1,011,192**
Salaries and Benefits	$1,173,109	$1,286,930	$1,310,988	$1,372,313	$1,398,435	$26,122
Services and Supplies	$1,826,334	$1,744,304	$2,334,320	$2,081,380	$2,130,580	$49,200
Other Charges	$0	$0	$0	$0	$0	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$266,577	$435,035	$415,263	$430,589	$430,589	$0
Capital Outlays	$625,538	$1,103,055	$2,200,000	$2,285,000	$3,220,870	$935,870
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	**$3,891,559**	**$4,569,323**	**$6,260,571**	**$6,169,282**	**$7,180,474**	**$1,011,192**
General Fund Contribution	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Allocated Positions			10	10	10	0

PW Road and Bridge 1101 PW00002 Special Revenue Fund	2024 Actuals	2025 Actuals	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	Change Column F - Column E
Column A	**Column B**	**Column C**	**Column D**	**Column E**	**Column F**	**Column G**
General Revenues	$13,085,243	$13,116,780	$10,657,700	$12,490,700	$12,491,100	$400
Intergovernmental	$64,872,806	$38,634,469	$64,707,225	$38,041,853	$36,771,853	($1,270,000)
Charges for Services and Interfund	$1,771,838	$1,961,341	$1,305,540	$1,424,250	$2,307,542	$883,292
Miscellaneous Revenues	$21,664,687	$31,954,689	$40,808,115	$39,437,480	$39,445,480	$8,000
Total Revenue	$101,394,575	$85,667,279	$117,478,580	$91,394,283	$91,015,975	($378,308)
Use of Department Fund Balance	($19,503,247)	($6,272,195)	$13,711,813	$28,363,392	$50,903,171	$22,539,779
Total Funding Sources	**$81,891,327**	**$79,395,084**	**$131,190,393**	**$119,757,675**	**$141,919,146**	**$22,161,471**
Salaries and Benefits	$11,400,365	$11,801,976	$15,245,830	$15,625,238	$17,332,812	$1,707,574
Services and Supplies	$29,039,837	$33,709,577	$69,508,680	$36,643,552	$37,568,442	$924,890
Other Charges	$643,056	$555,753	$775,000	$9,581,554	$9,581,554	$0
Depreciation and Amortization	$0	$0	$0	$0	$0	$0
Intercounty Expenditures	$8,128,976	$7,794,623	$9,114,668	$8,883,904	$6,679,925	($2,203,979)
Capital Outlays	$17,532,917	$4,977,638	$7,365,000	$225,500	$277,500	$52,000
Transfers Out	$15,722,102	$21,142,567	$29,833,215	$50,358,392	$67,581,674	$17,223,282
Intrafund/Intradepartment	$0	($125)	$0	($948,465)	($1,292,566)	($344,101)
Appropriations for Contingencies	$0	$0	$0	$0	$7,397,532	$7,397,532
Gross Costs	**$82,467,252**	**$79,982,009**	**$131,842,393**	**$120,369,675**	**$145,126,873**	**$24,757,198**
General Fund Contribution	**$575,925**	**$586,926**	**$652,000**	**$612,000**	**$3,207,727**	**$2,595,727**
Total Allocated Positions			104	106	112	6



Stanislaus County Staffing Summary Allocation List – Three Year Comparison

Department	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Aging and Veterans Services - Area Agency on Aging	25	25	25
Aging and Veterans Services - Stanislaus Veterans Center	1	1	1
Aging and Veterans Services - Veterans' Services	8	8	8
Agricultural Commissioner	42	39	41
Animal Services*	38	38	38
Animal Services - LOVE Clinic*	0	4	4
Assessor	61	62	62
Auditor-Controller	43	43	43
Behavioral Health and Recovery Services	311	335	333
Behavioral Health and Recovery Services - Alcohol and Drug Program	51	51	51
Behavioral Health and Recovery Services - Mental Health Services Act	132	138	134
Behavioral Health and Recovery Services - Public Guardian	24	24	24
Behavioral Health and Recovery Services - Stanislaus Recovery Center	40	61	60
Board of Supervisors	11	11	11
Chief Executive Office - Administration	40	38	37
Chief Executive Office - Human Relations	40	42	45
Child Support Services	148	143	130
Clerk-Recorder - Elections Division	16	16	16
Clerk-Recorder - Recorder Division	34	34	31
Community Services Agency - Program Services and Support	1,176	1,176	1,176
Cooperative Extension	7	6	6
County Counsel	22	22	22
District Attorney - Automobile Insurance Fraud Prosecution	1	0	0
District Attorney - Criminal Division	139	143	145
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	12	11
District Attorney - Violence Against Women	2	0	0
Environmental Resources	77	74	74
Environmental Resources - Code Enforcement	10	10	10
Environmental Resources - Fink Road Landfill	24	24	29
Environmental Resources - Groundwater Program	1	1	1
First 5 Stanislaus*	5	5	5
General Services Agency - Administration	8	9	9
General Services Agency - Capital Facilities	10	10	10
General Services Agency - Central Services	14	14	15
General Services Agency - Facilities Maintenance	41	39	41
General Services Agency - Fleet Services	13	13	13
General Services Agency - Tenth Street Place	2	4	4
Health Services Agency - Administration	78	78	76
Health Services Agency - Clinics and Ancillary Services	186	188	147

Department	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Health Services Agency - Public Health	205	199	196
Information Technology Central	49	55	70
Law Library*	2	2	2
Library	74	74	74
Local Agency Formation Commission*	3	3	3
Office of Emergency Services - County Fire Service Fund	0	11	11
Office of Emergency Services - Emergency Medical Services	0	6	6
Office of Emergency Services - Fire Warden	0	12	11
Parks and Recreation	60	60	61
Planning and Community Development	23	23	23
Planning and Community Development - Building Permits	19	19	19
Probation - Administration	22	21	21
Probation - Community Corrections Partnership	33	33	34
Probation - Corrections Performance Incentive Fund	6	6	6
Probation - Field Services	114	116	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	67	71	86
Public Defender - Indigent Defense	11	11	11
Public Works	15	17	3
Public Works - Morgan Shop	10	10	10
Public Works - Road and Bridge	101	104	112
Sheriff - Administration	96	93	93
Sheriff - Cal ID Program	2	2	2
Sheriff - CAL-MMET	4	4	4
Sheriff - Contract Cities	75	76	77
Sheriff - County Fire Service Fund	11	0	0
Sheriff - Court Security	39	39	39
Sheriff - Detention	384	383	395
Sheriff - Emergency Medical Services	6	0	0
Sheriff - Jail Commissary/Inmate Welfare	6	6	6
Sheriff - Office of Emergency Serv/Fire Warden	8	0	0
Sheriff - Operations	221	221	218
Sheriff - Vehicle Theft Unit	1	1	1
StanCERA*	16	16	16
Stanislaus Regional 911*	59	58	58
Treasurer-Tax Collector - Administration/Taxes	11	11	10
Treasurer-Tax Collector - Business Services Division	0	0	2
Treasurer-Tax Collector - Revenue Recovery	18	18	18
Treasurer-Tax Collector - Treasury	4	4	4
Workforce Development	93	95	97
Total Staffing	**4,866**	**4,926**	**4,904**

