

Stanislaus County  
Recommended Rollover 2027 Proposed Budget Schedules  
June 10, 2026

On May 12, 2026, the Board of Supervisors approved to set a public hearing for the consideration and approval of the 2027 Proposed Budget for the 9:00 a.m. meeting on June 23, 2026, and directed the Clerk to advertise the public hearing as noted.

The recommended Rollover 2027 Proposed Budget, if approved as recommended, will simply establish spending authority for departments until it is replaced by the Adopted Budget, which will be brought to the Board of Supervisors for consideration and a Public Hearing in September of 2026.

The recommended rollover budget mirrors the approved 2026 Midyear Budget, with reductions for one-time appropriations and revenues, as well as for capital outlays (formerly referred to as fixed assets). It also incorporates a small number of time-sensitive recommended adjustments.

This approach provides several advantages. It allows time to analyze the 2026 year-end close and identify the actual General Fund fund balance as of July 1, 2026. It also provides an opportunity to refine discretionary revenue estimates for the coming fiscal year and to assess General Fund departments' status-quo operating costs for Fiscal Year 2027. Together, these elements form the foundation for future budget balancing.

In addition, significant impacts to revenue are anticipated in the coming fiscal year. These impacts can be more effectively addressed with updated projections of State and Federal revenues as part of the recommended Adopted Budget.

**CONTACT PERSON:**

Jody Hayes, Chief Executive Officer  
Angelica Ramos, Chief Financial Officer  
Ryan Leupp, Deputy Executive Officer

Telephone: (209) 525-6333  
Telephone: (209) 525-6333  
Telephone: (209) 525-6333

## 2027 Proposed Budget Schedule - Estimated Revenue

Note: General Fund contributions/match to non-General Fund departments is reflected as revenue in this schedule.

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>Supporting a Strong and Safe Community</b>						
District Attorney (DA) Criminal Division	General Fund	\$ 2,802,533	\$ 0	\$ 2,802,533	\$ 0	\$ 2,802,533
DA Special Operations	Special Revenue	2,170,040	0	2,170,040	0	2,170,040
DA Enforce Consumer Protection Laws	Special Revenue	0	0	0	0	0
DA Arson Task Force	Special Revenue	64,509	0	64,509	0	64,509
DA Elder Abuse Advocacy and Outreach	Special Revenue	169,355	0	169,355	0	169,355
DA Federal Asset Forfeiture	Special Revenue	0	0	0	0	0
DA Unserved/Underserved Victim Advocacy and Outreach Program	Special Revenue	133,661	0	133,661	0	133,661
DA Stanislaus Family Justice Center	Special Revenue	155,200	0	155,200	0	155,200
Grand Jury	General Fund	0	0	0	0	0
Office of Emergency Services (OES) Fire Warden	General Fund	290,898	0	290,898	0	290,898
OES Grants	Special Revenue	0	0	0	0	0
OES County Fire Service Fund	Special Revenue	2,431,590	0	2,431,590	0	2,431,590
OES Homeland Security Grants	Special Revenue	950,166	(13,235)	936,931	0	936,931
OES Emergency Medical Services	Enterprise	1,608,273	0	1,608,273	0	1,608,273
Public Defender	General Fund	8,148,137	(79,739)	8,068,398	0	8,068,398
Public Defender Indigent Defense	General Fund	135,235	0	135,235	0	135,235
Probation Administration	General Fund	768,330	0	768,330	0	768,330
Probation Field Services	General Fund	1,445,493	0	1,445,493	0	1,445,493
Probation Community Corrections Partnership	General Fund	7,860,728	0	7,860,728	0	7,860,728
Probation Juvenile Justice Crime Prevention Act	Special Revenue	1,501,534	0	1,501,534	0	1,501,534
Probation Juvenile Justice Realignment Block Grant	Special Revenue	3,724,238	0	3,724,238	0	3,724,238
Probation Youthful Offender Block Grant	Special Revenue	3,004,366	0	3,004,366	0	3,004,366
Probation Corrections Performance Incentive Fund	Special Revenue	1,286,879	0	1,286,879	0	1,286,879
Probation Local Community Corrections	Special Revenue	32,792,377	0	32,792,377	0	32,792,377
Probation Juvenile Commitment Facility	General Fund	1,495,191	0	1,495,191	0	1,495,191
Probation Institutional Services	General Fund	3,758,882	(1,242,369)	2,516,513	0	2,516,513
Probation Ward Welfare Fund	Special Revenue	0	0	0	0	0
Sheriff Ray Simon Training Center	General Fund	0	0	0	0	0
Sheriff Administration	General Fund	962,755	(32,615)	930,140	0	930,140
Sheriff Operations	General Fund	5,385,933	(468,291)	4,917,642	139,423	5,057,065
Sheriff Contract Cities	General Fund	19,226,234	60,289	19,286,523	0	19,286,523
Sheriff Detention	General Fund	26,649,914	(1,007,065)	25,642,849	0	25,642,849
Sheriff Court Security	Special Revenue	8,528,551	(112,427)	8,416,124	0	8,416,124
Sheriff Special Investigation Unit	Special Revenue	0	0	0	0	0
Sheriff Federal Asset Forfeiture	Special Revenue	0	0	0	0	0
Sheriff Jail Commissary/Inmate Welfare	Enterprise	2,730,541	0	2,730,541	0	2,730,541
Sheriff CAL ID Program	Special Revenue	518,173	0	518,173	0	518,173
Sheriff Justice Assistance Grant	Special Revenue	324,360	(324,360)	0	0	0
Sheriff Vehicle Theft Unit	Special Revenue	519,055	0	519,055	0	519,055
Sheriff Civil Process Fee	Special Revenue	199,302	0	199,302	0	199,302
Sheriff Driver Training Program	Special Revenue	316,048	0	316,048	0	316,048
Sheriff CAL-MMET	Special Revenue	705,490	0	705,490	0	705,490
<b>Supporting a Strong and Safe Community Total</b>		<b>\$ 142,763,971</b>	<b>\$ (3,219,812)</b>	<b>\$ 139,544,159</b>	<b>\$ 139,423</b>	<b>\$ 139,683,582</b>

## 2027 Proposed Budget Schedule - Estimated Revenue

Note: General Fund contributions/match to non-General Fund departments is reflected as revenue in this schedule.

