

Adopted Budget Schedules Fiscal Year 2025-2026



Sonoma County California

Cover Photo

Chanslor Ranch Regional Park
2660 California State Highway 1, Bodega Bay

Chanslor Ranch, nestled in the hills along Highway 1, features several miles of hiking and equestrian trails through coastal grassland with views of Bodega Bay and Bodega Head. The 378-acre property encompasses a section of Salmon Creek and its wetlands are a significant stopover for birds migrating on the Pacific Flyway.

Mission Statement Photos

Bodega Head and Sonoma County Grapevines
Courtesy of Diana Wilson

SONOMA COUNTY MISSION

To enrich the
quality of life
in Sonoma County
through superior
public services.



**COUNTY OF SONOMA
ADOPTED BUDGET SCHEDULES**

Fiscal Year 2025-26

and

Statistical Report

2024-2025

2023-2024

Sonoma County Board of Supervisors

**Supervisor Rebecca Hermosillo
Supervisor David Rabbitt
Supervisor Chris Coursey
Supervisor James Gore
Supervisor Lynda Hopkins, Chair**

**First District
Second District
Third District
Fourth District
Fifth District**



Budget Recommended by

M. Christina Rivera
County Executive

Budget Compiled by

Erick Roeser
Auditor-Controller-Treasurer-Tax Collector

Rebecca
Hermosillo
District 1



David Rabbitt
District 2



Chris Coursey
District 3



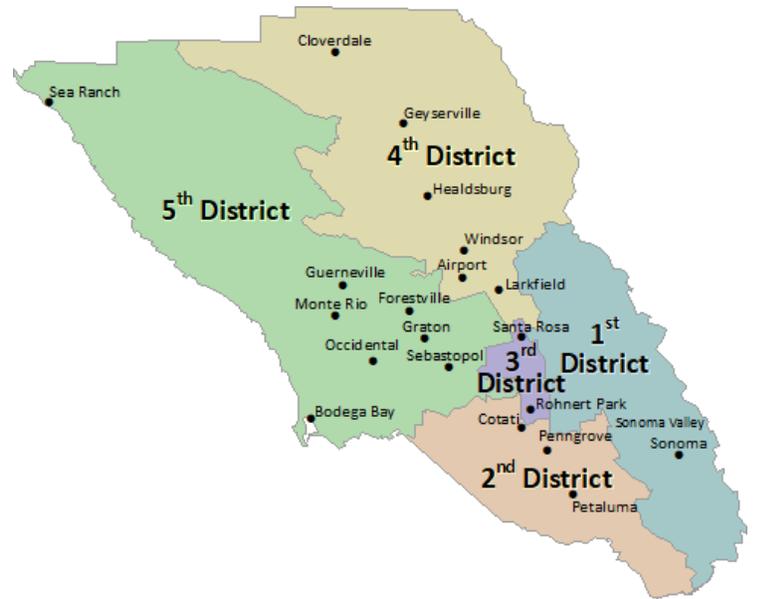
James Gore
District 4



Lynda Hopkins
District 5



County of Sonoma Board of Supervisors



(707) 565-2241

<https://sonomacounty.gov>

You are welcome to attend the meetings of the Board of Supervisors, held most Tuesdays at 9:00 a.m.

For specific dates and times of meetings please visit the Board's Website at:

<https://sonomacounty.gov/administrative-support-and-fiscal-services/board-of-supervisors>

COUNTY OF SONOMA
ADOPTED BUDGET SCHEDULES
2025-26
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2025-26
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SONOMA COUNTY FY 2025-26 RECOMMENDED BUDGET

COUNTY EXECUTIVE'S MESSAGE

Honorable Sonoma County Board of Supervisors,

I present to you this budget with gratitude toward the dedicated team within the departments and my own office who have worked to put together this \$2.71 billion recommended budget.

We are entering a year of extreme fiscal uncertainty. Unlike recent years this uncertainty is not primarily driven by natural disaster or economic cycles, but instead by politics. We are witnessing what is shaping up to be the largest changes to federal programs this century. While many of these changes are remote – foreign aid and the Library of Congress have little direct impact on Sonoma County – other potential adjustments could have huge implications for our budget and, more importantly, for the services we deliver to the residents of Sonoma County. Federal funding directly accounts for almost 15% or \$335.9 million of the Recommended Budget. State funding, which is nearly a quarter or \$561.8 million of all revenues, includes significant portions that are dependent on federal funding as well. This funding goes to assist our most vulnerable residents in the form of housing vouchers, medical services, and public assistance. It includes funding to support our roads and bridges and to mitigate the effects of natural disasters. It includes funding that impacts all of us.

Additionally, political changes may impact the overall economy. The California economy was already showing signs of weakness entering the year. Uncertainty over tariffs and trade, layoffs of federal workers, impacts of the Los Angeles wildfires, and general consumer unease make a recession more likely than it has been in some time. The May Revise budget is expected to show a significant deficit that will need to be closed. A final budget is not likely to pass the Legislature until mid-to-late June, and even then much of the impacts may not be known until trailer bills are passed in the new fiscal year.

We do not yet know what reductions will ultimately make it through Congress, or how that budget will be implemented. We will not know until much closer to the beginning of the federal fiscal year in October. We cannot accurately predict when a recession will begin or precisely how revenue streams will be impacted. In the absence of knowledge we must assume that programs will continue, use conservative revenue projections, and preserve existing on hand discretionary resources.

The budgets in this book do not include cuts to federal or state programs. They were built over the winter and are limited to what we knew in February. As always, we will adjust them with new information where we have it by budget hearings and will continue to adjust during the year as we learn more. This is appropriate. We should not preemptively reduce needed services and programs. But we need more than ever to be ready to pivot quickly to address whatever may come. This is not a year to expand

services or commit unrealized. Instead, we need to focus on maintaining our core services.

Fortunately and unfortunately over the past decades we have faced recessions, fires, floods, and a pandemic, which has resulted in learning and exercising resiliency.

Following this letter is an overview of the Recommended Budget, and the department narratives that follow discuss individual department-level budgets. I will just make a few notes about the budget here.

First, a comment on the apparent level of growth in the budget. Overall, the FY 2025-26 Recommended Budget reflects an increase of 7.9%, or \$199.5 million from the FY 2024-25 Adopted Budget. This number is somewhat misleading, however, because it is driven up by the inclusion of two voter-approved local tax measures that pass through the County. Measure H, which funds fire services, and Measure I, which funds early childhood services, are collected by the County but passed through to other entities as outlined in their respective expenditure plans. These account for \$103.7 million of the increase. Absent this increase, the County Budget is increasing by a much more modest \$95.8 million, or 3.8%.

Even with this more moderate increase, most departments were able to maintain their existing services. A few departments did require reductions in order to match operations with available resources. Notably these include reductions of 12 positions in the Permit Sonoma Department, which will require layoffs. As part of budget hearings, the Board will consider requests to restore services that were reduced in the Recommended Budget, as well as requests for new funding. Based on the factors discussed below, I will be recommending a focus on maintaining existing services rather than adding new programs should funding be available.

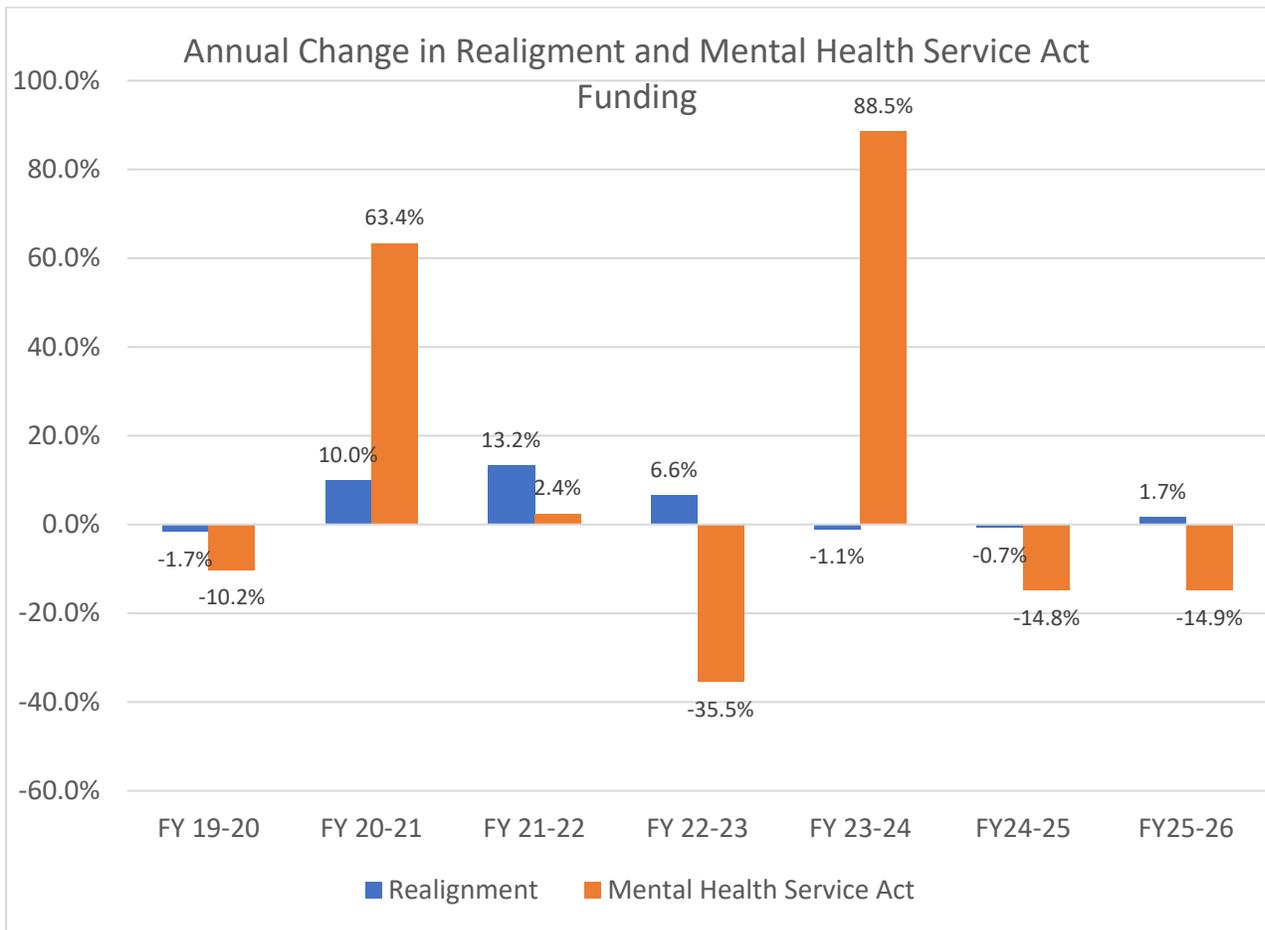
State and Federal Uncertainty

As discussed above, the County is heavily reliant on state and federal funds for many programs that we deliver. Unfortunately, the budget must be put together before we know what these sources will look like in the coming fiscal year. This creates significant uncertainty for the County budget, even in a less volatile year.

The budgets presented in this book were prepared based on assumptions in the Governor's Budget, which was released in January and did not account for more recent factors, including the Los Angeles Wildfire and economic uncertainty created by the imposition of tariffs and other federal policies. The [Legislative Analyst's Office](#) (LAO) has projected that 2025-26 revenues in the state's largest taxes will be \$7.8 billion below the estimates in the January Governor's Budget. While the May Revise Budget numbers are likely to differ somewhat, they expected to show reduced revenues and potential adjustments to spending priorities that could impact the County, but it is not the final say. Ultimately the legislature will pass a budget in June, likely after the adoption of the Sonoma County budget.

State funds flow into the County in a number of ways. Much of it is tied to specific revenue streams, primarily sales tax and vehicle license fees. These can be highly volatile in difficult fiscal times. Mental Health Service Act (MHSA) funding can be even more volatile as it is tied to income tax on high earners and is thus heavily dependent on

the stock market. The chart below shows the swings in Realignment and MHSa funding going back to pandemic.



Many other state revenues are heavily dependent on federal funding to the state. The County primarily receives federal funding as an agent of the state rather than as a direct recipient. When the state chooses to supplement or enhance a federal program with state funds, the total funding allocation may appear as state funding. Thus, reductions at the federal level could also impact the state revenue received by the County, further impacting service delivery.

Before budget hearings, staff will have better information on the state budget, although the final budget, let alone allocation details, will not be known. The wait will be longer for the federal budget, which as noted is not expected until September at the earliest.

In a few cases, the County has learned that federal grants have been cancelled. Notably these include a U.S. Department of Agriculture (USDA) grant administered by the County Executive. Additionally, we have learned that the Federal Emergency Management Administration (FEMA) Building Resilient Infrastructure and Communities (BRIC) grant program has been cancelled. This primarily impacts funds that were not yet programmed pending final award, but it does impact \$41 million that was anticipated to be received by the County for wildfire resiliency. In these cases, proper adjustments will be made in the Adopted Budget, and staff will return to discuss potential winddown of programs where needed.

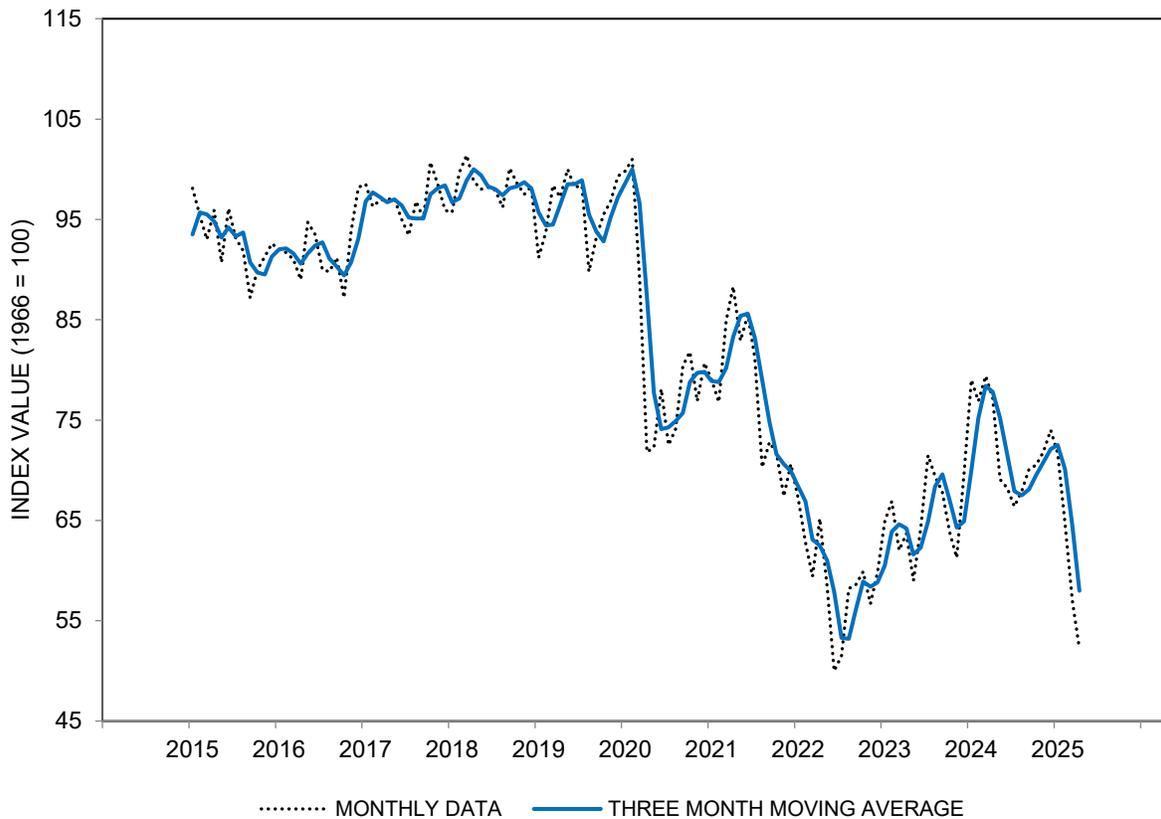
For the most part, the County is in wait-and-prepare mode with the federal budget. Many reductions have been discussed either by the administration or by Congress, but until a budget is passed, we will not know impacts. This is particularly true for potential reductions to large programs such as Medicaid. Even if the amount of a federal cut were known, how the state would react and what level of impact would ultimately come to the County are impossible to say. As such, it does not make sense to develop specific plans. Rather, it is imperative that the County not over-commit resources and remain nimble to address changes as they come.

Pending information on the state and federal budgets, it is possible that staff will return during the coming year in order to make significant adjustments to the budget that is adopted. This will be particularly likely if political decisions have economic fallout.

Economic Outlook

There are a number of worrisome signs on the economy. Consumer sentiment, which never recovered from the pandemic, has dropped precipitously as seen in the chart below.

THE INDEX OF CONSUMER SENTIMENT



Source: University of Michigan Consumer Sentiment Survey
<https://www.sca.isr.umich.edu/charts.html>

In recent years it has been noted that consumer sentiment and expectations have been weak, while underlying economic indicators remained strong. That may be changing. According to official estimates, the US economy shrank by about 0.3% in the first quarter of 2025. As the LAO has noted, consumer spending has been declining in California, which is consistent with the declining sales tax revenue that Sonoma County has seen.

These changes are correlated with, though not entirely driven by, political factors. The decline in consumer sentiment is tied in part to the administration's rapidly changing trade policy. Tariffs will increase prices on a wide range of goods, further straining consumer spending. Layoffs of federal workers will impact unemployment levels. Cuts to programs supporting low-income residents could also impact consumer spending. Still, in recent years the economy has proven resilient, and even if we were aware of a recession coming, the precise nature could greatly change how revenue impacts are felt and what needs increase in the community.

Conclusion

This is a year marked by both political and economic uncertainty. The Recommended Budget presented here provides a good base for near-term contingencies. It is built on a low growth scenario. Sales tax is already budgeted to be flat. Projected growth in property tax, the County's largest discretionary funding source, is within normal ranges, and is based on solid information about changes to the tax roll that have already occurred. Should the economy worsen, this will remain a solid base for the County to adjust from. Property tax changes lag broader economic shifts – even following the collapse of the housing market in 2008, it was two years before property tax revenues began to decline.

But while the base is solid, the County will not be immune from cuts. Board-adopted fiscal policies say that the County will not backfill lost state and federal funds. This is a matter of necessity: in the face of major reductions, the County does not have sufficient resources to backfill \$897 million of federal and state sources assumed for 2025-26. Focusing on maintaining existing core services, and avoiding expansion, the County can position itself to react to any changes and offset the worst immediate impacts.

Finally, I would like to dedicate this book to Joanna Lutman. For the past 21 years, Joanna has been the driving force behind the production of this volume. Her fine attention to detail and unflappable nature have been critical to creating the budget each year. This book, and the 20 that came before it, are the product of her labor. This year will be her last working on the budget, as she moves on to enjoy her well-deserved retirement. She will be sorely missed, but we wish her the best on her new adventures.

EXECUTIVE SUMMARY

BUDGET OVERVIEW

Total recommended uses (excluding operating transfers) for FY 2025-26 are \$2.78 billion, financed by \$2.41 billion in sources and \$374 million in use of fund balance. Use of fund balance includes accumulated revenues or bond funding for capital projects and other one-time costs. Table 1 provides a comparison of total expenditure and revenue appropriations between the FY 2024-25 Adopted Budget and the FY 2025-26 Adopted Budget.

Table 1. Adopted Sources, Uses, and Net Cost/Use of Fund Balances

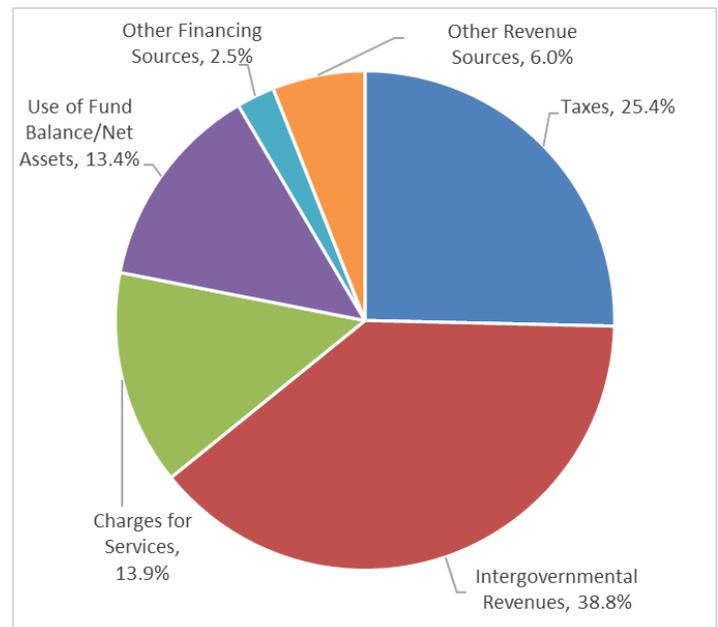
Description	FY 2024-25 Adopted	FY 2025-26 Recommended	FY 2025-26 Adopted	Change from Adopted to Adopted	Percent Change
Revenues	\$2,199,670,951	\$2,408,869,832	\$2,409,665,186	\$209,994,235	9.5%
Net Cost/Use of Fund Balance	\$315,741,615	\$306,020,726	\$374,255,241	\$58,513,626	18.5%
Total Sources	\$2,515,412,566	\$2,714,890,558	\$2,783,920,427	\$268,507,861	10.7%
Total Uses	\$2,515,412,566	\$2,714,890,558	\$2,783,920,427	\$268,507,861	10.7%
Total Permanent Positions	4,501.93	4,480.63	4,499.13	(2.80)	-0.1%

A Look at Total Sources

Anticipated financing sources in the countywide Adopted Budget for FY 2025-26 total \$2.71 billion. These sources are held either in the General Fund, which is available for general government purposes, or in other governmental funds restricted to specific uses. Funding sources include special revenue funds, special districts, Debt Service Fund, and Capital Projects Fund, as well as internal service and enterprise proprietary funds. The \$2.71 billion in sources includes \$459 million in General Fund general purpose revenues and \$2.32 billion in other sources.

Given the County is a political subdivision of the state, as well as providing services for federal agencies, it receives the largest share of its funding from state and federal governments to run programs and deliver public services.

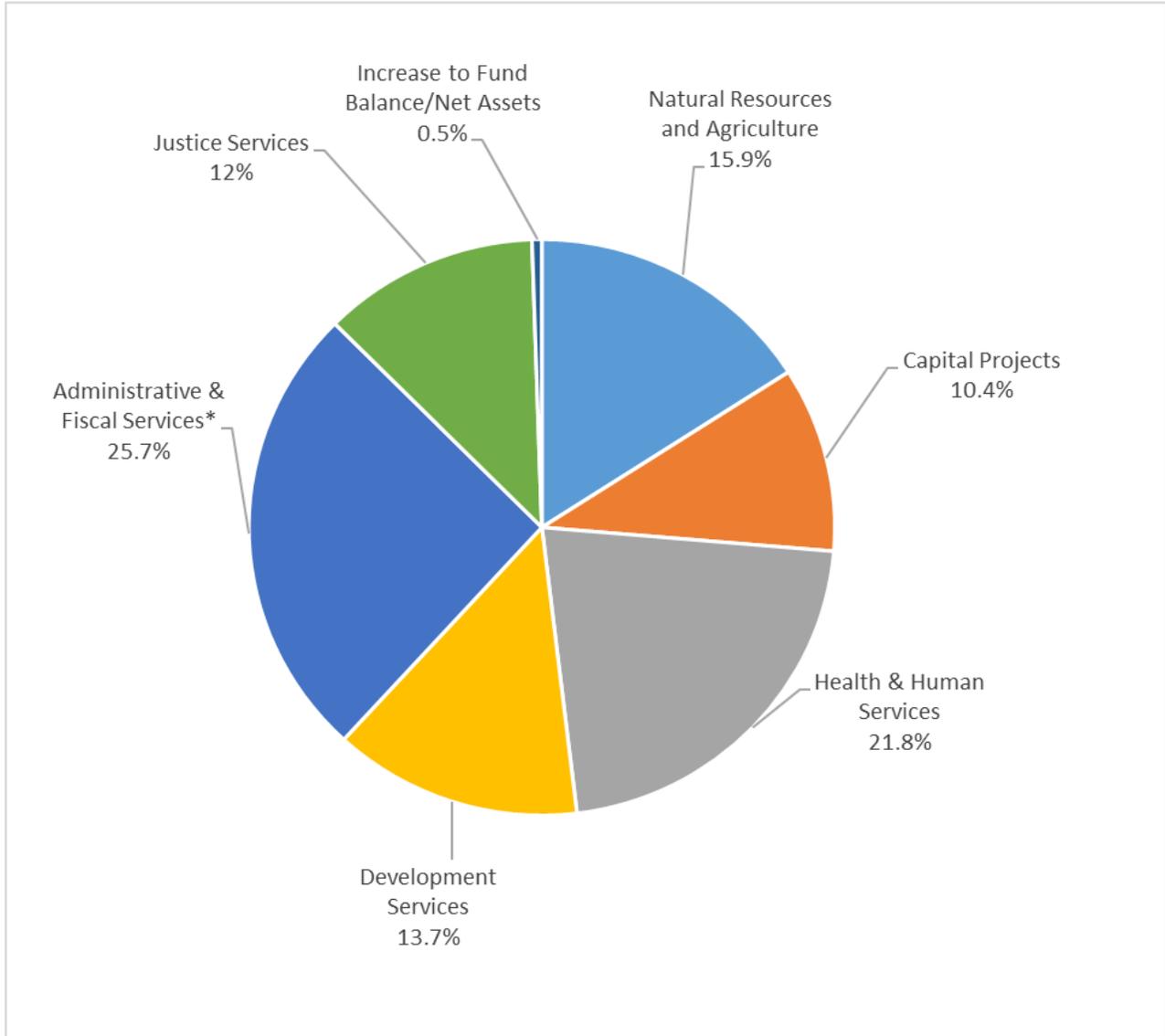
Chart 1. FY 2025-26 Total Sources: All Funds; \$2.71 billion



A Look at Total Uses

Chart 2 below displays the total budget by type of service the County provides. These services are grouped into categories referred to in our budget as functional groups. Information on each department's budget is presented within the functional tab sections of this document.

Chart 2. Total Recommended Uses: All Funds; \$2.78 billion



**Administrative & Fiscal Services includes Independent Office of Law Enforcement Review and Outreach (IOLERO), Department of Emergency Management, Office of Equity, Registrar of Voters, and Court Support/Grand Jury as well as including expenditures related to centralized services and benefits, such as insurance and retirement funding, that are made on behalf of the entire county.*

General Fund, General-Purpose Revenues and Uses

General-purpose revenues total \$459 million and represent approximately 16.5% of the total Recommended Budget. Once the County fulfills maintenance of effort (MOE) requirements, local funding match, and finances County services net cost, the Board of Supervisors then determines how to allocate the remaining general-purpose revenue to programs. Table 2 below provides details on the sources of General Fund, and general-purpose revenue. It does not include \$24.1 million of Transient Occupancy Tax (TOT) revenue segregated by Board policy in the Community Investment Fund Program Special Revenue fund, and as directed by Measure L approved by voters.

Chart 3. General Fund General-Purpose Revenues; \$459 million

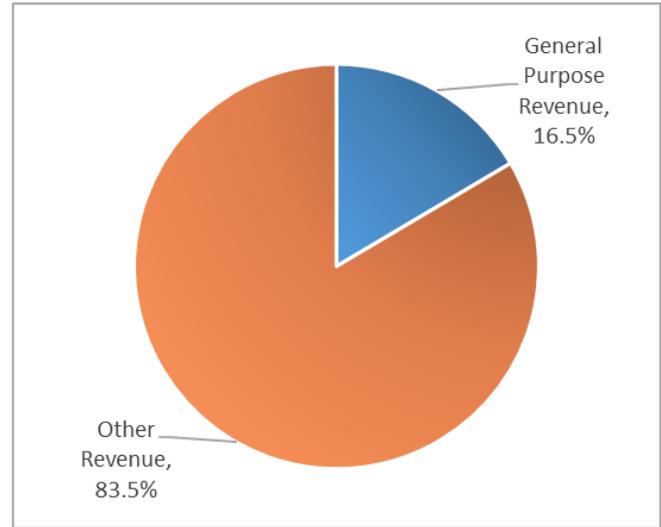


Table 2 below shows the various revenue sources that comprise the \$459 million of general-purpose revenues budgeted in FY 2025-26.