**Agencies for which the County is the employer of record*

Stanislaus County Staffing Summary

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025			STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
AGING & VETERANS SERVICES							
AREA AGENCY ON AGING							
	1	Dir of Area Agency on Aging	61.69	---	77.11	---	92.53
	2	Manager III	43.56	---	54.45	---	65.34
	1	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant IV	29.06	---	36.32	---	43.58
	2	MH Clinician II	43.36	45.53	47.81	50.20	52.71
	2	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	2	Accountant II	36.37	38.19	40.10	42.11	44.22
	4	Social Services Caseworker II	36.27	38.08	39.98	41.98	44.08
	2	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
	3	Social Worker III	32.47	34.09	35.79	37.58	39.46
	2	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
	1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
	1	Community Health Work III	25.01	26.26	27.57	28.95	30.40
	1	Community Health Work II	21.13	22.19	23.30	24.47	25.69
	25	*** BUDGET UNIT TOTAL ***					
STANISLAUS VETERANS CENTER							
	1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	1	*** BUDGET UNIT TOTAL ***					
VETERANS CENTER							
	1	Manager III	43.56	---	54.45	---	65.34
	1	Supv Veterans Serv Rep	36.58	38.41	40.33	42.35	44.47
	1	Social Worker III	32.47	34.09	35.79	37.58	39.46
	4	Veterans Serv Rep	26.38	27.70	29.09	30.54	32.07
	1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	8	*** BUDGET UNIT TOTAL ***					
	34	**** DEPARTMENT TOTAL ****					
AGRICULTURAL COMMISSIONER							
AGRICULTURAL COMMISSIONER							
	1	County Agri Comm & Sealer	61.69	---	77.11	---	92.53
	1	Asst Ag Commissioner	49.26	---	61.57	---	73.88
	3	Deputy Ag Com/Sealer	43.56	---	54.45	---	65.34
	1	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant IV	29.06	---	36.32	---	43.58
	4	Supv Ag/Weights & Meas Inspect	39.66	41.64	43.72	45.91	48.21
	22	Ag/Weights & Meas Insp III	34.27	35.98	37.78	39.67	41.65
	1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
	1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
	3	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	1	Account Clerk II	21.49	22.56	23.69	24.87	26.11
	2	Agricultural Assistant I	21.13	22.19	23.30	24.47	25.69
	41	*** BUDGET UNIT TOTAL ***					
	41	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025			STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
ANIMAL SERVICES							
ANIMAL SERVICES							
	1	County Veterinarian	75.58	---	94.48	---	113.38
	1	Executive Director - AN	61.69	---	77.11	---	92.53
	2	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant IV	29.06	---	36.32	---	43.58
	1	Maintenance Engineer III	31.34	32.91	34.56	36.29	38.10
	1	Supv Acct Admin Clerk II	30.71	32.25	33.86	35.55	37.33
	4	Animal Svc Oper Supv	27.89	29.28	30.74	32.28	33.89
	1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
	1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
	6	Animal Serv Offcr II	24.14	25.35	26.62	27.95	29.35
	3	Animal Care Spec III	23.35	24.52	25.75	27.04	28.39
	5	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	10	Animal Care Spec II	21.52	22.60	23.73	24.92	26.17
	1	Account Clerk II	21.49	22.56	23.69	24.87	26.11
	38	*** BUDGET UNIT TOTAL ***					
SASA LOVE CLINIC							
	1	County Veterinarian	75.58	---	94.48	---	113.38
	1	Animal Care Spec III	23.35	24.52	25.75	27.04	28.39
	2	Animal Care Spec II	21.52	22.60	23.73	24.92	26.17
	4	*** BUDGET UNIT TOTAL ***					
	42	**** DEPARTMENT TOTAL ****					
ASSESSOR							
ASSESSOR							
	1	Assessor	---	---	105.97	---	---
	2	Manager IV	49.26	---	61.57	---	73.88
	1	Manager I	34.45	---	43.06	---	51.67
	1	Confidential Assistant IV	29.06	---	36.32	---	43.58
	1	Software Administrator III	55.19	57.95	60.85	63.89	67.08
	1	Software Administrator II	47.60	49.98	52.48	55.10	57.86
	1	Supv Auditor Appraiser	45.29	47.55	49.93	52.43	55.05
	4	Supv Appraiser	43.15	45.31	47.58	49.96	52.46
	2	Sr Auditor-Appraiser	41.10	43.16	45.32	47.59	49.97
	2	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
	7	Sr Appraiser	39.17	41.13	43.19	45.35	47.62
	4	Auditor-Appraiser III	37.32	39.19	41.15	43.21	45.37
	16	Appraiser III	35.60	37.38	39.25	41.21	43.27
	2	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
	3	Supv Assessment Technician	30.71	32.25	33.86	35.55	37.33
	1	Sr Assessment Technician	26.74	28.08	29.48	30.95	32.50
	3	Appraiser Tech	24.42	25.64	26.92	28.27	29.68
	8	Assessment Technician II	24.28	25.49	26.76	28.10	29.51
	1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
	1	Admin Clerk I	19.94	20.94	21.99	23.09	24.24
	62	*** BUDGET UNIT TOTAL ***					
	62	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
DEPARTMENT POSITION ALLOCATION REPORT			MIN	---	MID	---	MAX
AS OF OCTOBER 4, 2025			---	---	FLAT	---	---
AUDITOR CONTROLLER							
AUDITOR CONTROLLER							
	1	Auditor-Controller	---	---	105.97	---	---
	1	Asst Auditor Controller	54.73	---	68.41	---	82.09
	3	Manager IV	49.26	---	61.57	---	73.88
	1	Manager III	43.56	---	54.45	---	65.34
	4	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant V	34.61	---	43.26	---	51.91
	3	Confidential Assistant IV	29.06	---	36.32	---	43.58
	8	Confidential Assistant III	24.18	---	30.23	---	36.28
	9	Accountant III	39.98	41.98	44.08	46.28	48.59
	2	Accountant II	36.37	38.19	40.10	42.11	44.22
	1	Accounting Supv	32.30	33.92	35.62	37.40	39.27
	6	Accounting Tech	26.67	28.00	29.40	30.87	32.41
	3	Account Clerk III	24.28	25.49	26.76	28.10	29.51
	43	*** BUDGET UNIT TOTAL ***					
	43	**** DEPARTMENT TOTAL ****					
BEHAVIORAL HEALTH & RECOV SVS							
ALCOHOL & DRUG PROGRAM							
	1	Manager IV	49.26	---	61.57	---	73.88
	4	Manager III	43.56	---	54.45	---	65.34
	3	MH Coordinator	50.20	52.71	55.35	58.12	61.03
	2	MH Clinician III	45.60	47.88	50.27	52.78	55.42
	2	MH Clinician II	43.36	45.53	47.81	50.20	52.71
	1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	2	Behavioral Health Coordinator	35.03	36.78	38.62	40.55	42.58
	3	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
	2	Licensed Vocational Nurse III	30.73	32.27	33.88	35.57	37.35
	23	Behavioral Health Splst. II	30.16	31.67	33.25	34.91	36.66
	4	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	3	Clinical Serv Tech II	22.60	23.73	24.92	26.17	27.48
	1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
	51	*** BUDGET UNIT TOTAL ***					
BEHAVIORAL HEALTH & RECOV SVS							
	1	Behavioral Hlth Medical Dir	132.46	---	165.58	---	198.70
	1	Behavioral Health Director	86.58	---	108.22	---	129.86
	1	Assoc Director	61.69	---	77.11	---	92.53
	3	Asst Director	54.73	---	68.41	---	82.09
	1	IT Manager	49.26	---	61.57	---	73.88
	6	Manager IV	49.26	---	61.57	---	73.88
	17	Manager III	43.56	---	54.45	---	65.34
	9	Manager II	38.54	---	48.17	---	57.80
	1	Manager I	34.45	---	43.06	---	51.67
	1	Confidential Assistant V	34.61	---	43.26	---	51.91
	3	Confidential Assistant IV	29.06	---	36.32	---	43.58
	9	Confidential Assistant III	24.18	---	30.23	---	36.28
	1	Sr Psych Nurse Practitioner	82.26	86.37	90.69	95.22	99.98
	1	Software Administrator III	55.19	57.95	60.85	63.89	67.08
	11	MH Coordinator	50.20	52.71	55.35	58.12	61.03