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>Supporting a Healthy Community</b>						
Aging and Veterans Services (AVS) Area Agency on Aging	Special Revenue	7,177,923	306,663	7,484,586	0	7,484,586
AVS Veterans Services	General Fund	323,782	0	323,782	0	323,782
AVS Stanislaus Veterans Center	General Fund	432,969	0	432,969	0	432,969
Behavioral Health and Recovery Services (BHRS)	Special Revenue	82,076,672	7,218,376	89,295,048	0	89,295,048
BHRS Managed Care	Special Revenue	17,106,614	0	17,106,614	0	17,106,614
BHRS Substance Use Disorder	Special Revenue	33,257,096	77,524	33,334,620	0	33,334,620
BHRS Public Guardian	Special Revenue	3,968,769	1,174,487	5,143,256	0	5,143,256
BHRS Stanislaus Recovery Center	Special Revenue	10,149,253	258,409	10,407,662	0	10,407,662
BHRS Mental Health Services Act	Special Revenue	67,117,682	7,357,541	74,475,223	0	74,475,223
Community Services Agency (CSA) Program Services and Support	Special Revenue	177,675,977	0	177,675,977	0	177,675,977
CSA Housing and Homeless	Special Revenue	12,969,486	0	12,969,486	0	12,969,486
CSA Public Economic Assistance	Special Revenue	142,582,303	0	142,582,303	0	142,582,303
CSA General Assistance	Special Revenue	2,615,846	0	2,615,846	0	2,615,846
CSA County Children Fund	Special Revenue	193,736	0	193,736	0	193,736
CSA IHSS Public Authority Administration	Special Revenue	1,088,584	0	1,088,584	0	1,088,584
CSA IHSS Public Authority Benefits	Special Revenue	2,672,146	0	2,672,146	0	2,672,146
CSA In-Home Supportive Services (IHSS) Provider Wages	Special Revenue	20,263,550	0	20,263,550	0	20,263,550
Department of Child Support Services	Special Revenue	17,011,632	0	17,011,632	0	17,011,632
HSA Public Health Vital and Health Statistics	Special Revenue	81,925	0	81,925	0	81,925
Health Services Agency (HSA) Administration	Special Revenue	7,601,804	0	7,601,804	0	7,601,804
HSA Public Health	Special Revenue	39,749,386	(636,007)	39,113,379	0	39,113,379
HSA Indigent Health Care Program (IHCP)	Special Revenue	84,396	0	84,396	0	84,396
HSA Clinics and Ancillary Services	Enterprise	35,395,273	0	35,395,273	0	35,395,273
HSA Emergency Medical Services Funds	Special Revenue	620,801	0	620,801	0	620,801
<b>Supporting a Healthy Community Total</b>		<b>\$ 682,217,605</b>	<b>\$ 15,756,993</b>	<b>\$ 697,974,598</b>	<b>\$ 0</b>	<b>\$ 697,974,598</b>
<b>Developing a High-Performing Economy</b>						
Agricultural Commissioner	General Fund	5,313,122	(36,964)	5,276,158	0	5,276,158
University of California Cooperative Extension	General Fund	0	0	0	0	0
UC Cooperative Extension - Farm and Home Advisors Research Trust	Special Revenue	0	0	0	0	0
Workforce Development	Special Revenue	18,706,517	0	18,706,517	0	18,706,517
Workforce Development Welfare to Work	Special Revenue	6,403,124	0	6,403,124	0	6,403,124
<b>Developing a High-Performing Economy Total</b>		<b>\$ 30,422,763</b>	<b>\$ (36,964)</b>	<b>\$ 30,385,799</b>	<b>\$ 0</b>	<b>\$ 30,385,799</b>
<b>Promoting Lifelong Learning</b>						
Library	Special Revenue	22,425,558	0	22,425,558	0	22,425,558
<b>Promoting Lifelong Learning Total</b>		<b>\$ 22,425,558</b>	<b>\$ 0</b>	<b>\$ 22,425,558</b>	<b>\$ 0</b>	<b>\$ 22,425,558</b>
<b>Delivering Efficient Public Services</b>						
Auditor-Controller	General Fund	4,130,438	0	4,130,438	0	4,130,438
Auditor-Controller Enterprise Resource Planning	Internal Service	0	0	0	0	0
Assessor	General Fund	1,493,309	0	1,493,309	0	1,493,309
Assessor State Grants	Special Revenue	0	0	0	0	0
Board of Supervisors	General Fund	71,048	0	71,048	0	71,048

## 2027 Proposed Budget Schedule - Estimated Revenue

Note: General Fund contributions/match to non-General Fund departments is reflected as revenue in this schedule.

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
County Counsel	General Fund	3,130,328	0	3,130,328	0	3,130,328
Chief Executive Office Administration	General Fund	4,033,700	91,200	4,124,900	0	4,124,900
Chief Executive Office Human Relations	General Fund	5,732,200	299,520	6,031,720	0	6,031,720
Clerk-Recorder	General Fund	2,028,150	0	2,028,150	0	2,028,150
Clerk-Recorder Elections	General Fund	1,707,116	(1,592,116)	115,000	0	115,000
Clerk-Recorder Modernization	Special Revenue	475,000	0	475,000	0	475,000
Clerk-Recorder Vital and Health Statistics	Special Revenue	56,650	0	56,650	0	56,650
County Operations - Economic Development Bank	General Fund	0	0	0	0	0
County Operations - Community Development Fund	General Fund	0	0	0	0	0
Discretionary Revenue	General Fund	328,724,900	2,277,260	331,002,160	0	331,002,160
County Operations - Capital Improvement Finance Authority	General Fund	0	0	0	0	0
County Operations - Airport	General Fund	0	0	0	0	0
County Operations - Appropriations for Contingencies	General Fund	0	0	0	0	0
County Operations - Debt Service	General Fund	1,065,000	0	1,065,000	0	1,065,000
County Operations - County Court Funding	General Fund	2,891,994	406,704	3,298,698	0	3,298,698
County Operations - General Fund Contributions	General Fund	0	0	0	0	0
County Operations - General Fund Match Pass Thru Vehicle License Fee	General Fund	41,200,000	0	41,200,000	0	41,200,000
County Operations - Department of Justice Drug and Alcohol	Special Revenue	111,566	12,434	124,000	0	124,000
County Operations - General Liability	Internal Service	20,472,050	0	20,472,050	2,714,919	23,186,969
County Operations - Professional Liability	Internal Service	772,695	0	772,695	0	772,695
County Operations - Unemployment	Internal Service	327,512	0	327,512	0	327,512
County Operations - Workers' Compensation	Internal Service	3,986,988	0	3,986,988	0	3,986,988
County Operations - Medical Self-Insurance	Internal Service	85,531,085	0	85,531,085	0	85,531,085
County Operations - Other Employee Benefits	Internal Service	211,306	0	211,306	0	211,306
County Operations - Dental	Internal Service	3,891,617	0	3,891,617	0	3,891,617
County Operations - Deferred Compensation	Internal Service	144,730	0	144,730	0	144,730
County Operations - Vision Care	Internal Service	706,452	0	706,452	0	706,452
County Operations - Crows Landing Industrial Business Park	Capital Project	14,670,438	0	14,670,438	0	14,670,438
County Operations - Courthouse Construction Fund	Capital Project	265,000	0	265,000	0	265,000
County Operations - Criminal Justice Facilities Fund	Capital Project	420,000	0	420,000	0	420,000
County Operations - American Rescue Plan Act (ARPA)	Special Revenue	60,491,658	0	60,491,658	0	60,491,658
County Operations - Prop 69 DNA Identification Fund	Special Revenue	70,350	12,000	82,350	0	82,350
General Services Agency (GSA) Administration	General Fund	1,361,913	0	1,361,913	0	1,361,913
GSA Central Services	Internal Service	4,013,232	0	4,013,232	0	4,013,232
GSA Fleet Services Division	Internal Service	7,163,777	500,000	7,663,777	0	7,663,777
GSA Facility Maintenance Division	Internal Service	11,647,855	(6,600)	11,641,255	0	11,641,255
GSA Facility Utilities	Internal Service	6,730,000	0	6,730,000	0	6,730,000