Table 2. General Fund General-Purpose Revenues

Description of Revenue Source	FY2024-25 Adopted	FY2025-26 Adopted	\$ Change from FY 2024-25	% Change from FY 2024-25	% Share of Budget
Property Tax	\$333,627,961	\$353,325,564	\$19,697,603	5.9%	77.0%
Sales Tax	\$26,649,982	\$26,497,333	(\$152,649)	(0.6%)	5.8%
County Cost Plan Reimbursements	\$13,483,082	\$19,422,935	\$5,939,853	44.1%	4.2%
Former Redevelopment Agency Residual	\$13,100,000	\$13,100,000	\$0	0.0%	2.9%
Teeter Plan Property Tax Penalties	\$11,582,960	\$3,404,148	(\$8,178,812)	(70.6%)	0.7%
Interest Earnings	\$5,305,000	\$6,395,000	\$1,090,000	20.5%	1.4%
Transient Occupancy Tax	\$8,027,338	\$8,027,338	\$0	0.0%	1.7%
Property and Document Transfer Tax	\$4,896,000	\$5,397,557	\$501,557	10.2%	1.2%
Utilities Franchise Fees	\$3,680,000	\$3,850,000	\$170,000	4.6%	0.8%
Property Tax Admin Fees	\$2,935,500	\$2,935,500	\$0	0.0%	0.6%
Reinvestment and Revitalization Fund	\$12,900,398	\$9,995,124	(\$2,905,274)	(22.5%)	2.2%
Tribal Mitigation Reimbursement	\$3,232,379	\$2,477,052	(\$755,327)	(23.4%)	0.5%
Federal Geothermal Royalties	\$1,800,000	\$1,850,000	\$50,000	2.8%	0.4%
State Homeowners Property Tax Relief	\$1,080,000	\$1,080,000	\$0	0.0%	0.2%
Other Taxes & Revenue	\$540,000	\$540,000	\$0	0.0%	0.1%
Other Governmental Agencies	\$367,000	\$420,000	\$53,000	14.4%	0.1%
Transfers in from Other Funds	\$350,537	\$350,537	\$0	0.0%	0.1%
One-Time Release of Fund Balance	\$13,758,933	\$0	(\$13,758,933)	(100.0%)	0.0%
Total General-Purpose Sources	\$457,317,070	\$459,068,088	\$1,751,018	0.4%	100.0%

Table 3 below shows that \$358.5 million of General-Purpose funding is allocated to departments and agencies to cover costs of programs and services that are not funded by state/federal sources, fees for services, or other funding streams. The remaining \$100.5 million is allocated directly to programs or services based on Board policy direction, or other local requirements.

Table 3. Uses of the General Fund General Purpose Revenues

Department/Program/Initiative	FY2024-25 Adopted	FY2025-26 Adopted	\$ Change from FY 2024-25	% Change from FY 2024-25	% Share of Budget
Agricultural Commissioner	\$2,801,515	\$2,893,291	\$91,776	3.3%	0.6%
ACTTC	\$6,718,638	\$6,876,796	\$158,158	2.4%	1.5%
Clerk-Recorder-Assessor	\$12,155,300	\$13,024,531	\$869,231	7.2%	2.8%
BOS/County Exec	\$14,285,940	\$14,984,663	\$698,723	4.9%	3.3%
County Counsel	\$1,032	\$1,032	\$0	0.0%	0.0%
Court Support/Grand Jury	\$9,516,438	\$10,578,103	\$1,061,665	11.2%	2.3%
Health Services	\$11,230,336	\$11,409,729	\$179,393	1.6%	2.5%
District Attorney's Office	\$21,800,295	\$22,744,335	\$944,040	4.3%	4.9%
Emergency Management	\$3,671,510	\$4,291,403	\$619,893	16.9%	0.8%
Human Resources	\$14,172,836	\$14,629,013	\$456,177	3.2%	3.2%
Human Services	\$29,498,786	\$31,908,444	\$2,409,658	8.2%	7.0%
IOLERO	\$2,409,477	\$2,485,566	\$76,089	3.2%	0.5%
Information Systems	\$1,616,613	\$1,662,106	\$45,493	2.8%	0.4%
Office of Equity	\$2,106,205	\$2,126,378	\$20,173	1.0%	0.5%
Permit Sonoma	\$5,913,577	\$7,306,861	\$1,393,284	23.6%	1.3%
Probation	\$39,156,359	\$40,294,819	\$1,138,460	2.9%	8.8%
Public Defender	\$15,649,038	\$16,261,437	\$612,399	3.9%	3.5%
Public Infrastructure	\$22,633,941	\$24,755,713	\$2,121,772	9.4%	5.1%
Regional Parks	\$5,112,485	\$6,241,462	\$1,128,977	22.1%	1.1%
Registrar of Voters	\$4,376,728	\$4,278,666	(\$98,062)	(2.2%)	0.9%
Sheriff's Office	\$115,803,892	\$118,327,339	\$2,523,447	2.2%	25.8%
UC Cooperative Extension	\$1,401,159	\$1,444,148	\$42,989	3.1%	0.3%
Sub-Total for Depts. (Net Cost)	\$342,032,100	\$358,525,835	\$16,493,735	4.8%	77.1%
Board General Fund Contingency	\$6,148,786	\$5,000,000	(\$1,148,786)	(18.7%)	1.1%
Funding for Specific Programs	\$29,850,549	\$22,658,439	(\$7,192,110)	(24.1%)	6.6%
Sheriff's Helicopter Program	\$2,353,665	\$2,296,725	(\$56,940)	(2.4%)	0.5%
Fire Services	\$1,500,000	\$1,500,000	\$0	0.0%	0.3%
Capital Project Plan Contribution	\$16,958,429	\$5,500,000	(\$11,458,429)	(67.6%)	1.2%
County Modernization Fund	\$18,121,144	\$20,043,293	\$1,922,149	10.6%	4.4%
City of Santa Rosa Annexation	\$1,507,000	\$1,542,000	\$35,000	2.3%	0.3%
Community Development Commission	\$1,194,580	\$1,652,703	\$458,123	38.4%	0.3%
Employee Programs	\$3,788,925	\$3,809,926	\$21,001	0.6%	0.8%
Non-Departmental Countywide Expenses	\$2,716,900	\$2,801,502	\$84,602	3.1%	0.6%
General Fund Reserves	\$788,794	\$0	(\$788,794)	(100.0%)	0.0%
FEMA Audit Reserve	\$1,066,000	\$0	(\$1,066,000)	(100.0%)	0.0%

Department/Program/Initiative	FY2024-25 Adopted	FY2025-26 Adopted	\$ Change from FY 2024-25	% Change from FY 2024-25	% Share of Budget
Litigation Contingency Contribution	\$0	\$1,400,000	\$1,400,000	100.0%	0.3%
Reinvestment & Revitalization Fund	\$13,100,000	\$13,100,000	\$0	0.0%	2.9%
Roads Operations MOE	\$5,436,365	\$5,436,365	\$0	0.0%	1.2%
Roads Pavement Preservation	\$10,753,833	\$13,801,300	\$3,047,467	28.3%	2.5%
Sub-Total for Programs/Initiatives	\$115,284,970	\$100,542,253	(\$14,742,717)	(12.8%)	22.9%
Total	\$457,317,070	\$459,068,088	\$1,751,018	0.4%	100.0%

Position Summary

Table 4 below illustrates changes in full-time equivalent (FTE) positions by department. The Adopted Budget reduces allocations by a net 24.0 FTE compared to FY 2024-25 revised positions as of March 3, 2025.

Table 4. Position Summary

Department Name	FY 2024-25 Adopted	FY 2024-25 Revised	FY 2025-26 Recommended	Supplemental Changes	Budget Hearing Actions	FY 2025-26 Final Adopted*
ACTTC	107.00	107.00	103.00	0.00	0.00	103.00
Ag Pres/Open Space	36.50	36.50	36.50	0.00	0.00	36.50
Agricultural Commissioner	39.80	40.00	40.00	0.00	0.00	40.00
BOS/County Executive	82.00	79.00	79.00	(2.00)	0.00	77.00
Child Support Services	62.00	62.00	62.00	0.00	(3.00)	59.00
Clerk-Recorder-Assessor	99.00	100.00	95.00	0.00	1.00	96.00
Community Development	54.50	53.50	48.00	0.00	4.50	52.50
County Counsel	41.25	41.25	41.25	0.00	0.00	41.25
District Attorney’s Office	136.50	137.00	137.00	0.00	0.00	137.00
Emergency Management	17.00	17.00	14.00	0.00	0.00	14.00
Economic Development	17.00	17.00	16.00	0.00	0.00	16.00
Health Services	730.83	747.33	745.33	4.00	1.00	750.33
Human Resources	68.50	68.50	68.50	0.00	1.00	69.50
Human Services	1,020.55	1,010.55	999.55	1.00	4.00	1,004.55
IHSS Public Authority	1.00	1.00	1.00	0.00	0.00	1.00
IOLERO	6.50	7.50	7.50	0.00	0.00	7.50
Information Systems	119.50	119.50	119.50	0.00	0.00	119.50
Office of Equity	12.00	12.00	11.00	0.00	0.00	11.00
Permit Sonoma	177.00	177.00	163.00	0.00	7.00	170.00
Probation	272.00	272.00	272.00	0.00	0.00	272.00
Public Defender	62.00	63.00	63.00	0.00	0.00	63.00
Public Infrastructure	275.00	277.00	277.00	0.00	0.00	277.00
Regional Parks	143.00	144.00	144.00	0.00	0.00	144.00
Registrar of Voters	18.00	18.00	22.00	0.00	0.00	22.00

Department Name	FY 2024-25 Adopted	FY 2024-25 Revised	FY 2025-26 Recommended	Supplemental Changes	Budget Hearing Actions	FY 2025-26 Final Adopted*
Sheriff's Office	635.50	647.50	647.50	0.00	0.00	647.50
UC Cooperative Extension	6.00	6.00	6.00	0.00	0.00	6.00
Sonoma Water	262.00	262.00	262.00	0.00	0.00	262.00
Total Allocations (FTE)	4,501.93	4,523.13	4,480.63	3.00	15.50	4,499.13

**The FY 2025-26 Recommended column reflects departments' allocation totals effective as of March 3, 2025, which include the deletion of vacant allocations effective July 1, 2025, and the deletion of filled allocations as of September 29, 2025. Position changes made between March 4, 2025, and May 12, 2025, are incorporated as supplemental adjustments.*

Each fiscal year, the County Executive's Office works with the Board of Supervisors and departments to conduct a regular review of vacancies, adjusting department position allocations to reflect current needs. Positions that have been vacant longer than one year may be swept in the Adopted Budget as supplemental adjustments.

GOVERNMENT

DIRECTORY OF ELECTIVE & APPOINTED OFFICERS

Elective Officers

Board of Supervisors

Supervisor, District One	Rebecca Hermosillo
Supervisor, District Two	David Rabbitt
Supervisor, District Three	Chris Coursey
Supervisor, District Four	James Gore
Supervisor, District Five	Lynda Hopkins
Auditor-Controller-Treasurer-Tax Collector	Erick Roeser
County Clerk-Recorder-Assessor	Deva Marie Proto
District Attorney	Carla Rodriguez
Sheriff-Coroner	Eddie Engram

Appointed Officers & Department Heads

Agricultural Commissioner-Sealer of Weights & Measures	Andrew Smith
Agricultural Preservation and Open Space District General Manager	Misti Arias
Child Support Services Director	Gigi Mertle
Community Development Commission Executive Director	Michelle Whitman
County Executive	M. Christina Rivera
County Counsel	Robert Pittman
Economic Development Collaborative Executive Director	Ethan Brown
Emergency Management Director	Jeff Duvall
Health Services Director	Nolan Sullivan
Human Resources Director	Janell Crane
Human Services Director	Angela Struckmann
Independent Office – Law Enforcement Review/Outreach Director	John Alden
Information Systems Director	Dan Fruchey
Office of Equity Director	Melissa Valle
Permit Sonoma Director	Scott Orr
Chief Probation Officer	Vanessa Fuchs
Public Defender	Brian Morris
Regional Parks Director	Bert Whitaker
Registrar of Voters	Evelyn Mendez
Sonoma County Public Infrastructure	Johannes J. Hoeverstz
U.C. Cooperative Extension Director	Lauren Cartwright
Sonoma Water General Manager	Grant Davis

SUMMARY OF FISCAL YEAR 2025-26 ADOPTED BUDGET

DESCRIPTION	2024-25 ADOPTED	2025-26 ADOPTED	CHANGE	%
County Operating Funds	1,493,004,572	1,855,124,980	362,120,408	24.3%
Capital Projects	<u>185,165,961</u>	<u>282,805,949</u>	<u>97,639,988</u>	<u>52.7%</u>
Sub-Total	1,678,170,533	2,137,930,929	459,760,396	27.4%
Enterprise Funds	94,244,228	91,163,266	(3,080,962)	-3.3%
Internal Service Funds	275,593,857	276,413,157	819,300	0.3%
Special Districts	<u>168,647,230</u>	<u>171,654,749</u>	<u>3,007,519</u>	<u>1.8%</u>
TOTAL REQUIREMENTS	<u>2,515,412,566</u>	<u>2,677,162,101</u>	<u>460,506,253</u>	<u>18.3%</u>

Fund Name (1)	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30,2025 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
General Fund	0	29,401,567	733,226,596	762,628,163	778,561,603	5,924,403	784,486,006
Special Revenue Funds	0	108,957,929	978,850,888	1,087,808,817	1,056,921,382	9,029,592	1,065,950,974
Capital Project Funds	0	133,183,110	149,622,839	282,805,949	282,805,949	0	282,805,949
Debt Service Funds	0	0	4,688,000	4,688,000	4,688,000	0	4,688,000
Subtotals - Governmental Funds	0	271,542,606	1,866,388,323	2,137,930,929	2,122,976,934	14,953,995	2,137,930,929
Less: Operating Transfers	0	0	(210,878,983)	(210,878,983)	(210,878,983)	0	(210,878,983)
Total Governmental Funds	0	271,542,606	1,655,509,340	1,927,051,946	1,912,097,951	14,953,995	1,927,051,946
Enterprise Funds	0	4,300,149	86,863,117	91,163,266	91,163,266	0	91,163,266
Internal Service Funds	0	36,430,131	239,983,026	276,413,157	276,413,157	0	276,413,157
Special Districts & Other Agencies	0	17,690,655	153,964,094	171,654,749	161,730,485	9,924,264	171,654,749
Total Other Funds	0	58,420,935	480,810,237	539,231,172	529,306,908	9,924,264	539,231,172
Total All Funds	0	329,963,541	2,136,319,577	2,466,283,118	2,441,404,859	24,878,259	2,466,283,118

County of Sonoma
State of California
Governmental Funds Summary
Fiscal Year 2025-26 (Adopted Budget)

Fund Name (1)	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30,2025 (2)	Decreases to Obligated Fund Balance (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balance (7)	Total Financing Uses (8)
10003 General	0	28,181,567	730,711,328	758,892,895	754,478,760	4,414,135	758,892,895
10200 General Reserve	0	0	0	0	2,225,000	0	2,225,000
10500 ACO Funds	0	1,220,000	2,515,268	3,735,268	21,857,843	1,510,268	23,368,111
10002 General Fund	0	29,401,567	733,226,596	762,628,163	778,561,603	5,924,403	784,486,006
11010 Community Investment Fund	0	0	24,751,963	24,751,963	117,883,677	2,894,120	120,777,797
11050 Road Fund	0	222,037	117,718,585	117,940,622	222,913,812	56,945	222,970,757
11100 Other Special Revenue Funds	0	56,227,080	167,569,764	223,796,844	115,460,087	883,032	116,343,119
11300 2011 Public Safety Realign	0	17,746,416	98,377,590	116,124,006	53,233,831	663,919	53,897,750
11400 Human Services Realignment	0	541,800	52,692,031	53,233,831	235,728,252	0	235,728,252
11500 Human Services Dept	0	2,088,728	233,639,524	235,728,252	11,748,390	0	11,748,390
11550 DCSS - Child Support Enforce	0	1	11,748,389	11,748,390	152,732,940	0	152,732,940
11600 Dept of Health Services	0	5,196,034	147,536,909	152,732,943	9,794,549	3	9,794,552
11700 Public Health Funds	0	640,572	9,159,377	9,799,949	93,170,317	5,400	93,175,717
11800 Behavioral Health Funds	0	22,038,235	74,360,915	96,399,150	44,255,527	3,228,833	47,484,360
11990 1991 Realignment Funds	0	4,257,026	41,295,841	45,552,867	0	1,297,340	1,297,340
11001 Special Revenue Funds	0	108,957,929	978,850,888	1,087,808,817	1,056,921,382	9,029,592	1,065,950,974
21000 Capital Projects	0	133,183,110	149,622,839	282,805,949	282,805,949	0	282,805,949
31000 Debt Service	0	0	4,688,000	4,688,000	4,688,000	0	4,688,000
Subtotal	0	271,542,606	1,866,388,323	2,137,930,929	2,122,976,934	14,953,995	2,137,930,929
Operating Transfers*			(210,878,983)	(210,878,983)	(210,878,983)		(210,878,983)
Appropriations Limit	\$ 998,887,371						
Appropriations Subject to Limit	\$ 866,879,076						
Total Governmental Funds	0	271,542,606	1,655,509,340	1,927,051,946	1,912,097,951	14,953,995	1,927,051,946

*Transfers within a fund totalling \$140,312,968 have been eliminated from the above fund totals. Transfers between funds are included within the above funds and eliminated here before consolidating General County totals.

Fund Name (1)	Total Fund Balance June 30, 2025 (2)	Less: Obligated Fund Balance				Less: Unassigned Fund Balance (7)	Total Fund Balance Available June 30, 2025 (8)
		Nonspendable (3)	Restricted (4)	Committed (5)	Assigned (6)		
10003 General	267,921,010	8,272,681	1,539,293	357,019	256,281,174	1,470,843	0
10200 General Reserve	76,478,121					76,478,121	0
10500 ACO Funds	15,490,093				15,490,093		0
10002 Total General	359,889,224	8,272,681	1,539,293	357,019	271,771,267	77,948,964	0
11010 Community Investment Fund	13,216,195	35,806		13,180,389			0
11050 Road	24,629,196	774,863	15,788,848	3,862,342	4,203,143		0
11100 Other Special Revenue Funds	141,935,382	154,181	141,781,201				0
11300 Public Safety Realignment	114,267,146		114,267,146				0
11400 Human Services Realignment	16,386,025		16,386,025				0
11500 Human Services Dept	16,838,658	4,696,116	12,142,542				0
11550 DCSS - Child Support Enforc.	436,478		436,478				0
11600 Dept of Health Services	18,782,034	201,849	18,580,185				0
11700 Public Health Funds	9,076,442	3,211	9,073,231				0
11800 Behavioral Health Funds	124,826,476		124,826,476				0
11991 Health Realignment Funds 1991	59,465,838		59,465,838				0
11992 Mental Health Realignment 1991	9,598,578		9,598,578				0
11001 Total Special Revenue	549,458,448	5,866,026	522,346,548	17,042,731	4,203,143		0
21000 Total Capital Projects	173,570,473				173,570,473		0
31000 Total Debt Service	4,509,869		4,509,869				0
	1,087,428,014	14,138,707	528,395,710	17,399,750	449,544,883	77,948,964	0

*Fund Balance Component Definitions (encumbrances are excluded):

- 1) Nonspendable - Not in spendable form or there is a requirement to maintain intact.
- 2) Restricted - Externally enforceable limitations from outside parties, constitutional provisions or enabling legislation.
- 3) Committed - Formal action required by the Board of Supervisors.
- 4) Assigned - Set aside for intended use by Board of Supervisors or designated body or official.

Fund Name and Fund Balance Description (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
General Fund - Nonspendable:						
10005 General Fund - Inventory	102,773					102,773
10005 General Fund - Prepaid Expenses	7,447,680					7,447,680
10005 General Fund - Advances	100,000					100,000
10010 ADA Program Fund - Prepaid Exp	1,215					1,215
10060 PW Small Water Systems - Advances	14,381					14,381
10111 SoCo Cannibas Program Fund - Prepaid Exp	1,774					1,774
10137 PG&E 2017 Fire Settlement	604,133					604,133
10157 SPI Admin - Prepaid Exp	725					725
Subtotal General Fund - Nonspendable	8,272,681	0	0	0	0	8,272,681
General Fund - Restricted:						
10005 General Fund - Restricted	650,000					650,000
10111 SoCo Cannibas Program Fund - Restricted	889,293					889,293
Subtotal General Fund - Nonspendable	1,539,293	0	0	0	0	1,539,293
General Fund - Assigned:						
10005 Econ Uncertainty	16,840,969					16,840,969
10005 OPEB	1,000,000					1,000,000
10005 State Mandates	266,112					266,112
10005 JMS System	500,000					500,000
10005 ISD Proj Rebudget	774,245					774,245
10005 St Flood Relf	1,120,000					1,120,000
10005 SMIP&CA BldStd	83,814					83,814
10005 GF Dept Rollover	1,703,500					1,703,500
10010 ADA Program Fund	4,024					4,024
10011 FEMA Audit Reserve	13,015,000				3,431,000	16,446,000
10012 Employer Health Contributions	12,121,988					12,121,988
10015 ISD Replacement Fund A	7,682,048	743,365	743,365			6,938,683
10020 ISD Replacement Fund B	2,609,792	261,075	261,075			2,348,717
10025 Technology Investment Fund	201,741					201,741
10026 Broadband Project	160,781	107,268	107,268			53,513
10035 County Ctr Parking Enforcement	169,456	1,290	1,290			168,166
10040 PG&E Local Gov't Partnership	349,359					349,359
10044 Permit Sonoma Bond Deposit	139,409			8,150	8,150	147,559
10047 Permit Sonoma - PRMD - General	2,146,901	754,400	754,400			1,392,501
10050 Equipmt Replacem. Fund - Regional Pks	113,754			7,072	7,072	120,826
10055 PW District Formation	1,164,672	310,000	310,000			854,672
10056 Cal-Am Franchise Fees	188,050			13,200	13,200	201,250
10060 PW Small Water Systems	568,820			458	458	569,278
10065 PW Road Maint. District Form.	1,468			28	28	1,496
10070 Sheriff Radio Replacement	148,944					148,944
10075 Sheriff Radio Infrastructure	1,824,591	147,472	147,472			1,677,119
10076 Sheriff Helicopter Repair	675,449					675,449
10077 Sheriff Donations-Escheated	1,057,786	161,117	161,117			896,669
10078 DSA/DSLEM Physical Fitness	60,958					60,958
10079 SCLEA/SCLEAMA Physical Fitness	89,838					89,838
10080 Probation Radio/Equip Replace	300,000					300,000
10085 Probation SAC Ops. and Maint.	1,286,025	386,045	386,045			899,980
10090 RDA Dissolution Distributions	7,311,800	24,000	24,000			7,287,800
10095 Graton Casino Mitigation	44,965,887		2,832,738	2,792,262		42,133,149
10098 Tribal Mitigation - Lytton	4,379,219			125,350	125,350	4,504,569
10100 Tribal Development Impact Mitigation	444,665					444,665
10105 Tobacco Deallocation	4,097,424					4,097,424
10110 Refuse Franchise Fees	3,658,573					3,658,573
10111 So Co Cannabis Program Fund	3,443,648	815,866	815,866			2,627,782
10120 Assessment Appeals	1					1

Fund Name and Fund Balance Description (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Yr. (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
General Fund - Assigned (cont.)						
10130 Del Rio Woods	370,348			18,734	18,734	389,082
10135 DR - October Fires 17-18	21,024	312	312			20,712
10137 PG&E 2017 Fire Settlement	16,607,968	4,760,404	4,760,404			11,847,564
10138 Infrastructure Sinking Fund	4,390,684	2,000,000	2,000,000			2,390,684
10139 Kincade Settlement	313,315					313,315
10141 Disaster Response Fund	2,136,836	2,000,000	2,000,000			136,836
10146 Fire Services	10,645,922			139,718	139,718	10,785,640
10147 General Disaster Fund	1,481	625	625			856
10148 Legal Contingency Fund	2,356,532			660,000	660,000	3,016,532
10149 2019 Kincade Fire Disaster Fund	1,404	312	312			1,092
10150 2020 Covid-19 Disaster Fund	21,267,176	1,000	3,432,000			17,835,176
10151 2020 LNU Fires Disaster	1,262	312	312			950
10152 2020 Glass Fire Disaster	1,279	312	312			967
10153 American Rescue Plan SLFRF	1,142,686					1,142,686
10154 Water Security Fund	308,592	75,754	75,754			232,838
10155 Reserve Purposes Fund	60,041,190	8,336,276	9,366,276			50,674,914
10156 2023 Jan Severe Winter Storm	1,388	312	312			1,076
10157 SPI Administration	0			6,925	6,925	6,925
10158 2023 Feb Storms	1,376	312	312			1,064
Subtotal General Fund - Assigned	256,281,174	20,887,829	28,181,567	3,771,897	4,410,635	232,510,242
General Fund - Committed:						
10045 ARM Mitigation Fund	357,019			3,500	3,500	360,519
General Fund - Unassigned:						
10005 General Fund - Unassigned	585,207					585,207
10105 Tobacco Deallocation	661,380					661,380
10155 Designated Purposes Fund	224,256					224,256
Subtotal General Fund - Unassigned	1,470,843	0	0	0	0	1,470,843
Total General Fund	267,921,010	20,887,829	28,181,567	3,775,397	4,414,135	244,153,578
General Reserve Funds						
10205 General Reserve - Unassigned	76,478,121					76,478,121
Total General Reserve Funds	76,478,121	0	0	0	0	76,478,121
ACO Funds - Assigned:						
10505 Fleet ACO	8,738,750			876,000	876,000	9,614,750
10510 Communications ACO	3,023,453			451,809	451,809	3,475,262
10515 County Facilities ACO	799,226			131,733	131,733	930,959
10520 Reprographics ACO	2,372					2,372
10525 Records ACO	50,948			50,726	50,726	101,674
10530 Registrar of Voters ACO	2,875,344	1,220,000	1,220,000			1,655,344
Total ACO Funds	15,490,093	1,220,000	1,220,000	1,510,268	1,510,268	15,780,361
10002 Total General Fund	359,889,224	22,107,829	29,401,567	5,285,665	5,924,403	336,412,060

Fund Name and Fund Balance Description (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Yr. (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Community Investment Fund - Nonspendable						
11015 Community Investment Fund	35,806					35,806
Community Investment Fund - Committed						
11015 Community Investment Fund	6,754,682			1,964,045	1,964,045	8,718,727
11015 Economic Uncertainties	1,032,201					1,032,201
11016 Community Investment	4,349,269					4,349,269
11016 Community Investment Measure L	1,044,237			930,075	930,075	1,974,312
Subtotal Community Invest - Committed	13,180,389	0	0	2,894,120	2,894,120	16,074,509
Total Community Investment Fund	13,216,195	0	0	2,894,120	2,894,120	16,110,315
Road Fund - Nonspendable:						
11051 Roads Fund - Inventory	724,625					724,625
11051 Roads Fund - Prepaid Expenses	50,238					50,238
Subtotal Roads - Nonspendable	774,863	0	0	0	0	774,863
Road Fund - Restricted/Committed/Assigned:						
11051 Roads Fund - Restricted	1,831,901					1,831,901
11051 Roads Fund - Committed	3,862,342					3,862,342
11051 Roads Fund - Assigned	4,203,143	35,231	35,231			4,167,912
11052 State Tribal Casino Fund - Restricted	108,922			3,217	3,217	112,139
11053 Sonoma Valley Development Fee - Restr	293,293			53,728	53,728	347,021
11054 Countywide Development Fee - Restr	13,554,732	186,806	186,806			13,367,926
Subtotal Roads - Restri/Committed/Assigned	23,854,333	222,037	222,037	56,945	56,945	23,689,241
Total Road Fund	24,629,196	222,037	222,037	56,945	56,945	24,464,104
Other Special Rev Funds - Nonspendable						
11104 Recorder-Modernization	119,463					119,463
11107 Social Security Truncation	9,147					9,147
11108 Recorder Operations Fund	4,161					4,161
11131 DA - Family Justice Center	7,181					7,181
11137 Recorder-eRecording	14,229					14,229
Subtotal Other Special Rev - Nonspendable	154,181	0	0	0	0	154,181
Other Special Rev Funds - Restricted:						
11101 Tidelands Leases Fund	652,247			64,267	64,267	716,514
11102 Assessor-Property Char Data	724,855	85,419	85,419			639,436
11104 Recorder-Modernization	7,713,742	1,749,411	2,215,394			5,498,348
11105 Recorder-Micrographics	1,139,282	150,235	150,235			989,047
11106 Clerk/Recorder VRIP	946,243	8,444	8,444			937,799
11107 Social Security Truncation	445,286			4,780	4,780	450,066
11108 Recorder Operations Fund	580,637	495,884	495,884			84,753
11109 Survey Monument Preservation	408,459	150,000	150,000			258,459
11110 PRMD Planning	591,171			306,105	306,105	897,276
11111 Regional Parks Rstrd Donations	1,935,826	536,832	536,832			1,398,994
11112 Sonoma Coast Park Mit	219,250	154,471	154,471			64,779
11113 Cloverdale/Healdsburg Park Mit	123,685	52,589	52,589			71,096
11114 Russian Riv/Sebastopol Park Mit	135,993	130,448	130,448			5,545
11115 Santa Rosa Park Mit	707,657	535,577	535,577			172,080
11116 Petaluma/Rohnert Pk/Cotati Park Mit	191,952	196,100	196,100			(4,148)
11117 Sonoma Valley Park Mit	67,600	51,260	51,260			16,340
11118 Larkfield/Wikiup Park Mit	153,572	111,708	111,708			41,864
11119 PEG Access Fees	4,502,066			130,000	130,000	4,632,066
11120 Sheriff-AB1109 Fees	52,378	28,096	28,096			24,282