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
BEHAVIORAL HEALTH & RECOV SVS						
BEHAVIORAL HEALTH & RECOV SVS						
8	Psychiatric Nurse II	48.05	50.45	52.97	55.62	58.40
6	Software Administrator II	47.60	49.98	52.48	55.10	57.86
1	Clinical Psychologist	46.41	48.73	51.17	53.73	56.42
7	MH Clinician III	45.60	47.88	50.27	52.78	55.42
76	MH Clinician II	43.36	45.53	47.81	50.20	52.71
11	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
5	Accountant III	39.98	41.98	44.08	46.28	48.59
2	Accountant II	36.37	38.19	40.10	42.11	44.22
1	Med Records Coordinator	35.03	36.78	38.62	40.55	42.58
2	Behavioral Health Coordinator	35.03	36.78	38.62	40.55	42.58
2	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
19	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
3	Sr. Behavioral Health Advocate	32.66	34.29	36.00	37.80	39.69
48	Behavioral Health Splst. II	30.16	31.67	33.25	34.91	36.66
6	Behavioral Health Advocate	30.16	31.67	33.25	34.91	36.66
4	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
7	Accounting Tech	26.67	28.00	29.40	30.87	32.41
2	Family Services Specialist II	25.63	26.91	28.26	29.67	31.15
3	Account Clerk III	24.28	25.49	26.76	28.10	29.51
29	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
1	Dir of Volunteer Serv	23.02	24.17	25.38	26.65	27.98
15	Clinical Serv Tech II	22.60	23.73	24.92	26.17	27.48
5	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
4	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
333	*** BUDGET UNIT TOTAL ***					
MENTAL HEALTH SERVICES ACT						
2	Manager IV	49.26	---	61.57	---	73.88
1	Manager III	43.56	---	54.45	---	65.34
1	Manager II	38.54	---	48.17	---	57.80
4	Psychiatrist	116.21	122.02	128.12	134.53	141.26
7	MH Coordinator	50.20	52.71	55.35	58.12	61.03
11	Psychiatric Nurse II	48.05	50.45	52.97	55.62	58.40
23	MH Clinician II	43.36	45.53	47.81	50.20	52.71
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
3	Behavioral Health Coordinator	35.03	36.78	38.62	40.55	42.58
2	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
53	Behavioral Health Splst. II	30.16	31.67	33.25	34.91	36.66
2	Behavioral Health Advocate	30.16	31.67	33.25	34.91	36.66
11	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
12	Clinical Serv Tech II	22.60	23.73	24.92	26.17	27.48
1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
134	*** BUDGET UNIT TOTAL ***					
PUBLIC GUARDIAN						
1	Manager IV	49.26	---	61.57	---	73.88
1	Manager II	38.54	---	48.17	---	57.80
1	Conservator Investigator Supv	37.46	39.33	41.30	43.37	45.54
1	Behavioral Health Coordinator	35.03	36.78	38.62	40.55	42.58
1	Deputy Public Guardian III	32.93	34.58	36.31	38.13	40.04
3	Conservator Investigator	32.66	34.29	36.00	37.80	39.69
7	Deputy Public Guardian II	30.53	32.06	33.66	35.34	37.11
4	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025			STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
BEHAVIORAL HEALTH & RECOV SVS							
PUBLIC GUARDIAN							
	2	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
	24	*** BUDGET UNIT TOTAL ***					
STANISLAUS RECOVERY CENTER							
	1	Manager II	38.54	---	48.17	---	57.80
	3	MH Clinician II	43.36	45.53	47.81	50.20	52.71
	3	Behavioral Health Coordinator	35.03	36.78	38.62	40.55	42.58
	1	Licensed Vocational Nurse III	30.73	32.27	33.88	35.57	37.35
	21	Behavioral Health Splst. II	30.16	31.67	33.25	34.91	36.66
	1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	27	Clinical Serv Tech II	22.60	23.73	24.92	26.17	27.48
	1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
	2	Asst Cook II	19.75	20.74	21.78	22.87	24.01
	60	*** BUDGET UNIT TOTAL ***					
	602	**** DEPARTMENT TOTAL ****					
BOARD OF SUPERVISORS							
BOARD OF SUPERVISORS							
	1	Chairman Bd of Supervisor	---	---	62.54	---	---
	4	Supervisor	---	---	55.84	---	---
	1	Manager III	43.56	---	54.45	---	65.34
	5	Sr Bd District Representative	29.06	---	36.32	---	43.58
	11	*** BUDGET UNIT TOTAL ***					
	11	**** DEPARTMENT TOTAL ****					
CHIEF EXECUTIVE OFFICE							
HUMAN RELATIONS							
	1	Human Relations Director	77.72	---	97.15	---	116.58
	1	Deputy Exec Officer	61.69	---	77.11	---	92.53
	6	Manager IV	49.26	---	61.57	---	73.88
	17	Manager III	43.56	---	54.45	---	65.34
	7	Confidential Assistant IV	29.06	---	36.32	---	43.58
	13	Confidential Assistant III	24.18	---	30.23	---	36.28
	45	*** BUDGET UNIT TOTAL ***					
OPERATIONS AND SERVICES							
	1	Chief Exec Officer	---	---	165.88	---	---
	1	Asst Exec Offcr/Chief Op Off	90.88	---	113.60	---	136.32
	2	Asst Executive Officer	86.58	---	108.22	---	129.86
	3	Deputy Exec Officer	61.69	---	77.11	---	92.53
	1	Clerk of the Board	54.73	---	68.41	---	82.09
	8	Manager IV	49.26	---	61.57	---	73.88
	8	Manager III	43.56	---	54.45	---	65.34
	1	Confidential Assistant V	34.61	---	43.26	---	51.91
	9	Confidential Assistant IV	29.06	---	36.32	---	43.58
	3	Confidential Assistant III	24.18	---	30.23	---	36.28
	37	*** BUDGET UNIT TOTAL ***					
	82	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
CHILD SUPPORT SERVICES						
CHILD SUPPORT SERVICES						
1	Dir of Child Support Services	74.16	---	92.70	---	111.24
1	Chief Attorney	67.33	---	84.16	---	100.99
1	Asst Director	54.73	---	68.41	---	82.09
2	Manager III	43.56	---	54.45	---	65.34
6	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Confidential Assistant III	24.18	---	30.23	---	36.28
1	Confidential Assistant II	21.46	---	26.82	---	32.18
5	Attorney V	72.16	75.77	79.56	83.54	87.72
1	Accountant III	39.98	41.98	44.08	46.28	48.59
3	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
10	Child Support Supervisor	32.69	34.32	36.04	37.84	39.73
1	Accounting Supv	32.30	33.92	35.62	37.40	39.27
5	Accounting Tech	26.67	28.00	29.40	30.87	32.41
70	Child Support Specialist II	26.63	27.96	29.36	30.83	32.37
6	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
6	Account Clerk III	24.28	25.49	26.76	28.10	29.51
5	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
4	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
130	*** BUDGET UNIT TOTAL ***					
130	**** DEPARTMENT TOTAL ****					
CLERK/RECORDER						
ELECTIONS DIVISION						
1	Manager III	43.56	---	54.45	---	65.34
2	Manager II	38.54	---	48.17	---	57.80
1	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
1	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
2	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
2	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
6	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
16	*** BUDGET UNIT TOTAL ***					
RECORDER DIVISION						
1	County Clerk-Recorder	---	---	105.97	---	---
2	Manager III	43.56	---	54.45	---	65.34
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Confidential Assistant II	21.46	---	26.82	---	32.18
1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
1	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
1	Accountant II	36.37	38.19	40.10	42.11	44.22
2	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
4	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
16	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
31	*** BUDGET UNIT TOTAL ***					
47	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
DEPARTMENT POSITION ALLOCATION REPORT		MIN	---	MID	---	MAX
AS OF OCTOBER 4, 2025		---	---	FLAT	---	---
COMMUNITY SERVICES AGENCY						
SERVICE & SUPPORT						
1	Dir of Community Servs Agency	86.58	---	108.22	---	129.86
2	Assoc Director	61.69	---	77.11	---	92.53
2	Asst Director	54.73	---	68.41	---	82.09
1	Sr. IT Manager	51.93	---	64.91	---	77.89
12	Manager IV	49.26	---	61.57	---	73.88
26	Manager III	43.56	---	54.45	---	65.34
8	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant V	34.61	---	43.26	---	51.91
2	Confidential Assistant IV	29.06	---	36.32	---	43.58
11	Confidential Assistant III	24.18	---	30.23	---	36.28
3	Confidential Assistant II	21.46	---	26.82	---	32.18
1	Software Administrator III	55.19	57.95	60.85	63.89	67.08
1	Software Engineer III	55.19	57.95	60.85	63.89	67.08
1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
3	Software Administrator II	47.60	49.98	52.48	55.10	57.86
6	Software Engineer II	47.60	49.98	52.48	55.10	57.86
7	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
3	Special Investigator III	44.39	46.61	48.94	51.39	53.96
36	Social Worker Supv II	43.68	45.86	48.15	50.56	53.09
11	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
9	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
10	Accountant III	39.98	41.98	44.08	46.28	48.59
10	Special Investigator II	38.70	40.64	42.67	44.80	47.04
148	Social Worker V	38.09	39.99	41.99	44.09	46.29
59	Family Services Supervisor	36.58	38.41	40.33	42.35	44.47
7	Accountant II	36.37	38.19	40.10	42.11	44.22
4	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
29	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
34	Social Worker III	32.47	34.09	35.79	37.58	39.46
4	Accounting Supv	32.30	33.92	35.62	37.40	39.27
1	Buyer	31.30	32.87	34.51	36.24	38.05
10	Family Services Specialist IV	31.13	32.69	34.32	36.04	37.84
1	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
10	Supv Acct Admin Clerk II	30.71	32.25	33.86	35.55	37.33
13	Fraud Tech	28.30	29.72	31.21	32.77	34.41
112	Family Services Specialist III	28.30	29.72	31.21	32.77	34.41
23	Social Worker II	28.22	29.63	31.11	32.67	34.30
1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
10	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Collector	26.09	27.39	28.76	30.20	31.71
341	Family Services Specialist II	25.63	26.91	28.26	29.67	31.15
4	Storekeeper II	25.50	26.78	28.12	29.53	31.01
7	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
22	Account Clerk III	24.28	25.49	26.76	28.10	29.51
30	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
19	Social Services Assistant	22.67	23.80	24.99	26.24	27.55
4	Account Clerk II	21.49	22.56	23.69	24.87	26.11
2	Interviewer II	21.46	22.53	23.66	24.84	26.08
106	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
7	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
1,176	*** BUDGET UNIT TOTAL ***					
1,176	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
COOPERATIVE EXTENSION						
COOPERATIVE EXTENSION						
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Master Gardener	33.76	35.45	37.22	39.08	41.03
2	Admin Secretary	26.09	27.39	28.76	30.20	31.71
1	Agricultural Assistant II	23.21	24.37	25.59	26.87	28.21
1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
6	*** BUDGET UNIT TOTAL ***					
6	**** DEPARTMENT TOTAL ****					
COUNTY COUNSEL						
COUNTY COUNSEL						
1	County Counsel	105.86	---	132.32	---	158.78
1	Asst County Counsel	80.96	---	101.20	---	121.44
3	Chief Dep County Counsel	70.70	---	88.37	---	106.04
9	Deputy County Counsel V	66.07	---	82.59	---	99.11
1	Manager III	43.56	---	54.45	---	65.34
2	Confidential Paralegal III	29.19	---	36.49	---	43.79
2	Confidential Assistant IV	29.06	---	36.32	---	43.58
3	Confidential Assistant III	24.18	---	30.23	---	36.28
22	*** BUDGET UNIT TOTAL ***					
22	**** DEPARTMENT TOTAL ****					
DISTRICT ATTORNEY						
CRIMINAL DIVISION						
1	District Attorney	---	---	129.83	---	---
1	Asst District Attorney	77.10	---	96.37	---	115.64
5	Chief Dep District Attny	67.33	---	84.16	---	100.99
5	Asst Chief Dep District Attny	63.97	---	79.96	---	95.95
1	Chief Criminal Investigator	56.37	---	70.46	---	84.55
1	IT Manager	49.26	---	61.57	---	73.88
2	Manager III	43.56	---	54.45	---	65.34
1	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
2	Confidential Assistant III	24.18	---	30.23	---	36.28
48	Attorney V	72.16	75.77	79.56	83.54	87.72
1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
1	Sr Criminal Investigator	51.51	54.09	56.79	59.63	62.61
1	Software Engineer II	47.60	49.98	52.48	55.10	57.86
1	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
16	Criminal Investigator II	46.82	49.16	51.62	54.20	56.91
3	Lieutenant-District Attorney	46.21	---	57.76	---	69.31
3	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
8	Paralegal III	32.93	34.58	36.31	38.13	40.04
4	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
5	Victim Advocate II	26.16	27.47	28.84	30.28	31.79
18	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
15	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
145	*** BUDGET UNIT TOTAL ***					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
DISTRICT ATTORNEY						
ELDER ABUSE ADVOC & OUTREACH						
1	Victim Advocate II	26.16	27.47	28.84	30.28	31.79
1	*** BUDGET UNIT TOTAL ***					
REAL ESTATE FRAUD PROSECUTION						
1	Attorney V	72.16	75.77	79.56	83.54	87.72
1	Criminal Investigator II	46.82	49.16	51.62	54.20	56.91
2	*** BUDGET UNIT TOTAL ***					
UNSERVED/UNDERSERVED VICTIM AD						
2	Victim Advocate II	26.16	27.47	28.84	30.28	31.79
2	*** BUDGET UNIT TOTAL ***					
VICTIM SERVICES PROGRAM						
1	Manager II	38.54	---	48.17	---	57.80
2	Victim Services Supervisor	36.37	38.19	40.10	42.11	44.22
7	Victim Advocate II	26.16	27.47	28.84	30.28	31.79
1	Legal Clerk II	21.33	22.40	23.52	24.70	25.94
11	*** BUDGET UNIT TOTAL ***					
161	**** DEPARTMENT TOTAL ****					
ENVIRONMENTAL RESOURCES						
CODE ENFORCEMENT						
1	Manager IV	49.26	---	61.57	---	73.88
8	Zoning Enf Offcr	34.64	36.37	38.19	40.10	42.11
1	Admin Secretary	26.09	27.39	28.76	30.20	31.71
10	*** BUDGET UNIT TOTAL ***					
ENVIRONMENTAL RESOURCES						
1	Dir of Envir Resources	77.72	---	97.15	---	116.58
2	Asst Director	54.73	---	68.41	---	82.09
1	Supv Milk & Dairy Insp	49.26	---	61.57	---	73.88
3	Manager IV	49.26	---	61.57	---	73.88
1	Manager III	43.56	---	54.45	---	65.34
1	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
3	Confidential Assistant III	24.18	---	30.23	---	36.28
2	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Sr Resource Management Spec	40.52	42.55	44.68	46.91	49.26
6	Sr Env Health Spec	40.52	42.55	44.68	46.91	49.26
4	Sr Hazard Material Spec	40.52	42.55	44.68	46.91	49.26
12	Env Health Spec III	36.71	38.55	40.48	42.50	44.63
8	Hazard Material Spec III	36.71	38.55	40.48	42.50	44.63
1	Milk & Dairy Inspector II	36.71	38.55	40.48	42.50	44.63
2	Resource Mgt Spec III	36.71	38.55	40.48	42.50	44.63
2	Accountant II	36.37	38.19	40.10	42.11	44.22
3	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
1	Supv Acct Admin Clerk I	27.91	29.31	30.78	32.32	33.94
2	Accounting Tech	26.67	28.00	29.40	30.87	32.41
3	Admin Secretary	26.09	27.39	28.76	30.20	31.71
3	Account Clerk III	24.28	25.49	26.76	28.10	29.51
5	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
5	Env Tech	22.39	23.51	24.69	25.92	27.22
1	Env Resources Aide	17.98	18.88	19.82	20.81	21.85
74	*** BUDGET UNIT TOTAL ***					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
ENVIRONMENTAL RESOURCES						
FINK ROAD LANDFILL						
1	Manager III	43.56	---	54.45	---	65.34
1	Heavy Equipment Mechanic III	34.47	36.19	38.00	39.90	41.90
3	Landfill Lead Worker	31.51	33.09	34.74	36.48	38.30
5	Landfill Equip Oper III	27.94	29.34	30.81	32.35	33.97
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
9	Landfill Equip Oper II	25.40	26.67	28.00	29.40	30.87
2	Account Clerk III	24.28	25.49	26.76	28.10	29.51
7	Env Resources Aide	17.98	18.88	19.82	20.81	21.85
29	*** BUDGET UNIT TOTAL ***					
GROUNDWATER PROGRAM						
1	Manager IV	49.26	---	61.57	---	73.88
1	*** BUDGET UNIT TOTAL ***					
114	**** DEPARTMENT TOTAL ****					
FIRST 5 STANISLAUS						
FIRST 5 STANISLAUS						
1	Executive Director - CFC	61.69	---	77.11	---	92.53
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Accountant III	39.98	41.98	44.08	46.28	48.59
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
5	*** BUDGET UNIT TOTAL ***					
5	**** DEPARTMENT TOTAL ****					
GENERAL SERVICES AGENCY						
ADMINISTRATION						
1	General Serv Agency Director	61.69	---	77.11	---	92.53
1	Manager IV	49.26	---	61.57	---	73.88
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Confidential Assistant III	24.18	---	30.23	---	36.28
1	Accountant III	39.98	41.98	44.08	46.28	48.59
1	Accountant II	36.37	38.19	40.10	42.11	44.22
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
2	Accounting Tech	26.67	28.00	29.40	30.87	32.41
9	*** BUDGET UNIT TOTAL ***					
CAPITAL FACILITIES						
1	Asst Director	54.73	---	68.41	---	82.09
3	Manager IV	49.26	---	61.57	---	73.88
2	Manager II	38.54	---	48.17	---	57.80
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Building Serv Supv	36.86	38.70	40.64	42.67	44.80
2	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
10	*** BUDGET UNIT TOTAL ***					
CENTRAL SERVICES DIVISION						
1	Manager IV	49.26	---	61.57	---	73.88
1	Manager III	43.56	---	54.45	---	65.34
1	Manager II	38.54	---	48.17	---	57.80
2	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
4	Sr Buyer	33.66	35.34	37.11	38.97	40.92
2	Storekeeper II	25.50	26.78	28.12	29.53	31.01
1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
3	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
15	*** BUDGET UNIT TOTAL ***					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
GENERAL SERVICES AGENCY						
FACILITIES MAINTENANCE						
1	Manager III	43.56	---	54.45	---	65.34
3	Building Serv Supv	36.86	38.70	40.64	42.67	44.80
5	Maintenance Engineer III	31.34	32.91	34.56	36.29	38.10
18	Maintenance Engineer II	28.38	29.80	31.29	32.85	34.49
1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
1	Sr Custodian	20.35	21.37	22.44	23.56	24.74
12	Housekeeper/Custodian	19.49	20.46	21.48	22.55	23.68
41	*** BUDGET UNIT TOTAL ***					
FLEET SERVICES DIVISION						
1	Manager III	43.56	---	54.45	---	65.34
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
1	Lead Equip Mechanic	32.27	33.88	35.57	37.35	39.22
7	Equipment Mechanic	29.33	30.80	32.34	33.96	35.66
1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
1	Equipment Serv Tech	24.15	25.36	26.63	27.96	29.36
1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
13	*** BUDGET UNIT TOTAL ***					
TENTH STREET PLACE						
1	Manager III	43.56	---	54.45	---	65.34
2	Maintenance Engineer II	28.38	29.80	31.29	32.85	34.49
1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
4	*** BUDGET UNIT TOTAL ***					
92	**** DEPARTMENT TOTAL ****					
HEALTH SERVICES AGENCY						
ADMINISTRATION						
1	Managing Dir Of Hlth Serv Ag	86.58	---	108.22	---	129.86
1	Assoc Director	61.69	---	77.11	---	92.53
1	Asst Director	54.73	---	68.41	---	82.09
1	IT Manager	49.26	---	61.57	---	73.88
1	Manager IV	49.26	---	61.57	---	73.88
5	Manager III	43.56	---	54.45	---	65.34
1	Confidential Assistant V	34.61	---	43.26	---	51.91
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
9	Confidential Assistant III	24.18	---	30.23	---	36.28
1	Software Administrator III	55.19	57.95	60.85	63.89	67.08
1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
1	Software Administrator II	47.60	49.98	52.48	55.10	57.86
3	Software Engineer II	47.60	49.98	52.48	55.10	57.86
4	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
1	IT Business Analyst	43.74	45.93	48.23	50.64	53.17
2	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
2	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
5	Accountant III	39.98	41.98	44.08	46.28	48.59
3	Accountant II	36.37	38.19	40.10	42.11	44.22
4	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
3	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
1	Accountant I	28.43	29.85	31.34	32.91	34.56
2	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
3	Medical Biller II	25.63	26.91	28.26	29.67	31.15
2	Storekeeper II	25.50	26.78	28.12	29.53	31.01