## 2027 Proposed Budget Schedule - Estimated Revenue

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Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
GSA Capital Facilities	General Fund	1,235,165	272,990	1,508,155	0	1,508,155
GSA 10th Street Place	General Fund	1,135,769	(29,920)	1,105,849	0	1,105,849
GSA 12th Street Office Building	Special Revenue	127,635	0	127,635	0	127,635
GSA 12th Street Office Building Reserve	Special Revenue	6,000	0	6,000	0	6,000
GSA ADA Projects	Capital Project	578,453	(78,453)	500,000	0	500,000
GSA Deferred Maintenance	Capital Project	3,130,802	(1,130,802)	2,000,000	0	2,000,000
Information Technology Central	Internal Service	24,093,854	0	24,093,854	0	24,093,854
Treasurer-Tax Collector - Administration/Taxes	General Fund	583,045	0	583,045	0	583,045
Treasurer-Tax Collector - Revenue Recovery	General Fund	1,892,486	(103,507)	1,788,979	0	1,788,979
Treasurer-Tax Collector - Treasury Division	General Fund	1,033,541	10,918	1,044,459	0	1,044,459
Treasurer-Tax Collector - Business Services Division	General Fund	100,000	0	100,000	0	100,000
<b>Delivering Efficient Public Services Total</b>		<b>\$ 653,646,807</b>	<b>\$ 941,628</b>	<b>\$ 654,588,435</b>	<b>\$ 2,714,919</b>	<b>\$ 657,303,354</b>

Enhancing Community Infrastructure						
Department of Environmental Resources (DER)	Special Revenue	8,081,587	0	8,081,587	0	8,081,587
DER Waste Tire Enforcement Grant	Special Revenue	218,905	0	218,905	0	218,905
DER Abandoned Vehicle Abatement	Special Revenue	55,036	0	55,036	0	55,036
DER Household Hazardous Waste	Special Revenue	1,172,796	0	1,172,796	0	1,172,796
DER Vehicle Registration Fee Surcharge	Special Revenue	10,744	0	10,744	0	10,744
DER AB 939/Source Reduction and Recycle	Special Revenue	178,022	592,774	770,796	0	770,796
DER Disclosure Program	Special Revenue	375,856	0	375,856	0	375,856
DER Code Enforcement Abatement	Special Revenue	0	0	0	0	0
DER Used Oil Recycling	Special Revenue	70,000	0	70,000	0	70,000
DER Environmental Enforcement	Special Revenue	0	0	0	0	0
DER Groundwater Program	General Fund	189,799	(150,986)	38,813	0	38,813
DER Code Enforcement	General Fund	198,193	0	198,193	0	198,193
DER Fink Road Landfill	Enterprise	11,399,454	0	11,399,454	0	11,399,454
DER Geer Road Landfill	Enterprise	650,000	0	650,000	0	650,000
DER Beverage Container Recycling	Special Revenue	37,620	0	37,620	0	37,620
Parks and Recreation (PKS)	General Fund	7,931,606	(850,000)	7,081,606	0	7,081,606
PKS Tuolumne River Regional Park	General Fund	0	0	0	0	0
PKS Off Highway Vehicle (OHV)	Special Revenue	754,439	0	754,439	0	754,439
PKS Fish and Wildlife	Special Revenue	1,000	0	1,000	0	1,000
PKS Modesto Reservoir Patrol	Special Revenue	23,000	0	23,000	0	23,000
Planning and Community Development (PL)	General Fund	1,602,000	0	1,602,000	0	1,602,000
PL Special Revenue Grants	Special Revenue	10,502,457	0	10,502,457	0	10,502,457
PL General Plan Maintenance	Special Revenue	153,000	251,336	404,336	0	404,336
PL Building Permits	Special Revenue	2,862,152	0	2,862,152	0	2,862,152
PL Dangerous Building Abatement	Special Revenue	52,890	0	52,890	0	52,890
PL Salida Planning Efforts	Special Revenue	68,360	(68,360)	0	0	0
PL Housing Programs	Special Revenue	5,179,551	0	5,179,551	0	5,179,551
Public Works	Special Revenue	1,539,392	0	1,539,392	0	1,539,392
PW Road and Bridge	Special Revenue	101,600,438	(3,000,000)	98,600,438	0	98,600,438
PW Morgan Shop	Internal Service	5,492,420	154,330	5,646,750	0	5,646,750
<b>Enhancing Community Infrastructure Total</b>		<b>\$ 160,400,717</b>	<b>\$ (3,070,906)</b>	<b>\$ 157,329,811</b>	<b>\$ 0</b>	<b>\$ 157,329,811</b>

<b>Grand Total</b>		<b>\$ 1,691,877,421</b>	<b>\$ 10,370,939</b>	<b>\$ 1,702,248,360</b>	<b>\$ 2,854,342</b>	<b>\$ 1,705,102,702</b>
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## 2027 Proposed Budget Schedule - Estimated Revenue

Note: General Fund contributions/match to non-General Fund departments is reflected as revenue in this schedule.

Estimated Revenue Summary by Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
General Fund	\$ 498,471,836	\$ (2,174,691)	\$ 496,297,145	\$ 139,423	\$ 496,436,568
Special Revenue Fund	947,371,778	13,107,155	960,478,933	0	960,478,933
Capital Project Fund	19,064,693	(1,209,255)	17,855,438	0	17,855,438
Enterprise Fund	51,783,541	0	51,783,541	0	51,783,541
Internal Service Fund	175,185,573	647,730	175,833,303	2,714,919	178,548,222
<b>Grand Total</b>	<b>\$ 1,691,877,421</b>	<b>\$ 10,370,939</b>	<b>\$ 1,702,248,360</b>	<b>\$ 2,854,342</b>	<b>\$ 1,705,102,702</b>

Estimated Revenue Summary by Board Priority	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
Supporting a Strong and Safe Community	\$ 142,763,971	\$ (3,219,812)	\$ 139,544,159	\$ 139,423	\$ 139,683,582
Supporting a Healthy Community	682,217,605	15,756,993	697,974,598	0	697,974,598
Developing a High-Performing Economy	30,422,763	(36,964)	30,385,799	0	30,385,799
Promoting Lifelong Learning	22,425,558	0	22,425,558	0	22,425,558
Delivering Efficient Public Services	653,646,807	941,628	654,588,435	2,714,919	657,303,354
Enhancing Community Infrastructure	160,400,717	(3,070,906)	157,329,811	0	157,329,811
<b>Grand Total</b>	<b>\$ 1,691,877,421</b>	<b>\$ 10,370,939</b>	<b>\$ 1,702,248,360</b>	<b>\$ 2,854,342</b>	<b>\$ 1,705,102,702</b>