Fund Name and Fund Balance Description (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Yr. (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Other Special Rev Funds - Restricted (cont.)						
11121 Sheriff-AB709 Fees	307,724	11,932	11,932			295,792
11122 Sheriff-Federal Forf-DOJ	1,146,402			20,000	20,000	1,166,402
11123 Sheriff-Fed Forf-US Treas	37,618			1,000	1,000	38,618
11124 Sheriff-DMV ID Fee	2,563,669	2,237,945	2,237,945			325,724
11125 Asset Forfeiture Fund	1,598,386	10,000	10,000			1,588,386
11126 JAG - Justice Assistance Grant	64					64
11127 Detention-Jail Industries	19,575					19,575
11129 DA-Consumer Protection	10,833,887	33,604	33,604			10,800,283
11131 DA-Family Justice Center	519,680	150,091	238,519			281,161
11132 DA-Asset Forfeiture - Justice	8,365	8,000	8,000			365
11134 DA-Treasury Forfeiture Fund	3,526	3,200	3,200			326
11136 Probation-CCPIF	1,024,167	308,494	308,494			715,673
11137 Recorder - eRecording	15,435			870	870	16,305
11138 Courthouse Construction	1,291,049			205,000	205,000	1,496,049
11139 Criminal Justice Construction	3,121,804			17,005	17,005	3,138,809
11140 DA-Victim Services Fund	98,044	22,200	22,200			75,844
11142 Alternate Dispute Resolution	361,541			26,500	26,500	388,041
11144 Tobacco Securitization/Endowment A	9,600,971	4,990,134	4,990,134			4,610,837
11145 Open Space Spec Tax Account-Meas F	65,775,813	31,561,226	31,561,226			34,214,587
11146 Hazardous Material Fund	4,510					4,510
11147 Fish and Wildlife	208,390	13,230	13,230			195,160
11149 2019 Youth Reinvestment	2,364,839	372,083	372,083			1,992,756
11152 EV Charging Stations	39,080			12,000	12,000	51,080
11153 Communication Tower Leases	280,748	124,775	124,775			155,973
11154 Probation Trans Housing Grant	1,020,277	557,476	557,476			462,801
11155 PRMD - Fire Prevention	526			3,656	3,656	4,182
11156 PRMD - Hazardous Materials	54,684			6,399	6,399	61,083
11161 Measure M - Maint, Safety, Rec	3,288,484	3,151,218	3,151,218			137,266
11162 Measure M - Access	1,749,864	1,522,359	1,522,359			227,505
11163 Measure M - Natural Resources	1,634,328	1,269,748	1,269,748			364,580
11165 PRMD Sonoma Development Center	692,308	570,877	570,877			121,431
11166 CA Vehicle Code Sect 9250.14	1,125,042	330,810	330,810			794,232
11167 West Water Co. Ops & Maint.	19					19
11168 PRMD Gleason Beach Project	5,206,877	1,733,050	1,733,050			3,473,827
11169 Indigent Defense Grant	207					207
11170 Juvenile Designated Purpose	263,425			5,250	5,250	268,675
11171 Public Defense Pilot Program	493,529	464,881	464,881			28,648
11172 Restrictive CovenantFeeAB 1466	225,091			80,200	80,200	305,291
11173 Opioid Settlement Fund	633,885					633,885
11175 Sheriff - Grant Funds	2,429,787	1,788,862	1,788,862			640,925
11176 Technology Surcharge Fund	427,674					427,674
11177 Measure H Fire Services	16,307					16,307
11178 Measure I Child Care & Health	1,439					1,439
11179 Measure M - Parks	260					260
Subtotal Other Special Rev Funds - Restrict.	141,781,201	55,672,669	56,227,080	883,032	883,032	86,437,153
Total Other Special Revenue Funds	141,935,382	55,672,669	56,227,080	883,032	883,032	86,591,334
2011 Public Safety Realign - Restricted:						
11304 Probation - YOBG	6,516,198			583,295	583,295	7,099,493
11306 Probation - Juv. Prob & Camp	8,709,529	1,176,266	1,176,266			7,533,263
11307 Probation - Facilities AB 178	1,064,799	576,433	576,433			488,366
11308 Probation - JJCPA	7,244,769	1,183,374	1,183,374			6,061,395
11309 Local Innovation Subaccount	1,588,572			59,872	59,872	1,648,444
11310 AB109 Contingency	19,108,950	3,108,479	3,108,479			16,000,471
11312 Human Services AB 118	25,742,340	1,500,000	1,500,000			24,242,340

Fund Name and Fund Balance Description (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Yr. (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
2011 Public Safety Realign - Restricted (cont.)						
11313 SB823 Juvenile Realignment	2,251,361	766,678	828,498			1,422,863
11316 District Attorney LLES	362,563	50,000	50,000			312,563
11318 Public Defender Revocation	7,083			5,752	5,752	12,835
11320 Sheriff Trial Court Security	9,942,562	3,152,318	3,152,318			6,790,244
11322 Shf Local Law Enf Svc - Booking Fees	76,982	58,290	58,290			18,692
11324 Shf Local Law Enf Svc - ST COPS (LED)	547,095			15,000	15,000	562,095
11326 Shf Local Law Enf Svc - ST COPS (DD)	155,962					155,962
11328 Shf Local Law Enf Svc - CAL-EMA	10,560					10,560
11334 Behavioral Health	30,937,821	6,112,758	6,112,758			24,825,063
Total 2011 Public Safety Realignment	114,267,146	17,684,596	17,746,416	663,919	663,919	97,184,649
Human Svcs Realign - Restricted:						
11405 Human Svcs Realignment	15,073,207	541,800	541,800			14,531,407
11410 Human Services CalWorks	50,000					50,000
11415 AB 85 Family Support Fund	1,262,818					1,262,818
Total Human Svcs Realignment	16,386,025	541,800	541,800	0	0	15,844,225
Human Services Dept - Nonspendable:						
11505 Human Services - Prepaid Expenses	4,696,116					4,696,116
Human Services Dept - Restricted:						
11505 Human Services Dept	3,289,568	250,000	501,900			2,787,668
11510 WP-Federal Assistance Res.	189,066					189,066
11515 WP-Wraparound	2,621,732	650,000	650,000			1,971,732
11520 Dependent Child Fund	65,311					65,311
11525 Children's Fund	334,597					334,597
11530 Title IVe Waiver Fund	5,641,474	936,828	936,828			4,704,646
11540 Domestic Violence	794					794
Subtotal Human Services Dept - Restricted	12,142,542	1,836,828	2,088,728	0	0	10,053,814
Total Human Services Dept	16,838,658	1,836,828	2,088,728	0	0	14,749,930
Child Support Services:						
11555 DCSS - Child Support - Restricted	436,478	1	1			436,477
Total Child Support Services	436,478	1	1	0	0	436,477
Dept of Health Services: Nonspendable						
11605 Dept of Health Services - Prepaid	201,849					201,849
Subtotal Dept of Health Services - Nonspend.	201,849	0	0	0	0	201,849
Dept of Health Services - Restricted						
11605 Dept of Health Services - Restricted	6,007,512			3	3	6,007,515
11610 Intergovernmental Transfer - Restricted	8,794,804	5,163,259	5,163,259			3,631,545
11615 Audit Reserve - Restricted	3,749,434	32,775	32,775			3,716,659
11625 Homeless Coordination - Prepaid Exp	28,435					28,435
Subtotal Dept of Health Services - Restricted	18,580,185	5,196,034	5,196,034	3	3	13,384,154
Total Dept of Health Services	18,782,034	5,196,034	5,196,034	3	3	13,586,003
Public Health Funds - Nonspendable:						
11710 Public Health Fee Stabilization Fund - Prepd	3,211					3,211
11705 Animal Welfare Fund	1,460,885					1,460,885
11710 Public Health Fee Stabilization Fund	4,877,846	392,660	357,978			4,519,868

Fund Name and Fund Balance Description (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Yr. (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Public Health Funds - Restricted:						
11730 Tobacco Tax - Education	42,599			1,575	1,575	44,174
11745 Vital Statistics Fund	148,738	47,532	47,532			101,206
11750 Solid Waste - EAG	2,292,693	235,062	235,062			2,057,631
11760 Child Safety Seats	7,913			209	209	8,122
11765 Tobacco Tax - Prop 56 Funds	242,557			3,616	3,616	246,173
Subtotal Public Health Funds - Restricted	9,073,231	675,254	640,572	5,400	5,400	8,438,059
Total Public Health Funds	9,076,442	675,254	640,572	5,400	5,400	8,441,270
Behavioral Health Funds - Restricted:						
11805 Driving Under The Influence	168,497					168,497
11810 Substance Use Memorial Fund	17,462			424	424	17,886
11815 Conditional Release Int. Fund	37,444	31,894	31,894			5,550
11820 Residential Trtmt & Detox	110,644					110,644
11825 Alcohol Abuse Educ/Prevention	67,010					67,010
11830 Drug Abuse Educ/Prevention	3,957					3,957
11840 MHSA-Community Services & Support	43,746,822	12,615,365	12,615,365			31,131,457
11845 MHSA-Capital	1,184					1,184
11850 MHSA-Early Intervention	15,638,110	1,483,411	1,483,411			14,154,699
11855 MHSA-Innovation	3,645,533			332,316	332,316	3,977,849
11860 MHSA-Prudent Reserve	944,981					944,981
11870 BH Stabilization Fund	25,996,779	682,523	682,523			25,314,256
11875 Measure O BH Facilities	4,023,958			1,029,977	1,029,977	5,053,935
11876 Measure O Crisis Services	10,013,552	4,596,230	4,596,230			5,417,322
11877 Measure O MH SUD Opt	16,860,933	2,623,414	2,623,414			14,237,519
11878 Measure O Homeless Care Coordination	2,970,484			1,866,116	1,866,116	4,836,600
11879 MO Transitional PSH	579,126	5,398	5,398			573,728
Total Behavioral Health Funds	124,826,476	22,038,235	22,038,235	3,228,833	3,228,833	106,017,074
1991 Realignment Funds - Restricted:						
11991 Health Realignment Fund 1991	59,465,838			1,297,340	1,297,340	60,763,178
11992 Mental Health Realignment 1991	9,598,578	4,257,026	4,257,026			5,341,552
Total 1991 Realignment Funds	69,064,416	4,257,026	4,257,026	1,297,340	1,297,340	66,104,730
11001 Total Special Revenue Funds	549,458,448	108,124,480	108,957,929	9,029,592	9,029,592	449,530,111
21000 Capital Projects (Assigned)	173,570,473	73,186,165	133,183,110			40,387,363
31000 Debt Service (Restricted)	4,509,869					4,509,869
Total Governmental Funds	1,087,428,014	203,418,474	271,542,606	14,315,257	14,953,995	830,839,403

County of Sonoma
State of California
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2025-26

Description (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
Summarization By Source:				
40000 Taxes:				
Property Taxes-CY Secured	322,811,698	342,713,662	351,910,986	351,910,986
Property Taxes-CY Unsecured	9,439,650	9,229,865	9,590,504	9,590,504
Property Taxes-CY Supplemental	5,301,421	5,852,477	5,072,478	5,072,478
Property Taxes-PY Secured	(140,314)	76,462	34,740	34,740
Property Taxes-PY Unsecured	172,673	0	0	0
Property Taxes-PY Supplemental	(11,299)	0	0	0
Sales and Use Tax	99,897,368	160,876,685	204,650,619	204,827,422
Other Taxes	37,235,681	36,123,595	38,456,908	38,456,908
	474,706,878	554,872,746	609,716,235	609,893,038
41000 Licenses, Permits and Franchises	35,789,081	36,844,180	36,514,355	36,514,355
42000 Intergovernmental Revenues:				
Intergovernmental-State	460,769,704	531,447,520	547,351,200	549,868,657
Intergovernmental-Federal	166,770,493	236,913,972	246,582,081	243,080,596
Intergovernmental-Other	55,408,014	59,047,071	75,886,155	76,302,360
	682,948,211	827,408,563	869,819,436	869,251,613
43000 Fines, Forfeitures and Penalties	14,775,318	21,746,023	13,868,913	13,868,913
44000 Revenue From Use of Money and Property	67,283,929	34,402,266	18,369,883	18,369,883
45000 Charges for Current Services	63,506,054	67,934,186	72,762,806	72,762,806
46000 Miscellaneous Revenues	49,774,021	67,808,197	32,379,317	32,379,317
47000 Other Financing Sources*	30,577,625	28,988,351	1,114,430	1,114,429
48000 Special Items	284,247	5,840	1,354,986	1,354,986
Total Summarization by Source	1,419,645,364	1,640,010,352	1,655,900,361	1,655,509,340

*Excludes 2023-24 Actual transfers totaling \$282,704,396, 2024-25 Estimated transfers totalling \$313,122,978, 2025-26 Recommended transfers totalling \$279,810,827 and 2025-26 Adopted transfers totalling \$351,191,951.

County of Sonoma
State of California
Summary of Additional Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2025-26

Description (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
Summarization by Fund:				
10003 General	678,408,137	752,038,228	733,728,531	730,711,328
10200 Reserve	10,897,114	8,531,241	0	0
10500 Accumulated Capital Outlay	2,879,339	3,152,075	2,515,268	2,515,268
10002 General Fund	692,184,590	763,721,544	736,243,799	733,226,596
11010 Community Investment Grant Pgm	26,368,243	23,988,742	24,751,963	24,751,963
11050 Roads	85,917,216	103,637,366	115,241,910	117,718,585
11100 Other Special Revenue Funds	69,113,227	140,819,917	165,520,788	167,569,764
11300 Public Safety Realignment	102,226,478	96,105,818	98,377,590	98,377,590
11400 Human Services Realignment	52,207,200	52,471,628	52,692,031	52,692,031
11500 Human Services Department	213,746,398	223,462,007	232,920,380	233,639,524
11550 DCSS - Child Support Enforcement	11,371,497	10,953,448	12,198,776	11,748,389
11600 Department of Health Services	129,700,153	144,566,714	145,648,105	147,536,909
11700 Public Health Funds	9,485,510	9,404,642	9,124,695	9,159,377
11800 Behavioral Health Funds	87,387,588	85,006,196	73,849,448	74,360,915
11900 Health Policy, Plan & Eval	46,563,587	45,168,982	41,295,841	41,295,841
11990 1991 Realignment Funds				
11001 Special Revenue Funds	834,087,097	935,585,460	971,621,527	978,850,888
20000 Capital Projects	54,331,620	162,669,357	147,197,839	149,622,839
31000 Debt Service	5,449,358	4,489,000	4,688,000	4,688,000
Subtotal	1,586,052,665	1,866,465,361	1,859,751,165	1,866,388,323
XX Transfers*	(166,407,301)	(226,455,009)	(203,850,804)	(210,878,983)
Total Summarization by Fund	1,419,645,364	1,640,010,352	1,655,900,361	1,655,509,340

*The following transfers within a fund have been eliminated from the above fund totals: 2023-24 Actuals - \$116,297,095, 2024-25 Estimated - \$86,667,969, 2025-26 Recommended - \$75,960,023, and 2025-26 Adopted - \$140,312,968. Transfers between funds are included within the above funds and eliminated here before consolidating General County totals.

County of Sonoma
State of California
Detail of Additional Financing Sources by Account and Fund
Governmental Funds
Fiscal Year 2025-26

Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 <u>Taxes:</u>				
40001 Property Taxes-CY Secured	322,811,698	342,713,662	351,910,986	351,910,986
40100 Property Taxes-CY Unsecured	9,439,650	9,229,865	9,590,504	9,590,504
40110 Property Taxes-CY Supplemental	5,301,421	5,852,477	5,072,478	5,072,478
40200 Property Taxes-PY Secured	(140,314)	76,462	34,740	34,740
40210 Property Taxes-PY Unsecured	172,673	0	0	0
40220 Property Taxes-PY Supplemental	(11,299)	0	0	0
40300 Sales/Use Taxes:				
10003 General Fund	26,498,137	25,610,875	26,497,333	26,497,333
11100 Other Special Revenue Funds	42,398,468	103,033,960	146,286,459	146,286,459
11800 Behavioral Health Funds	31,000,763	32,231,850	31,866,827	32,043,630
	99,897,368	160,876,685	204,650,619	204,827,422
40400 Other Taxes:				
10003 General Fund	14,700,838	14,125,016	14,374,895	14,374,895
11010 Community Investment Fund	22,534,843	21,998,579	24,082,013	24,082,013
	37,235,681	36,123,595	38,456,908	38,456,908
40000 Total Taxes	474,706,878	554,872,746	609,716,235	609,893,038
41000 <u>Licenses, Permits and Franchises:</u>				
41010 Animal Licenses:	172,753	231,331	350,000	350,000
	172,753	231,331	350,000	350,000
41020 Business Licenses:				
10003 General Fund	11,311	11,769	13,058	13,058
11700 Public Health Funds	4,978,043	5,960,597	5,112,449	5,112,449
	4,989,354	5,972,366	5,125,507	5,125,507
41050 Construction Permits:				
10003 General Fund	12,523,346	12,609,996	12,876,320	12,876,320
11050 Roads Fund	111,588	263,560	5,000	5,000
11100 Other Special Revenue Funds	0	9	0	0
	12,634,934	12,873,565	12,881,320	12,881,320
41080 Road Privileges/Permits	30,888	27,628	44,500	44,500

Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 <u>Licenses, Permits and Franchises (cont.)</u>				
41100 Franchises:				
10003 General Fund	10,431,628	10,252,954	10,126,203	10,126,203
11100 Other Special Revenue Funds	313,953	225,000	250,000	250,000
11600 Department of Health Services	50,268	0	61,178	61,178
11700 Public Health Funds	551,977	580,233	566,880	566,880
	<u>11,347,826</u>	<u>11,058,187</u>	<u>11,004,261</u>	<u>11,004,261</u>
41130 Other Licenses/Permits:				
10003 General Fund	1,497,361	1,487,611	2,293,783	2,293,783
11050 Roads Fund	1,012,949	1,163,424	183,254	183,254
11100 Other Special Revenue Funds	2,191,789	2,775,391	2,629,908	2,629,908
11500 Human Services Department	56,603	55,608	100,000	100,000
11600 Department of Health Services	106,534	113,363	106,534	106,534
11700 Public Health Funds	1,748,090	1,085,705	1,795,288	1,795,288
	<u>6,613,326</u>	<u>6,681,102</u>	<u>7,108,767</u>	<u>7,108,767</u>
41000 Total Licenses, Permits and Franchises	35,789,081	36,844,179	36,514,355	36,514,355
42000 <u>Intergovernmental Revenues:</u>				
42010 State-Highway Users Tax:				
11050 Roads Fund	14,700,263	15,287,734	15,282,165	15,282,165
	<u>14,700,263</u>	<u>15,287,734</u>	<u>15,282,165</u>	<u>15,282,165</u>
42100 Vehicle Lic. Fees, In-Lieu Tax:				
10003 General Fund	505,177	645,748	420,000	420,000
11300 2011 Public Safety Realignment	4,758,745	5,060,912	5,161,108	5,161,108
11400 Human Services Realignment	7,060,373	7,731,666	7,094,166	7,094,166
11990 1991 Realignment Funds	23,272,716	25,082,492	22,803,638	22,803,638
	<u>35,597,011</u>	<u>38,520,818</u>	<u>35,478,912</u>	<u>35,478,912</u>
42110 State-Other In-Lieu Tax	4,421	4,420	0	0
42120 State-Public Assist Admin:				
11500 Human Services Department	35,416,860	31,137,322	29,983,117	30,206,006
11550 DCSS-Child Support Enforcement	4,004,549	3,697,938	4,144,253	3,991,121
11600 Department of Health Services	(146,542)	593,804	4,273,908	4,273,908
	<u>39,274,867</u>	<u>35,429,064</u>	<u>38,401,278</u>	<u>38,471,035</u>
42130 State-Public Assist Programs:				
11500 Human Services Department	13,666,031	19,094,354	21,369,546	21,369,546
	<u>13,666,031</u>	<u>19,094,354</u>	<u>21,369,546</u>	<u>21,369,546</u>

County of Sonoma
State of California
Detail of Additional Financing Sources by Account and Fund
Governmental Funds
Fiscal Year 2025-26

Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 <u>Intergovernmental Revenues (cont.)</u>				
42140 State-Health Administration:				
11500 Human Services Department	0	0	26,120	26,120
	0	0	26,120	26,120
42150 State-Mental Health:				
11600 Department of Health Services	64,885	0	0	0
11990 1991 Realignment Funds	14,817,108	12,719,141	12,501,448	12,501,448
	14,881,993	12,719,141	12,501,448	12,501,448
42160 State-CA Children Services:				
11600 Department of Health Services	733,022	793,292	899,546	899,546
	733,022	793,292	899,546	899,546
42170 State-Other Health:				
10003 General Fund	22,842	0	0	0
11400 Human Services Realignment	42,925,191	44,739,962	45,597,865	45,597,865
11500 Human Services Department	49,017,863	53,069,550	53,840,256	53,840,256
11600 Department of Health Services	15,269,292	14,668,093	14,182,492	14,182,492
11700 Public Health Funds	501,613	381,548	407,225	407,225
11990 1991 Realignment Funds	1,010,830	1,221,237	1,200,000	1,200,000
	108,747,631	114,080,390	115,227,838	115,227,838
42200 State-Agriculture	3,312,944	3,631,651	3,311,500	3,311,500
42260 State-Construction:				
11050 Roads Fund	45,637	631,862	0	0
	45,637	631,862	0	0
42270 State-Corrections	272,718	279,893	279,270	279,270
42280 State-Disaster Relief:				
10003 General Fund	77,889	47,485	75,503	75,503
11050 Roads Fund	622,039	126,843	2,043,917	2,043,917
24000 Regional Parks	0	0	73,506	73,506
	699,928	174,328	2,192,926	2,192,926
42285 State-Veterans Affairs:				
11500 Human Services Department	340,190	353,102	347,000	347,000
	340,190	353,102	347,000	347,000
42290 State-Homeowners Prop Tax Relf	1,096,205	1,068,123	1,080,500	1,080,500
42300 State-Prop 172 Public Safety	57,634,785	56,520,131	58,422,131	58,422,131
42310 State-Trial Courts	898,781	777,996	841,026	841,026

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42000 <u>Intergovernmental Revenues (cont.)</u>				
42350 State-Other:				
10003 General Fund	10,488,106	10,357,759	9,073,214	9,632,111
10500 Accumulated Capital Outlay	579,189	0	0	0
11010 Community Investment Fund	70,800	104,701	99,494	99,494
11050 Roads Fund	15,420,990	14,126,364	14,674,954	14,674,954
11100 Other Special Revenue Funds	4,667,560	7,299,614	2,666,912	2,666,912
11300 2011 Public Safety Realignment	83,083,535	84,521,015	87,689,530	87,689,530
11500 Human Services Department	3,422,975	5,186,393	3,353,873	3,353,873
11600 Department of Health Services	8,918,325	29,511,528	42,150,129	43,704,268
11700 Public Health Funds	25,559	25,652	25,559	25,559
11800 Behavioral Health Funds	41,117,768	40,019,046	29,811,204	30,145,868
21600 Main Adult Detention Facility	0	40,000,000	40,000,000	40,000,000
23000 Miscellaneous Capital Projects	0	382,171	0	0
24000 Regional Parks	1,068,470	546,978	12,145,125	12,145,125
	168,863,277	232,081,221	241,689,994	244,137,694
Total State Revenue	460,769,704	531,447,520	547,351,200	549,868,657
42400 Federal-Public Assistance Admin:				
10003 General Fund	71,722	58,931	58,000	58,000
11500 Human Services Department	45,181,097	47,525,825	52,350,738	52,430,788
	45,252,819	47,584,756	52,408,738	52,488,788
42410 Federal-Public Assistance Program:				
10003 General Fund	233,110	0	0	0
11500 Human Services Department	20,212,005	19,897,113	25,012,283	25,012,283
	20,445,115	19,897,113	25,012,283	25,012,283
42420 Federal-Health Admin:				
11600 Department of Health Services	2,746,433	0	0	0
11800 Behavioral Health Funds	250,017	0	0	0
	2,996,450	0	0	0
42430 Federal-Construction:				
11050 Roads Fund	10,081,862	23,953,082	43,056,071	43,056,071
	10,081,862	23,953,082	43,056,071	43,056,071
42440 Federal-Disaster Relief:				
10003 General Fund	9,066,840	50,403,351	17,455,381	17,455,381
11050 Roads Fund	4,043,229	17,246,566	8,525,666	8,525,666
11600 Department of Health Services	2,573,577	623,829	0	0
24000 Regional Parks	0	0	786,990	786,990
	15,683,646	68,273,746	26,768,037	26,768,037
42450 Federal-In-Lieu Taxes	81,380	0	0	0

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42000 <u>Intergovernmental Revenues (cont.)</u>				
42460 Federal-Other:				
10003 General Fund	9,509,268	9,248,351	16,020,855	12,382,934
11010 Community Investment fund	0	30,000	0	0
11050 Roads Fund	17,180	18,630	17,406	17,406
11100 Other Special Revenue Funds	571,619	845,240	261,844	280,820
11500 Human Services Department	8,527,745	8,051,419	9,278,725	9,278,725
11550 DCSS-Child Support Enforcement	7,293,433	7,178,350	8,044,728	7,747,473
11600 Department of Health Services	45,081,757	51,212,517	64,866,006	65,200,671
11700 Public Health Funds	11,790	15,768	15,768	15,768
11800 Behavioral Health Funds	1,097,163	105,000	83,295	83,295
23000 Miscellaneous Capital Projects	0	500,000	500,000	500,000
24000 Regional Parks	119,266	0	248,325	248,325
	72,229,221	77,205,275	99,336,952	95,755,417
Total Federal Revenue	166,770,493	236,913,972	246,582,081	243,080,596
42600 Other Government Agencies:				
10003 General Fund	42,701,704	46,547,213	50,140,045	50,140,045
10500 Accumulated Capital Outlay	78,596	93,179	106,733	106,733
11050 Roads Fund	4,030,824	2,814,597	4,767,102	4,767,102
11100 Other Special Revenue Funds	0	56,899	93,611	93,611
11500 Human Services Department	464,983	117,891	115,000	531,205
11600 Department of Health Services	2,460,957	1,641,415	5,297,141	5,297,141
11700 Public Health Funds	50,598	50,598	50,598	50,598
11990 1991 Realignment Funds	0	2,289,983	3,069,991	3,069,991
23000 Miscellaneous Capital Projects	399,736	2,086,833	1,943,518	1,943,518
24000 Regional Parks	1,020,470	89,916	10,302,416	10,302,416
Total Other Revenue	51,207,868	55,788,524	75,886,155	76,302,360
42700 Prior Year Intergovernmental Revenues				
11600 Department of Health Services	4,200,146	3,258,547	0	0
	4,200,146	3,258,547	0	0
42000 Total Intergovernmental Revenues	682,948,211	827,408,563	869,819,436	869,251,613
43000 <u>Fines, Forfeitures and Penalties:</u>				
43001 Vehicle Code Fines:				
10003 General Fund	293,877	219,833	143,434	143,434
11050 Roads Fund	237,230	242,941	251,767	251,767
11700 Public Health Funds	577	559	577	577
	531,684	463,333	395,778	395,778
43100 Other Court Fines:				
10003 General Fund	2,093,807	2,180,962	1,750,664	1,750,664
11100 Other Special Revenue Funds	127,957	442,073	451,000	451,000
11500 Human Services Department	38,083	30,893	0	0
11800 Behavioral Health Funds	73,720	66,066	74,125	74,125

Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 <u>Fines, Forfeitures and Penalties (cont.)</u>				
11600 Department of Health Services	(2)	0	0	0
11700 Public Health Funds	475,262	439,022	475,262	475,262
	2,808,827	3,159,016	2,751,051	2,751,051
43200 Forfeitures and Penalties:				
10003 General Fund	2,277,145	2,394,812	3,694,436	3,694,436
11100 Other Special Revenue Funds	3,009,795	3,720,506	3,283,800	3,283,800
11050 Roads Fund	0	396	0	0
11700 Public Health Funds	162,413	85,577	0	0
11800 Behavioral Health Funds	4,513	4,561	4,838	4,838
	5,453,866	6,205,852	6,983,074	6,983,074
43300 Penalties/Costs on Taxes:	5,980,941	11,917,822	3,739,010	3,739,010
43000 Total Fines, Forfeitures and Penalties	14,775,318	21,746,023	13,868,913	13,868,913
44000 <u>Revenue From Use of Money and Property:</u>				
44001 Investment Income:				
10003 General Fund	22,890,826	13,870,388	7,346,273	7,346,273
10200 General Reserve	2,363,242	0	0	0
10500 Accumulated Capital Outlay	808,076	493,433	342,000	342,000
11010 Community Investment Fund	1,480,890	248,454	0	0
11050 Roads Fund	2,385,390	1,023,236	488,950	488,950
11100 Other Special Revenue Funds	9,711,074	4,954,152	1,999,972	1,999,972
11300 2011 Public Safety Realignment	6,831,034	3,220,069	1,600,937	1,600,937
11400 Human Services Realignment	806,725	0	0	0
11500 Human Services Department	1,382,793	665,509	405,500	405,500
11550 DCSS-Child Support Enforcement	63,527	12,770	0	0
11600 Department of Health Services	(2,404,533)	1,048,542	(484,886)	(484,886)
11700 Public Health Funds	494,834	343,222	247,951	247,951
11800 Behavioral Health Funds	7,895,911	4,117,173	3,520,432	3,520,432
11990 1991 Realignment Funds	4,888,518	2,463,294	772,277	772,277
21100 Administration Center	179,711	0	0	0
21500 Hall of Justice	14,372	0	0	0
21600 Main Adult Detention Facility	97,275	0	0	0
22000 North Cnty Detention Facility	12,711	0	0	0
22100 Los Guilucos	8,978	0	0	0
22300 Memorial Buildings	101,721	0	0	0
23000 Miscellaneous Capital Projects	4,938,152	0	0	0
24000 Regional Parks	82,487	1,335	0	0
31100 Special Assessments	63	0	0	0
31300 Bonds Debt Service	70,774	0	0	0
31400 Tobacco Settlement Bonds	232,025	0	0	0
	65,336,576	32,461,577	16,239,406	16,239,406