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
HEALTH SERVICES AGENCY						
ADMINISTRATION						
4	Account Clerk III	24.28	25.49	26.76	28.10	29.51
3	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
9	Housekeeper/Custodian	19.49	20.46	21.48	22.55	23.68
76	*** BUDGET UNIT TOTAL ***					
CLINICS & ANCILLARY SERVICES						
1	Medical Director	105.86	---	132.32	---	158.78
2	Asst Medical Director	86.58	---	108.22	---	129.86
1	Asst Director	54.73	---	68.41	---	82.09
3	Sr Nurse Mgr	53.10	---	66.37	---	79.64
2	Nurse Mgr	48.16	---	60.20	---	72.24
1	Manager III	43.56	---	54.45	---	65.34
2	Manager II	38.54	---	48.17	---	57.80
6	Sr Nurse Practitioner	73.88	77.57	81.45	85.52	89.80
1	Sr Physician Asst	57.24	60.10	63.11	66.27	69.58
11	Staff Nurse III	50.49	53.01	55.66	58.44	61.36
7	Staff Nurse II	47.45	49.82	52.31	54.93	57.68
4	MH Clinician II	43.36	45.53	47.81	50.20	52.71
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
4	Supv Acct Admin Clerk II	30.71	32.25	33.86	35.55	37.33
3	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
7	Sr Community Health Worker	25.01	26.26	27.57	28.95	30.40
1	Med Records Clerk	23.58	24.76	26.00	27.30	28.67
6	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
49	Medical Assistant	22.71	23.85	25.04	26.29	27.60
2	Community Health Worker	21.84	22.93	24.08	25.28	26.54
32	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
147	*** BUDGET UNIT TOTAL ***					
PUBLIC HEALTH						
1	Public Health Officer	105.86	---	132.32	---	158.78
1	Asst Public Health Officer	86.58	---	108.22	---	129.86
1	Assoc Director	61.69	---	77.11	---	92.53
1	Asst Director	54.73	---	68.41	---	82.09
1	Sr Nurse Mgr	53.10	---	66.37	---	79.64
1	Chief Phys/Occupational Therap	49.26	---	61.57	---	73.88
2	Manager IV	49.26	---	61.57	---	73.88
2	Nurse Mgr	48.16	---	60.20	---	72.24
5	Manager III	43.56	---	54.45	---	65.34
4	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant III	24.18	---	30.23	---	36.28
7	Public Health Nurse III	53.60	56.28	59.09	62.04	65.14
2	Phys/Occupational TherapistIII	52.56	55.19	57.95	60.85	63.89
30	Public Health Nurse II	51.05	53.60	56.28	59.09	62.04
3	Staff Nurse III	50.49	53.01	55.66	58.44	61.36
8	Phys/Occupational Therapist II	48.96	51.41	53.98	56.68	59.51
1	Staff Nurse II	47.45	49.82	52.31	54.93	57.68
3	Epidemiologist II	43.63	45.81	48.10	50.51	53.04
1	MH Clinician II	43.36	45.53	47.81	50.20	52.71
9	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
2	Health Education Coordinator	39.42	41.39	43.46	45.63	47.91
3	Social Worker V	38.09	39.99	41.99	44.09	46.29
1	Sr Med Investigator	37.32	39.19	41.15	43.21	45.37
6	Pub Hlth Nutritionist II	35.55	37.33	39.20	41.16	43.22
8	Health Education Specialist	35.35	37.12	38.98	40.93	42.98