## 2027 Proposed Budget Schedule - Appropriations

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>Supporting a Strong and Safe Community</b>						
District Attorney (DA) Criminal Division	General Fund	\$ 33,327,282	\$ (208,558)	\$ 33,118,724	\$ 0	\$ 33,118,724
DA Special Operations	Special Revenue	2,182,860	0	2,182,860	0	2,182,860
DA Enforce Consumer Protection Laws	Special Revenue	0	0	0	0	0
DA Arson Task Force	Special Revenue	64,509	0	64,509	0	64,509
DA Elder Abuse Advocacy and Outreach	Special Revenue	215,904	0	215,904	0	215,904
DA Federal Asset Forfeiture	Special Revenue	0	0	0	0	0
DA Unserved/Underserved Victim Advocacy and Outreach Program	Special Revenue	133,661	0	133,661	0	133,661
DA Stanislaus Family Justice Center	Special Revenue	164,581	0	164,581	0	164,581
Grand Jury	General Fund	210,000	0	210,000	0	210,000
Office of Emergency Services (OES) Fire Warden	General Fund	3,845,906	(148,747)	3,697,159	0	3,697,159
OES Grants	Special Revenue	1,700,000	0	1,700,000	0	1,700,000
OES County Fire Service Fund	Special Revenue	3,539,809	(46,715)	3,493,094	0	3,493,094
OES Homeland Security Grants	Special Revenue	950,166	(481,163)	469,003	0	469,003
OES Emergency Medical Services	Enterprise	1,813,310	22,381	1,835,691	0	1,835,691
Public Defender	General Fund	19,835,551	(125,593)	19,709,958	0	19,709,958
Public Defender Indigent Defense	General Fund	3,454,945	(11,743)	3,443,202	0	3,443,202
Probation Administration	General Fund	4,657,328	0	4,657,328	0	4,657,328
Probation Field Services	General Fund	20,600,750	(722,110)	19,878,640	0	19,878,640
Probation Community Corrections Partnership	General Fund	7,860,728	0	7,860,728	0	7,860,728
Probation Juvenile Justice Crime Prevention Act	Special Revenue	4,008,383	0	4,008,383	0	4,008,383
Probation Juvenile Justice Realignment Block Grant	Special Revenue	3,395,610	(255,000)	3,140,610	0	3,140,610
Probation Youthful Offender Block Grant	Special Revenue	4,184,377	(200,000)	3,984,377	0	3,984,377
Probation Corrections Performance Incentive Fund	Special Revenue	2,848,752	0	2,848,752	0	2,848,752
Probation Local Community Corrections	Special Revenue	43,850,388	0	43,850,388	0	43,850,388
Probation Juvenile Commitment Facility	General Fund	4,086,467	0	4,086,467	0	4,086,467
Probation Institutional Services	General Fund	10,760,091	(1,288,194)	9,471,897	0	9,471,897
Probation Ward Welfare Fund	Special Revenue	82,400	0	82,400	0	82,400
Sheriff Ray Simon Training Center	General Fund	0	0	0	0	0
Sheriff Administration	General Fund	20,417,272	(1,032,408)	19,384,864	153,920	19,538,784
Sheriff Operations	General Fund	73,183,581	(6,267,912)	66,915,669	3,384,171	70,299,840
Sheriff Contract Cities	General Fund	19,226,234	60,289	19,286,523	0	19,286,523
Sheriff Detention	General Fund	115,353,642	(1,506,452)	113,847,190	714,029	114,561,219
Sheriff Court Security	Special Revenue	8,528,551	(112,427)	8,416,124	0	8,416,124
Sheriff Special Investigation Unit	Special Revenue	328	0	328	0	328
Sheriff Federal Asset Forfeiture	Special Revenue	0	0	0	0	0
Sheriff Jail Commissary/Inmate Welfare	Enterprise	2,732,485	0	2,732,485	0	2,732,485
Sheriff CAL ID Program	Special Revenue	1,446,587	(554,608)	891,979	0	891,979
Sheriff Justice Assistance Grant	Special Revenue	324,360	(324,360)	0	0	0
Sheriff Vehicle Theft Unit	Special Revenue	699,065	0	699,065	0	699,065
Sheriff Civil Process Fee	Special Revenue	156,241	0	156,241	0	156,241
Sheriff Driver Training Program	Special Revenue	372,405	0	372,405	0	372,405
Sheriff CAL-MMET	Special Revenue	1,084,498	0	1,084,498	0	1,084,498
<b>Supporting a Strong and Safe Community Total</b>		<b>\$ 421,299,007</b>	<b>\$(13,203,320)</b>	<b>\$ 408,095,687</b>	<b>\$ 4,252,120</b>	<b>\$ 412,347,807</b>

## 2027 Proposed Budget Schedule - Appropriations

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>Supporting a Healthy Community</b>						
Aging and Veterans Services (AVS) Area Agency on Aging	Special Revenue	8,395,676	(54,614)	8,341,062	0	8,341,062
AVS Veterans Services	General Fund	1,497,666	0	1,497,666	0	1,497,666
AVS Stanislaus Veterans Center	General Fund	1,178,369	0	1,178,369	0	1,178,369
Behavioral Health and Recovery Services (BHRS)	Special Revenue	107,042,820	(1,270,441)	105,772,379	0	105,772,379
BHRS Managed Care	Special Revenue	19,358,242	0	19,358,242	0	19,358,242
BHRS Substance Use Disorder	Special Revenue	32,588,171	109,571	32,697,742	0	32,697,742
BHRS Public Guardian	Special Revenue	4,982,632	7,395	4,990,027	0	4,990,027
BHRS Stanislaus Recovery Center	Special Revenue	9,154,875	258,409	9,413,284	0	9,413,284
BHRS Mental Health Services Act	Special Revenue	70,732,210	20,667	70,752,877	0	70,752,877
Community Services Agency (CSA) Program Services and Support	Special Revenue	181,893,865	(1,526,329)	180,367,536	0	180,367,536
CSA Housing and Homeless	Special Revenue	16,463,112	0	16,463,112	0	16,463,112
CSA Public Economic Assistance	Special Revenue	142,582,303	0	142,582,303	0	142,582,303
CSA General Assistance	Special Revenue	2,615,846	0	2,615,846	0	2,615,846
CSA County Children Fund	Special Revenue	193,736	0	193,736	0	193,736
CSA IHSS Public Authority Administration	Special Revenue	1,088,584	0	1,088,584	0	1,088,584
CSA IHSS Public Authority Benefits	Special Revenue	2,672,146	0	2,672,146	0	2,672,146
CSA In-Home Supportive Services (IHSS) Provider Wages	Special Revenue	20,263,550	0	20,263,550	0	20,263,550
Department of Child Support Services	Special Revenue	17,011,632	(5,277)	17,006,355	0	17,006,355
HSA Public Health Vital and Health Statistics	Special Revenue	185,510	0	185,510	0	185,510
Health Services Agency (HSA) Administration	Special Revenue	8,413,903	(315,000)	8,098,903	0	8,098,903
HSA Public Health	Special Revenue	46,264,062	(4,033,004)	42,231,058	0	42,231,058
HSA Indigent Health Care Program (IHCP)	Special Revenue	254,877	0	254,877	0	254,877
HSA Clinics and Ancillary Services	Enterprise	39,396,255	(160,222)	39,236,033	0	39,236,033
HSA Emergency Medical Services Funds	Special Revenue	996,205	0	996,205	0	996,205
<b>Supporting a Healthy Community Total</b>		<b>\$ 735,226,247</b>	<b>\$ (6,968,845)</b>	<b>\$ 728,257,402</b>	<b>\$ 0</b>	<b>\$ 728,257,402</b>
<b>Developing a High-Performing Economy</b>						
Agricultural Commissioner	General Fund	8,864,499	(441,668)	8,422,831	0	8,422,831
University of California Cooperative Extension	General Fund	1,055,438	0	1,055,438	0	1,055,438
UC Cooperative Extension - Farm and Home Advisors Research Trust	Special Revenue	5,000	0	5,000	0	5,000
Workforce Development	Special Revenue	18,706,517	0	18,706,517	0	18,706,517
Workforce Development Welfare to Work	Special Revenue	6,403,124	0	6,403,124	0	6,403,124
<b>Developing a High-Performing Economy Total</b>		<b>\$ 35,034,578</b>	<b>\$ (441,668)</b>	<b>\$ 34,592,910</b>	<b>\$ 0</b>	<b>\$ 34,592,910</b>
<b>Promoting Lifelong Learning</b>						
Library	Special Revenue	23,277,065	(3,532,257)	19,744,808	0	19,744,808
<b>Promoting Lifelong Learning Total</b>		<b>\$ 23,277,065</b>	<b>\$ (3,532,257)</b>	<b>\$ 19,744,808</b>	<b>\$ 0</b>	<b>\$ 19,744,808</b>
<b>Delivering Efficient Public Services</b>						
Auditor-Controller	General Fund	6,929,710	0	6,929,710	0	6,929,710
Auditor-Controller Enterprise Resource Planning	Internal Service	240,000	0	240,000	0	240,000
Assessor	General Fund	10,185,065	140,000	10,325,065	0	10,325,065
Assessor State Grants	Special Revenue	50,309	0	50,309	0	50,309
Board of Supervisors	General Fund	2,194,719	0	2,194,719	0	2,194,719