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44000 <u>Rev. From Use of Money and Property (cont)</u>				
44100 Rents/Concessions:				
10003 General Fund	1,491,173	1,559,310	1,669,887	1,669,887
11050 Roads Fund	9,751	9,618	9,647	9,647
11100 Other Special Revenue Funds	445,896	413,009	442,554	442,554
11600 Department of Health Services	0	0	6,000	6,000
23000 Miscellaneous Capital Projects	0	2,389	2,389	2,389
24000 Regional Parks	533	0	0	0
	1,947,353	1,984,326	2,130,477	2,130,477
44000 Total Rev. From Use of Money and Property	67,283,929	34,445,903	18,369,883	18,369,883
45000 <u>Charges for Current Services:</u>				
45001 Assessment & Tax Collect Fees:				
10003 General Fund	9,208,519	9,652,015	9,422,951	9,422,951
11100 Other Special Revenue Funds	15,688	15,163	15,625	15,625
	9,224,207	9,667,178	9,438,576	9,438,576
45020 Auditing & Accounting Fees	68,500	67,000	71,000	71,000
45030 Communication Services	75,904	103,924	304,162	304,162
45040 Election Services	436,248	1,893,712	3,876,371	3,876,371
45050 Legal Services	66,978	59,392	58,800	58,800
45060 Planning & Engineering Services:				
10003 General Fund	2,064,662	2,608,223	3,118,130	3,118,130
11050 Roads Fund	70,504	28,852	79,959	79,959
11100 Other Special Revenue Funds	363,364	410,390	484,405	484,405
11700 Public Health Funds	10,200	13,012	10,200	10,200
	2,508,730	3,060,477	3,692,694	3,692,694
45070 Agricultural Services:	965,842	1,139,086	1,185,731	1,185,731
45080 Civil Process Service:				
10003 General Fund	104,816	113,860	120,750	120,750
11100 Other Special Revenue Funds	91,811	116,000	115,000	115,000
	196,627	229,860	235,750	235,750
45090 Court Fees and Costs:				
10003 General Fund	192,540	180,010	180,000	180,000
11100 Other Special Revenue Funds	85,667	95,000	85,000	85,000
	278,207	275,010	265,000	265,000

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Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 <u>Charges for Current Services (cont.)</u>				
45100 Estate Fees:				
11500 Human Services Department	114,679	110,000	110,000	110,000
	114,679	110,000	110,000	110,000
45120 Humane Services:	121,354	155,338	166,500	166,500
45130 Law Enforcement Services				
10003 General Fund	633,556	393,944	593,687	593,687
11550 DCSS-Child Support Enforcement	(1,200)	0	0	0
	632,356	393,944	593,687	593,687
45150 Recording Fees:				
10003 General Fund	283,978	326,589	294,932	294,932
11100 Other Special Revenue Funds	1,223,362	1,238,681	1,601,195	1,601,195
11500 Human Services Department	87,456	87,035	90,000	90,000
11600 Department of Health Services	49,468	54,353	49,468	49,468
11700 Public Health Funds	21,339	23,447	21,339	21,339
	1,665,603	1,730,105	2,056,934	2,056,934
45170 Road and Street Services:				
10003 General Fund	1,164,999	603,467	690,660	690,660
11050 Roads Fund	1,888,050	1,219,192	744,095	744,095
	3,053,049	1,822,659	1,434,755	1,434,755
45180 Health Fees:				
10003 General Fund	96,820	72,324	97,500	97,500
11600 Department of Health Services	235,103	263,044	234,645	234,645
11800 Behavioral Health Funds	2,131,441	2,412,770	2,421,280	2,421,280
	2,463,364	2,748,138	2,753,425	2,753,425
45190 Mental Health Services:				
11600 Department of Health Services	400,502	378,076	395,600	395,600
	400,502	378,076	395,600	395,600
45250 Institutional Care and Services				
10003 General Fund	898,808	287,450	275,366	275,366
11300 2011 Public Safety Realignment	87,608	58,290	0	0
	986,416	345,740	275,366	275,366
45270 Educational Services	9,031	10,325	10,000	10,000
45290 Park and Recreation Services:				
10003 General Fund	6,592,347	6,767,167	7,875,196	7,875,196
11100 Other Special Revenue Funds	68,298	60,678	40,976	40,976
	6,660,645	6,827,845	7,916,172	7,916,172

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Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 <u>Charges for Current Services (cont.)</u>				
45300 Other Charges for Services:				
10003 General Fund	9,847,626	13,087,900	12,122,807	12,122,807
10500 Accumulated Capital Outlay	209,543	271,185	276,000	276,000
11100 Other Special Revenue Funds	1,298,940	1,680,478	1,671,550	1,671,550
11500 Human Services Department	1,398,370	1,311,765	1,676,877	1,676,877
11600 Department of Health Services	1,140,884	1,054,006	1,195,049	1,195,049
11700 Public Health Funds	58,730	16,452	58,730	58,730
	13,954,093	17,421,786	17,001,013	17,001,013
45400 Prior Year Revenue				
10003 General Fund	0	445,118	0	0
11100 Other Special Revenue Funds	0	73,295	0	0
	0	518,413	0	0
45500 Interfund Revenue:				
10003 General Fund	19,468,070	18,836,675	20,786,770	20,786,770
10500 Accumulated Capital Outlay	27,913	0	0	0
11100 Other Special Revenue Funds	127,706	139,473	134,500	134,500
11500 Human Services Department	30	30	0	0
	19,623,719	18,976,178	20,921,270	20,921,270
45000 Total Charges for Current Services	63,506,054	67,934,186	72,762,806	72,762,806
46000 <u>Miscellaneous Revenues:</u>				
46001 Other Sales Revenue:				
10003 General Fund	661,026	756,658	872,499	872,499
11050 Roads Fund	2,199	1,459	0	0
11100 Other Special Revenue Funds	50,023	43,675	52,500	52,500
	713,248	801,792	924,999	924,999
46010 Tobacco Settlement:				
31400 Tobacco Settlement Bonds	4,253,142	4,489,000	4,688,000	4,688,000
	4,253,142	4,489,000	4,688,000	4,688,000
46020 Miscellaneous Revenues:				
10003 General Fund	10,805,466	6,028,439	4,712,126	4,712,126
10500 Accumulated Capital Outlay	137,192	1,163,792	400,000	400,000
11010 Community Investment Fund	1,851,455	803,849	155,040	155,040
10400 CalWin Revolving Fund	0	43,637	0	0
11050 Roads Fund	2,224,330	400,829	58,253	58,253
11100 Other Special Revenue Funds	191,945	8,255,468	864,042	864,042
11300 2011 Public Safety Realignment	7,465,556	3,245,532	3,926,015	3,926,015
11400 Human Services Realignment	1,414,911	0	0	0
11500 Human Services Department	3,003,679	4,938,304	1,930,519	1,930,519
11550 DCSS-Child Support Enforcement	4,823	4,022	0	0
11600 Department of Health Services	12,857,327	24,848,098	125,000	125,000
11700 Public Health Funds	149,676	56,562	54,409	54,409
11800 Behavioral Health Funds	2,813,098	4,639,835	4,657,552	4,657,552

Financing Source Category, Account and Fund (General Fund Unless Otherwise Indicated) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 <u>Miscellaneous Revenues (cont.)</u>				
11990 1991 Realignment Funds	1,575,928	394,348	(50,000)	(50,000)
21100 Administration Center	201,530	0	0	0
23000 Miscellaneous Capital Projects	1,470	7,559,690	7,559,690	7,559,690
24000 Regional Parks	109,245	135,000	2,373,672	2,373,672
	44,807,631	62,517,405	26,766,318	26,766,318
46000 Total Miscellaneous Revenues	49,774,021	67,808,197	32,379,317	32,379,317
47000 <u>Other Financing Sources:</u>				
47001 Sale of Capital Assets:				
10003 General Fund	33,241	(2,881)	3,500	3,500
10500 Accumulated Capital Outlay	721,953	600,000	700,000	700,000
11100 Other Special Revenue Funds	6,778	0	0	0
11500 Human Services Department	0	2,768	0	0
	761,972	599,887	703,500	703,500
47100 Operating/Residual Equity Transfers:				
10003 General Fund	232,835	136,173	210,930	210,930
24000 Regional Parks	150,000	0	200,000	200,000
	382,835	136,173	410,930	410,930
47110 Long-Term Debt Proceeds:				
10003 General Fund	6,430,626	28,252,291	0	0
11500 Human Services Department	1,951,498	0	0	0
11600 Department of Health Services	21,050,694	0	0	0
	29,432,818	28,252,291	0	0
47000 Total Other Financing Sources*	30,577,625	28,988,351	1,114,430	1,114,430
48001 Special & Extraordinary Items:				
10003 General Fund	0	(14,063)	1,354,986	1,354,986
11050 Roads Fund	0	19,903	0	0
11800 Behavioral Health Funds	284,247	0	0	0
	284,247	5,840	1,354,986	1,354,986
48000 Total Residual Equity Transfers In	284,247	5,840	1,354,986	1,354,986
Total All Governmental Funds	1,419,645,364	1,640,053,988	1,655,900,361	1,655,509,341

*Excludes 2023-24 Actual transfers totaling \$282,704,396, 2024-25 Estimated transfers totaling \$313,122,978, 2025-26 Recommended transfers totaling \$279,810,827 and 2025-26 Adopted transfers totaling \$351,191,951.

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Description (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
Summarization By Function:				
General/Capital Projects	191,929,639	404,933,319	435,134,330	490,020,662
Public Protection	415,311,555	501,978,055	543,074,250	545,508,928
Public Ways/Facilities	97,834,090	113,338,115	117,614,749	120,091,424
Health/Sanitation	274,486,646	285,134,011	310,296,509	312,696,780
Public Assistance	295,561,606	318,311,656	326,674,703	327,645,747
Education	1,453,083	1,628,787	1,441,531	1,441,531
Recreation/Cultural Services	80,895,201	99,024,760	101,079,507	105,004,879
Debt Service	10,981,048	4,489,000	4,688,000	4,688,000
Total Financing Uses by Function	1,368,452,868	1,728,837,703	1,840,003,579	1,907,097,951
Appropriations for Contingencies:				
10003 General	0	3,627,239	5,000,000	5,000,000
Subtotal Financing Uses	1,368,452,868	1,732,464,942	1,845,003,579	1,912,097,951
Increases to Fund Balance:				
10003 General			3,775,397	4,414,135
10500 ACO Funds			1,510,268	1,510,268
11010 Community Investment Fund			2,894,120	2,894,120
11050 Road			56,945	56,945
11100 Other Special Revenue Funds			883,032	883,032
11300 2011 Public Safety Realignment			663,919	663,919
11600 Department of Health Services			3	3
11700 Public Health Funds			5,400	5,400
11800 Behavioral Health Funds			3,228,833	3,228,833
11900 1991 Realignment Funds			1,297,340	1,297,340
Total Increases to Fund Balance	0	0	14,315,257	14,953,995
Total Financing Uses	1,368,452,868	1,732,464,942	1,859,318,836	1,927,051,946

County of Sonoma
State of California
Summary of Financing Uses by Function and Fund
Governmental Funds
Fiscal Year 2025-26

Description (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
Summarization By Fund:				
10003 General	677,605,337	801,266,179	754,616,361	758,892,895
10500 Accumulated Capital Outlay	1,705,352	2,180,659	3,735,268	3,735,268
10002 Total General	679,310,689	803,446,838	758,351,629	762,628,163
11010 Community Investment Fund	27,500,282	21,346,920	24,751,963	24,751,963
11050 Roads	96,828,711	110,455,657	115,463,947	117,940,622
11100 Other Special Revenue Funds	79,894,856	164,101,230	221,193,457	223,796,844
11300 2011 Public Safety Realignment	80,448,812	96,304,994	116,062,186	116,124,006
11400 Human Services Realignment	48,812,165	53,374,228	53,233,831	53,233,831
11500 Human Services Department	214,001,099	230,561,209	234,757,208	235,728,252
11550 DCSS-Child Support Enforcement	11,009,734	10,915,558	12,198,777	11,748,390
11600 Department of Health Services	136,220,210	141,426,452	150,844,139	152,732,943
11700 Public Health Funds	7,038,609	8,236,190	9,799,949	9,799,949
11800 Behavioral Health Funds	68,435,313	89,438,972	95,887,683	96,399,150
11990 1991 Realignment Funds	46,598,360	41,968,556	45,552,867	45,552,867
11001 Total Special Revenue	816,788,151	968,129,966	1,079,746,007	1,087,808,817
21000 Total Capital Projects	27,778,452	182,854,147	220,384,004	282,805,949
31000 Total Debt Service	10,982,877	4,489,000	4,688,000	4,688,000
Subtotals	1,534,860,169	1,958,919,951	2,063,169,640	2,137,930,929
XX Operating Transfers*	(166,407,301)	(226,455,009)	(203,850,804)	(210,878,983)
Total Financing Uses	1,368,452,868	1,732,464,942	1,859,318,836	1,927,051,946

*The following transfers within a fund have been eliminated from the above fund totals: 2023-24 Actuals -\$116,297,095, 2024-25 Estimated - \$86,667,969, 2025-26 Recommended - \$75,960,023 and 2025-26 Adopted - \$140,312,968. Transfers between funds are included within the above funds and eliminated here before consolidating General County totals.

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>General:</u>				
<u>Legislative/Administrative</u>				
Board of Supervisors 150101XX	7,673,812	8,364,828	8,239,245	8,239,245
Assessment Appeals Board 15010200	20,076	26,200	26,650	26,650
County Administrator 150201XX	9,069,528	8,644,877	11,663,874	8,237,328
General Services Admin 210101XX	891,405	1,015,316	0	0
Office of Equity 3901010X	2,389,677	3,031,366	2,742,364	2,742,364
Total Legislative/Administrative	20,044,498	21,082,587	22,672,133	19,245,587
<u>Finance</u>				
Auditor-Controller 110101XX	8,452,089	9,332,905	9,415,778	9,415,776
Treasurer-Tax Collector 110102XX	5,410,759	6,147,798	6,238,440	6,238,440
ACTTC-Audit 11010300	1,087,725	1,019,511	1,239,190	1,239,190
ACTTC-Administration 11010400	259,580	221,202	231,198	231,198
County Disaster Finance 11010500	200,222	29,485	60,888	60,888
Assessor 13020100	13,227,507	14,308,718	14,029,852	14,029,852
Administrative Services 13020200	1,069	(1)	(649)	(649)
Assessor-Prop Character Data 13020300	39,519	40,585	161,919	161,919
Purchasing 21030100	1,301,862	1,636,505	1,782,128	1,782,128
Total Finance	29,980,332	32,736,708	33,158,744	33,158,742
<u>Counsel</u>				
County Counsel 1701010X	5,936,936	5,442,140	5,470,716	5,470,716
Total Counsel	5,936,936	5,442,140	5,470,716	5,470,716
<u>Human Resources</u>				
Human Resources 230101XX	6,038,792	6,553,527	6,712,696	6,712,696
Total Human Resources	6,038,792	6,553,527	6,712,696	6,712,696
<u>Elections</u>				
Registrar of Voters 13030100	7,328,901	7,764,530	8,050,274	8,411,984
Registrar of Voters ACO 13030200	2,000	450,000	1,300,000	0
Registrar of Voters ACO 43010200	0	0	0	1,300,000
Total Elections	7,330,901	8,214,530	9,350,274	9,711,984
<u>Communications</u>				
Communications 250101XX	260,158	681,481	85,002	85,002
Total Communications	260,158	681,481	85,002	85,002
<u>Property Management</u>				
Real Estate 21020300	4,301,181	4,123,664	4,322,813	4,322,813
Facilities Operations 21020400	8,971,422	11,171,646	9,675,354	10,975,354
Energy 21030300	9,571,058	10,774,645	13,000,321	13,000,321
Tidelands Leases Fund 21040500	31,471	92,900	99,133	99,133
EV Charging Stations 21040600	290,496	690,268	32,000	32,000
Communication Towers - Lease 21040700	20,150	82,985	180,000	180,000
Total Property Management	23,185,778	26,936,108	27,309,621	28,609,621
<u>Capital Improvements</u>				
Capital Improvements 40000000	19,082,546	177,709,893	215,177,229	277,599,174
Total Capital Improvements	19,082,546	177,709,893	215,177,229	277,599,174

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>Promotion</u>				
Community Investment Fund 16030100	614,216	609,333	615,000	615,000
Community Investment Measure L 16030200	1,983,456	2,451,269	1,188,068	1,188,068
Economic Development Board 19010100	1,466,633	1,766,234	1,709,582	1,709,582
Tourism Council 19010200	3,265,925	1,611,672	3,318,807	3,318,807
Creative Sonoma 19010300	1,259,090	1,482,006	1,320,413	1,320,413
EDB Exec Leadership & Admin 19010400	(1)	6,595	(3,140)	(3,140)
Research & Program Development 19010500	571,187	1,005,938	1,087,174	1,087,174
Broadband Project 19020100	634,610	3,990,749	3,178,990	3,178,990
Total Promotion	9,795,116	12,923,796	12,414,894	12,414,894
<u>Other General</u>				
Exec Leadership & Admin OH 15020200	1,829,212	2,249,489	2,982,980	2,982,980
PGE Local Gov't Partner 15020301	15,056	0	565,500	565,500
Employee Benefits 16020100	4,157,264	3,447,518	3,757,241	3,757,241
Other General Government 16020200	(7,220,303)	(8,990,624)	(14,427,806)	(14,027,806)
Refuse Franchise Fees 16020400	1,531,027	3,323,444	3,936,203	3,936,203
Tribal Mitigation - Graton 16020800	4,447,523	24,297,788	8,694,453	8,969,453
Tribal Mitigation - Dry Creek 16020900	283,471	20,000	25,000	25,000
RDA Dissolution Distributions 16021100	839,503	3,000	74,000	74,000
Other Financing Sources/Uses 16021200	2,084,036	13,714,716	22,064,830	14,119,055
Approp. For Contingencies 16021300	0	3,627,239	5,000,000	5,000,000
So Co Cannabis Program Fund 16021400	857,203	764,447	454,051	454,051
DR - October Fires 17-18 16021500	0	39,000	21,000	21,000
Litigation Contingency 16021900	1,503,403	2,237,642	2,000,000	2,000,000
Tribal Mitigation - Lytton 16022000	86,475	311,164	110,000	110,000
PGE2017 160221XX	3,065,029	4,452,589	3,774,588	3,774,588
D1-D5 CommInfrastructureProjects 160222XX	1,059,168	1,728,159	2,000,000	2,000,000
Disaster Response Fund 16022400	0	50,000	2,000,000	2,000,000
County-wide rojects 16022500	762,892	1,450,000	940,000	1,440,000
Water Security Project Area 16022600	170,117	0	0	0
Reserved Purposes Fund 160227XX	13,308,580	2,090,000	0	1,000,000
Measure I Childcare & Health 16040600	0	7,910,000	33,017,900	33,017,900
Measure M - Parks 16040700	0	5,242,700	5,347,600	5,347,600
2019 Late Feb. Flood 16060100	5,195	0	43,000	43,000
2019 Kincade Fire Disaster 16060200	440	66,995	38,000	38,000
2020 COVID-19 Disaster Response 160603XX	388,302	178,000	84,000	84,000
2020 LNU Fires Disaster 16060400	4,455	29,750	21,000	21,000
2020 Glass Fire Complex 16060500	12,838	10,000	21,000	21,000
ARPA Projects 160606XX	13,334,571	16,147,271	440,220	440,220
2023 January Severe Winter Storms 160607XX	41,251	10,000	21,000	21,000
2023 Feb Storms 16060800	7,414	10,000	21,000	21,000
2017 Fire - FEMA/OES Reimburs 16990200	16,984	0	0	0
Capital Project Management 21020100	445,696	25,140	130,243	130,243
Local Projects 21020200	42,558	0	0	0
Fleet Operations 210304XX	3,271,774	3,207,023	3,530,327	3,530,327
Fleet ACO 21040200	1,703,352	1,280,659	675,000	675,000
County Ctr Parking Enforcement 21040400	100,336	139,713	127,980	127,980
Insurance 23010500	4,964,400	6,459,230	8,127,952	8,127,952
ADA Program 23011000	209,382	241,103	237,810	237,810
Information Systems Section 250101XX	19,227,283	23,000,534	14,791,587	14,791,587
IS Replacement A 25011001	(2,396,911)	(2,551,460)	(2,926,659)	(2,926,659)
IS Replacement B 25011100	115,608	57,559	62,021	62,021
Total Other General	70,274,584	116,279,788	107,783,021	102,012,246
Total General	191,929,641	408,560,558	440,134,330	495,020,662

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
Public Protection:				
Judicial				
DA - Criminal 18010101	29,595,668	30,416,944	31,345,167	31,380,807
DA - Victim Witness 18010102	0	25,000	25,000	25,000
DA - Consumer Protection Fund 18010400	1,250,046	3,218,540	3,238,604	3,238,604
DA - Family Justice Center 18010600	693,835	971,547	1,178,382	1,296,810
DA - Asset Forfeiture-Justice 18010800	0	0	8,000	8,000
DA - Treasury Forfeiture Fund 18010900	0	0	3,200	3,200
PSR - DA Revocation 18013000	418,389	385,975	410,341	410,341
PSR - DA Local Law Enforcement Services 18013500	444,000	200,000	300,000	300,000
Public Defender 280101XX	15,216,911	16,170,833	17,497,160	17,497,160
PSR - Public Defender Revocation 28010200	504,038	359,573	428,069	428,069
Indigent Defense Grant Program 28010400	64,194	0	0	0
Public Defense Pilot Program 28010500	487,626	536,287	464,881	464,881
Sheriff-Court Security 30014700	267,933	515,044	474,892	474,892
Grand Jury 36010100	117,908	108,470	144,508	144,508
Court Support Operations 36010200	8,529,393	8,526,453	8,524,221	8,524,221
Alternate Defense Counsel 36010300	2,802,011	3,174,997	3,969,844	3,969,844
Courts-Alternate Dispute Resolution 36020100	0	65,000	65,000	65,000
Total Judicial	60,391,952	64,674,663	68,077,269	68,231,337
Police Protection				
Sheriff Administration Section 30010100	15,412,584	14,892,913	14,269,985	14,269,985
Law Enforcement Section 30010200	11,218,704	13,149,936	10,905,246	10,905,246
Sheriff-Training 30010300	4,359,561	3,833,167	3,634,663	3,634,663
Sheriff-Dispatch 30012000	4,780,259	5,024,492	6,303,934	6,303,934
Sheriff-Civil Bureau 30012100	940,885	910,375	1,070,326	1,070,326
Sheriff-Records 30012200	2,699,204	2,725,578	3,168,116	3,168,116
Sheriff-Telecommunication 30012300	1,429,076	1,863,469	2,133,139	2,133,139
Sheriff-Patrol 30014000	39,958,332	41,658,780	45,291,931	45,291,931
Sheriff-Windsor 30014100	5,971,853	7,495,815	8,138,265	8,138,265
Sheriff-Sonoma 30014200	4,129,774	4,584,218	4,891,851	4,891,851
Sheriff-Helicopter 30014300	2,055,195	1,952,959	2,302,549	2,302,549
Sheriff-Marine Unit 30014400	1,409,168	1,687,685	1,556,199	1,677,199
Sheriff-Investigations Section 30014500	8,392,618	10,957,110	11,820,459	11,820,459
Sheriff-Parks Unit 30014900	0	1,394,286	0	0
PSR-Trial Court Security 30016400	9,075,465	9,785,849	12,252,318	12,252,318
PSR-Local Law Enf-ST COPS (LED) 30016500	400,000	400,000	400,000	400,000
PSR-Local Law Enf-CAL-EMA 30016600	225,815	225,815	225,815	225,815
Justice Assistance Grant 30016800	0	12,800	0	18,976
Helicopter - Major Repair 30016900	349,900	447,910	289,500	289,500
Equipment Replacement 30017000	414,301	65,000	0	0
Telecommunications Capital 30017100	1,623,102	950,864	497,386	497,386
DMV Fee/CAL ID 30017400	759,595	554,482	2,564,445	2,564,445
CA Vehicle Code Sect 9250.14 30017500	1,119,207	1,274,708	1,361,855	1,361,855
DSA/DSLEM Physical Fitness 30017600	38,300	38,353	20,000	20,000
Sheriff - Donations/Escheated 30017700	9,219	46,279	0	0
Sheriff - Grant Funds 30017800	56,970	939,742	1,788,862	1,788,862
Total Police Protection	116,829,087	126,872,585	134,886,844	135,026,820
Detention & Correction				
Probation-Administration Section 27010100	5,515,276	7,226,514	8,223,874	8,512,216
Adult Investigations Section 27011000	3,059,129	3,162,020	3,360,123	3,360,123
Adult Supervision Section 27011100	10,904,591	11,718,915	13,370,358	13,370,358
Adult Realignment Section 27011200	(30,792)	1,260	6,127,621	6,127,621
Adult Grant Funds 27011300	229	0	586,695	586,695
Adult Pretrial Services 27011400	673,724	679,848	4,538,462	4,538,462
Juvenile Investigations Section 27012000	2,121,047	2,233,351	2,535,033	2,535,033
Probation-Juvenile Supervision Section 27012100	2,595,637	2,828,743	7,748,318	7,748,318

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>Detention & Correction (cont.)</u>				
Probation-Juvenile Justice Crime Prev 27012200	301,107	160,888	3,866,961	3,866,961
Probation-Juvenile Grant Funds 27012300	664,150	39,614	367,500	367,500
Juvenile Designated Purpose 27012400	6,134	5,827	12,250	12,250
Probation Industries 27013000	922,001	1,103,868	4,178,045	4,178,045
Juvenile Hall Section 27014000	16,740,699	16,660,294	23,984,393	23,984,393
Probation Camp Section 27014500	2,268	0	0	0
Probation Replacement Fund 27016000	72,211	257,070	0	0
SAC/Camp Ops & Replacement 27016300	1,747,051	2,157,655	(631,882)	(631,882)
Probation-CCPIF 27017000	1,433,649	1,511,836	100,000	100,000
CCP (AB109) Special Revenue Fund 27017200	16,337,951	19,626,856	11,987,820	11,987,820
Probation Trans Housing Grant 27017300	471,758	528,325	0	0
SB823 Juvenile Realignment 27017400	983,856	3,176,583	0	0
YOBG Section 27017500	1,664,431	2,060,708	0	0
Probation JJCPA 27017600	2,393,169	3,144,578	0	0
Probation JPCF 27017700	3,616,117	3,808,772	0	0
2019 Youth Reinvestment Grant 27017900	8,626	181,500	0	0
Probation - Facilities AB 178 27018000	6,539	1,060,966	0	0
Sheriff-Transportation 30014800	2,034,980	1,897,751	2,200,141	2,200,141
Detention-Administration 30020100	25,200,413	28,000,235	26,073,048	26,073,048
Detention-Training 30020200	4,569,678	4,837,570	2,122,527	2,122,527
Detention-Main Adult Detention Facility 30020300	46,018,938	51,856,746	49,755,188	49,755,188
Detention-North County Detention Facility 30020400	57,863	46,833	240,398	240,398
Detention-Jail Industries 30020500	0	5,778	0	0
PSR-Local Law Enf-Booking Fees 30026000	878,674	849,356	849,356	849,356
PSR-Local Law Enf-ST COPS (DD) 30026100	215,000	225,000	215,000	215,000
SCLEA/SCLEMA Physical Fitness 30026300	1,976	(4,480)	0	0
Total Detention & Correction	151,188,080	171,050,780	171,811,229	172,099,571
<u>Protection Inspection</u>				
Agricultural Commissioner 10010100	4,353,136	4,481,074	4,520,318	4,520,318
Weights & Measures 10010200	1,233,310	1,708,346	1,438,601	1,438,601
Land Stewardship Division 10010600	841,885	932,353	921,526	921,526
AGC - Administration 10010700	1,480,108	1,744,471	1,858,988	1,858,988
PRMD - General 260101XX	24,629,351	24,341,877	24,233,179	24,380,740
Resiliency Center 26990400	499,203	352,809	352,841	352,841
Total Protection Inspection	33,036,993	33,560,930	33,325,453	33,473,014
<u>County Clerk</u>				
County Clerk Operations 13010800	838,571	952,114	1,089,931	1,089,931
Total County Clerk	838,571	952,114	1,089,931	1,089,931
<u>District Attorney</u>				
Child Support Services 120101XX	11,009,734	10,915,558	12,196,830	11,746,443
<u>Fire Services</u>				
Measure H Fire Services 16021500	0	47,148,833	65,707,417	65,707,417
Fire Services 16021800	10,942,922	10,556,407	9,625,363	9,625,363
Total Fire Protection	10,942,922	57,705,240	75,332,780	75,332,780
<u>Other Protection</u>				
Fish and Wildlife 10010400	46,463	99,530	99,530	99,530
Recorder Operations 13010100	2,259,061	2,182,670	2,437,642	2,437,642
Recorder Modernization 13010300	1,112,649	1,104,988	2,327,411	2,793,394
Recorder Micrographics 13010400	50,685	111,109	151,992	151,992
VRIP Program 13010500	56,061	3,473	57,551	57,551
Social Security Truncation Prg 13010600	9,089	9,543	10,020	10,020
Recorder - eRecording 13010700	24,935	48,255	54,041	54,041
Public Health Section 22020100	1	0	0	0
PH Animal Welfare Fund 22020200	0	115,283	0	0