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
HEALTH SERVICES AGENCY						
PUBLIC HEALTH						
5	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
7	Med Investigator	33.39	35.06	36.81	38.65	40.58
1	Supv Acct Admin Clerk II	30.71	32.25	33.86	35.55	37.33
1	Supv Acct Admin Clerk I	27.91	29.31	30.78	32.32	33.94
7	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Admin Secretary	26.09	27.39	28.76	30.20	31.71
9	Sr Community Health Worker	25.01	26.26	27.57	28.95	30.40
1	Med Records Clerk	23.58	24.76	26.00	27.30	28.67
16	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
4	Community Health Worker	21.84	22.93	24.08	25.28	26.54
26	Nutrition Assistant II	21.84	22.93	24.08	25.28	26.54
11	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
3	Therapist Aid	18.32	19.24	20.20	21.21	22.27
196	*** BUDGET UNIT TOTAL ***					
419	**** DEPARTMENT TOTAL ****					
INFORMATION TECHNOLOGY CENTRAL						
INFORMATION TECHNOLOGY CENTRAL						
1	CIO/Director of ITC	70.63	---	88.29	---	105.95
1	Assoc Director of ITC	61.69	---	77.11	---	92.53
1	Cyber Security Officer	54.73	---	68.41	---	82.09
2	Sr. IT Manager	51.93	---	64.91	---	77.89
5	IT Manager	49.26	---	61.57	---	73.88
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
5	Software Administrator III	55.19	57.95	60.85	63.89	67.08
1	Software Engineer III	55.19	57.95	60.85	63.89	67.08
6	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
6	Software Administrator II	47.60	49.98	52.48	55.10	57.86
3	Software Engineer II	47.60	49.98	52.48	55.10	57.86
11	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
5	IT Business Analyst	43.74	45.93	48.23	50.64	53.17
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
13	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
1	Accountant III	39.98	41.98	44.08	46.28	48.59
7	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
70	*** BUDGET UNIT TOTAL ***					
70	**** DEPARTMENT TOTAL ****					
LAW LIBRARY						
LAW LIBRARY						
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Library Asst II	21.57	22.65	23.78	24.97	26.22
2	*** BUDGET UNIT TOTAL ***					
2	**** DEPARTMENT TOTAL ****					
LIBRARY						
LIBRARY						
1	County Librarian	61.69	---	77.11	---	92.53
1	Manager IV	49.26	---	61.57	---	73.88
1	Manager III	43.56	---	54.45	---	65.34

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
LIBRARY						
LIBRARY						
3	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Confidential Assistant III	24.18	---	30.23	---	36.28
5	Librarian III	37.96	39.86	41.85	43.94	46.14
1	Clerical Division Supv	37.12	38.98	40.93	42.98	45.13
1	Accountant II	36.37	38.19	40.10	42.11	44.22
14	Librarian II	32.19	33.80	35.49	37.26	39.12
2	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
41	Library Asst II	21.57	22.65	23.78	24.97	26.22
74	*** BUDGET UNIT TOTAL ***					
74	**** DEPARTMENT TOTAL ****					
LOCAL AGENCY FORMATION COMM						
LOCAL AGENCY FORMATION COMM						
1	Executive Officer- LAFCO	54.73	---	68.41	---	82.09
1	Manager III	43.56	---	54.45	---	65.34
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
3	*** BUDGET UNIT TOTAL ***					
3	**** DEPARTMENT TOTAL ****					
OFFICE OF EMERGENCY SERVICES						
COUNTY FIRE SERVICE FUND						
1	Deputy Fire Warden/Dep Dir OES	49.26	---	61.57	---	73.88
1	Manager III - Safety	43.56	---	54.45	---	65.34
1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Fire Prevention Specialist III	36.06	37.86	39.75	41.74	43.83
4	Fire Prevention Specialist II	32.78	34.42	36.14	37.95	39.85
1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
11	*** BUDGET UNIT TOTAL ***					
EMERGENCY MEDICAL SERVICES						
1	Manager IV	49.26	---	61.57	---	73.88
1	EMS Coordinator II	50.47	52.99	55.64	58.42	61.34
1	EMS Coordinator I	42.68	44.81	47.05	49.40	51.87
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
6	*** BUDGET UNIT TOTAL ***					
OES/FIRE WARDEN						
1	Fire Warden/Dir of OES	67.84	---	84.80	---	101.76
1	Deputy Fire Warden/Dep Dir OES	49.26	---	61.57	---	73.88
2	Manager III	43.56	---	54.45	---	65.34
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
3	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Accountant III	39.98	41.98	44.08	46.28	48.59
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
11	*** BUDGET UNIT TOTAL ***					
28	**** DEPARTMENT TOTAL ****					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025			STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
PARKS & RECREATION							
PARKS & RECREATION							
	1	Dir of Parks and Rec	61.69	---	77.11	---	92.53
	1	Manager IV	49.26	---	61.57	---	73.88
	2	Manager III	43.56	---	54.45	---	65.34
	1	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant IV	29.06	---	36.32	---	43.58
	2	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	1	Accountant II	36.37	38.19	40.10	42.11	44.22
	3	Park Supv	30.77	32.31	33.93	35.63	37.41
	11	Park Mntc Worker III	27.32	28.69	30.12	31.63	33.21
	1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
	1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
	17	Park Mntc Worker II	25.40	26.67	28.00	29.40	30.87
	2	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	2	Account Clerk II	21.49	22.56	23.69	24.87	26.11
	15	Park Aide	17.98	18.88	19.82	20.81	21.85
	61	*** BUDGET UNIT TOTAL ***					
	61	**** DEPARTMENT TOTAL ****					
PLANNING & COMMUNITY DEV							
BUILDING PERMITS							
	1	Manager IV	49.26	---	61.57	---	73.88
	1	Supv Building Inspector	43.56	---	54.45	---	65.34
	2	Building Inspector III	43.69	45.87	48.16	50.57	53.10
	3	Plan Check Engineer	43.69	45.87	48.16	50.57	53.10
	1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	5	Building Inspector II	39.75	41.74	43.83	46.02	48.32
	1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
	1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
	1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
	2	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
	19	*** BUDGET UNIT TOTAL ***					
PLANNING							
	1	Dir of Plan & Comm Devel	77.72	---	97.15	---	116.58
	3	Manager IV	49.26	---	61.57	---	73.88
	3	Manager III	43.56	---	54.45	---	65.34
	2	Confidential Assistant IV	29.06	---	36.32	---	43.58
	1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	6	Assoc Planner	40.11	42.12	44.23	46.44	48.76
	1	Accountant III	39.98	41.98	44.08	46.28	48.59
	1	Accountant II	36.37	38.19	40.10	42.11	44.22
	3	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
	1	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
	1	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
	23	*** BUDGET UNIT TOTAL ***					
	42	**** DEPARTMENT TOTAL ****					
PROBATION							
ADMINISTRATION							
	1	Chief Probation Offcr	77.72	---	97.15	---	116.58
	1	Asst Chief Probation Officer	67.84	---	84.80	---	101.76
	1	IT Manager	49.26	---	61.57	---	73.88