## 2027 Proposed Budget Schedule - Appropriations

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
County Counsel	General Fund	5,755,852	0	5,755,852	0	5,755,852
Chief Executive Office Administration	General Fund	9,999,400	228,000	10,227,400	0	10,227,400
Chief Executive Office Human Relations	General Fund	9,260,373	312,966	9,573,339	0	9,573,339
Clerk-Recorder	General Fund	2,995,412	0	2,995,412	0	2,995,412
Clerk-Recorder Elections	General Fund	8,424,551	(4,952,153)	3,472,398	0	3,472,398
Clerk-Recorder Modernization	Special Revenue	1,295,357	0	1,295,357	0	1,295,357
Clerk-Recorder Vital and Health Statistics	Special Revenue	52,000	0	52,000	0	52,000
County Operations - Economic Development Bank	General Fund	0	0	0	0	0
County Operations - Community Development Fund	General Fund	500,000	0	500,000	0	500,000
Discretionary Revenue	General Fund	0	0	0	0	0
County Operations - Capital Improvement Finance Authority	General Fund	71,000	0	71,000	0	71,000
County Operations - Airport	General Fund	395,543	0	395,543	0	395,543
County Operations - Appropriations for Contingencies	General Fund	7,769,326	1,692,191	9,461,517	0	9,461,517
County Operations - Debt Service	General Fund	849,200	0	849,200	0	849,200
County Operations - County Court Funding	General Fund	6,558,231	406,704	6,964,935	0	6,964,935
County Operations - General Fund Contributions	General Fund	47,393,354	(4,390,042)	43,003,312	0	43,003,312
County Operations - General Fund Match Pass Thru Vehicle License Fee	General Fund	41,200,000	0	41,200,000	0	41,200,000
County Operations - Department of Justice Drug and Alcohol	Special Revenue	111,566	12,434	124,000	0	124,000
County Operations - General Liability	Internal Service	20,355,217	0	20,355,217	2,714,919	23,070,136
County Operations - Professional Liability	Internal Service	1,406,287	0	1,406,287	0	1,406,287
County Operations - Unemployment	Internal Service	654,408	0	654,408	0	654,408
County Operations - Workers' Compensation	Internal Service	7,105,561	0	7,105,561	0	7,105,561
County Operations - Medical Self-Insurance	Internal Service	84,122,571	0	84,122,571	0	84,122,571
County Operations - Other Employee Benefits	Internal Service	144,486	0	144,486	0	144,486
County Operations - Dental	Internal Service	4,671,156	0	4,671,156	0	4,671,156
County Operations - Deferred Compensation	Internal Service	185,234	0	185,234	0	185,234
County Operations - Vision Care	Internal Service	830,963	0	830,963	0	830,963
County Operations - Crows Landing Industrial Business Park	Capital Project	30,352,625	0	30,352,625	0	30,352,625
County Operations - Courthouse Construction Fund	Capital Project	92,312	0	92,312	0	92,312
County Operations - Criminal Justice Facilities Fund	Capital Project	41,000	0	41,000	0	41,000
County Operations - American Rescue Plan Act (ARPA)	Special Revenue	60,491,658	0	60,491,658	0	60,491,658
County Operations - Prop 69 DNA Identification Fund	Special Revenue	70,350	12,000	82,350	0	82,350
General Services Agency (GSA) Administration	General Fund	1,361,913	0	1,361,913	0	1,361,913
GSA Central Services	Internal Service	4,051,232	0	4,051,232	0	4,051,232
GSA Fleet Services Division	Internal Service	7,416,386	293,000	7,709,386	0	7,709,386
GSA Facility Maintenance Division	Internal Service	12,082,855	(316,600)	11,766,255	0	11,766,255
GSA Facility Utilities	Internal Service	6,730,000	0	6,730,000	0	6,730,000

## 2027 Proposed Budget Schedule - Appropriations

Column A	B	C	D	E = C + D	F	G = E + F
Legal Budget Unit	Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
GSA Capital Facilities	General Fund	5,953,708	174,750	6,128,458	0	6,128,458
GSA 10th Street Place	General Fund	999,935	(54,720)	945,215	0	945,215
GSA 12th Street Office Building	Special Revenue	127,635	0	127,635	0	127,635
GSA 12th Street Office Building Reserve	Special Revenue	0	0	0	0	0
GSA ADA Projects	Capital Project	578,453	(78,453)	500,000	0	500,000
GSA Deferred Maintenance	Capital Project	3,130,802	(1,130,802)	2,000,000	0	2,000,000
Information Technology Central	Internal Service	24,398,795	320,000	24,718,795	0	24,718,795
Treasurer-Tax Collector - Administration/Taxes	General Fund	2,205,680	(22,281)	2,183,399	0	2,183,399
Treasurer-Tax Collector - Revenue Recovery	General Fund	1,892,486	(103,507)	1,788,979	0	1,788,979
Treasurer-Tax Collector - Treasury Division	General Fund	1,043,808	651	1,044,459	0	1,044,459
Treasurer-Tax Collector - Business Services Division	General Fund	481,174	(1,774)	479,400	0	479,400
<b>Delivering Efficient Public Services Total</b>		<b>\$ 445,209,658</b>	<b>\$ (7,457,636)</b>	<b>\$ 437,752,022</b>	<b>\$ 2,714,919</b>	<b>\$ 440,466,941</b>