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>Other Protection (cont.)</u>				
ARM Mitigation 26010200	11,296,526	11,873,632	10,379,556	11,521,791
Survey Monument Preservation 26010300	5,219	8,395	182,200	182,200
PRMD Planning Admin. Fund 26010400	502,660	535,300	50,000	50,000
PRMD Sonoma Development Center 26010500	0	512,100	589,100	589,100
PRMD Gleason Beach Project 26010600	80,267	412,394	1,753,250	1,753,250
General Plan Administrative Fd 26010900	0	554,351	798,750	798,750
Technology Surcharge Fund 26011100	0	163,900	160,000	160,000
PRMD - Fire Prevention 26030100	2,568,101	2,626,265	1,868,894	1,868,894
PRMD - Hazardous Materials 26030200	2,226,444	2,314,567	2,744,613	2,744,613
PRMD - Chipper 26030300	347,366	608,417	578,498	578,498
PRMD Grant Programs 26040100	0	0	10,329,496	10,329,496
Comoner 30014600	3,209,182	3,113,833	3,625,926	3,625,926
IOLERO 3201XXXX	2,089,414	2,387,347	2,492,705	2,492,705
Administration 38010100	1,227,340	1,171,787	1,151,440	1,201,440
Emergency Coordination 38010200	769,454	827,865	688,181	759,281
Community Preparedness/Engagmt 38010300	283,050	482,099	635,936	665,936
Community Alert and Warning 38010400	341,606	552,444	577,133	627,933
Operational Area Grant 380105XX	1,539,108	2,002,922	1,155,441	1,170,441
Emergency Operations Resources 38010600	496,477	839,343	581,571	851,571
Departmental Programs 38010700	533,058	1,408,077	635,605	665,605
Mitigation & Recovery 38010800	0	176,296	237,432	267,432
Total Other Protection	31,074,216	36,246,185	46,353,914	48,509,032
Total Public Protection	415,311,555	501,978,055	543,074,250	545,508,928
<u>Public Ways/Facilities:</u>				
<u>Public Ways</u>				
SPI Administration 34400100	579,766	443,814	371,184	371,184
SPI Fiscal 34400200	0	1,006,163	475,207	475,207
SPI HR/Payroll 34400300	0	172,451	152,843	152,843
SPI Customer Support 34400400	0	411,593	257,626	257,626
Road Administration 340101XX	96,767,528	110,374,094	115,332,026	117,808,701
PW Special Projects 34020100	24,446	27,547	27,547	27,547
PW District Formation 34020200	173,626	538,570	500,000	500,000
PW Small Water Systems 34020300	0	10,127	10,000	10,000
PW PEG Fund 34020500	6,204	200,000	200,000	200,000
Cal-Am Franchise Fees 34020600	253,692	13,900	33,300	33,300
West Water Co Ops & Maint 34200100	28,831	139,856	255,016	255,016
SPI Administration 34300100	(3)	0	0	0
Total Public Ways	97,834,090	113,338,115	117,614,749	120,091,424
Total Public Ways/Facilities	97,834,090	113,338,115	117,614,749	120,091,424
<u>Public Health</u>				
Health Services Administration 22010100	4,679,555	4,024,182	2,846,837	2,846,837
ACCESS Sonoma Initiative 22010400	3	0	0	0
PH Program Section 22020100	24,629,484	23,818,290	26,721,390	26,995,676
PH Fee Stabilization Fund 22020400	5,968,529	7,062,550	8,321,383	8,321,383
PH Maddy Fund 22020500	185,779	183,088	194,225	194,225
PH Maddy/Richie Fund 22020600	312,466	293,069	312,268	312,268
Child Safety Seats 22020800	2,884	0	2,049	2,049
Health Realignment 1991 22050100	15,718,706	27,024,521	25,385,696	25,385,696
MAA/TCM Audit Reserve 22050400	358,886	897,771	358,886	358,886
Intergovernmental Transfer 22050500	11,643,603	0	8,639,272	8,639,272

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>Public Health (cont.)</u>				
Tobacco Tax-Education 22050600	150,000	150,000	150,000	150,000
Vital Statistics Fund 22050900	140,000	125,000	136,227	136,227
Solid Waste Enforcement 22051000	7,057	75,652	328,577	328,577
Tobacco Tax - Prop 56 Funds 22052200	271,894	231,548	257,225	257,225
MOTransPSH 22052800	3,349,588	669,683	680,358	680,358
Health Services General Fund 220601XX	6,362,415	6,942,923	8,011,962	8,011,962
Homelessness Section 220701XX	16,874,138	21,505,094	21,361,292	21,361,292
Total Public Health	90,654,987	93,003,371	103,707,647	103,981,933
<u>Mental Health</u>				
BH Account 2011 22030100	69,521,170	59,603,933	58,061,480	59,675,998
BH Interim Fund 22030400	0	924	33,000	33,000
Behavioral Health Account 2011 22050200	10,295,801	15,736,088	22,505,728	22,505,728
Mental Health Realignment 1991 22050300	30,879,654	14,944,035	18,869,831	18,869,831
MHSA-Community Svcs & Supp 22051600	25,403,477	38,469,735	36,531,718	36,531,718
MHSA-Early Intervention 22051800	4,887,416	7,691,485	7,524,387	7,859,051
MHSA-Innovation 22051900	2,327,996	1,973,902	1,301,448	1,301,448
BH Stabilization Fund 22052300	1,013,257	2,693,114	1,555,264	1,555,264
MO BH Facilities 22052400	6,970,447	8,869,863	7,136,155	7,136,155
MO Crisis Services 22052500	12,625,062	18,239,468	21,056,203	21,233,006
MO MH SUD Otpt 22052600	1,052,330	2,637,566	9,424,449	9,424,449
MO BH Homeless-Care Coord 22052700	7,915,754	4,218,957	3,419,688	3,419,688
Total Mental Health	172,892,364	175,079,070	187,419,351	189,545,336
<u>Drug & Alcohol Abuse Services</u>				
BH Program Support 22030101	8,049,309	13,077,295	15,173,331	15,173,331
BH Driving Under the Influence 22030200	2,889,986	3,895,452	3,914,470	3,914,470
Residential Tx & Detox 22051200	0	45,874	50,022	50,022
Alcohol Abuse Educ/Prev 22051300	0	32,143	30,999	30,999
Drug Abuse Educ/Prev 22051400	0	805	689	689
Alcohol & Drug Assessment Prog 22051500	0	1	0	0
Total Drug & Alcohol Abuse Services	10,939,295	17,051,570	19,169,511	19,169,511
Total Health/Sanitation	274,486,646	285,134,011	310,296,509	312,696,780
<u>Public Assistance:</u>				
<u>Welfare</u>				
<u>Administration</u>				
County Mandated MOE 24010200	0	280,211	0	0
HS Realignment Operating 24020100	38,047,723	42,070,519	43,205,122	43,205,122
Human Services - Program Administration 240301XX	120,837,320	127,353,977	129,314,120	129,617,059
Total Administration	158,885,043	169,704,707	172,519,242	172,822,181
<u>Aid Programs</u>				
Discretionary General Fund 24010300	344,950	282,600	411,825	411,825
Pub Safety Realign AB 118 - HS 24020200	32,833,292	35,094,223	38,701,739	38,701,739
AB 85 Family Support Fund 24020300	4,405,337	4,888,589	3,613,589	3,613,589
CalWorks MOE 24020400	5,929,205	5,985,220	5,985,220	5,985,220
Title IVe Waiver Fund 24020700	406,410	558,637	176,510	176,510
Welfare Programs 24030600	51,111,122	53,359,810	59,164,284	59,164,284
WP Wraparound Services 24039100	621,134	214,075	750,000	750,000
Total Aid Programs	95,651,450	100,383,154	108,803,167	108,803,167

County of Sonoma
State of California
Detail of Financing Uses by Function, Activity, and Budget Unit
Governmental Funds
Fiscal Year 2025-26

Description (Function, Activity and Budget Unit) (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>Debt Service:</u>				
<u>Retirement of Long-Term Debt</u>				
Retirement of Long-Term Debt 42000000	10,981,048	4,489,000	4,688,000	4,688,000
Total Retirement of Long-Term Debt	10,981,048	4,489,000	4,688,000	4,688,000
Total Debt Service	10,981,048	4,489,000	4,688,000	4,688,000
Grand Total Financing Uses by Function	1,368,452,870	1,732,464,942	1,845,003,579	1,912,097,951

*Excludes 2023-24 Actual transfers totaling \$282,704,396, 2024-25 Estimated transfers totaling \$313,122,978, 2025-26 Recommended transfers totaling \$279,810,827 and 2025-26 Adopted transfers totaling \$351,191,951.

Description (1)	Object Title (2)	Adopted Amount (3)	Division Total (4)
<u>County Departments:</u>			
13010000 Clerk/Recorder	Machinery and Equipment	240,000	240,000
21030000 General Services - Business Support Operations	Mobile Equipment	25,000	25,000
21040000 General Services - Special Funds	Work in Progress - Eq	4,500,000	4,500,000
22020000 Public Health Division	Grant Acquired Equipment	203,201	203,201
22030000 Behavioral Health Division	Mobile Equipment	50,000	50,000
22060000 Health Services General Fund	Machinery and Equipment	10,000	10,000
24030000 Human Services - Program Administration	Machinery and Equipment	18,883	
	Grant Acquired Equipment	30,000	
	CIP - Bldg & Impr	133,000	
	Work in Progress - Intang	53,200	235,083
25010000 Information Systems	Computer Equipment	1,240,000	1,240,000
26010000 PRMD	Computer Equipment	120,000	120,000
26030000 PRMD - Fire Prev & Haz Mat Div	Work in Progress - Intang	57,000	57,000
27010000 Probation	Machinery and Equipment	130,000	
	CIP - Bldg & Impr	500,000	630,000
29010000 Regional Parks	Machinery and Equipment	47,000	
	Mobile Equipment	235,000	282,000
29040000 Mason's Marina	Acq-CIP-Bldg & Impr	900,000	900,000
30010000 Law Enforcement	Machinery and Equipment	424,000	
	Mobile Equipment	63,500	
	Computer Equipment	20,702	508,202
30020000 Detention	Machinery and Equipment	98,500	98,500
34010000 Roads	Machinery and Equipment	100,000	
	CIP - Infrastructure	53,138,466	
	CIP - Infrastructure Land	149,939	
	CIP - Infrastructure Labor	5,153,190	
	CIP - Infrastructure Consult.	11,741,180	
	Work in Progress - Intang	165,605	70,448,380
38010000 Dept of Emergency Management	Grant Acquired Equipment	10,000	10,000
43010000 Registrar of Voters Division	Work in Progress - Intang	500,000	500,000
Total County Departments		80,057,366	80,057,366
<u>Capital Projects:</u>			
40100000 Administration Center			
Projects:			
Co Govt Center Devlpm Phase 1A	CIP - Bldg & Impr	15,887,121	
Sheriffs and CMP Generators	CIP - Bldg & Impr	991,390	
REDCOM Expansion	CIP - Bldg & Impr	68,213	
Andover Controls	CIP - Bldg & Impr	577,236	
Sheriff Office HVAC Upgrade	CIP - Bldg & Impr	9,119	
County Center Microgrid	CIP - Bldg & Impr	65,290	
CMP High Effic Boiler Replacem	CIP - Bldg & Impr	145,187	
Sheriff Electrifying Patrol	CIP - Bldg & Impr	597,594	
ROV - Counting Room Expansion	CIP - Bldg & Impr	275,000	
Countywide Energy Improvements	CIP - Bldg & Impr	25,831,933	
CMP - Assessment and Upgrades	CIP - Bldg & Impr	200,000	44,648,083
40200000 Hall of Justice			
Projects:			
New ST Courthouse Coord Supp	CIP - Bldg & Impr	5,779	5,779
MADF Rec Yard Window Sealing	CIP - Bldg & Impr	110,953	
MADF Housing Safety & Security	CIP - Bldg & Impr	738,666	

Description (1)	Object Title (2)	Adopted Amount (3)	Division Total (4)
40900000 Regional Parks (continued) Projects:			
Laguna Trail Ph 2 Brown Farm	CIP - Bldg & Impr	3,036	
Copeland Creek Trail	CIP - Bldg & Impr	1,977,342	
Doran Major Maintenance	CIP - Bldg & Impr	696,987	
No. Sonoma Mountain Trail	CIP - Bldg & Impr	274,430	
Stillwater Cove Expansion	CIP - Bldg & Impr	76,056	
Russian River Bike Trail Lower	CIP - Bldg & Impr	104,597	
Los Guillicos Hood House	CIP - Bldg & Impr	1,597	
Mark West Creek Trail	CIP - Bldg & Impr	143,069	
Timber Cove Coastal Trail	CIP - Bldg & Impr	4,001	
Hudeman Slough Boat Launch	CIP - Bldg & Impr	2,732,368	
Crane Creek Park Expansion	CIP - Bldg & Impr	286,851	
Foothill Park Ph 4 and 5	CIP - Bldg & Impr	216,087	
Sonoma Schellville Bike Trail	CIP - Bldg & Impr	3,341,062	
Sonoma Valley Trail	CIP - Bldg & Impr	1,036,466	
Estero Trail	CIP - Bldg & Impr	14,697	
Occidental Community Center	CIP - Bldg & Impr	1,935	
Petaluma to Sebastopol Trail	CIP - Bldg & Impr	8,334	
SR Crk Trl Willowside to Guern	CIP - Bldg & Impr	137,461	
Kenwood Plaza ADA	CIP - Bldg & Impr	11,483	
Steelhead Beach Ph 3	CIP - Bldg & Impr	202,805	
Cloverdale Regional Park Ph 4	CIP - Bldg & Impr	106,155	
Sonoma Vly Regional Park Exp	CIP - Bldg & Impr	990,655	
Schopflin Fields Ph 3	CIP - Bldg & Impr	139,288	
BBBT Coastal North Harbor	CIP - Bldg & Impr	3,577,446	
Guerneville River Pk Ph 2 & 3	CIP - Bldg & Impr	37,122	
BBBT Coastal Harbor	CIP - Bldg & Impr	1,798	
SF Bay Trail Petaluma	CIP - Bldg & Impr	50,026	
Riverfront Park Ph 3	CIP - Bldg & Impr	917,478	
Healdsburg Vets Mem Beach Dam	CIP - Bldg & Impr	12,101	
Occidental to Coast Trail	CIP - Bldg & Impr	6,084	
Central Sonoma Valley Trail	CIP - Bldg & Impr	40,505	
Watson School	CIP - Bldg & Impr	10,607	
BBBT Smith Brothers Road	CIP - Bldg & Impr	368,158	
Russian River Wtr Trail Upper	CIP - Bldg & Impr	23,317	
Maxwell Farms Redevelopment	CIP - Bldg & Impr	332,511	
SEA RANCH ACC TR	CIP - Bldg & Impr	289,124	
Shiloh Ranch Ph 4	CIP - Bldg & Impr	125,736	
Gualala Park Expansion	CIP - Bldg & Impr	903	
Calabazas Creek Preserve	CIP - Bldg & Impr	363,896	
California Coastal Trail	CIP - Bldg & Impr	32,680	
Carrington Ranch	CIP - Bldg & Impr	1,049,674	
Coastal Trail Kashia Pomo	CIP - Bldg & Impr	1,388,329	
Del Rio Woods	CIP - Bldg & Impr	13,471	
Gualala Point Major Maint	CIP - Bldg & Impr	29,264	
Gualala Point ADA	CIP - Bldg & Impr	120,644	
Helen Putnam Kelly Creek Trail	CIP - Bldg & Impr	504,773	
LagunaTr Ph3 Balletto to OccRd	CIP - Bldg & Impr	4,312	
Los Guillicos Upland Trails	CIP - Bldg & Impr	93,872	
Maxwell Farms ADA	CIP - Bldg & Impr	266,338	
Poff Ranch	CIP - Bldg & Impr	471,337	
Ragle Ranch Restroom	CIP - Bldg & Impr	473,125	
Russian Rvr Bike Tr Mid Reach	CIP - Bldg & Impr	36,574	
RussianRvr Water Tr LowerReach	CIP - Bldg & Impr	10,686	
Russian Rvr Watr Tr Mid Reach	CIP - Bldg & Impr	7,489	
San Francisco Bay Trail Sonoma	CIP - Bldg & Impr	5,501	

Description (1)	Object Title (2)	Adopted Amount (3)	Division Total (4)
40900000 Regional Parks (continued) Projects: Gualala Point Visitor Ctr Reno Chanslor Ranch Odd Fellows River Access Wohler Road Maint Facility Maxwell Phase 2 2023 Storm Hood Los Alamos 2023 Storm Hood Pythian Shaw Park Major Maintenance Son Schellville City Connect Pinnacle Gulch Trail Maxwell Farms Major Maint Roseland Village JRT Linear Pk Ragle Ranch Trail Renovation Monte Rio Redwoods Expansion	CIP - Bldg & Impr CIP - Bldg & Impr	94,810 221,024 211,981 74,683 427,870 10,410 10,554 96,000 141,743 439 100,000 1,098 10,000 315,000	45,675,717
Total Capital Projects		269,550,617	269,550,617
Total General County		349,607,983	349,607,983
<u>Enterprise Funds:</u>			
34030000 Airport	Acq-Mobile Equipment Acq-CIP-Land Improve	100,000 6,000,000	7,100,000
34040000 Transit	Acq-CIP-Bldg & Impr Acq-Machinery and Equipment Acq-CIP-Bldg & Impr	1,000,000 85,000 1,749,357	12,297,013
34050000 Refuse	Acq-WIP-Equipment Acq-Mobile Equipment Acq-CIP-Bldg & Impr	10,462,656 800,000 1,000,000	1,800,000
Total Enterprise Funds		21,197,013	21,197,013
<u>Internal Service Funds:</u>			
34060000 Heavy Equipment Replacement-ISF	Acq-WIP-Equipment	1,500,000	1,500,000
Total Internal Service Funds		1,500,000	1,500,000
<u>Special Districts Under the Board of Supervisors:</u>			
31010000 SC Ag Pres/Open Space Dist	Mobile Equipment CIP - Bldg & Impr	100,000 100,000	43,200,000
33010000 SCWA-Admin/General	Intangible Assets - Non-amort Work in Progress - Eq	43,000,000 17,000	557,000
33020000 SCWA-Flood Zones	Work in Progress - Intang CIP - Infrastructure Work in Progress - Intang	540,000 2,812,655 76,145	2,888,800

County of Sonoma
State of California
Capital Assets by Object and Division
(Informational Only)
Fiscal Year 2025-26

Description (1)	Object Title (2)	Adopted Amount (3)	Division Total (4)
<u>Special Districts Under the Board of Supervisors (continued):</u>			
34090000 CSA #41 Lighting - Countywide	CIP - Infrastructure	2,313,538	2,313,538
34120000 CSA #41 Water - Fitch Mnt Div	Acq-CIP-Bldg & Impr	1,300,000	1,300,000
34190000 So Santa Rosa Lgt/Lnd Dist	CIP - Infrastructure	112,000	112,000
Total Non-Enterprise Districts		50,371,338	50,371,338
33040000 SCWA-Water Transmission Systems	Acq-CIP-Infrastructure	18,280,420	18,925,990
	Acq-WIP-Intangibles	645,570	
33050000 SCWA-Equipment Fund	Acq-CIP-Bldg & Impr	3,971,255	5,076,255
	Acq-WIP-Equipment	1,105,000	
33060000 Occidental Sanitation	Acq-CIP-Infrastructure	835,214	1,139,154
	Acq-WIP-Equipment	303,940	
33070000 Russian River Sanitation	Acq-CIP-Infrastructure	943,687	958,687
	Acq-WIP-Intangibles	15,000	
33080000 Sonoma Valley Sanitation	Acq-Machinery and Equipment	126,000	2,160,130
	Acq-CIP-Infrastructure	1,425,685	
33090000 South Park Sanitation	Acq-WIP-Intangibles	608,445	479,925
	Acq-CIP-Infrastructure	274,485	
33100000 Airport/Larkfield/Wikiup Sanitation Zone	Acq-WIP-Intangibles	205,440	320,000
	Acq-CIP-Infrastructure	300,000	
33110000 Geyserville Sanitation Zone	Acq-WIP-Intangibles	20,000	5,000
33120000 Penngrove Sanitation Zone	Acq-WIP-Intangibles	5,000	
33130000 Sea Ranch Sanitation Zone	Acq-WIP-Intangibles	6,700	556,700
	Acq-CIP-Infrastructure	550,000	
	Acq-WIP-Intangibles	10,000	210,000
	Acq-CIP-Infrastructure	200,000	
Total Enterprise Districts		29,831,841	29,831,841
Total Special Districts Under The Board of Supervisors		80,203,179	80,203,179
Total Capital Assets		452,508,175	452,508,175

SECTION II
COUNTY UNIT EXPENDITURE DETAIL
ADMINISTRATIVE SUPPORT & FISCAL SERVICES

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
Board of Supervisors	\$7,718,747	\$8,420,722	\$8,306,137	\$8,306,137
County Administrator	10,941,498	10,923,485	15,249,597	11,823,051
County Counsel	5,960,806	5,467,297	5,498,522	5,498,522
Human Resources	11,605,048	13,707,232	15,585,594	15,585,594
General Services	34,077,279	63,939,900	35,035,431	36,335,431
Information Systems	26,489,793	32,337,998	19,863,445	19,863,445
Non Departmental	306,537,965	383,889,463	355,511,199	361,062,781
Aud-Cont/Treas-Tax Coll	15,541,127	17,012,647	17,440,811	17,440,811
County Clerk-Recorder-Assessor	25,311,020	27,270,050	30,025,983	21,239,340
Ind Office Law Enf Review/Outreach	2,092,678	2,392,531	2,498,546	2,498,546
Office of Equity	2,389,677	3,031,366	2,742,364	2,742,364
Emergency Management	5,348,007	7,862,567	6,093,704	6,640,604
Fire Services Funds	10,942,922	10,556,407	9,625,363	9,625,363
Court Support/ Grand Jury	11,459,658	12,916,960	13,320,793	13,320,793
Registrar of Voters	0	0	0	9,614,336
EXPENDITURES	\$476,416,225	\$599,728,625	\$536,797,489	\$541,597,118
REVENUES	711,256,992	801,996,141	750,056,475	750,060,929
NET COST	(\$234,840,767)	(\$202,267,516)	(\$213,258,986)	(\$208,463,811)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE/ADMINISTRATIVE

BUDGET UNIT: BOARD OF SUPERVISORS SEC
ORGANIZATION CODE: 15010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROPERTY	(630)	0	0	0
45000 CHARGES FOR SERVICES	855,891	700,000	750,000	750,000
46000 MISCELLANEOUS REVENUES	5,200	3,601	0	0
47000 OTHER FINANCING SOURCES	501,084	1,061,750	1,035,869	1,035,869
TOTAL REVENUE	1,361,545	1,765,351	1,785,869	1,785,869

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	5,652,264	6,175,261	6,553,161	6,553,161
51000 SERVICES/SUPPLIES	1,595,162	1,828,045	1,456,060	1,456,060
53000 OTHER CHARGES	426,386	565,766	230,024	230,024
57000 OTHER FINANCING USES	24,859	29,694	40,242	40,242
58000 REIMBURSEMENTS	0	(204,244)	0	0
TOTAL EXPENDITURES	7,698,671	8,394,522	8,279,487	8,279,487
NET COST	6,337,126	6,629,171	6,493,618	6,493,618

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE/ADMINISTRATIVE

BUDGET UNIT: ASSESSMENT APPEALS BD
ORGANIZATION CODE: 15010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	18,251	27,000	18,000	18,000
TOTAL REVENUE	18,251	27,000	18,000	18,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	20,076	26,200	26,650	26,650
TOTAL EXPENDITURES	20,076	26,200	26,650	26,650
NET COST	1,825	(800)	8,650	8,650

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE/ADMINISTRATIVE

BUDGET UNIT: COUNTY ADMINISTRATOR SEC
ORGANIZATION CODE: 15020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,131,468	1,234,225	4,092,106	665,560
45000 CHARGES FOR SERVICES	22,469	16,856	19,607	19,607
46000 MISCELLANEOUS REVENUES	595,492	695,090	757,133	757,133
47000 OTHER FINANCING SOURCES	2,143,266	1,764,310	1,287,949	1,287,949
TOTAL REVENUE	3,892,695	3,710,481	6,156,795	2,730,249

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	7,393,591	7,933,547	8,380,481	7,996,289
51000 SERVICES/SUPPLIES	2,287,941	1,962,145	4,692,805	1,420,591
57000 OTHER FINANCING USES	27,702	29,119	0	0
58000 REIMBURSEMENTS	(612,004)	(1,250,815)	(1,409,412)	(1,179,552)
TOTAL EXPENDITURES	9,097,230	8,673,996	11,663,874	8,237,328
NET COST	5,204,535	4,963,515	5,507,079	5,507,079

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE/ADMINISTRATIVE

BUDGET UNIT: EXEC LEADERSHIP & ADMIN
ORGANIZATION CODE: 15020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	65,060	100,000	44,907	44,907
TOTAL REVENUE	65,060	100,000	44,907	44,907

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,546,955	1,581,306	2,242,402	2,242,402
51000 SERVICES/SUPPLIES	282,257	668,183	740,578	740,578
57000 OTHER FINANCING USES	0	0	37,243	37,243
TOTAL EXPENDITURES	1,829,212	2,249,489	3,020,223	3,020,223
NET COST	1,764,152	2,149,489	2,975,316	2,975,316

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: LEGISLATIVE/ADMINISTRATIVE

BUDGET UNIT: PGE LOCAL GOV'T P'SHIP
ORGANIZATION CODE: 15020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	0	0	565,500	565,500
TOTAL REVENUE	0	0	565,500	565,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	15,056	0	565,500	565,500
TOTAL EXPENDITURES	15,056	0	565,500	565,500
NET COST	15,056	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: COUNSEL

BUDGET UNIT: COUNTY COUNSEL
ORGANIZATION CODE: 17010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	5,133,777	5,024,000	5,491,000	5,491,000
46000 MISCELLANEOUS REVENUES	43,767	0	0	0
47000 OTHER FINANCING SOURCES	568,000	442,265	6,490	6,490
TOTAL REVENUE	5,745,544	5,466,265	5,497,490	5,497,490

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	11,375,720	12,215,879	12,594,613	12,594,613
51000 SERVICES/SUPPLIES	2,033,605	2,581,490	2,742,743	2,742,743
57000 OTHER FINANCING USES	23,870	25,157	27,806	27,806
58000 REIMBURSEMENTS	(7,472,389)	(9,355,229)	(9,866,640)	(9,866,640)
TOTAL EXPENDITURES	5,960,806	5,467,297	5,498,522	5,498,522
NET COST	215,262	1,032	1,032	1,032

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PERSONNEL

BUDGET UNIT: HUMAN RESOURCES SECTION
ORGANIZATION CODE: 23010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,200	4,000	0	0
45000 CHARGES FOR SERVICES	311,195	309,800	403,036	403,036
46000 MISCELLANEOUS REVENUES	1,388	1,081	0	0
47000 OTHER FINANCING SOURCES	407,651	111,930	9,735	9,735
TOTAL REVENUE	722,434	426,811	412,771	412,771

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	6,517,662	7,248,673	7,858,381	8,077,381
51000 SERVICES/SUPPLIES	1,594,048	1,946,697	1,636,215	1,640,215
53000 OTHER CHARGES	41,167	0	0	0
54000 CAPITAL EXPENDITURES	308,487	0	0	0
57000 OTHER FINANCING USES	315,785	362,372	387,136	387,136
58000 REIMBURSEMENTS	(2,422,572)	(2,641,843)	(2,781,900)	(3,004,900)
TOTAL EXPENDITURES	6,354,577	6,915,899	7,099,832	7,099,832
NET COST	5,632,143	6,489,088	6,687,061	6,687,061

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PERSONNEL

BUDGET UNIT: INSURANCE
ORGANIZATION CODE: 23010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	145,374	128,000	175,000	175,000
45000 CHARGES FOR SERVICES	14,946	18,600	11,000	11,000
TOTAL REVENUE	160,320	146,600	186,000	186,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	4,964,400	6,459,230	8,127,952	8,127,952
TOTAL EXPENDITURES	4,964,400	6,459,230	8,127,952	8,127,952
NET COST	4,804,080	6,312,630	7,941,952	7,941,952

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PERSONNEL

BUDGET UNIT: ADA PROGRAM
ORGANIZATION CODE: 23011000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	(4,944)	0	0	0
47000 OTHER FINANCING SOURCES	291,015	332,103	357,810	357,810
TOTAL REVENUE	286,071	332,103	357,810	357,810

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	194,971	214,464	223,582	223,582
51000 SERVICES/SUPPLIES	14,411	26,639	14,228	14,228
57000 OTHER FINANCING USES	76,689	91,000	120,000	120,000
TOTAL EXPENDITURES	286,071	332,103	357,810	357,810
NET COST	0	0	0	0

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: GS ADMINISTRATIVE SUPPORT
ORGANIZATION CODE: 21010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	1,061	0	0	0
47000 OTHER FINANCING SOURCES	4,401	44,000	0	0
TOTAL REVENUE	5,462	44,000	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,402,392	0	0	0
51000 SERVICES/SUPPLIES	198,448	1,015,316	0	0
57000 OTHER FINANCING USES	11,791	13,144	0	0
58000 REIMBURSEMENTS	(709,435)	0	0	0
TOTAL EXPENDITURES	903,196	1,028,460	0	0
NET COST	897,734	984,460	0	0