STANISLAUS COUNTY		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
DEPARTMENT POSITION ALLOCATION REPORT		MIN	---	MID	---	MAX
AS OF OCTOBER 4, 2025		---	---	FLAT	---	---
PROBATION						
ADMINISTRATION						
2	Manager III	43.56	---	54.45	---	65.34
1	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
4	Confidential Assistant III	24.18	---	30.23	---	36.28
2	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
1	Supv Prob Offcr	45.66	47.94	50.34	52.86	55.50
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
2	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
1	Accountant III	39.98	41.98	44.08	46.28	48.59
1	Accountant I	28.43	29.85	31.34	32.91	34.56
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Account Clerk II	21.49	22.56	23.69	24.87	26.11
21	*** BUDGET UNIT TOTAL ***					
COMMUNITY CORRECTIONS PARTNER						
1	Manager IV - Safety	49.26	---	61.57	---	73.88
3	Supv Prob Offcr	45.66	47.94	50.34	52.86	55.50
3	Deputy Prob Offcr III	40.19	42.20	44.31	46.53	48.86
21	Deputy Prob Offcr II	36.00	37.80	39.69	41.67	43.75
3	Crime Analyst	35.48	37.25	39.11	41.07	43.12
3	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
34	*** BUDGET UNIT TOTAL ***					
CORR PERF INCENTIVE FUND						
1	Confidential Assistant III	24.18	---	30.23	---	36.28
1	Software Administrator III	55.19	57.95	60.85	63.89	67.08
1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Deputy Prob Offcr III	40.19	42.20	44.31	46.53	48.86
1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
6	*** BUDGET UNIT TOTAL ***					
FIELD SERVICES						
2	Manager IV - Safety	49.26	---	61.57	---	73.88
1	Manager II	38.54	---	48.17	---	57.80
11	Supv Prob Offcr	45.66	47.94	50.34	52.86	55.50
12	Deputy Prob Offcr III	40.19	42.20	44.31	46.53	48.86
51	Deputy Prob Offcr II	36.00	37.80	39.69	41.67	43.75
3	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
3	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
10	Probation Technician	23.97	25.17	26.43	27.75	29.14
19	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
112	*** BUDGET UNIT TOTAL ***					
INSTITUTIONAL SERVICES						
1	Manager IV - Safety	49.26	---	61.57	---	73.88
1	Prob. Corrections Mgr - Safety	43.35	---	54.19	---	65.03
1	Confidential Assistant III	24.18	---	30.23	---	36.28
5	Supv Probation Correction Ofcr	42.56	44.69	46.92	49.27	51.73
15	Probation Corrections Offc III	34.75	36.49	38.31	40.23	42.24
20	Probation Corrections Offc II	30.51	32.04	33.64	35.32	37.09
1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
1	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
45	*** BUDGET UNIT TOTAL ***					
JJCPA						
1	Manager IV - Safety	49.26	---	61.57	---	73.88
2	Supv Prob Offcr	45.66	47.94	50.34	52.86	55.50

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
PROBATION						
JJCPA						
1	Supv Probation Correction Ofcr	42.56	44.69	46.92	49.27	51.73
1	Deputy Prob Offcr III	40.19	42.20	44.31	46.53	48.86
7	Deputy Prob Offcr II	36.00	37.80	39.69	41.67	43.75
1	Probation Corrections Offc III	34.75	36.49	38.31	40.23	42.24
1	Probation Corrections Offc II	30.51	32.04	33.64	35.32	37.09
1	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
15	*** BUDGET UNIT TOTAL ***					
JUVENILE COMMITMENT FACILITY						
1	Prob. Corrections Mgr - Safety	43.35	---	54.19	---	65.03
4	Supv Probation Correction Ofcr	42.56	44.69	46.92	49.27	51.73
5	Probation Corrections Offc III	34.75	36.49	38.31	40.23	42.24
7	Probation Corrections Offc II	30.51	32.04	33.64	35.32	37.09
1	Supv Custodial Cook	25.90	27.20	28.56	29.99	31.49
5	Custodial Cook	23.57	24.75	25.99	27.29	28.65
1	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
24	*** BUDGET UNIT TOTAL ***					
YOBG						
1	Supv Probation Correction Ofcr	42.56	44.69	46.92	49.27	51.73
1	Deputy Prob Offcr II	36.00	37.80	39.69	41.67	43.75
1	Crime Analyst	35.48	37.25	39.11	41.07	43.12
2	Probation Corrections Offc III	34.75	36.49	38.31	40.23	42.24
10	Probation Corrections Offc II	30.51	32.04	33.64	35.32	37.09
1	Custodial Cook	23.57	24.75	25.99	27.29	28.65
16	*** BUDGET UNIT TOTAL ***					
273	**** DEPARTMENT TOTAL ****					
PUBLIC DEFENDER						
INDIGENT DEFENSE						
1	Chief Dep Public Defender	67.33	---	84.16	---	100.99
1	Manager II	38.54	---	48.17	---	57.80
4	Attorney V	72.16	75.77	79.56	83.54	87.72
1	Special Investigator III	44.39	46.61	48.94	51.39	53.96
1	Caseworker II	32.47	34.09	35.79	37.58	39.46
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
1	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
11	*** BUDGET UNIT TOTAL ***					
PUBLIC DEFENDER						
1	Public Defender	86.58	---	108.22	---	129.86
1	Asst Public Defender	77.10	---	96.37	---	115.64
3	Chief Dep Public Defender	67.33	---	84.16	---	100.99
2	Asst Chief Dep Public Defender	63.97	---	79.96	---	95.95
2	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
39	Attorney V	72.16	75.77	79.56	83.54	87.72
1	Special Investigator III	44.39	46.61	48.94	51.39	53.96
5	Special Investigator II	38.70	40.64	42.67	44.80	47.04
1	Social Worker Supv I	37.46	39.33	41.30	43.37	45.54
2	Social Worker IV	36.27	38.08	39.98	41.98	44.08
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
3	Paralegal III	32.93	34.58	36.31	38.13	40.04
2	Social Worker III	32.47	34.09	35.79	37.58	39.46
8	Caseworker II	32.47	34.09	35.79	37.58	39.46

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
PUBLIC DEFENDER						
PUBLIC DEFENDER						
1	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
1	Paralegal II	30.61	32.14	33.75	35.44	37.21
5	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
4	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
3	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
86	*** BUDGET UNIT TOTAL ***					
97	**** DEPARTMENT TOTAL ****					
PUBLIC WORKS						
MORGAN SHOP						
1	Manager III	43.56	---	54.45	---	65.34
1	Heavy Equipment Mechanic III	34.47	36.19	38.00	39.90	41.90
1	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
5	Heavy Equipment Mechanic II	31.93	33.53	35.21	36.97	38.82
1	Equipment Mechanic	29.33	30.80	32.34	33.96	35.66
1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
10	*** BUDGET UNIT TOTAL ***					
PUBLIC WORKS						
1	Sr Civil Engineer	54.73	---	68.41	---	82.09
1	Engineer III	49.55	52.03	54.63	57.36	60.23
1	Accountant III	39.98	41.98	44.08	46.28	48.59
3	*** BUDGET UNIT TOTAL ***					
ROAD & BRIDGE						
1	Dir of Public Works	86.58	---	108.22	---	129.86
2	Deputy Dir Public Works	61.69	---	77.11	---	92.53
1	Surveyor	54.73	---	68.41	---	82.09
1	Asst Director	54.73	---	68.41	---	82.09
3	Sr Civil Engineer	54.73	---	68.41	---	82.09
1	Manager IV	49.26	---	61.57	---	73.88
2	Manager III	43.56	---	54.45	---	65.34
2	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
2	Confidential Assistant III	24.18	---	30.23	---	36.28
4	Civil Engineer	55.97	58.77	61.71	64.80	68.04
1	Assoc County Surveyor	52.84	55.48	58.25	61.16	64.22
9	Engineer III	49.55	52.03	54.63	57.36	60.23
1	Transportation Project Coord	47.47	49.84	52.33	54.95	57.70
1	Asst County Surveyor	45.03	47.28	49.64	52.12	54.73
1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
2	Accountant III	39.98	41.98	44.08	46.28	48.59
6	Sr Engineering/Surveying Tech	39.30	41.27	43.33	45.50	47.78
4	Road Supv	36.54	38.37	40.29	42.30	44.42
1	Accountant II	36.37	38.19	40.10	42.11	44.22
3	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
3	Engineering/Surveying Tech	33.56	35.24	37.00	38.85	40.79
8	Sr Road Mntc Worker	32.80	34.44	36.16	37.97	39.87
46	Road Mntc Worker III	29.11	30.57	32.10	33.71	35.40
1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Admin Secretary	26.09	27.39	28.76	30.20	31.71
1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
2	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
112	*** BUDGET UNIT TOTAL ***					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025			STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
PUBLIC WORKS							
	125	**** DEPARTMENT TOTAL ****					
RETIREMENT							
RETIREMENT							
	1	Executive Director	90.81	---	113.51	---	136.21
	1	Retirement Invstmnt Off. III	54.73	---	68.41	---	82.09
	1	Retirement Fiscal Manager	49.26	---	61.57	---	73.88
	1	Retirement Services Manager	49.26	---	61.57	---	73.88
	1	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant V	34.61	---	43.26	---	51.91
	5	Confidential Assistant IV	29.06	---	36.32	---	43.58
	3	Confidential Assistant III	24.18	---	30.23	---	36.28
	1	Attorney V	72.16	75.77	79.56	83.54	87.72
	1	Software Administrator II	47.60	49.98	52.48	55.10	57.86
	16	*** BUDGET UNIT TOTAL ***					
	16	**** DEPARTMENT TOTAL ****					
SHERIFF							
ADMINISTRATION							
	1	Sheriff	---	---	129.83	---	---
	1	Undersheriff	77.70	---	97.13	---	116.56
	1	Captain	67.84	---	84.80	---	101.76
	1	Asst Director	54.73	---	68.41	---	82.09
	1	Sr. IT Manager	51.93	---	64.91	---	77.89
	3	Manager III	43.56	---	54.45	---	65.34
	3	Manager II	38.54	---	48.17	---	57.80
	1	Confidential Assistant V	34.61	---	43.26	---	51.91
	1	Confidential Assistant IV	29.06	---	36.32	---	43.58
	5	Confidential Assistant III	24.18	---	30.23	---	36.28
	3	Confidential Assistant II	21.46	---	26.82	---	32.18
	1	Software Engineer III	55.19	57.95	60.85	63.89	67.08
	1	Infrastructure Engineer III	55.19	57.95	60.85	63.89	67.08
	2	Sergeant	52.05	54.65	57.38	60.25	63.26
	2	Lieutenant-Sheriff	50.83	---	63.54	---	76.25
	1	Software Administrator II	47.60	49.98	52.48	55.10	57.86
	2	Software Engineer II	47.60	49.98	52.48	55.10	57.86
	3	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
	1	Custodial Lieutenant	45.56	---	56.95	---	68.34
	4	Deputy Sheriff II	43.55	45.73	48.02	50.42	52.94
	1	Sergeant-Custodial	41.94	44.04	46.24	48.55	50.98
	1	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
	1	Technology Specialist III	40.32	42.34	44.46	46.68	49.01
	3	Accountant III	39.98	41.98	44.08	46.28	48.59
	1	Accountant II	36.37	38.19	40.10	42.11	44.22
	2	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
	2	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
	4	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
	3	Accounting Tech	26.67	28.00	29.40	30.87	32.41
	1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
	5	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
	3	Account Clerk III	24.28	25.49	26.76	28.10	29.51
	25	Legal Clerk III	23.29	24.45	25.67	26.95	28.30