Enhancing Community Infrastructure						
Department of Environmental Resources (DER)	Special Revenue	9,458,637	(89,380)	9,369,257	0	9,369,257
DER Waste Tire Enforcement Grant	Special Revenue	218,905	0	218,905	0	218,905
DER Abandoned Vehicle Abatement	Special Revenue	100,770	0	100,770	0	100,770
DER Household Hazardous Waste	Special Revenue	835,820	0	835,820	0	835,820
DER Vehicle Registration Fee Surcharge	Special Revenue	78,160	0	78,160	0	78,160
DER AB 939/Source Reduction and Recycle	Special Revenue	286,873	235,000	521,873	0	521,873
DER Disclosure Program	Special Revenue	356,160	0	356,160	0	356,160
DER Code Enforcement Abatement	Special Revenue	22,666	0	22,666	0	22,666
DER Used Oil Recycling	Special Revenue	71,230	0	71,230	0	71,230
DER Environmental Enforcement	Special Revenue	6,100	0	6,100	0	6,100
DER Groundwater Program	General Fund	1,081,447	(150,986)	930,461	0	930,461
DER Code Enforcement	General Fund	2,005,831	0	2,005,831	0	2,005,831
DER Fink Road Landfill	Enterprise	32,331,726	(11,255,488)	21,076,238	0	21,076,238
DER Geer Road Landfill	Enterprise	3,701,066	0	3,701,066	0	3,701,066
DER Beverage Container Recycling	Special Revenue	37,620	0	37,620	0	37,620
Parks and Recreation (PKS)	General Fund	13,767,781	(1,497,144)	12,270,637	0	12,270,637
PKS Tuolumne River Regional Park	General Fund	340,329	0	340,329	0	340,329
PKS Off Highway Vehicle (OHV)	Special Revenue	945,730	(331,889)	613,841	0	613,841
PKS Fish and Wildlife	Special Revenue	10,000	0	10,000	0	10,000
PKS Modesto Reservoir Patrol	Special Revenue	23,000	0	23,000	0	23,000
Planning and Community Development (PL)	General Fund	4,340,979	(50,000)	4,290,979	0	4,290,979
PL Special Revenue Grants	Special Revenue	15,407,198	0	15,407,198	0	15,407,198
PL General Plan Maintenance	Special Revenue	526,875	0	526,875	0	526,875
PL Building Permits	Special Revenue	3,685,130	(190,000)	3,495,130	0	3,495,130
PL Dangerous Building Abatement	Special Revenue	52,890	0	52,890	0	52,890
PL Salida Planning Efforts	Special Revenue	748,266	(10,000)	738,266	0	738,266
PL Housing Programs	Special Revenue	6,204,998	0	6,204,998	0	6,204,998
Public Works	Special Revenue	1,539,392	0	1,539,392	0	1,539,392
PW Road and Bridge	Special Revenue	165,959,963	(9,067,554)	156,892,409	0	156,892,409
PW Morgan Shop	Internal Service	8,610,778	(4,726,496)	3,884,282	500,000	4,384,282
<b>Enhancing Community Infrastructure Total</b>		<b>\$ 272,756,320</b>	<b>\$(27,133,937)</b>	<b>\$ 245,622,383</b>	<b>\$ 500,000</b>	<b>\$ 246,122,383</b>

<b>Grand Total</b>		<b>\$ 1,932,802,875</b>	<b>\$(58,737,663)</b>	<b>\$ 1,874,065,212</b>	<b>\$ 7,467,039</b>	<b>\$ 1,881,532,251</b>
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## 2027 Proposed Budget Schedule - Appropriations

Appropriation Summary by Fund Type	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
General Fund	\$ 545,372,556	\$(19,960,441)	\$ 525,412,115	\$ 4,252,120	\$ 529,664,235
Special Revenue Fund	1,090,254,356	(21,744,542)	1,068,509,814	0	1,068,509,814
Capital Project Fund	34,195,192	(1,209,255)	32,985,937	0	32,985,937
Enterprise Fund	79,974,842	(11,393,329)	68,581,513	0	68,581,513
Internal Service Fund	183,005,929	(4,430,096)	178,575,833	3,214,919	181,790,752
<b>Grand Total</b>	<b>\$ 1,932,802,875</b>	<b>\$(58,737,663)</b>	<b>\$ 1,874,065,212</b>	<b>\$ 7,467,039</b>	<b>\$ 1,881,532,251</b>

Appropriation Summary by Board Priority	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
Supporting a Strong and Safe Community	\$ 421,299,007	\$(13,203,320)	\$ 408,095,687	\$ 4,252,120	\$ 412,347,807
Supporting a Healthy Community	735,226,247	(6,968,845)	728,257,402	0	728,257,402
Developing a High-Performing Economy	35,034,578	(441,668)	34,592,910	0	34,592,910
Promoting Lifelong Learning	23,277,065	(3,532,257)	19,744,808	0	19,744,808
Delivering Efficient Public Services	445,209,658	(7,457,636)	437,752,022	2,714,919	440,466,941
Enhancing Community Infrastructure	272,756,320	(27,133,937)	245,622,383	500,000	246,122,383
<b>Grand Total</b>	<b>\$ 1,932,802,875</b>	<b>\$(58,737,663)</b>	<b>\$ 1,874,065,212</b>	<b>\$ 7,467,039</b>	<b>\$ 1,881,532,251</b>

## 2027 Proposed Budget Schedule for Special Districts - Revenue

Column A	B	C	D = B + C	E	F = D + E
Legal Budget Unit	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>Lighting &amp; Lighting Maintenance Districts</b>					
Airport Neighborhood Lighting	\$ 28,335	\$ 0	\$ 28,335	\$ 0	\$ 28,335
Almond Wood Estates Lighting	10,816	0	10,816	0	10,816
Beard Industrial Lighting	6,244	0	6,244	0	6,244
Country Club Lighting Zone A	4,583	0	4,583	0	4,583
Country Club Lighting Zone B	1,572	0	1,572	0	1,572
Crowslanding Lighting	3,991	0	3,991	0	3,991
Denair Lighting	57,907	0	57,907	0	57,907
Deo Gloria Estates Lighting	5,693	0	5,693	0	5,693
Empire Lighting	30,351	0	30,351	0	30,351
Fairview Tract Lighting	9,828	0	9,828	0	9,828
Fruit Yard Lighting	706	0	706	0	706
Gibbs Ranch Lighting	3,978	0	3,978	0	3,978
Gilbert Road Lighting	470	0	470	0	470
Golden State Lighting	3,103	0	3,103	0	3,103
Hillcrest Estates Lighting	16,134	0	16,134	0	16,134
Kenwood Park Lighting	3,451	0	3,451	0	3,451
Mancini Park Homes Lighting	7,715	0	7,715	0	7,715
Marshall Avenue Lighting	1,997	0	1,997	0	1,997
Monterey Park Lighting	3,776	0	3,776	0	3,776
North McHenry Lighting	7,215	0	7,215	0	7,215
North McHenry #2 Lighting	3,058	0	3,058	0	3,058
North Oaks Lighting	4,493	0	4,493	0	4,493
Olympic Tract Lighting	15,821	0	15,821	0	15,821
Peach Blossom Estates Lighting	1,164	0	1,164	0	1,164
Richland Tract Lighting	7,217	0	7,217	0	7,217
Salida Lighting	127,921	0	127,921	0	127,921
Schwartz-Baize Lighting	380	0	380	0	380
Sunset Oaks Lighting	17,267	0	17,267	0	17,267
Sylvan Village #2 Lighting	6,104	0	6,104	0	6,104
Tempo Park Lighting	11,229	0	11,229	0	11,229
<b>Lighting &amp; Lighting Maintenance Districts Total</b>	<b>\$ 402,519</b>	<b>\$ 0</b>	<b>\$ 402,519</b>	<b>\$ 0</b>	<b>\$ 402,519</b>