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: CAPITAL PROJECT MGMT
ORGANIZATION CODE: 21020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	19,060	0	0	0
47000 OTHER FINANCING SOURCES	0	26,650	13,610	13,610
TOTAL REVENUE	19,060	26,650	13,610	13,610

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,098,648	2,230,952	2,634,464	2,634,464
51000 SERVICES/SUPPLIES	572,239	519,897	810,686	810,686
57000 OTHER FINANCING USES	9,380	11,308	9,778	9,778
58000 REIMBURSEMENTS	(2,225,191)	(2,725,709)	(3,314,907)	(3,314,907)
TOTAL EXPENDITURES	455,076	36,448	140,021	140,021
NET COST	436,016	9,798	126,411	126,411

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: LOCAL PROJECTS
ORGANIZATION CODE: 21020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	42,558	0	0	0
TOTAL EXPENDITURES	42,558	0	0	0
NET COST	42,558	0	0	0

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: REAL ESTATE
ORGANIZATION CODE: 21020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	1,042,993	950,911	968,950	968,950
45000 CHARGES FOR SERVICES	3,500	0	0	0
46000 MISCELLANEOUS REVENUES	38,705	22,683	22,683	22,683
47000 OTHER FINANCING SOURCES	2,429,784	2,236,975	2,296,210	2,296,210
TOTAL REVENUE	3,514,982	3,210,569	3,287,843	3,287,843

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	621,362	650,941	677,614	677,614
51000 SERVICES/SUPPLIES	1,080,287	3,472,723	3,645,199	3,645,199
53000 OTHER CHARGES	587,045	0	0	0
54000 CAPITAL EXPENDITURES	2,012,487	0	0	0
57000 OTHER FINANCING USES	31,751	66,090	36,162	36,162
TOTAL EXPENDITURES	4,332,932	4,189,754	4,358,975	4,358,975
NET COST	817,950	979,185	1,071,132	1,071,132

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: FACILITIES OPERATIONS
ORGANIZATION CODE: 21020400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	310,065	316,268	291,306	291,306
44000 REVENUE - USE OF MONEY & PROP	0	0	12,000	12,000
45000 CHARGES FOR SERVICES	82,528	83,259	84,541	84,541
46000 MISCELLANEOUS REVENUES	8,584	7,074	0	0
47000 OTHER FINANCING SOURCES	366,079	1,714,079	453,026	453,026
TOTAL REVENUE	767,256	2,120,680	840,873	840,873

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	5,359,576	5,678,717	5,896,243	5,896,243
51000 SERVICES/SUPPLIES	4,911,192	7,019,040	5,607,446	6,907,446
57000 OTHER FINANCING USES	16,434	18,818	19,159	19,159
58000 REIMBURSEMENTS	(1,299,346)	(1,526,111)	(1,828,335)	(1,828,335)
TOTAL EXPENDITURES	8,987,856	11,190,464	9,694,513	10,994,513
NET COST	8,220,600	9,069,784	8,853,640	10,153,640

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PURCHASING
ORGANIZATION CODE: 21030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	10,635	13,240	13,240	13,240
46000 MISCELLANEOUS REVENUES	197,392	225,814	224,370	224,370
47000 OTHER FINANCING SOURCES	0	23,985	0	0
TOTAL REVENUE	208,027	263,039	237,610	237,610

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,166,469	1,223,718	1,289,977	1,289,977
51000 SERVICES/SUPPLIES	135,393	412,787	492,151	492,151
57000 OTHER FINANCING USES	4,630	5,445	5,549	5,549
TOTAL EXPENDITURES	1,306,492	1,641,950	1,787,677	1,787,677
NET COST	1,098,465	1,378,911	1,550,067	1,550,067

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: VETERANS BUILDING
ORGANIZATION CODE: 21030200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	411,124	406,173	402,743	402,743
45000 CHARGES FOR SERVICES	15,358	17,504	16,100	16,100
46000 MISCELLANEOUS REVENUES	7,038	3,870	100	100
47000 OTHER FINANCING SOURCES	240,764	299,056	240,764	240,764
TOTAL REVENUE	674,284	726,603	659,707	659,707

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	397,978	464,322	420,987	420,987
51000 SERVICES/SUPPLIES	919,684	1,024,580	1,118,354	1,118,354
57000 OTHER FINANCING USES	908	1,066	1,738	1,738
58000 REIMBURSEMENTS	(53,371)	(154,645)	(154,250)	(154,250)
TOTAL EXPENDITURES	1,265,199	1,335,323	1,386,829	1,386,829
NET COST	590,915	608,720	727,122	727,122

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: ENERGY
ORGANIZATION CODE: 21030300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	627,737	560,735	644,451	644,451
44000 REVENUE - USE OF MONEY & PROP	5,390	7,980	2,652	2,652
45000 CHARGES FOR SERVICES	819	734	0	0
46000 MISCELLANEOUS REVENUES	118,698	23,398	15,459	15,459
47000 OTHER FINANCING SOURCES	1,775,492	28,252,291	1,506,250	1,506,250
TOTAL REVENUE	2,528,136	28,845,138	2,168,812	2,168,812

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	7,196,295	8,385,217	9,098,271	9,098,271
53000 OTHER CHARGES	2,459,115	2,598,378	4,107,364	4,107,364
57000 OTHER FINANCING USES	1,775,490	28,226,572	0	0
58000 REIMBURSEMENTS	(84,352)	(208,950)	(205,314)	(205,314)
58000				
TOTAL EXPENDITURES	11,346,548	39,001,217	13,000,321	13,000,321
NET COST	8,818,412	10,156,079	10,831,509	10,831,509

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: FLEET OPERATIONS
ORGANIZATION CODE: 21030400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	501,721	456,992	410,500	410,500
45000 CHARGES FOR SERVICES	2,691,277	2,546,340	2,815,000	2,815,000
46000 MISCELLANEOUS REVENUES	328	6,129	4,300	4,300
47000 OTHER FINANCING SOURCES	13,923	32,526	54,897	54,897
TOTAL REVENUE	3,207,249	3,041,987	3,284,697	3,284,697

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3,216,158	3,270,842	3,715,646	3,715,646
51000 SERVICES/SUPPLIES	5,843,461	5,804,167	6,760,681	6,760,681
54000 CAPITAL EXPENDITURES	107,052	15,429	25,000	25,000
57000 OTHER FINANCING USES	19,843	22,736	22,655	22,655
58000 REIMBURSEMENTS	(5,894,897)	(5,883,415)	(6,971,000)	(6,971,000)
TOTAL EXPENDITURES	3,291,617	3,229,759	3,552,982	3,552,982
NET COST	84,368	187,772	268,285	268,285

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: COUNTY FACILITIES ACO
ORGANIZATION CODE: 21040100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	78,596	93,179	106,733	106,733
44000 REVENUE - USE OF MONEY & PROP	51,108	50,964	25,000	25,000
TOTAL REVENUE	129,704	144,143	131,733	131,733

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(129,704)	(144,143)	(131,733)	(131,733)

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: FLEET ACO
ORGANIZATION CODE: 21040200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	484,019	340,754	175,000	175,000
45000 CHARGES FOR SERVICES	237,456	271,185	276,000	276,000
46000 MISCELLANEOUS REVENUES	137,192	1,163,792	400,000	400,000
47000 OTHER FINANCING SOURCES	721,953	600,000	700,000	700,000
TOTAL REVENUE	1,580,620	2,375,731	1,551,000	1,551,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	85,185	75,000	75,000
54000 CAPITAL EXPENDITURES	5,152,858	5,265,873	4,500,000	4,500,000
58000 REIMBURSEMENTS	(3,449,506)	(4,070,399)	(3,900,000)	(3,900,000)
TOTAL EXPENDITURES	1,703,352	1,280,659	675,000	675,000
NET COST	122,732	(1,095,072)	(876,000)	(876,000)

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PGE LOCAL GOV'T P'SHIP
ORGANIZATION CODE: 21040300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	24,154	0	0	0
TOTAL REVENUE	24,154	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(24,154)	0	0	0

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: COUNTY CTR PARKING ENF
ORGANIZATION CODE: 21040400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	123,776	112,759	106,745	106,745
44000 REVENUE - USE OF MONEY & PROP	40,837	14,711	19,945	19,945
TOTAL REVENUE	164,613	127,470	126,690	126,690

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	100,336	139,713	127,980	127,980
TOTAL EXPENDITURES	100,336	139,713	127,980	127,980
NET COST	(64,277)	12,243	1,290	1,290

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: TIDELANDS LEASES
ORGANIZATION CODE: 21040500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	175,646	207,549	163,400	163,400
TOTAL REVENUE	175,646	207,549	163,400	163,400

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	31,471	92,900	99,133	99,133
TOTAL EXPENDITURES	31,471	92,900	99,133	99,133
NET COST	(144,175)	(114,649)	(64,267)	(64,267)

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: EV CHARGING STATIONS
ORGANIZATION CODE: 21040600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	(11,638)	0	0	0
46000 MISCELLANEOUS REVENUES	14,544	17,228	12,000	12,000
47000 OTHER FINANCING SOURCES	290,496	710,394	32,000	32,000
TOTAL REVENUE	293,402	727,622	44,000	44,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	32,173	40,268	32,000	32,000
54000 CAPITAL EXPENDITURES	258,323	650,000	0	0
TOTAL EXPENDITURES	290,496	690,268	32,000	32,000
NET COST	(2,906)	(37,354)	(12,000)	(12,000)

FUNCTION: GEN GOVT/PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: COMM TOWERS - LEASE
ORGANIZATION CODE: 21040700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	63,820	62,735	55,225	55,225
TOTAL REVENUE	63,820	62,735	55,225	55,225

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	20,150	82,985	180,000	180,000
TOTAL EXPENDITURES	20,150	82,985	180,000	180,000
NET COST	(43,670)	20,250	124,775	124,775

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: INFORMATION SYSTEMS SEC
ORGANIZATION CODE: 25010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	9,330,040	8,895,467	9,300,093	9,300,093
46000 MISCELLANEOUS REVENUES	80,332	(21,220)	0	0
47000 OTHER FINANCING SOURCES	8,738,733	12,986,365	4,761,718	4,761,718
TOTAL REVENUE	18,149,105	21,860,612	14,061,811	14,061,811

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	22,088,599	24,523,843	26,647,003	26,647,003
51000 SERVICES/SUPPLIES	19,553,719	26,291,756	27,118,685	27,118,685
53000 OTHER CHARGES	2,129,583	0	0	0
54000 CAPITAL EXPENDITURES	2,633,402	4,240,667	1,240,000	1,240,000
57000 OTHER FINANCING USES	493,464	706,318	847,328	847,328
58000 REIMBURSEMENTS	(26,917,862)	(31,374,251)	(40,129,099)	(40,129,099)
TOTAL EXPENDITURES	19,980,905	24,388,333	15,723,917	15,723,917
NET COST	1,831,800	2,527,721	1,662,106	1,662,106

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: IS REPLACEMENT A SECTION
ORGANIZATION CODE: 25011000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	957,527	426,000	420,000	420,000
45000 CHARGES FOR SERVICES	226,066	0	0	0
47000 OTHER FINANCING SOURCES	1,806,504	1,364,434	1,476,591	1,476,591
TOTAL REVENUE	2,990,097	1,790,434	1,896,591	1,896,591

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	8,631,280	8,832,449	5,566,615	5,566,615
58000 REIMBURSEMENTS	(2,396,911)	(2,551,460)	(2,926,659)	(2,926,659)
TOTAL EXPENDITURES	6,234,369	6,280,989	2,639,956	2,639,956
NET COST	3,244,272	4,490,555	743,365	743,365

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: IS REPLACEMENT B
ORGANIZATION CODE: 25011100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	154,167	109,000	66,000	66,000
47000 OTHER FINANCING SOURCES	798,458	735,376	922,497	922,497
TOTAL REVENUE	952,625	844,376	988,497	988,497

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	274,519	1,030,523	1,249,572	1,249,572
TOTAL EXPENDITURES	274,519	1,030,523	1,249,572	1,249,572
NET COST	(678,106)	186,147	261,075	261,075

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TECH INVESTMENT FUND
ORGANIZATION CODE: 25011300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	12,369	0	0	0
TOTAL REVENUE	12,369	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	0	188,153	0	0
TOTAL EXPENDITURES	0	188,153	0	0
NET COST	(12,369)	188,153	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: COMMUNICATIONS ACO
ORGANIZATION CODE: 25011400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	113,962	0	61,000	61,000
47000 OTHER FINANCING SOURCES	267,151	530,486	640,809	640,809
TOTAL REVENUE	381,113	530,486	701,809	701,809

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	0	450,000	250,000	250,000
TOTAL EXPENDITURES	0	450,000	250,000	250,000
NET COST	(381,113)	(80,486)	(451,809)	(451,809)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: RECORDS ACO
ORGANIZATION CODE: 25011500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	(43)	0	1,000	1,000
47000 OTHER FINANCING SOURCES	49,726	0	49,726	49,726
TOTAL REVENUE	49,683	0	50,726	50,726

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(49,683)	0	(50,726)	(50,726)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: REPROGRAPHICS ACO
ORGANIZATION CODE: 25011600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	145	0	0	0
TOTAL REVENUE	145	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(145)	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: EMPLOYEE BENEFITS
ORGANIZATION CODE: 16020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	40,238	19,306	0	0
47000 OTHER FINANCING SOURCES	81,612	66,830	0	0
TOTAL REVENUE	121,850	86,136	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	472,294	400,000	450,000	450,000
51000 SERVICES/SUPPLIES	3,683,531	3,045,518	3,305,903	3,305,903
53000 OTHER CHARGES	1,439	2,000	1,338	1,338
57000 OTHER FINANCING USES	46,480	49,123	52,685	52,685
TOTAL EXPENDITURES	4,203,744	3,496,641	3,809,926	3,809,926
NET COST	4,081,894	3,410,505	3,809,926	3,809,926

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: OTHER GENERAL GOV'T
ORGANIZATION CODE: 16020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	7,515	0	0	0
44000 REVENUE - USE OF MONEY & PROP	2,485,972	2,700,000	2,800,000	2,800,000
46000 MISCELLANEOUS REVENUES	50,000	128,587	0	0
TOTAL REVENUE	2,543,487	2,828,587	2,800,000	2,800,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	602,991	786,130	879,500	879,500
53000 OTHER CHARGES	2,169,835	1,979,460	1,462,703	1,862,703
57000 OTHER FINANCING USES	47,903,021	39,400,318	40,904,339	40,904,339
58000 REIMBURSEMENTS	(13,521,645)	(11,756,214)	(16,770,009)	(16,770,009)
TOTAL EXPENDITURES	37,154,202	30,409,694	26,476,533	26,876,533
NET COST	34,610,715	27,581,107	23,676,533	24,076,533

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: GENERAL FUND RESERVE
ORGANIZATION CODE: 16020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	2,363,242	0	0	0
47000 OTHER FINANCING SOURCES	8,533,872	8,531,241	0	0
TOTAL REVENUE	10,897,114	8,531,241	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(10,897,114)	(8,531,241)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: REFUSE FRANCHISE FEES
ORGANIZATION CODE: 16020400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	5,840,275	5,627,377	6,236,203	6,236,203
44000 REVENUE - USE OF MONEY & PROP	132,883	0	0	0
46000 MISCELLANEOUS REVENUES	(68,929)	0	0	0
TOTAL REVENUE	5,904,229	5,627,377	6,236,203	6,236,203

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	3,831,027	5,623,444	6,236,203	6,236,203
TOTAL EXPENDITURES	3,831,027	5,623,444	6,236,203	6,236,203
NET COST	(2,073,202)	(3,933)	0	0

FUNCTION: NONE
ACTIVITY: NONE

BUDGET UNIT: NON PROP 4 REV-UNALLOCTD
ORGANIZATION CODE: 16020500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,842,250	1,900,000	1,850,000	1,850,000
44000 REVENUE - USE OF MONEY & PROP	377,255	290,000	300,000	300,000
45000 CHARGES FOR SERVICES	4,617,628	5,200,237	5,588,426	5,588,426
46000 MISCELLANEOUS REVENUES	(214,146)	15	0	0
TOTAL REVENUE	6,622,987	7,390,252	7,738,426	7,738,426

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(6,622,987)	(7,390,252)	(7,738,426)	(7,738,426)

FUNCTION: NONE
ACTIVITY: NONE

BUDGET UNIT: PROP 4 REV - UNALLOCATED
ORGANIZATION CODE: 16020600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	377,387,222	396,494,594	406,407,792	406,407,792
41000 LICENSES, PERMITS, FRANCHISES	4,545,789	4,602,577	3,850,000	3,850,000
42000 INTERGOVERNMENTAL REVENUES	1,690,192	1,720,998	1,500,000	1,500,000
43000 FINES, FORFEITURES, PENALTIES	5,646,079	11,582,960	3,404,148	3,404,148
44000 REVENUE - USE OF MONEY & PROP	8,565,715	6,503,387	3,295,000	3,295,000
45000 CHARGES FOR SERVICES	484,843	335,713	480,000	480,000
46000 MISCELLANEOUS REVENUES	490,853	227,320	0	0
TOTAL REVENUE	398,810,693	421,467,549	418,936,940	418,936,940

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(398,810,693)	(421,467,549)	(418,936,940)	(418,936,940)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TOBACCO - SECURITIZED
ORGANIZATION CODE: 16020700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	333,297	4,868,874	4,990,134	4,990,134
TOTAL EXPENDITURES	333,297	4,868,874	4,990,134	4,990,134
NET COST	333,297	4,868,874	4,990,134	4,990,134

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TRIBAL MITIGATION - GRATON
ORGANIZATION CODE: 16020800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	19,267,626	18,701,329	18,676,905	18,676,905
44000 REVENUE - USE OF MONEY & PROP	2,178,580	1,500,000	0	0
46000 MISCELLANEOUS REVENUES	4,442,861	0	0	0
TOTAL REVENUE	25,889,067	20,201,329	18,676,905	18,676,905

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	57,136	25,000	100,000	100,000
53000 OTHER CHARGES	4,390,387	8,517,997	5,992,051	6,267,051
57000 OTHER FINANCING USES	7,993,656	26,079,451	9,792,592	15,142,592
TOTAL EXPENDITURES	12,441,179	34,622,448	15,884,643	21,509,643
NET COST	(13,447,888)	14,421,119	(2,792,262)	2,832,738

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TRIBAL MIT - DRY CREEK
ORGANIZATION CODE: 16020900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	750,000	750,000	750,000	750,000
44000 REVENUE - USE OF MONEY & PROP	49,034	0	0	0
TOTAL REVENUE	799,034	750,000	750,000	750,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	9,017	15,000	20,000	20,000
53000 OTHER CHARGES	274,454	5,000	5,000	5,000
57000 OTHER FINANCING USES	750,000	750,000	725,000	725,000
TOTAL EXPENDITURES	1,033,471	770,000	750,000	750,000
NET COST	234,437	20,000	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TOBACCO - DEALLOCATED
ORGANIZATION CODE: 16021000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	91,439	120,000	0	0
TOTAL REVENUE	91,439	120,000	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	0	640,050	0	0
TOTAL EXPENDITURES	0	640,050	0	0
NET COST	(91,439)	520,050	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: RDA DISSOLUTION DISTRIB
ORGANIZATION CODE: 16021100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	429,522	240,000	100,000	100,000
47000 OTHER FINANCING SOURCES	14,993,696	13,100,000	13,100,000	13,100,000
TOTAL REVENUE	15,423,218	13,340,000	13,200,000	13,200,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	839,503	3,000	74,000	74,000
57000 OTHER FINANCING USES	16,437,847	16,055,274	13,150,000	13,150,000
TOTAL EXPENDITURES	17,277,350	16,058,274	13,224,000	13,224,000
NET COST	1,854,132	2,718,274	24,000	24,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: OTHER FIN SOURCES/USES
ORGANIZATION CODE: 16021200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	1,668,816	0	0	0
47000 OTHER FINANCING SOURCES	23,058,920	16,483,314	12,822,713	12,822,713
TOTAL REVENUE	24,727,736	16,483,314	12,822,713	12,822,713

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	291,362	1,321,286	606,000	694,428
53000 OTHER CHARGES	1,170,234	1,665,714	1,708,000	1,708,000
57000 OTHER FINANCING USES	80,105,524	67,573,075	49,766,200	44,243,354
TOTAL EXPENDITURES	81,567,120	70,560,075	52,080,200	46,645,782
NET COST	56,839,384	54,076,761	39,257,487	33,823,069

FUNCTION: NONE
ACTIVITY: NONE

BUDGET UNIT: APPROP FOR CONTINGENCIES
ORGANIZATION CODE: 16021300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
55000 APPROPRIATION FOR CONTINGENCIES	0	3,627,239	5,000,000	5,000,000
TOTAL EXPENDITURES	0	3,627,239	5,000,000	5,000,000
NET COST	0	3,627,239	5,000,000	5,000,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: SO CO CANNABIS PROG FUND
ORGANIZATION CODE: 16021400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	1,219,763	940,828	890,000	890,000
42000 INTERGOVERNMENTAL REVENUES	0	139,526	279,051	279,051
44000 REVENUE - USE OF MONEY & PROP	523,524	101,589	0	0
45000 CHARGES FOR SERVICES	20	80	0	0
46000 MISCELLANEOUS REVENUES	161,538	55,337	0	0
TOTAL REVENUE	1,904,845	1,237,360	1,169,051	1,169,051

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	222,203	628,921	175,000	175,000
53000 OTHER CHARGES	635,000	135,526	279,051	279,051
57000 OTHER FINANCING USES	2,355,493	1,981,778	1,530,866	1,530,866
TOTAL EXPENDITURES	3,212,696	2,746,225	1,984,917	1,984,917
NET COST	1,307,851	1,508,865	815,866	815,866

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER

BUDGET UNIT: DR - OCTOBER FIRES 17-18
ORGANIZATION CODE: 16021500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	830,000	927,761	20,688	20,688
44000 REVENUE - USE OF MONEY & PROP	34,701	0	0	0
46000 MISCELLANEOUS REVENUES	43,750	0	0	0
TOTAL REVENUE	908,451	927,761	20,688	20,688

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES AND EMPLOYEE BENEFITS	0	29,000	16,000	16,000
51000 SERVICES/SUPPLIES	0	10,000	5,000	5,000
57000 OTHER FINANCING USES	890,500	0	0	0
TOTAL EXPENDITURES	890,500	39,000	21,000	21,000
NET COST	(17,951)	(888,761)	312	312

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER

BUDGET UNIT: DR-4301 JAN 2017 STORMS
ORGANIZATION CODE: 16021600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	(15,594)	0	0	0
44000 REVENUE - USE OF MONEY & PROP	534	0	0	0
TOTAL REVENUE	(15,060)	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	15,060	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER

BUDGET UNIT: DR-4308 FEB 2017 STORMS
ORGANIZATION CODE: 16021700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	(185,267)	0	0	0
44000 REVENUE - USE OF MONEY & PROP	6,365	0	0	0
TOTAL REVENUE	(178,902)	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	178,902	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: LEGAL CONTINGENCY
ORGANIZATION CODE: 16021900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	241,226	100,000	60,000	60,000
46000 MISCELLANEOUS REVENUES	958,413	1,200,000	1,200,000	1,200,000
47000 OTHER FINANCING SOURCES	0	339,600	1,400,000	1,400,000
TOTAL REVENUE	1,199,639	1,639,600	2,660,000	2,660,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,503,403	2,237,642	2,000,000	2,000,000
57000 OTHER FINANCING USES	568,000	439,600	0	0
TOTAL EXPENDITURES	2,071,403	2,677,242	2,000,000	2,000,000
NET COST	871,764	1,037,642	(660,000)	(660,000)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TRIBAL MITIGATION - LYTTON
ORGANIZATION CODE: 16022000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	115,350	115,350	115,350	115,350
44000 REVENUE - USE OF MONEY & PROP	308,298	170,000	120,000	120,000
TOTAL REVENUE	423,648	285,350	235,350	235,350

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	36,475	55,582	45,000	45,000
53000 OTHER CHARGES	50,000	80,000	15,000	15,000
57000 OTHER FINANCING USES	0	850,000	50,000	50,000
TOTAL EXPENDITURES	86,475	985,582	110,000	110,000
NET COST	(337,173)	700,232	(125,350)	(125,350)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PG&E 2017 FIRE SETTLEMENT
ORGANIZATION CODE: 16022100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	1,603,114	0	0	0
47000 OTHER FINANCING SOURCES	0	76,942	0	0
TOTAL REVENUE	1,603,114	76,942	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	869,915	354,000	517,588	517,588
53000 OTHER CHARGES	1,458,210	3,401,134	3,257,000	3,257,000
57000 OTHER FINANCING USES	5,718,075	3,218,801	985,816	985,816
TOTAL EXPENDITURES	8,046,200	6,973,935	4,760,404	4,760,404
NET COST	6,443,086	6,896,993	4,760,404	4,760,404

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: COMM INFRASTRUCTURE PROJ
ORGANIZATION CODE: 16022200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	24,379	0	0	0
47000 OTHER FINANCING SOURCES	16,000,000	0	0	0
TOTAL REVENUE	16,024,379	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	759,168	1,728,159	2,000,000	2,000,000
57000 OTHER FINANCING USES	9,975,000	7,605,777	0	0
TOTAL EXPENDITURES	10,734,168	9,333,936	2,000,000	2,000,000
NET COST	(5,290,211)	9,333,936	2,000,000	2,000,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: KINCADE FIRE SETTLEMENT
ORGANIZATION CODE: 16022300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	75,419	0	0	0
TOTAL REVENUE	75,419	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(75,419)	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: DISASTER RESPONSE FUND
ORGANIZATION CODE: 16022400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	79,303	0	0	0
TOTAL REVENUE	79,303	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	50,000	2,000,000	2,000,000
TOTAL EXPENDITURES	0	50,000	2,000,000	2,000,000
NET COST	(79,303)	50,000	2,000,000	2,000,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: COUNTY-WIDE PROJECTS
ORGANIZATION CODE: 16022500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	762,892	1,450,000	940,000	940,000
57000 OTHER FINANCING USES	0	0	0	500,000
TOTAL EXPENDITURES	762,892	1,450,000	940,000	1,440,000
NET COST	762,892	1,450,000	940,000	1,440,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: WATER SECURITY
ORGANIZATION CODE: 16022600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	63,953	25,000	0	0
TOTAL REVENUE	63,953	25,000	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	170,117	0	0	0
57000 OTHER FINANCING USES	1,215,527	279,246	75,754	75,754
TOTAL EXPENDITURES	1,385,644	279,246	75,754	75,754
NET COST	1,321,691	254,246	75,754	75,754

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: DESIGNATED PURPOSES FUND
ORGANIZATION CODE: 16022700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,363,522	0	0	0
44000 REVENUE - USE OF MONEY & PROP	224,255	0	0	0
46000 MISCELLANEOUS REVENUES	500,000	500,000	0	0
47000 OTHER FINANCING SOURCES	24,276,403	2,884,957	1,500,000	1,500,000
TOTAL REVENUE	26,364,180	3,384,957	1,500,000	1,500,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	13,308,580	2,090,000	0	1,000,000
57000 OTHER FINANCING USES	8,229,647	11,507,467	9,836,276	9,866,276
TOTAL EXPENDITURES	21,538,227	13,597,467	9,836,276	10,866,276
NET COST	(4,825,953)	10,212,510	8,336,276	9,366,276

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: FEMA AUDIT RESERVE
ORGANIZATION CODE: 16022800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	1,319,000	1,066,000	0	3,431,000
TOTAL REVENUE	1,319,000	1,066,000	0	3,431,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(1,319,000)	(1,066,000)	0	(3,431,000)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: OPIOID SETTLEMENTS
ORGANIZATION CODE: 16022900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	238,708	400,000	0	0
46000 MISCELLANEOUS REVENUES	0	7,981,644	0	0
TOTAL REVENUE	238,708	8,381,644	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(238,708)	(8,381,644)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: EMPLOYER HEALTH CONTRIB
ORGANIZATION CODE: 16023000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	415,463	0	0	0
TOTAL REVENUE	415,463	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(415,463)	0	0	0

FUNCTION: NONE
ACTIVITY: NONE

BUDGET UNIT: COMMUNITY INVMT FUND
ORGANIZATION CODE: 16030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	15,024,146	14,665,719	16,054,675	16,054,675
44000 REVENUE - USE OF MONEY & PROP	1,037,617	135,998	0	0
46000 MISCELLANEOUS REVENUES	991,276	412,594	0	0
47000 OTHER FINANCING SOURCES	295,286	396,120	405,256	405,256
TOTAL REVENUE	17,348,325	15,610,431	16,459,931	16,459,931

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	578,283	559,333	565,000	565,000
53000 OTHER CHARGES	35,933	50,000	50,000	50,000
57000 OTHER FINANCING USES	12,688,748	6,367,611	6,280,793	6,280,793
TOTAL EXPENDITURES	13,302,964	6,976,944	6,895,793	6,895,793
NET COST	(4,045,361)	(8,633,487)	(9,564,138)	(9,564,138)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: COMMUNITY INV MEASURE L
ORGANIZATION CODE: 16030200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	7,510,697	7,332,860	8,027,338	8,027,338
44000 REVENUE - USE OF MONEY & PROP	443,273	112,456	0	0
46000 MISCELLANEOUS REVENUES	495,366	206,107	0	0
TOTAL REVENUE	8,449,336	7,651,423	8,027,338	8,027,338