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025			STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
SHERIFF							
ADMINISTRATION							
	2	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
	1	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
	93	*** BUDGET UNIT TOTAL ***					
CAL-MMET PROGRAM							
	1	Sergeant	52.05	54.65	57.38	60.25	63.26
	2	Deputy Sheriff II	43.55	45.73	48.02	50.42	52.94
	1	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
	4	*** BUDGET UNIT TOTAL ***					
CAL ID PROGRAM							
	2	Technology Specialist II	34.22	35.93	37.73	39.62	41.60
	2	*** BUDGET UNIT TOTAL ***					
CONTRACT CITIES							
	7	Sergeant	52.05	54.65	57.38	60.25	63.26
	4	Lieutenant-Sheriff	50.83	---	63.54	---	76.25
	55	Deputy Sheriff II	43.55	45.73	48.02	50.42	52.94
	2	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
	3	Community Serv Offcr	24.68	25.91	27.21	28.57	30.00
	6	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
	77	*** BUDGET UNIT TOTAL ***					
COURT SECURITY							
	2	Sergeant	52.05	54.65	57.38	60.25	63.26
	1	Lieutenant-Sheriff	50.83	---	63.54	---	76.25
	16	Deputy Sheriff II	43.55	45.73	48.02	50.42	52.94
	14	Deputy Sheriff-Custodial	34.89	36.63	38.46	40.38	42.40
	6	Community Serv Offcr	24.68	25.91	27.21	28.57	30.00
	39	*** BUDGET UNIT TOTAL ***					
DETENTION							
	2	Captain	67.84	---	84.80	---	101.76
	1	Manager III	43.56	---	54.45	---	65.34
	1	Manager II	38.54	---	48.17	---	57.80
	5	Custodial Lieutenant	45.56	---	56.95	---	68.34
	35	Sergeant-Custodial	41.94	44.04	46.24	48.55	50.98
	291	Deputy Sheriff-Custodial	34.89	36.63	38.46	40.38	42.40
	4	Supv Custody Technician	30.71	32.25	33.86	35.55	37.33
	1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
	1	Admin Secretary	26.09	27.39	28.76	30.20	31.71
	1	Supv Custodial Cook	25.90	27.20	28.56	29.99	31.49
	25	Custody Technician	25.42	26.69	28.02	29.42	30.89
	7	Community Serv Offcr	24.68	25.91	27.21	28.57	30.00
	8	Custodial Cook	23.57	24.75	25.99	27.29	28.65
	2	Account Clerk II	21.49	22.56	23.69	24.87	26.11
	5	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
	6	Asst Cook II	19.75	20.74	21.78	22.87	24.01
	395	*** BUDGET UNIT TOTAL ***					
JAIL COMMISSARY/INMATE WELFARE							
	1	Sheriff's Support Serv. Supv.	28.43	29.85	31.34	32.91	34.56
	1	Chaplain	27.86	29.25	30.71	32.25	33.86
	1	Storekeeper II	25.50	26.78	28.12	29.53	31.01
	1	Community Serv Offcr	24.68	25.91	27.21	28.57	30.00
	1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
	1	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
	6	*** BUDGET UNIT TOTAL ***					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
SHERIFF						
OPERATIONS						
2	Forensic Pathologist	168.98	---	211.22	---	253.46
1	Captain	67.84	---	84.80	---	101.76
1	Manager II	38.54	---	48.17	---	57.80
24	Sergeant	52.05	54.65	57.38	60.25	63.26
7	Lieutenant-Sheriff	50.83	---	63.54	---	76.25
1	Data Scientist	45.39	47.66	50.04	52.54	55.17
130	Deputy Sheriff II	43.55	45.73	48.02	50.42	52.94
3	Forensic Computer Examiner	40.32	42.34	44.46	46.68	49.01
1	Supv Dept Coroner	38.79	40.73	42.77	44.91	47.16
10	Crime Analyst	35.48	37.25	39.11	41.07	43.12
1	Supv Public Administrator	34.64	36.37	38.19	40.10	42.11
5	Deputy Coroner	33.87	35.56	37.34	39.21	41.17
6	Crime Scene Investigator II	32.49	34.11	35.82	37.61	39.49
2	Supv Legal Clerk II	30.71	32.25	33.86	35.55	37.33
2	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
1	Admin Secretary	26.09	27.39	28.76	30.20	31.71
1	Legal Clerk IV	25.42	26.69	28.02	29.42	30.89
13	Community Serv Offcr	24.68	25.91	27.21	28.57	30.00
1	Equipment Serv Tech	24.15	25.36	26.63	27.96	29.36
1	Forensic Autopsy Technician	23.58	24.76	26.00	27.30	28.67
3	Legal Clerk III	23.29	24.45	25.67	26.95	28.30
2	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
218	*** BUDGET UNIT TOTAL ***					
VEHICLE THEFT						
1	Deputy Sheriff II	43.55	45.73	48.02	50.42	52.94
1	*** BUDGET UNIT TOTAL ***					
835	**** DEPARTMENT TOTAL ****					
STANISLAUS REGIONAL 911						
STANISLAUS REGIONAL 911						
1	Dir of Emergency Dispatch	61.69	---	77.11	---	92.53
1	Manager IV	49.26	---	61.57	---	73.88
3	Manager III	43.56	---	54.45	---	65.34
1	Manager I	34.45	---	43.06	---	51.67
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Software Administrator II	47.60	49.98	52.48	55.10	57.86
5	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
4	Emergency Dispatcher Supv	39.46	41.43	43.50	45.68	47.96
4	Emergency Dispatcher III	35.84	37.63	39.51	41.49	43.56
24	Emergency Dispatcher II	33.08	34.73	36.47	38.29	40.20
13	Emer Call Taker	25.01	26.26	27.57	28.95	30.40
58	*** BUDGET UNIT TOTAL ***					
58	**** DEPARTMENT TOTAL ****					
TREASURER-TAX COLLECTOR						
BUSINESS SERVICES DIVISION						
1	Manager III	43.56	---	54.45	---	65.34
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
2	*** BUDGET UNIT TOTAL ***					

STANISLAUS COUNTY DEPARTMENT POSITION ALLOCATION REPORT AS OF OCTOBER 4, 2025		STEP 1 MIN ---	STEP 2 --- ---	STEP 3 MID FLAT	STEP 4 --- ---	STEP 5 MAX ---
TREASURER-TAX COLLECTOR						
REVENUE RECOVERY						
1	Manager II	38.54	---	48.17	---	57.80
1	Accountant II	36.37	38.19	40.10	42.11	44.22
1	Sr Collector	32.16	33.77	35.46	37.23	39.09
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
6	Collector	26.09	27.39	28.76	30.20	31.71
8	Account Clerk III	24.28	25.49	26.76	28.10	29.51
18	*** BUDGET UNIT TOTAL ***					
TREASURER - ADMIN/TAXES						
1	Treasurer-Tax Collector	---	---	105.97	---	---
1	Asst Treasurer-Tax Collector	54.73	---	68.41	---	82.09
1	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Accountant II	36.37	38.19	40.10	42.11	44.22
1	Accountant I	28.43	29.85	31.34	32.91	34.56
4	Account Clerk III	24.28	25.49	26.76	28.10	29.51
10	*** BUDGET UNIT TOTAL ***					
TREASURY						
1	Manager IV	49.26	---	61.57	---	73.88
1	Accountant II	36.37	38.19	40.10	42.11	44.22
1	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
4	*** BUDGET UNIT TOTAL ***					
34	**** DEPARTMENT TOTAL ****					
WORKFORCE DEVELOPMENT						
WORKFORCE DEVELOPMENT						
1	Workforce Development Director	61.69	---	77.11	---	92.53
1	Asst Director	54.73	---	68.41	---	82.09
1	IT Manager	49.26	---	61.57	---	73.88
4	Manager III	43.56	---	54.45	---	65.34
1	Manager II	38.54	---	48.17	---	57.80
1	Confidential Assistant IV	29.06	---	36.32	---	43.58
1	Confidential Assistant III	24.18	---	30.23	---	36.28
2	Software Engineer II	47.60	49.98	52.48	55.10	57.86
2	Infrastructure Engineer II	47.60	49.98	52.48	55.10	57.86
4	Staff Serv Coordinator	41.00	43.05	45.20	47.46	49.83
1	Accountant III	39.98	41.98	44.08	46.28	48.59
1	Software Administrator I	38.71	40.65	42.68	44.81	47.05
5	Family Services Supervisor	36.58	38.41	40.33	42.35	44.47
1	Accountant II	36.37	38.19	40.10	42.11	44.22
6	Staff Serv Analyst	33.76	35.45	37.22	39.08	41.03
3	Family Services Specialist IV	31.13	32.69	34.32	36.04	37.84
1	Accountant I	28.43	29.85	31.34	32.91	34.56
47	Family Services Specialist III	28.30	29.72	31.21	32.77	34.41
1	Staff Serv Tech	26.74	28.08	29.48	30.95	32.50
2	Accounting Tech	26.67	28.00	29.40	30.87	32.41
1	Family Services Specialist II	25.63	26.91	28.26	29.67	31.15
1	Account Clerk III	24.28	25.49	26.76	28.10	29.51
2	Admin Clerk III	23.29	24.45	25.67	26.95	28.30
6	Admin Clerk II	20.61	21.64	22.72	23.86	25.05
1	Stock/Delivery Clerk II	20.08	21.08	22.13	23.24	24.40
97	*** BUDGET UNIT TOTAL ***					
97	**** DEPARTMENT TOTAL ****					
4,904	***** STANISLAUS COUNTY TOTAL *****					

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 2026 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 of landscaping associated with drainage basins and/or park facilities within the district.