<b>Storm Drainage &amp; Maintenance Districts</b>					
Storm Drain #1	\$ 560	\$ 0	\$ 560	\$ 0	\$ 560
Storm Drain #2	23	0	23	0	23
Storm Drain #3	7	0	7	0	7
Storm Drain #6	2,236	0	2,236	0	2,236
Storm Drain #8	36,342	0	36,342	0	36,342
Storm Drain #9	17	0	17	0	17
Storm Drain #10	459	0	459	0	459
<b>Storm Drainage &amp; Maintenance Districts Total</b>	<b>\$ 39,644</b>	<b>\$ 0</b>	<b>\$ 39,644</b>	<b>\$ 0</b>	<b>\$ 39,644</b>

## 2027 Proposed Budget Schedule for Special Districts - Revenue

Column A	B	C	D = B + C	E	F = D + E
Legal Budget Unit	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>County Service Area Districts</b>					
County Service Area No. 1	\$ 1,800	\$ 0	\$ 1,800	\$ 0	\$ 1,800
County Service Area No. 4	164,502	0	164,502	0	164,502
County Service Area No. 5	6,388	0	6,388	0	6,388
County Service Area No. 7	1,985	0	1,985	0	1,985
County Service Area No. 8	721	0	721	0	721
County Service Area No. 9	1,462	0	1,462	0	1,462
County Service Area No. 10	415,205	0	415,205	0	415,205
County Service Area No. 11	810	0	810	0	810
County Service Area No. 12	1,000	0	1,000	0	1,000
County Service Area No. 16	16,649	0	16,649	0	16,649
County Service Area No. 18	24,471	0	24,471	0	24,471
County Service Area No. 19	55,823	0	55,823	0	55,823
County Service Area No. 20	14,124	0	14,124	0	14,124
County Service Area No. 21	25,903	0	25,903	0	25,903
County Service Area No. 22	7,933	0	7,933	0	7,933
County Service Area No. 23	3,796	0	3,796	0	3,796
County Service Area No. 24	18,642	0	18,642	0	18,642
County Service Area No. 25	6,783	0	6,783	0	6,783
County Service Area No. 26	245,771	0	245,771	0	245,771
County Service Area No. 27	13,405	0	13,405	0	13,405
<b>County Service Area Districts Total</b>	<b>\$ 1,027,173</b>	<b>\$ 0</b>	<b>\$ 1,027,173</b>	<b>\$ 0</b>	<b>\$ 1,027,173</b>
<b>Lighting &amp; Landscape Districts</b>					
Bret Hart Landscape & Lighting	\$ 54,500	\$ 0	\$ 54,500	\$ 0	\$ 54,500
Bystrom Landscape & Lighting	28,278	0	28,278	0	28,278
Del Rio Heights Landscape	5,152	0	5,152	0	5,152
Howard/McCracken Landscape & Lighting	23,667	0	23,667	0	23,667
Laurel Landscape & Lighting	12,873	0	12,873	0	12,873
Paradise South Landscape & Lighting	22,410	0	22,410	0	22,410
Riverdale Landscape & Lighting	12,331	0	12,331	0	12,331
Riverview Landscape & Lighting	14,713	0	14,713	0	14,713
<b>Lighting &amp; Landscape Districts Total</b>	<b>\$ 173,924</b>	<b>\$ 0</b>	<b>\$ 173,924</b>	<b>\$ 0</b>	<b>\$ 173,924</b>
<b>Grand Total</b>	<b>\$ 1,643,260</b>	<b>\$ -</b>	<b>\$ 1,643,260</b>	<b>\$ -</b>	<b>\$ 1,643,260</b>

## 2027 Proposed Budget Schedule for Special Districts - Appropriations

Column A	B	C	D = B + C	E	F = D + E
Legal Budget Unit	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>Lighting &amp; Lighting Maintenance Districts</b>					
Airport Neighborhood Lighting	\$ 39,140	\$ 0	\$ 39,140	\$ 0	\$ 39,140
Almond Wood Estates Lighting	15,242	0	15,242	0	15,242
Beard Industrial Lighting	8,550	0	8,550	0	8,550
Country Club Lighting Zone A	5,014	0	5,014	0	5,014
Country Club Lighting Zone B	1,616	0	1,616	0	1,616
Crowslanding Lighting	9,132	0	9,132	0	9,132
Denair Lighting	59,316	0	59,316	0	59,316
Deo Gloria Estates Lighting	14,562	0	14,562	0	14,562
Empire Lighting	44,346	0	44,346	0	44,346
Fairview Tract Lighting	12,400	0	12,400	0	12,400
Fruit Yard Lighting	726	0	726	0	726
Gibbs Ranch Lighting	4,468	0	4,468	0	4,468
Gilbert Road Lighting	1,098	0	1,098	0	1,098
Golden State Lighting	4,622	0	4,622	0	4,622
Hillcrest Estates Lighting	24,180	0	24,180	0	24,180
Kenwood Park Lighting	4,190	0	4,190	0	4,190
Mancini Park Homes Lighting	16,326	0	16,326	0	16,326
Marshall Avenue Lighting	2,052	0	2,052	0	2,052
Monterey Park Lighting	4,072	0	4,072	0	4,072
North McHenry Lighting	7,215	0	7,215	0	7,215
North McHenry #2 Lighting	3,142	0	3,142	0	3,142
North Oaks Lighting	7,980	0	7,980	0	7,980
Olympic Tract Lighting	16,248	0	16,248	0	16,248
Peach Blossom Estates Lighting	2,172	0	2,172	0	2,172
Richland Tract Lighting	7,378	0	7,378	0	7,378
Salida Lighting	203,018	0	203,018	0	203,018
Schwartz-Baize Lighting	1,284	0	1,284	0	1,284
Sunset Oaks Lighting	32,608	0	32,608	0	32,608
Sylvan Village #2 Lighting	7,398	0	7,398	0	7,398
Tempo Park Lighting	14,650	0	14,650	0	14,650
<b>Lighting &amp; Lighting Maintenance Districts Total</b>	<b>\$ 574,145</b>	<b>\$ 0</b>	<b>\$ 574,145</b>	<b>\$ 0</b>	<b>\$ 574,145</b>