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	152,600	212,350	152,600	152,600
53000 OTHER CHARGES	1,830,856	2,238,919	1,035,468	1,035,468
57000 OTHER FINANCING USES	5,256,901	5,662,945	5,909,195	5,909,195
TOTAL EXPENDITURES	7,240,357	8,114,214	7,097,263	7,097,263
NET COST	(1,208,979)	462,791	(930,075)	(930,075)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: OPEN SPACE SPECIAL TAX
ORGANIZATION CODE: 16040400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	31,826,325	32,390,873	31,846,774	31,846,774
44000 REVENUE - USE OF MONEY & PROP	5,182,516	2,100,000	0	0
TOTAL REVENUE	37,008,841	34,490,873	31,846,774	31,846,774

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	50,067,944	61,423,446	63,408,000	63,408,000
57000 OTHER FINANCING USES	893,354	0	0	0
TOTAL EXPENDITURES	50,961,298	61,423,446	63,408,000	63,408,000
NET COST	13,952,457	26,932,573	31,561,226	31,561,226

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: MEASURE H FIRE SERVICES
ORGANIZATION CODE: 16040500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	0	47,000,000	65,500,000	65,500,000
44000 REVENUE - USE OF MONEY & PROP	0	148,833	207,417	207,417
TOTAL REVENUE	0	47,148,833	65,707,417	65,707,417

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	471,488	657,074	657,074
53000 OTHER CHARGES	0	46,677,345	65,050,343	65,050,343
TOTAL EXPENDITURES	0	47,148,833	65,707,417	65,707,417
NET COST	0	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: MEASURE I C. CARE & HEALTH
ORGANIZATION CODE: 16040600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	0	7,910,000	32,913,100	32,913,100
44000 REVENUE - USE OF MONEY & PROP	0	0	104,800	104,800
TOTAL REVENUE	0	7,910,000	33,017,900	33,017,900

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	133,350	24,200	24,200
53000 OTHER CHARGES	0	7,776,650	32,993,700	32,993,700
TOTAL EXPENDITURES	0	7,910,000	33,017,900	33,017,900
NET COST	0	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: MEASURE M PARKS
ORGANIZATION CODE: 16040700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	0	5,157,700	5,260,900	5,260,900
44000 REVENUE - USE OF MONEY & PROP	0	85,000	86,700	86,700
TOTAL REVENUE	0	5,242,700	5,347,600	5,347,600

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	11,900	13,200	13,200
53000 OTHER CHARGES	0	5,230,800	5,334,400	5,334,400
TOTAL EXPENDITURES	0	5,242,700	5,347,600	5,347,600
NET COST	0	0	0	0

FUNCTION: REVOLVONG FUNDS
ACTIVITY: REVOLVING FUNDS

BUDGET UNIT: CALWIN REVOLVING FUNDS
ORGANIZATION CODE: 16050200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	0	43,637	0	0
TOTAL REVENUE	0	43,637	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	0	(43,637)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2019 LATE FEB. FLOOD
ORGANIZATION CODE: 16060100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	24,933	0	42,375	42,375
44000 REVENUE - USE OF MONEY & PROP	(24,960)	0	0	0
TOTAL REVENUE	(27)	0	42,375	42,375

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	5,195	0	33,000	33,000
51000 SERVICES AND SUPPLIES	0	0	10,000	10,000
57000 OTHER FINANCING USES	19,500	0	0	0
TOTAL EXPENDITURES	24,695	0	43,000	43,000
NET COST	24,722	0	625	625

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2019 KINCADE FIRE DIS. FUND
ORGANIZATION CODE: 16060200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	66,370	37,688	37,688
44000 REVENUE - USE OF MONEY & PROP	15,649	0	0	0
TOTAL REVENUE	15,649	66,370	37,688	37,688

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	440	625	33,000	33,000
51000 SERVICES AND SUPPLIES	0	66,370	5,000	5,000
57000 OTHER FINANCING USES	14,250	0	0	0
TOTAL EXPENDITURES	14,690	66,995	38,000	38,000
NET COST	(959)	625	312	312

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2020 COVID-19 DISASTER FUND
ORGANIZATION CODE: 16060300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,146,985	15,735,806	83,000	83,000
44000 REVENUE - USE OF MONEY & PROP	(182,769)	0	0	0
46000 MISCELLANEOUS REVENUES	(3,123,169)	0	0	0
47000 OTHER FINANCING SOURCES	1,362,250	0	0	0
TOTAL REVENUE	203,297	15,735,806	83,000	83,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	367,904	173,000	74,000	74,000
51000 SERVICES AND SUPPLIES	20,398	5,000	10,000	10,000
57000 OTHER FINANCING USES	0	0	0	3,431,000
TOTAL EXPENDITURES	388,302	178,000	84,000	3,515,000
NET COST	185,005	(15,557,806)	1,000	3,432,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2020 LNU FIRES DISASTER
ORGANIZATION CODE: 16060400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	29,750	20,688	20,688
44000 REVENUE - USE OF MONEY & PROP	(144,141)	0	0	0
46000 MISCELLANEOUS REVENUES	(164,476)	0	0	0
47000 OTHER FINANCING RESOURCES	169,000	0	0	0
TOTAL REVENUE	(139,617)	29,750	20,688	20,688

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	724	29,000	16,000	16,000
51000 SERVICES AND SUPPLIES	3,731	750	5,000	5,000
57000 OTHER FINANCING USES	52,500	0	0	0
TOTAL EXPENDITURES	56,955	29,750	21,000	21,000
NET COST	196,572	0	312	312

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2020 GLASS FIRE COMPLEX
ORGANIZATION CODE: 16060500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	11,254	10,000	20,688	20,688
44000 REVENUE - USE OF MONEY & PROP	(637)	0	0	0
46000 MISCELLANEOUS REVENUES	131,719	0	0	0
TOTAL REVENUE	142,336	10,000	20,688	20,688

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	12,582	10,000	16,000	16,000
51000 SERVICES AND SUPPLIES	256	0	5,000	5,000
57000 OTHER FINANCING USES	287,500	0	0	0
TOTAL EXPENDITURES	300,338	10,000	21,000	21,000
NET COST	158,002	0	312	312

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: AMERICAN RES PLAN SLFRF
ORGANIZATION CODE: 16060600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	7,899,356	33,470,209	16,920,236	16,920,236
44000 REVENUE - USE OF MONEY & PROP	2,979,822	1,040,574	0	0
46000 MISCELLANEOUS REVENUES	322,128	68	0	0
47000 OTHER FINANCING RESOURCES	7,440,618	0	0	0
TOTAL REVENUE	18,641,924	34,510,851	16,920,236	16,920,236

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	11,975,103	14,421,541	440,220	440,220
53000 OTHER CHARGES	1,359,468	421,492	0	0
57000 OTHER FINANCING USES	2,810,424	18,627,176	16,480,016	16,480,016
TOTAL EXPENDITURES	16,144,995	33,470,209	16,920,236	16,920,236
NET COST	(2,496,929)	(1,040,642)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2023 JAN SEVERE W STORMS
ORGANIZATION CODE: 16060700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	525,287	10,000	20,688	20,688
TOTAL REVENUE	525,287	10,000	20,688	20,688

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	41,251	10,000	16,000	16,000
51000 SERVICES AND SUPPLIES	0	0	5,000	5,000
57000 OTHER FINANCING USES	485,250	0	0	0
TOTAL EXPENDITURES	526,501	10,000	21,000	21,000
NET COST	1,214	0	312	312

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: 2023 FEB STORMS
ORGANIZATION CODE: 16060800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	10,000	20,688	20,688
47000 OTHER FINANCING RESOURCES	8,250	0	0	0
TOTAL REVENUE	8,250	10,000	20,688	20,688

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	7,414	10,000	16,000	16,000
51000 SERVICES AND SUPPLIES	0	0	5,000	5,000
TOTAL EXPENDITURES	7,414	10,000	21,000	21,000
NET COST	(836)	0	312	312

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER

BUDGET UNIT: 2017 FIRE - FEMA/OES REIM
ORGANIZATION CODE: 16990200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	16,984	0	0	0
TOTAL EXPENDITURES	16,984	0	0	0
NET COST	16,984	0	0	0

FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LONG TERM DEBT

BUDGET UNIT: 1997-1 ESCROW FUND
ORGANIZATION CODE: 42010800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	63	0	0	0
TOTAL REVENUE	63	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	1,829	0	0	0
TOTAL EXPENDITURES	1,829	0	0	0
NET COST	1,766	0	0	0

FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LONG TERM DEBT

BUDGET UNIT: OSD 2007 BONDS DEBT SVC
ORGANIZATION CODE: 42030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	70,774	0	0	0
47000 OTHER FINANCING SOURCES	893,354	0	0	0
TOTAL REVENUE	964,128	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	6,549,750	0	0	0
TOTAL EXPENDITURES	6,549,750	0	0	0
NET COST	5,585,622	0	0	0

FUNCTION: DEBT SERVICES
ACTIVITY: RETIREMENT OF LONG TERM DEBT

BUDGET UNIT: TOB SETTL BONDS 2005/2020
ORGANIZATION CODE: 42040100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	232,025	0	0	0
46000 MISCELLANEOUS REVENUES	4,253,142	4,489,000	4,688,000	4,688,000
TOTAL REVENUE	4,485,167	4,489,000	4,688,000	4,688,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	30,823	100,000	100,000	100,000
53000 OTHER CHARGES	4,400,475	4,389,000	4,588,000	4,588,000
TOTAL EXPENDITURES	4,431,298	4,489,000	4,688,000	4,688,000
NET COST	(53,869)	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: AUDITOR CONTROLLER SEC
ORGANIZATION CODE: 11010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	4,177	0	0	0
42000 INTERGOVERNMENTAL REVENUES	11,874	0	0	0
43000 FINES, FORFEITURES, PENALTIES	334,862	334,862	334,862	334,862
44000 REVENUE - USE OF MONEY & PROP	2,805	1,300	0	0
45000 CHARGES FOR SERVICES	4,013,546	4,248,111	4,477,704	4,477,704
46000 MISCELLANEOUS REVENUES	292,180	246,140	265,000	265,000
47000 OTHER FINANCING SOURCES	18,747	50,000	71,295	71,295
TOTAL REVENUE	4,678,191	4,880,413	5,148,861	5,148,861

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	7,843,547	8,531,372	8,592,413	8,592,413
51000 SERVICES/SUPPLIES	1,964,904	2,287,047	2,397,197	2,397,197
53000 OTHER CHARGES	66,286	0	0	0
57000 OTHER FINANCING USES	13,205	142,441	138,902	138,902
58000 REIMBURSEMENTS	(1,422,648)	(1,485,514)	(1,573,834)	(1,573,834)
TOTAL EXPENDITURES	8,465,294	9,475,346	9,554,678	9,554,678
NET COST	3,787,103	4,594,933	4,405,817	4,405,817

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: TREASURER TAX COLLECTOR
ORGANIZATION CODE: 11010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	107,586	53,132	0	0
44000 REVENUE - USE OF MONEY & PROP	31	115	0	0
45000 CHARGES FOR SERVICES	3,843,726	4,013,815	4,211,703	4,211,703
46000 MISCELLANEOUS REVENUES	30,695	114,297	45,070	45,070
47000 OTHER FINANCING SOURCES	608,462	819,873	702,176	702,176
TOTAL REVENUE	4,590,500	5,001,232	4,958,949	4,958,949

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3,723,621	3,967,617	4,039,052	4,039,052
51000 SERVICES/SUPPLIES	2,479,521	3,046,055	3,141,561	3,141,561
53000 OTHER CHARGES	11,580	0	0	0
54000 CAPITAL EXPENDITURES	96,098	0	0	0
57000 OTHER FINANCING USES	100,943	107,422	106,930	106,930
58000 REIMBURSEMENTS	(900,061)	(865,874)	(942,173)	(942,173)
TOTAL EXPENDITURES	5,511,702	6,255,220	6,345,370	6,345,370
NET COST	921,202	1,253,988	1,386,421	1,386,421

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: AUDIT
ORGANIZATION CODE: 11010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	68,500	67,000	71,000	71,000
46000 MISCELLANEOUS REVENUES	3	0	0	0
47000 OTHER FINANCING SOURCES	73,170	75,000	89,133	89,133
TOTAL REVENUE	141,673	142,000	160,133	160,133

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	865,672	837,961	893,605	893,605
51000 SERVICES/SUPPLIES	250,360	213,550	378,785	378,785
53000 OTHER CHARGES	24,193	0	0	0
57000 OTHER FINANCING USES	2,840	2,665	2,827	2,827
58000 REIMBURSEMENTS	(52,500)	(32,000)	(33,200)	(33,200)
TOTAL EXPENDITURES	1,090,565	1,022,176	1,242,017	1,242,017
NET COST	948,892	880,176	1,081,884	1,081,884

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: ADMINISTRATION
ORGANIZATION CODE: 11010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	219,316	224,687	227,018	227,018
47000 OTHER FINANCING SOURCES	8,849	2,665	5,444	5,444
TOTAL REVENUE	228,165	227,352	232,462	232,462

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,115,519	2,228,419	2,321,537	2,321,537
51000 SERVICES/SUPPLIES	159,932	147,440	169,385	169,385
57000 OTHER FINANCING USES	13,764	9,218	3,938	3,938
58000 REIMBURSEMENTS	(2,015,871)	(2,154,657)	(2,259,724)	(2,259,724)
TOTAL EXPENDITURES	273,344	230,420	235,136	235,136
NET COST	45,179	3,068	2,674	2,674

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: COUNTY DISASTER
ORGANIZATION CODE: 11010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	19,414	29,485	50,000	50,000
45000 CHARGES FOR SERVICES	2,921	0	0	0
47000 OTHER FINANCING SOURCES	0	0	13,610	13,610
TOTAL REVENUE	22,335	29,485	63,610	63,610

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	578,063	317,344	0	208,570
51000 SERVICES/SUPPLIES	131,279	118,809	114,381	114,381
57000 OTHER FINANCING USES	0	0	2,722	2,722
58000 REIMBURSEMENTS	(509,120)	(406,668)	(53,493)	(262,063)
TOTAL EXPENDITURES	200,222	29,485	63,610	63,610
NET COST	177,887	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: RECORDER OPERATIONS
ORGANIZATION CODE: 13010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	7,560	7,700	8,500	8,500
44000 REVENUE - USE OF MONEY & PROP	154,003	55,846	68,000	68,000
45000 CHARGES FOR SERVICES	1,216,356	1,240,495	1,593,220	1,593,220
46000 MISCELLANEOUS REVENUES	1,055	1,341	1,400	1,400
47000 OTHER FINANCING SOURCES	237,972	272,240	290,843	290,843
TOTAL REVENUE	1,616,946	1,577,622	1,961,963	1,961,963

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,360,442	1,407,294	1,483,189	1,483,189
51000 SERVICES/SUPPLIES	872,266	775,376	954,453	954,453
53000 OTHER CHARGES	26,353	0	0	0
57000 OTHER FINANCING USES	181,323	19,805	20,205	20,205
TOTAL EXPENDITURES	2,440,384	2,202,475	2,457,847	2,457,847
NET COST	823,438	624,853	495,884	495,884

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: RECORDER MODERNIZATION
ORGANIZATION CODE: 13010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	528,069	300,954	295,000	295,000
45000 CHARGES FOR SERVICES	262,413	276,685	283,000	283,000
46000 MISCELLANEOUS REVENUES	0	7	0	0
TOTAL REVENUE	790,482	577,646	578,000	578,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	0	0	465,983
53000 OTHER CHARGES	601,466	904,988	2,127,411	2,127,411
54000 CAPITAL EXPENDITURES	511,183	200,000	200,000	200,000
57000 OTHER FINANCING USES	454	0	0	0
TOTAL EXPENDITURES	1,113,103	1,104,988	2,327,411	2,793,394
NET COST	322,621	527,342	1,749,411	2,215,394

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: RECORDER MICROGRAPHICS
ORGANIZATION CODE: 13010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	82,455	46,789	34,000	34,000
45000 CHARGES FOR SERVICES	57,297	57,345	60,000	60,000
TOTAL REVENUE	139,752	104,134	94,000	94,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	50,685	86,109	126,992	126,992
54000 CAPITAL EXPENDITURES	0	25,000	25,000	25,000
57000 OTHER FINANCING USES	63,665	71,150	92,243	92,243
TOTAL EXPENDITURES	114,350	182,259	244,235	244,235
NET COST	(25,402)	78,125	150,235	150,235

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: VRIP PROGRAM
ORGANIZATION CODE: 13010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	56,293	34,649	30,500	30,500
45000 CHARGES FOR SERVICES	75,288	80,101	79,750	79,750
TOTAL REVENUE	131,581	114,750	110,250	110,250

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	26,093	3,473	42,551	42,551
54000 CAPITAL EXPENDITURES	29,968	0	15,000	15,000
57000 OTHER FINANCING USES	13,971	39,514	61,143	61,143
TOTAL EXPENDITURES	70,032	42,987	118,694	118,694
NET COST	(61,549)	(71,763)	8,444	8,444

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: SOC SEC TRUNCATION PRGM
ORGANIZATION CODE: 13010600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	28,488	17,096	14,800	14,800
TOTAL REVENUE	28,488	17,096	14,800	14,800

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	9,089	9,543	10,020	10,020
TOTAL EXPENDITURES	9,089	9,543	10,020	10,020
NET COST	(19,399)	(7,553)	(4,780)	(4,780)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: RECORDER - ERECORDING
ORGANIZATION CODE: 13010700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	1,535	897	800	800
45000 CHARGES FOR SERVICES	54,935	55,756	55,200	55,200
TOTAL REVENUE	56,470	56,653	56,000	56,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	24,935	48,255	54,041	54,041
57000 OTHER FINANCING USES	454	1,066	1,089	1,089
TOTAL EXPENDITURES	25,389	49,321	55,130	55,130
NET COST	(31,081)	(7,332)	(870)	(870)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: COUNTY CLERK OPERATIONS
ORGANIZATION CODE: 13010800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	144,950	151,429	178,272	178,272
45000 CHARGES FOR SERVICES	642,328	643,267	699,157	699,157
46000 MISCELLANEOUS REVENUES	(1,290)	(15)	0	0
47000 OTHER FINANCING SOURCES	4,017	2,777	38,307	38,307
TOTAL REVENUE	790,005	797,458	915,736	915,736

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	509,980	582,331	622,660	622,660
51000 SERVICES/SUPPLIES	328,591	369,783	467,271	467,271
57000 OTHER FINANCING USES	998	1,181	7,055	7,055
TOTAL EXPENDITURES	839,569	953,295	1,096,986	1,096,986
NET COST	49,564	155,837	181,250	181,250

FUNCTION: PUBLIC PROTECTION
ACTIVITY: OTHER PROTECTION

BUDGET UNIT: RESTR COVENANTFEEAB1466
ORGANIZATION CODE: 13010900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	6,017	6,952	7,000	7,000
45000 CHARGES FOR SERVICES	66,852	68,434	73,200	73,200
TOTAL REVENUE	72,869	75,386	80,200	80,200

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(72,869)	(75,386)	(80,200)	(80,200)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: ASSESSOR
ORGANIZATION CODE: 13020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	966,990	882,546	882,966	882,966
46000 MISCELLANEOUS REVENUES	29,191	79,113	73,000	73,000
47000 OTHER FINANCING SOURCES	609,424	405,076	501,868	501,868
TOTAL REVENUE	1,605,605	1,366,735	1,457,834	1,457,834

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	11,041,356	11,753,983	11,071,806	11,071,806
51000 SERVICES/SUPPLIES	2,475,443	2,892,761	3,085,095	3,085,095
57000 OTHER FINANCING USES	63,041	67,308	71,263	71,263
58000 REIMBURSEMENTS	(289,292)	(338,026)	(127,049)	(127,049)
TOTAL EXPENDITURES	13,290,548	14,376,026	14,101,115	14,101,115
NET COST	11,684,943	13,009,291	12,643,281	12,643,281

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: ADMINISTRATIVE SERVICES
ORGANIZATION CODE: 13020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	1,165	0	0	0
TOTAL REVENUE	1,165	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,275,944	1,546,045	1,377,573	1,377,573
51000 SERVICES/SUPPLIES	124,198	110,072	159,403	159,403
57000 OTHER FINANCING USES	0	0	649	649
58000 REIMBURSEMENTS	(1,399,073)	(1,656,118)	(1,537,625)	(1,537,625)
TOTAL EXPENDITURES	1,069	(1)	0	0
NET COST	(96)	(1)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: FINANCE

BUDGET UNIT: PROPERTY CHARACTER DATA
ORGANIZATION CODE: 13020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	44,304	27,612	24,000	24,000
45000 CHARGES FOR SERVICES	0	450	0	0
46000 MISCELLANEOUS REVENUES	50,023	43,668	52,500	52,500
TOTAL REVENUE	94,327	71,730	76,500	76,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	0	43,876	43,876
51000 SERVICES/SUPPLIES	39,519	40,585	118,043	118,043
TOTAL EXPENDITURES	39,519	40,585	161,919	161,919
NET COST	(54,808)	(31,145)	85,419	85,419

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: ELECTIONS

BUDGET UNIT: REGISTRAR OF VOTERS
ORGANIZATION CODE: 13030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	68,478	39,547	19,591	0
45000 CHARGES FOR SERVICES	436,248	1,893,712	3,876,371	0
46000 MISCELLANEOUS REVENUES	20,462	16,087	12,000	0
47000 OTHER FINANCING SOURCES	468,074	3,665	127,708	0
TOTAL REVENUE	993,262	1,953,011	4,035,670	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,645,154	2,906,522	3,464,237	160,000
51000 SERVICES/SUPPLIES	4,030,111	4,741,127	4,492,620	40,000
53000 OTHER CHARGES	199,827	93,417	93,417	0
54000 CAPITAL EXPENDITURES	453,809	23,464	0	0
57000 OTHER FINANCING USES	37,067	94,042	102,352	0
TOTAL EXPENDITURES	7,365,968	7,858,572	8,152,626	200,000
NET COST	6,372,706	5,905,561	4,116,956	200,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: ELECTIONS

BUDGET UNIT: REGISTRAR OF VOTERS ACO
ORGANIZATION CODE: 13030200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	579,189	0	0	0
44000 REVENUE - USE OF MONEY & PROP	158,885	101,715	80,000	0
TOTAL REVENUE	738,074	101,715	80,000	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	2,000	300,000	800,000	0
54000 CAPITAL EXPENDITURES	0	150,000	500,000	0
TOTAL EXPENDITURES	2,000	450,000	1,300,000	0
NET COST	(736,074)	348,285	1,220,000	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: IOLERO - ADMIN
ORGANIZATION CODE: 32010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	0	3,240	12,980	12,980
TOTAL REVENUE	0	3,240	12,980	12,980

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	750,794	803,820	788,644	788,644
51000 SERVICES/SUPPLIES	395,917	389,948	248,808	248,808
53000 OTHER CHARGES	62,185	0	0	0
57000 OTHER FINANCING USES	3,264	5,184	5,841	5,841
TOTAL EXPENDITURES	1,212,160	1,198,952	1,043,293	1,043,293
NET COST	1,212,160	1,195,712	1,030,313	1,030,313

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: IOLERO - OUTREACH
ORGANIZATION CODE: 32010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	184,740	209,000	210,261	210,261
51000 SERVICES/SUPPLIES	49,035	79,332	36,786	36,786
TOTAL EXPENDITURES	233,775	288,332	247,047	247,047
NET COST	233,775	288,332	247,047	247,047

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: IOLERO - AUDIT
ORGANIZATION CODE: 32010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	0	1,851	0	0
TOTAL REVENUE	0	1,851	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	599,065	821,233	1,122,260	1,122,260
51000 SERVICES/SUPPLIES	33,929	75,977	77,871	77,871
TOTAL EXPENDITURES	632,994	897,210	1,200,131	1,200,131
NET COST	632,994	895,359	1,200,131	1,200,131

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: IOLERO - COMM ADVISORY CN
ORGANIZATION CODE: 32010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	13,749	8,037	8,075	8,075
TOTAL EXPENDITURES	13,749	8,037	8,075	8,075
NET COST	13,749	8,037	8,075	8,075

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: OFFICE OF EQUITY
ORGANIZATION CODE: 39010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	757,580	1,641,761	615,987	615,987
TOTAL REVENUE	757,580	1,641,761	615,987	615,987

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,506,225	1,886,031	2,314,867	2,314,867
51000 SERVICES/SUPPLIES	823,267	1,145,335	427,497	427,497
53000 OTHER CHARGES	60,185	0	0	0
TOTAL EXPENDITURES	2,389,677	3,031,366	2,742,364	2,742,364
NET COST	1,632,097	1,389,605	2,126,377	2,126,377

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: ADMINISTRATION
ORGANIZATION CODE: 38010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	24,804	58,037	22,000	22,000
46000 MISCELLANEOUS REVENUES	(5,683)	11,907	0	0
47000 OTHER FINANCING SOURCES	26,982	6,480	9,212	9,212
TOTAL REVENUE	46,103	76,424	31,212	31,212

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	926,232	934,248	989,080	989,080
51000 SERVICES AND SUPPLIES	186,485	237,539	162,360	212,360
54000 CAPITAL EXPENDITURES	114,623	0	0	0
57000 OTHER FINANCING USES	3,992	6,367	9,291	9,291
TOTAL EXPENDITURES	1,231,332	1,178,154	1,160,731	1,210,731
NET COST	1,185,229	1,101,730	1,129,519	1,179,519

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: EMERGENCY COORDINATION
ORGANIZATION CODE: 38010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	220,474	208,062	0	0
47000 OTHER FINANCING SOURCES	1,608	37,000	0	0
TOTAL REVENUE	222,082	245,062	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	717,530	749,795	648,701	689,801
51000 SERVICES AND SUPPLIES	51,924	78,070	39,480	69,480
57000 OTHER FINANCING USES	2,176	0	649	649
TOTAL EXPENDITURES	771,630	827,865	688,830	759,930
NET COST	549,548	582,803	688,830	759,930

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: COMM PREPAREDNESS ENGMT
ORGANIZATION CODE: 38010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	0	51,500	163,000	163,000
TOTAL REVENUE	0	51,500	163,000	163,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	258,255	442,247	617,050	617,050
51000 SERVICES AND SUPPLIES	24,795	39,852	18,886	48,886
57000 OTHER FINANCING USES	544	0	649	649
TOTAL EXPENDITURES	283,594	482,099	636,585	666,585
NET COST	283,594	430,599	473,585	503,585

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: COMM ALERT & WARNING
ORGANIZATION CODE: 38010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	835	0	0	0
TOTAL REVENUE	835	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	264,993	463,997	494,404	515,204
51000 SERVICES AND SUPPLIES	76,613	88,447	82,729	112,729
57000 OTHER FINANCING USES	1,088	0	2,256	2,256
TOTAL EXPENDITURES	342,694	552,444	579,389	630,189
NET COST	341,859	552,444	579,389	630,189

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: OPERATIONAL AREA GRANT
ORGANIZATION CODE: 38010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	898,869	2,429,554	991,599	991,599
46000 MISCELLANEOUS REVENUES	3,300	0	0	0
47000 OTHER FINANCING SOURCES	72,897	167,488	229,276	229,276
48000 SPECIAL ITEMS	0	(14,063)	0	0
TOTAL REVENUE	975,066	2,582,979	1,220,875	1,220,875

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	289,282	318,647	376,673	376,673
51000 SERVICES AND SUPPLIES	840,605	1,128,124	622,563	637,563
53000 OTHER CHARGES	296,315	306,395	146,205	146,205
54000 CAPITAL EXPENDITURES	115,449	249,756	10,000	10,000
57000 OTHER FINANCING USES	544	106,500	324,271	324,271
58000 REIMBURSEMENTS	(2,543)	0	0	0
TOTAL EXPENDITURES	1,539,652	2,109,422	1,479,712	1,494,712
NET COST	564,586	(473,557)	258,837	273,837

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: ER OPERATIONS RESOURCES
ORGANIZATION CODE: 38010600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	234	683	0	0
47000 OTHER FINANCING SOURCES	0	0	131,916	131,916
TOTAL REVENUE	234	683	131,916	131,916

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	56,905	80,400	81,000	81,000
51000 SERVICES AND SUPPLIES	413,169	758,943	500,571	770,571
53000 OTHER CHARGES	26,403	0	0	0
57000 OTHER FINANCING USES	24,113	0	0	0
TOTAL EXPENDITURES	520,590	839,343	581,571	851,571
NET COST	520,356	838,660	449,655	719,655

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: DEPARTMENTAL PROGRAMS
ORGANIZATION CODE: 38010700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	100,000	75,000	75,000
47000 OTHER FINANCING SOURCES	768,979	1,603,349	654,454	654,454
TOTAL REVENUE	768,979	1,703,349	729,454	729,454

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	137,884	194,240	50,000	50,000
51000 SERVICES AND SUPPLIES	395,174	1,141,337	585,605	615,605
57000 OTHER FINANCING USES	125,457	288,867	93,849	93,849
58000 REIMBURSEMENTS	0	72,500	0	0
TOTAL EXPENDITURES	658,515	1,696,944	729,454	759,454
NET COST	(110,464)	(6,405)	0	30,000

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: MITIGATION & RECOVERY
ORGANIZATION CODE: 38010800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	0	18,000	72,744	72,744
TOTAL REVENUE	0	18,000	72,744	72,744

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	171,117	227,665	227,665
51000 SERVICES AND SUPPLIES	0	5,179	9,767	39,767
TOTAL EXPENDITURES	0	176,296	237,432	267,432
NET COST	0	158,296	164,688	194,688