The Public Works Department determines estimated expenditures based on projected maintenance for the district and determines estimated revenue based on projected direct assessments and property tax receipts.

2026 Adopted Budget

There is a total of 20 CSAs. The total budget for all the CSAs in Fiscal Year 2026 is $1.1 million. This Adopted Budget is funded by $1 million in estimated revenue and the use of $100,838 in fund balance.

In the past few years, operations and maintenance costs for districts largely increased due to increase in labor, materials, and equipment rental costs. The following County Service Areas are expected to have a negative fund balance on June 30, 2026:

- Honey Bee Estates (CSA 8) is anticipated to have a negative fund balance of $4,565.
- River/Souza (CSA 9) is anticipated to have a negative fund balance of $3,075.
- Gilbert Road (CSA 11) is anticipated to have a negative fund balance of $6,460.

The assessments for CSAs 8, 9 and 11 as well as 4, 7, and 12 are fixed and cannot be increased without property owner's approval. Therefore, the recourse is to reduce the number of street sweepings within the CSAs. Services will remain minimal for CSAs 8, 9 and 11 until the deficit is recovered. An increase is necessary, as well as a new assessment methodology, to adequately cover expenditures, continue to provide service, 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.

CSAs 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, and 27 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. For Fiscal Year 2026, no assessment increases are proposed. This decision is based on the ongoing analysis being conducted by Public Works staff to explore the possibility of combining existing zones within districts and consolidating districts into a single unified district. As this process is complex and will require time to complete, Staff recommends placing the assessment increases on hold. Staff have made the necessary adjustments by reducing services to align with the current budget and ensure fiscal responsibility during this transitional period.

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.

2026 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 2026 is $757,423. The Adopted Budget is funded by $576,443 in estimated revenue and $180,980 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 has a positive fund balance of $11,562 as of July 1, 2025. 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 fund balance for this district remains positive during Fiscal Year 2026, 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. For Fiscal Year 2026, no assessment increases are proposed.

During the period from Fiscal Year 2023 to Fiscal Year 2025, several annexations of development properties were finalized, adding new parcels to the Denair Highway Lighting District and the Golden State B Lighting District. 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 2026.

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.

2026 Adopted Budget

There is a total of seven Storm Drain Districts. The total budget for all Storm Drain Districts in Fiscal Year 2026 is $1.6 million. This Adopted Budget is funded by $39,644 in estimated revenue and nearly $1.6 million 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 2026 Adopted Budget

District Name	Fund Balance July 1, 2025	Revenue	Expenditures	Estimated Fund Balance June 30, 2026
Lighting & Lighting Maintenance Districts				
Airport Neighborhood Lighting	$ 151,292	$ 28,335	$ 39,140	$ 140,487
Almond Wood Estates Lighting	26,845	10,816	15,242	22,419
Beard Industrial Lighting	32,463	6,244	8,550	30,157
Country Club Lighting Zone A	41,304	4,583	5,014	40,873
Country Club Lighting Zone B	4,306	1,572	1,616	4,262
Crowslanding Lighting	32,194	3,991	9,132	27,053
Denair Lighting	280,811	57,907	59,316	279,402
Deo Gloria Estates Lighting	13,035	5,693	14,562	4,166
Empire Lighting	161,172	30,351	44,346	147,177
Fairview Tract Lighting	100,047	9,828	12,400	97,475
Fruit Yard Lighting	95	706	726	75
Gibbs Ranch Lighting	30,256	3,978	4,468	29,765
Gilbert Road Lighting	1,853	470	1,098	1,224
Golden State Lighting	7,532	3,103	4,622	6,013
Hillcrest Estates Lighting	117,260	16,134	24,180	109,213
Kenwood Park Lighting	14,276	3,451	4,190	13,537
Mancini Park Homes Lighting	21,380	7,715	16,326	12,769
Marshall Avenue Lighting	9,123	1,997	2,052	9,068
Monterey Park Lighting	29,577	3,776	4,072	29,281
North McHenry Lighting	11,562	7,215	7,215	11,562
North McHenry #2 Lighting	19,169	3,058	3,142	19,085
North Oaks Lighting	13,105	4,493	7,980	9,618
Olympic Tract Lighting	103,303	15,821	16,248	102,876
Peach Blossom Estates Lighting	6,971	1,164	2,172	5,963
Richland Tract Lighting	60,054	7,217	7,378	59,893
Salida Lighting	459,771	127,921	203,018	384,674
Schwartz-Baize Lighting	1,557	380	1,284	653
Sunset Oaks Lighting	46,864	17,267	32,608	31,523
Sylvan Village #2 Lighting	58,332	6,104	7,398	57,038
Tempo Park Lighting	75,682	11,229	14,650	72,261
Total Lighting & Lighting Mtc Districts	**$ 1,931,191**	**$ 402,519**	**$ 574,145**	**$ 1,759,562**

District Name	Fund Balance July 1, 2025	Revenue	Expenditures	Estimated Fund Balance June 30, 2026
Storm Drainage & Maintenance Districts				
Storm Drain #1	$ 41,555	$ 560	$ 39,558	$ 2,557
Storm Drain #2	5,451	23	5,451	23
Storm Drain #3	52	7	52	7
Storm Drain #6	12,105	2,236	12,105	2,236
Storm Drain #8	1,671,981	36,342	1,552,352	155,971
Storm Drain #9	4,319	17	1,628	2,708
Storm Drain #10	1,789	459	1,789	459
Total Storm Drainage & Mtc Districts	**$ 1,737,252**	**$ 39,644**	**$ 1,612,935**	**$ 163,961**

District Name	Fund Balance July 1, 2025	Revenue	Expenditures	Estimated Fund Balance June 30, 2026
County Service Area Districts				
County Service Area No. 1	$ 16,223	$ 1,800	$ 2,842	$ 15,181
County Service Area No. 4	176,374	164,502	164,502	176,374
County Service Area No. 5	127,442	6,388	15,364	118,466
County Service Area No. 7	33,338	1,985	9,686	25,637
County Service Area No. 8	(4,565)	721	721	(4,565)
County Service Area No. 9	(3,075)	1,462	1,462	(3,075)
County Service Area No. 10	89,053	415,205	415,205	89,053
County Service Area No. 11	(6,460)	810	810	(6,460)
County Service Area No. 12	916	1,000	1,000	916
County Service Area No. 16	82,485	16,649	30,156	68,978
County Service Area No. 18	47,393	24,471	25,254	46,610
County Service Area No. 19	143,467	55,823	99,075	100,215
County Service Area No. 20	37,069	14,124	15,865	35,328
County Service Area No. 21	78,211	25,903	33,181	70,933
County Service Area No. 22	29,380	7,933	13,574	23,739
County Service Area No. 23	5,439	3,796	11,000	(1,765)
County Service Area No. 24	70,419	18,642	18,642	70,419
County Service Area No. 25	3,877	6,783	10,496	164
County Service Area No. 26	548,143	245,771	245,771	548,143
County Service Area No. 27	10,351	13,405	13,405	10,351
Total County Service Area Districts	**$ 1,485,480**	**$ 1,027,173**	**$ 1,128,011**	**$ 1,384,642**

District Name	Fund Balance July 1, 2025	Revenue	Expenditures	Estimated Fund Balance June 30, 2026
Lighting & Landscape Districts				
Bret Hart Landscape & Lighting	$ 224,741	$ 54,500	$ 54,894	$ 224,347
Bystrom Landscape & Lighting	117,128	28,278	29,522	115,884
Del Rio Heights Landscape	8,578	5,152	8,396	5,334
Howard/McCracken Landscape & Lighting	120,735	23,667	24,772	119,630
Laurel Landscape & Lighting	48,423	12,873	13,572	47,723
Paradise South Landscape & Lighting	74,048	22,410	23,476	72,983
Riverdale Landscape & Lighting	70,888	12,331	13,096	70,123
Riverview Landscape & Lighting	54,679	14,713	15,550	53,842
Total Lighting & Landscape Districts	**$ 719,221**	**$ 173,924**	**$ 183,278**	**$ 709,866**
Total Special Districts	**$ 5,873,144**	**$ 1,643,260**	**$ 3,498,369**	**$ 4,018,031**



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

CANS – Child Adolescent Strengths and Needs

CalSAWS – California Statewide Automated Welfare System

CalWORKs – California Work Opportunity and Responsibility to Kids

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 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

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); Systems Engineer I/II; 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 heathy 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 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 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 million investment), restore County properties ($28 million investment), and stabilize the County Workforce ($12 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, vender, 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 Sections 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% 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.

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 of 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 year 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% 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.