<b>Storm Drainage &amp; Maintenance Districts</b>					
Storm Drain #1	\$ 39,558	\$ 0	\$ 39,558	\$ 0	\$ 39,558
Storm Drain #2	5,451	0	5,451	0	5,451
Storm Drain #3	52	0	52	0	52
Storm Drain #6	12,105	0	12,105	0	12,105
Storm Drain #8	1,552,352	0	1,552,352	0	1,552,352
Storm Drain #9	1,628	0	1,628	0	1,628
Storm Drain #10	1,789	0	1,789	0	1,789
<b>Storm Drainage &amp; Maintenance Districts Total</b>	<b>\$ 1,612,935</b>	<b>\$ 0</b>	<b>\$ 1,612,935</b>	<b>\$ 0</b>	<b>\$ 1,612,935</b>

## 2027 Proposed Budget Schedule for Special Districts - Appropriations

<i>Column A</i>	<i>B</i>	<i>C</i>	<i>D = B + C</i>	<i>E</i>	<i>F = D + E</i>
Legal Budget Unit	Legal Budget as of 12/31/25	Initial Adjustments	Proposed Rollover Budget	Recommended Proposed Adjustments	Recommended Proposed Budget
<b>County Service Area Districts</b>					
County Service Area No. 1	\$ 2,842	\$ 0	\$ 2,842	\$ 0	\$ 2,842
County Service Area No. 4	164,502	0	164,502	0	164,502
County Service Area No. 5	15,364	0	15,364	0	15,364
County Service Area No. 7	9,686	0	9,686	0	9,686
County Service Area No. 8	721	0	721	0	721
County Service Area No. 9	1,462	0	1,462	0	1,462
County Service Area No. 10	415,205	0	415,205	0	415,205
County Service Area No. 11	810	0	810	0	810
County Service Area No. 12	1,000	0	1,000	0	1,000
County Service Area No. 16	30,156	0	30,156	0	30,156
County Service Area No. 18	25,254	3,000	28,254	0	28,254
County Service Area No. 19	99,075	22,000	121,075	0	121,075
County Service Area No. 20	15,865	0	15,865	0	15,865
County Service Area No. 21	33,181	2,000	35,181	0	35,181
County Service Area No. 22	13,574	0	13,574	0	13,574
County Service Area No. 23	11,000	0	11,000	0	11,000
County Service Area No. 24	18,642	0	18,642	0	18,642
County Service Area No. 25	10,496	0	10,496	0	10,496
County Service Area No. 26	245,771	21,000	266,771	0	266,771
County Service Area No. 27	13,405	0	13,405	0	13,405
<b>County Service Area Districts Total</b>	<b>\$ 1,128,011</b>	<b>\$ 48,000</b>	<b>\$ 1,176,011</b>	<b>\$ 0</b>	<b>\$ 1,176,011</b>
<b>Lighting &amp; Landscape Districts</b>					
Bret Hart Landscape & Lighting	\$ 54,894	\$ 0	\$ 54,894	\$ 0	\$ 54,894
Bystrom Landscape & Lighting	29,522	0	29,522	0	29,522
Del Rio Heights Landscape	8,396	0	8,396	0	8,396
Howard/McCracken Landscape & Lighting	24,772	0	24,772	0	24,772
Laurel Landscape & Lighting	13,572	0	13,572	0	13,572
Paradise South Landscape & Lighting	23,476	0	23,476	0	23,476
Riverdale Landscape & Lighting	13,096	0	13,096	0	13,096
Riverview Landscape & Lighting	15,550	0	15,550	0	15,550
<b>Lighting &amp; Landscape Districts Total</b>	<b>\$ 183,278</b>	<b>\$ 0</b>	<b>\$ 183,278</b>	<b>\$ 0</b>	<b>\$ 183,278</b>
<b>Grand Total</b>	<b>\$ 3,498,369</b>	<b>\$ 48,000</b>	<b>\$ 3,546,369</b>	<b>\$ -</b>	<b>\$ 3,546,369</b>

**2027 PROPOSED BUDGET STAFFING RECOMMENDATIONS -- ATTACHMENT 3**

Board Priority	Department	Budget Unit	Position(s) Requested	Position(s) Recommended	Position Number	Classification	Department Request	CEO Recommendation
Strong and Safe Community	Sheriff	Administration	1	0	New	Manager I/II - Block-budgeted	Add new position(s)	Study
Strong and Safe Community	Sheriff	Operations	-1	0	14612	Administrative Secretary	Delete position(s)	Study
Strong and Safe Community	Sheriff	Administration	0	0	1549	Manager II	Classification study	Study
Strong and Safe Community	Sheriff	Administration	0	0	16434	Manager III	Classification study	Study
Strong and Safe Community	Sheriff	Administration	0	0	2853, 2900, 2921, 2954, 3299, 3317, 3548, 3624, 3748, 7850, 7889, 7890, 7891, 8578, 9433, 9434, 10520, 11377, 13394, 14329, 16432	Legal Clerk I/II/III - Block-budgeted	Classification study	Study
Strong and Safe Community	Sheriff	Operations	0	0	3307, 16453, 16454	Legal Clerk I/II/III - Block-budgeted	Classification study	Study
Strong and Safe Community	Sheriff	Contract Cities	0	0	3556, 7525, 8538, 8588, 10117, 11733	Legal Clerk I/II/III - Block-budgeted	Classification study	Study
Strong and Safe Community	Sheriff	Cal-MMET Program	0	0	10229	Legal Clerk I/II/III - Block-budgeted	Classification study	Study
Strong and Safe Community	Sheriff	Administration	0	0	3257, 3372, 3569, 7524,	Legal Clerk IV	Classification study	Study
Strong and Safe Community	Sheriff	Operations	0	0	3324	Legal Clerk IV	Classification study	Study
Strong and Safe Community	Sheriff	Administration	0	0	2088, 2194, 2196, 3652	Supervising Legal Clerk I/II - Block-budgeted	Classification study	Study
Strong and Safe Community	Sheriff	Operations	0	0	2043, 2154	Supervising Legal Clerk I/II - Block-budgeted	Classification study	Study
Strong and Safe Community	Sheriff	Contract Cities	0	0	8539, 11362	Supervising Legal Clerk I/II - Block-budgeted	Classification study	Study
Lifelong Learning	Library	Library	0	0	7408	Library Assistant I/II - Block-budgeted	Reclassify Upward	Study

<b>REQUESTED CHANGES TO POSITION ALLOCATION REPORT</b>	<b>0</b>
<b>RECOMMENDED CHANGES TO POSITION ALLOCATION REPORT</b>	<b>0</b>
<b>TOTAL CURRENT AUTHORIZED POSITIONS</b>	<b>4,771</b>
Add New Position(s)	<b>0</b>
Delete Vacant Position(s)	<b>0</b>
<b>RECOMMENDED AUTHORIZED POSITIONS</b>	<b>4,771</b>