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: FIRE SERVICES
ORGANIZATION CODE: 16021800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	4,610,783	4,521,610	4,673,770	4,673,770
44000 REVENUE - USE OF MONEY & PROP	369,921	200,000	0	0
46000 MISCELLANEOUS REVENUES	0	(6,894)	0	0
47000 OTHER FINANCING SOURCES	5,645,953	5,082,175	5,091,311	5,091,311
TOTAL REVENUE	10,626,657	9,796,891	9,765,081	9,765,081

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	10,878,961	10,556,407	9,625,363	9,625,363
53000 OTHER CHARGES	63,961	0	0	0
TOTAL EXPENDITURES	10,942,922	10,556,407	9,625,363	9,625,363
NET COST	316,265	759,516	(139,718)	(139,718)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: FIRE PROTECTION

BUDGET UNIT: HAZARDOUS MATERIALS FUND
ORGANIZATION CODE: 20010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	155	0	0	0
TOTAL REVENUE	155	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(155)	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: GRAND JURY
ORGANIZATION CODE: 36010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	266	1,200	1,000	1,000
47000 OTHER FINANCING SOURCES	0	3,240	3,245	3,245
TOTAL REVENUE	266	4,440	4,245	4,245

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	117,908	108,470	144,508	144,508
57000 OTHER FINANCING USES	544	1,413	9,271	9,271
TOTAL EXPENDITURES	118,452	109,883	153,779	153,779
NET COST	118,186	105,443	149,534	149,534

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: COURT SUPPORT OPS
ORGANIZATION CODE: 36010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	1,607,248	1,740,000	1,685,000	1,685,000
45000 CHARGES FOR SERVICES	395,753	404,785	385,450	385,450
TOTAL REVENUE	2,003,001	2,144,785	2,070,450	2,070,450

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	14,200	23,550	21,218	21,218
53000 OTHER CHARGES	8,515,193	8,502,903	8,503,003	8,503,003
TOTAL EXPENDITURES	8,529,393	8,526,453	8,524,221	8,524,221
NET COST	6,526,392	6,381,668	6,453,771	6,453,771

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: ALTERNATE DEFENSE CNSL
ORGANIZATION CODE: 36010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	2,802,011	3,174,997	3,969,844	3,969,844
57000 OTHER FINANCING USES	0	0	4,954	4,954
TOTAL EXPENDITURES	2,802,011	3,174,997	3,974,798	3,974,798
NET COST	2,802,011	3,174,997	3,974,798	3,974,798

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: ALTERNATE DISPUTE RES
ORGANIZATION CODE: 36020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	13,354	6,250	6,500	6,500
45000 CHARGES FOR SERVICES	85,667	95,000	85,000	85,000
TOTAL REVENUE	99,021	101,250	91,500	91,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	65,000	65,000	65,000
TOTAL EXPENDITURES	0	65,000	65,000	65,000
NET COST	(99,021)	(36,250)	(26,500)	(26,500)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: COURTHOUSE CONSTRUCTION
ORGANIZATION CODE: 36020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	201,797	185,000	185,000	185,000
44000 REVENUE - USE OF MONEY & PROP	78,074	35,000	20,000	20,000
TOTAL REVENUE	279,871	220,000	205,000	205,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(279,871)	(220,000)	(205,000)	(205,000)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: CRIMINAL JUST CONSTRUCTION
ORGANIZATION CODE: 36020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	523,452	500,000	500,000	500,000
44000 REVENUE - USE OF MONEY & PROP	180,375	75,000	120,000	120,000
TOTAL REVENUE	703,827	575,000	620,000	620,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	9,802	1,040,627	602,995	602,995
TOTAL EXPENDITURES	9,802	1,040,627	602,995	602,995
NET COST	(694,025)	465,627	(17,005)	(17,005)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: ELECTIONS

BUDGET UNIT: REGISTRAR OF VOTERS
ORGANIZATION CODE: 43010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	0	0	19,591
45000 CHARGES FOR SERVICES	0	0	0	3,876,371
46000 MISCELLANEOUS REVENUES	0	0	0	12,000
47000 OTHER FINANCING SOURCES	0	0	0	127,708
TOTAL REVENUE	0	0	0	4,035,670

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	0	0	3,665,947
51000 SERVICES AND SUPPLIES	0	0	0	4,452,620
53000 OTHER CHARGES	0	0	0	93,417
57000 OTHER FINANCING USES	0	0	0	102,352
TOTAL EXPENDITURES	0	0	0	8,314,336
NET COST	0	0	0	4,278,666

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: ELECTIONS

BUDGET UNIT: REGISTRAR OF VOTERS - ACO
ORGANIZATION CODE: 43010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	0	0	0	80,000
TOTAL REVENUE	0	0	0	80,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	0	0	0	800,000
54000 CAPITAL EXPENDITURES	0	0	0	500,000
TOTAL EXPENDITURES	0	0	0	1,300,000
NET COST	0	0	0	1,220,000

SECTION II
COUNTY UNIT EXPENDITURE DETAIL
CRIMINAL JUSTICE SYSTEM SERVICES

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
Probation	\$72,346,035	\$83,471,609	\$123,264,688	\$123,614,850
District Attorney	32,484,106	35,283,124	36,603,626	36,757,694
Public Defender	16,320,557	17,117,614	18,471,434	18,471,434
Sheriff	200,262,677	220,317,745	221,670,918	221,810,894
EXPENDITURES	\$321,413,375	\$356,190,092	\$400,010,666	\$400,654,872
REVENUES	148,856,498	159,070,671	186,014,396	186,472,714
NET COST	\$172,556,877	\$197,119,421	\$213,996,270	\$214,182,158

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION ADMIN SECTION
ORGANIZATION CODE: 27010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	257,550	274,497	289,634	516,156
43000 FINES, FORFEITURES, PENALTIES	8,097	6,358	5,000	5,000
45000 CHARGES FOR SERVICES	127	(52)	0	0
46000 MISCELLANEOUS REVENUES	6,563	1,471	0	0
47000 OTHER FINANCING SOURCES	22,000	1,362,225	1,843,245	1,905,065
TOTAL REVENUE	294,337	1,644,499	2,137,879	2,426,221

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	4,503,243	5,497,388	5,833,174	6,121,516
51000 SERVICES/SUPPLIES	1,351,110	2,454,689	2,390,700	2,390,700
53000 OTHER CHARGES	57,532	0	0	0
57000 OTHER FINANCING USES	17,956	18,980	24,788	24,788
58000 REIMBURSEMENTS	(396,609)	(725,563)	0	0
TOTAL EXPENDITURES	5,533,232	7,245,494	8,248,662	8,537,004
NET COST	5,238,895	5,600,995	6,110,783	6,110,783

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: ADULT INVESTIGATIONS SEC
ORGANIZATION CODE: 27011000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	30,124	18,388	28,651	28,651
47000 OTHER FINANCING SOURCES	371,203	391,568	412,915	412,915
TOTAL REVENUE	401,327	409,956	441,566	441,566

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,754,251	2,845,015	3,002,265	3,002,265
51000 SERVICES/SUPPLIES	232,010	317,005	357,858	357,858
53000 OTHER CHARGES	72,868	0	0	0
57000 OTHER FINANCING USES	13,112	11,737	10,615	10,615
TOTAL EXPENDITURES	3,072,241	3,173,757	3,370,738	3,370,738
NET COST	2,670,914	2,763,801	2,929,172	2,929,172

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: ADULT SUPERVISION SEC
ORGANIZATION CODE: 27011100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,025,757	1,152,405	1,193,422	1,193,422
45000 CHARGES FOR SERVICES	22	6	0	0
46000 MISCELLANEOUS REVENUES	200,848	224,845	233,486	233,486
47000 OTHER FINANCING SOURCES	250,572	223,545	1,546,476	1,546,476
TOTAL REVENUE	1,477,199	1,600,801	2,973,384	2,973,384

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	10,015,058	11,132,831	11,410,587	11,410,587
51000 SERVICES/SUPPLIES	1,654,416	1,414,803	1,671,371	1,671,371
53000 OTHER CHARGES	264,562	288,011	288,400	288,400
54000 CAPITAL EXPENDITURES	0	15,875	0	0
57000 OTHER FINANCING USES	39,179	36,392	48,931	48,931
58000 REIMBURSEMENTS	(1,029,445)	(1,132,605)	0	0
TOTAL EXPENDITURES	10,943,770	11,755,307	13,419,289	13,419,289
NET COST	9,466,571	10,154,506	10,445,905	10,445,905

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: ADULT REALIGNMENT SEC
ORGANIZATION CODE: 27011200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	805	957	0	0
47000 OTHER FINANCING SOURCES	4,750	14,475	6,172,669	6,172,669
TOTAL REVENUE	5,555	15,432	6,172,669	6,172,669

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3,884,620	4,247,179	4,644,011	4,644,011
51000 SERVICES/SUPPLIES	579,316	880,253	991,331	991,331
53000 OTHER CHARGES	523,659	393,915	492,279	492,279
57000 OTHER FINANCING USES	11,342	14,172	45,036	45,036
58000 REIMBURSEMENTS	(5,018,387)	(5,520,087)	0	0
TOTAL EXPENDITURES	(19,450)	15,432	6,172,657	6,172,657
NET COST	(25,005)	0	(12)	(12)

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: ADULT GRANT FUNDS
ORGANIZATION CODE: 27011300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	0	0	586,695	586,695
TOTAL REVENUE	0	0	586,695	586,695

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	190,694	199,188	221,054	221,054
51000 SERVICES/SUPPLIES	2,843	2,630	2,531	2,531
53000 OTHER CHARGES	278,450	326,507	363,110	363,110
58000 REIMBURSEMENTS	(471,758)	(528,325)	0	0
TOTAL EXPENDITURES	229	0	586,695	586,695
NET COST	229	0	0	0

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: ADULT PRETRIAL SERVICES
ORGANIZATION CODE: 27011400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	689,121	489,728	494,033	494,033
46000 MISCELLANEOUS REVENUES	0	1,322	0	0
47000 OTHER FINANCING SOURCES	0	0	3,853,891	3,853,891
TOTAL REVENUE	689,121	491,050	4,347,924	4,347,924

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,559,500	2,687,260	3,011,441	3,011,441
51000 SERVICES/SUPPLIES	789,806	733,185	852,111	852,111
53000 OTHER CHARGES	569,340	575,579	674,910	674,910
58000 REIMBURSEMENTS	(3,244,922)	(3,316,176)	0	0
TOTAL EXPENDITURES	673,724	679,848	4,538,462	4,538,462
NET COST	(15,397)	188,798	190,538	190,538

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: JUVENILE INVESTIGATION SEC
ORGANIZATION CODE: 27012000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	21,517	17,679	17,000	17,000
47000 OTHER FINANCING SOURCES	0	0	41,662	41,662
TOTAL REVENUE	21,517	17,679	58,662	58,662

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,998,464	2,100,139	2,339,415	2,339,415
51000 SERVICES/SUPPLIES	122,583	133,212	195,618	195,618
57000 OTHER FINANCING USES	6,168	10,023	10,070	10,070
TOTAL EXPENDITURES	2,127,215	2,243,374	2,545,103	2,545,103
NET COST	2,105,698	2,225,695	2,486,441	2,486,441

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: JUVENILE SUPERVISION SEC
ORGANIZATION CODE: 27012100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	221,312	219,194	210,000	210,000
43000 FINES, FORFEITURES, PENALTIES	3,673	93	0	0
46000 MISCELLANEOUS REVENUES	(352)	326	0	0
47000 OTHER FINANCING SOURCES	182,661	1,010,432	5,879,957	5,879,957
TOTAL REVENUE	407,294	1,230,045	6,089,957	6,089,957

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3,843,818	4,065,965	4,006,448	4,006,448
51000 SERVICES/SUPPLIES	2,279,489	653,125	822,095	822,095
53000 OTHER CHARGES	299,559	2,217,800	2,919,775	2,919,775
57000 OTHER FINANCING USES	15,510	13,566	23,176	23,176
58000 REIMBURSEMENTS	(3,827,229)	(4,108,147)	0	0
TOTAL EXPENDITURES	2,611,147	2,842,309	7,771,494	7,771,494
NET COST	2,203,853	1,612,264	1,681,537	1,681,537

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: JUV JUSTICE CRIME PREV
ORGANIZATION CODE: 27012200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	290,774	155,163	155,163	155,163
47000 OTHER FINANCING SOURCES	2,924	0	3,708,947	3,708,947
TOTAL REVENUE	293,698	155,163	3,864,110	3,864,110

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	779,183	999,367	1,360,201	1,360,201
51000 SERVICES/SUPPLIES	1,518,281	111,577	98,850	98,850
53000 OTHER CHARGES	0	1,588,583	2,407,910	2,407,910
57000 OTHER FINANCING USES	454	648	649	649
58000 REIMBURSEMENTS	(1,996,357)	(2,538,639)	0	0
TOTAL EXPENDITURES	301,561	161,536	3,867,610	3,867,610
NET COST	7,863	6,373	3,500	3,500

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: JUVENILE GRANT FUNDS
ORGANIZATION CODE: 27012300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	672,178	31,302	0	0
47000 OTHER FINANCING SOURCES	0	0	367,500	367,500
TOTAL REVENUE	672,178	31,302	367,500	367,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	89,447	55,776	0	0
53000 OTHER CHARGES	8,626	163,176	367,500	367,500
54000 CAPITAL EXPENDITURES	574,703	33,200	0	0
58000 REIMBURSEMENTS	(8,626)	(212,538)	0	0
TOTAL EXPENDITURES	664,150	39,614	367,500	367,500
NET COST	(8,028)	8,312	0	0

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: JUV DESIGNATED PURPOSE
ORGANIZATION CODE: 27012400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	27,114	21,631	16,900	16,900
46000 MISCELLANEOUS REVENUES	0	450	600	600
TOTAL REVENUE	27,114	22,081	17,500	17,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	3,306	2,699	5,650	5,650
53000 OTHER CHARGES	2,828	3,128	6,600	6,600
TOTAL EXPENDITURES	6,134	5,827	12,250	12,250
NET COST	(20,980)	(16,254)	(5,250)	(5,250)

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION INDUSTRIES
ORGANIZATION CODE: 27013000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	8,092	1,288	0	0
47000 OTHER FINANCING SOURCES	5,336	0	3,663,030	3,663,030
TOTAL REVENUE	13,428	1,288	3,663,030	3,663,030

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,169,417	2,494,713	2,862,611	2,862,611
51000 SERVICES/SUPPLIES	877,699	1,215,005	1,254,734	1,254,734
53000 OTHER CHARGES	0	23,193	30,700	30,700
54000 CAPITAL EXPENDITURES	13,480	15,517	30,000	30,000
57000 OTHER FINANCING USES	454	533	115,278	115,278
58000 REIMBURSEMENTS	(2,138,595)	(2,644,560)	0	0
TOTAL EXPENDITURES	922,455	1,104,401	4,293,323	4,293,323
NET COST	909,027	1,103,113	630,293	630,293

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: JUVENILE HALL SECTION
ORGANIZATION CODE: 27014000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	650	253	350	350
45000 CHARGES FOR SERVICES	897,000	286,500	273,750	273,750
46000 MISCELLANEOUS REVENUES	3,399	1,828	0	0
47000 OTHER FINANCING SOURCES	454,825	575,273	7,934,204	7,934,204
TOTAL REVENUE	1,355,874	863,854	8,208,304	8,208,304

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	15,040,965	16,325,845	17,134,347	17,134,347
51000 SERVICES/SUPPLIES	1,395,392	1,676,850	1,941,546	1,941,546
53000 OTHER CHARGES	2,924,906	3,801,705	4,308,500	4,308,500
54000 CAPITAL EXPENDITURES	12,525	1,060,966	600,000	600,000
57000 OTHER FINANCING USES	29,032	29,567	40,575	40,575
58000 REIMBURSEMENTS	(2,633,089)	(6,205,072)	0	0
TOTAL EXPENDITURES	16,769,731	16,689,861	24,024,968	24,024,968
NET COST	15,413,857	15,826,007	15,816,664	15,816,664

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION CAMP SECTION
ORGANIZATION CODE: 27014500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES 47000 OTHER FINANCING SOURCES				
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS 51000 SERVICES/SUPPLIES 57000 OTHER FINANCING USES	1 2,267 2,270	0 0 0	0 0 0	0 0 0
TOTAL EXPENDITURES	4,538	0	0	0
NET COST	4,538	0	0	0

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION REPLC FUND
ORGANIZATION CODE: 27016000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	26,221	10,008	0	0
TOTAL REVENUE	26,221	10,008	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	72,211	257,070	0	0
TOTAL EXPENDITURES	72,211	257,070	0	0
NET COST	45,990	247,062	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: DETENTION & CORRECTION

BUDGET UNIT: SAC/CAMP OPS & REPLC
ORGANIZATION CODE: 27016300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	98,421	54,006	40,000	40,000
45000 CHARGES FOR SERVICES	1,248,044	1,564,257	1,813,737	1,813,737
46000 MISCELLANEOUS REVENUES	456,239	649,069	743,101	743,101
47000 OTHER FINANCING SOURCES	0	0	48,265	48,265
TOTAL REVENUE	1,802,704	2,267,332	2,645,103	2,645,103

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	2,239,855	2,728,176	0	0
57000 OTHER FINANCING USES	0	0	3,663,030	3,663,030
58000 REIMBURSEMENTS	(492,804)	(570,521)	(631,882)	(631,882)
TOTAL EXPENDITURES	1,747,051	2,157,655	3,031,148	3,031,148
NET COST	(55,653)	(109,677)	386,045	386,045

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: CCPIF
ORGANIZATION CODE: 27017000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,129,321	1,009,091	685,356	685,356
44000 REVENUE - USE OF MONEY & PROP	137,568	67,923	33,995	33,995
TOTAL REVENUE	1,266,889	1,077,014	719,351	719,351

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,433,649	1,511,836	100,000	100,000
57000 OTHER FINANCING USES	0	0	927,845	927,845
TOTAL EXPENDITURES	1,433,649	1,511,836	1,027,845	1,027,845
NET COST	166,760	434,822	308,494	308,494

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: CCP (AB109) SPECIAL REV FND
ORGANIZATION CODE: 27017200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	17,415,467	17,265,469	17,966,542	17,966,542
44000 REVENUE - USE OF MONEY & PROP	1,239,330	710,688	493,603	493,603
46000 MISCELLANEOUS REVENUES	942,980	0	469,046	469,046
TOTAL REVENUE	19,597,777	17,976,157	18,929,191	18,929,191

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	16,337,951	19,626,856	11,987,820	11,987,820
57000 OTHER FINANCING USES	0	0	10,049,850	10,049,850
TOTAL EXPENDITURES	16,337,951	19,626,856	22,037,670	22,037,670
NET COST	(3,259,826)	1,650,699	3,108,479	3,108,479

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROB TRANS HOUSING GRANT
ORGANIZATION CODE: 27017300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	129,608	56,118	29,219	29,219
TOTAL REVENUE	129,608	56,118	29,219	29,219

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	193,308	528,325	0	0
53000 OTHER CHARGES	278,450	0	0	0
57000 OTHER FINANCING USES	0	0	586,695	586,695
TOTAL EXPENDITURES	471,758	528,325	586,695	586,695
NET COST	342,150	472,207	557,476	557,476

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: SB823 JUVENILE REALIGNMENT
ORGANIZATION CODE: 27017400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,261,398	3,093,768	3,225,368	3,225,368
44000 REVENUE - USE OF MONEY & PROP	121,248	179,334	79,008	79,008
TOTAL REVENUE	2,382,646	3,273,102	3,304,376	3,304,376

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	983,856	3,176,583	0	0
57000 OTHER FINANCING USES	0	0	4,071,054	4,132,874
TOTAL EXPENDITURES	983,856	3,176,583	4,071,054	4,132,874
NET COST	(1,398,790)	(96,519)	766,678	828,498

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: YOBG - SECTION
ORGANIZATION CODE: 27017500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,206,378	2,806,470	2,925,849	2,925,849
44000 REVENUE - USE OF MONEY & PROP	315,659	245,754	281,397	281,397
46000 MISCELLANEOUS REVENUES	67,047	(2,803)	107,441	107,441
TOTAL REVENUE	2,589,084	3,049,421	3,314,687	3,314,687

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,664,431	2,060,708	0	0
57000 OTHER FINANCING USES	0	0	2,731,392	2,731,392
TOTAL EXPENDITURES	1,664,431	2,060,708	2,731,392	2,731,392
NET COST	(924,653)	(988,713)	(583,295)	(583,295)

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION JJCPA
ORGANIZATION CODE: 27017600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,315,155	1,308,778	1,308,778	1,308,778
44000 REVENUE - USE OF MONEY & PROP	516,980	336,894	273,391	273,391
46000 MISCELLANEOUS REVENUES	1,135,989	1,244,971	1,308,790	1,308,790
TOTAL REVENUE	2,968,124	2,890,643	2,890,959	2,890,959

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	2,393,169	3,144,578	0	0
57000 OTHER FINANCING USES	0	0	4,074,333	4,074,333
TOTAL EXPENDITURES	2,393,169	3,144,578	4,074,333	4,074,333
NET COST	(574,955)	253,935	1,183,374	1,183,374

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION JPCF
ORGANIZATION CODE: 27017700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,980,449	1,980,449	1,980,449	1,980,449
44000 REVENUE - USE OF MONEY & PROP	721,617	412,577	293,219	293,219
46000 MISCELLANEOUS REVENUES	1,706,672	1,875,132	1,980,866	1,980,866
TOTAL REVENUE	4,408,738	4,268,158	4,254,534	4,254,534

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	3,616,117	3,808,772	0	0
57000 OTHER FINANCING USES	0	0	5,430,800	5,430,800
TOTAL EXPENDITURES	3,616,117	3,808,772	5,430,800	5,430,800
NET COST	(792,621)	(459,386)	1,176,266	1,176,266

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: LOCAL INNOVATION SUBACCT
ORGANIZATION CODE: 27017800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	89,166	59,380	0	0
46000 MISCELLANEOUS REVENUES	130,352	0	59,872	59,872
TOTAL REVENUE	219,518	59,380	59,872	59,872

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(219,518)	(59,380)	(59,872)	(59,872)

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION JUVENILE - OTHER
ORGANIZATION CODE: 27017900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	769,269	1,800,000	21,163	21,163
44000 REVENUE - USE OF MONEY & PROP	6,930	39,607	61,754	61,754
TOTAL REVENUE	776,199	1,839,607	82,917	82,917

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	8,626	181,500	0	0
57000 OTHER FINANCING USES	0	0	455,000	455,000
TOTAL EXPENDITURES	8,626	181,500	455,000	455,000
NET COST	(767,573)	(1,658,107)	372,083	372,083

FUNCTION: PUB PROTECTION/PUB ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: PROBATION FAC - AB 178
ORGANIZATION CODE: 27018000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	102,155	63,369	23,567	23,567
TOTAL REVENUE	102,155	63,369	23,567	23,567

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	6,539	1,060,966	0	0
57000 OTHER FINANCING USES	0	0	600,000	600,000
TOTAL EXPENDITURES	6,539	1,060,966	600,000	600,000
NET COST	(95,616)	997,597	576,433	576,433

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: DA - CRIMINAL & VICTIM WIT
ORGANIZATION CODE: 18010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	8,298,524	8,257,372	8,262,282	8,262,282
43000 FINES, FORFEITURES, PENALTIES	76,509	46,520	55,000	55,000
46000 MISCELLANEOUS REVENUES	84,497	18,936	10,000	10,000
47000 OTHER FINANCING SOURCES	497,325	396,121	401,631	401,631
TOTAL REVENUE	8,956,855	8,718,949	8,728,913	8,728,913

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	29,021,272	31,991,098	33,417,996	33,417,996
51000 SERVICES/SUPPLIES	3,785,752	3,504,033	3,294,789	3,330,429
57000 OTHER FINANCING USES	80,716	65,118	92,441	92,441
58000 REIMBURSEMENTS	(3,211,356)	(5,078,187)	(5,367,618)	(5,367,618)
TOTAL EXPENDITURES	29,676,384	30,482,062	31,437,608	31,473,248
NET COST	20,719,529	21,763,113	22,708,695	22,744,335

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: DA - VICTIM SERVICES
ORGANIZATION CODE: 18010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	6,011	3,654	2,800	2,800
TOTAL REVENUE	6,011	3,654	2,800	2,800

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	25,000	25,000	25,000
TOTAL EXPENDITURES	0	25,000	25,000	25,000
NET COST	(6,011)	21,346	22,200	22,200

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: DA - CONSUMER PROT FUND
ORGANIZATION CODE: 18010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	2,417	25,500	20,000	20,000
43000 FINES, FORFEITURES, PENALTIES	2,382,576	2,936,073	2,945,000	2,945,000
44000 REVENUE - USE OF MONEY & PROP	607,819	415,676	240,000	240,000
46000 MISCELLANEOUS REVENUES	3,208	675	0	0
TOTAL REVENUE	2,996,020	3,377,924	3,205,000	3,205,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,250,046	3,218,540	3,238,604	3,238,604
TOTAL EXPENDITURES	1,250,046	3,218,540	3,238,604	3,238,604
NET COST	(1,745,974)	(159,384)	33,604	33,604

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: DA - FAMILY JUSTICE CENTER
ORGANIZATION CODE: 18010600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	236,164	357,565	447,221	447,221
44000 REVENUE - USE OF MONEY & PROP	13,562	8,011	1,000	1,000
46000 MISCELLANEOUS REVENUES	83,567	76,939	104,242	104,242
47000 OTHER FINANCING SOURCES	268,307	500,844	478,319	508,319
TOTAL REVENUE	601,600	943,359	1,030,782	1,060,782

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	646,371	885,695	1,082,988	1,171,416
51000 SERVICES/SUPPLIES	253,203	291,138	300,680	330,680
57000 OTHER FINANCING USES	1,452	0	2,491	2,491
58000 REIMBURSEMENTS	(205,739)	(205,286)	(205,286)	(205,286)
TOTAL EXPENDITURES	695,287	971,547	1,180,873	1,299,301
NET COST	93,687	28,188	150,091	238,519

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: DA - ASSET FORF - JUSTICE
ORGANIZATION CODE: 18010800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	513	305	0	0
TOTAL REVENUE	513	305	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	0	8,000	8,000
TOTAL EXPENDITURES	0	0	8,000	8,000
NET COST	(513)	(305)	8,000	8,000

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: DA - TREASURY FORF FUND
ORGANIZATION CODE: 18010900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	216	130	0	0
TOTAL REVENUE	216	130	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	0	3,200	3,200
TOTAL EXPENDITURES	0	0	3,200	3,200
NET COST	(216)	(130)	3,200	3,200

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: PSR - DA REVOCATION
ORGANIZATION CODE: 18013000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	366,225	380,919	409,341	409,341
44000 REVENUE - USE OF MONEY & PROP	21,047	5,056	1,000	1,000
46000 MISCELLANEOUS REVENUES	20,040	0	0	0
TOTAL REVENUE	407,312	385,975	410,341	410,341

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	418,389	385,975	410,341	410,341
TOTAL EXPENDITURES	418,389	385,975	410,341	410,341
NET COST	11,077	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: PSR - LOCAL LAW ENF SVSC
ORGANIZATION CODE: 18013500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	135,461	139,804	240,000	240,000
44000 REVENUE - USE OF MONEY & PROP	45,766	16,819	10,000	10,000
46000 MISCELLANEOUS REVENUES	117,007	128,232	0	0
TOTAL REVENUE	298,234	284,855	250,000	250,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	444,000	200,000	300,000	300,000
TOTAL EXPENDITURES	444,000	200,000	300,000	300,000
NET COST	145,766	(84,855)	50,000	50,000

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: PUBLIC DEFENDER
ORGANIZATION CODE: 28010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	187,550	806,132	805,388	805,388
46000 MISCELLANEOUS REVENUES	(17,413)	75,578	0	0
47000 OTHER FINANCING SOURCES	247,158	521,972	511,659	511,659
TOTAL REVENUE	417,295	1,403,682	1,317,047	1,317,047

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	15,181,548	16,593,559	17,242,605	17,242,605
51000 SERVICES/SUPPLIES	1,385,282	1,397,767	1,633,021	1,633,021
53000 OTHER CHARGES	91,200	0	0	0
57000 OTHER FINANCING USES	47,788	50,921	81,324	81,324
58000 REIMBURSEMENTS	(1,441,119)	(1,820,493)	(1,378,466)	(1,378,466)
TOTAL EXPENDITURES	15,264,699	16,221,754	17,578,484	17,578,484
NET COST	14,847,404	14,818,072	16,261,437	16,261,437

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: PSR - PBLIC DEF REVOCATION
ORGANIZATION CODE: 28010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	366,225	353,821	428,069	428,069
44000 REVENUE - USE OF MONEY & PROP	27,488	5,752	5,752	5,752
46000 MISCELLANEOUS REVENUES	20,040	0	0	0
TOTAL REVENUE	413,753	359,573	433,821	433,821

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	504,038	359,573	428,069	428,069
TOTAL EXPENDITURES	504,038	359,573	428,069	428,069
NET COST	90,285	0	(5,752)	(5,752)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: INDIGENT DEF GRANT PROG
ORGANIZATION CODE: 28010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	25,825	0	0	0
TOTAL REVENUE	25,825	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	64,194	0	0	0
TOTAL EXPENDITURES	64,194	0	0	0
NET COST	38,369	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: JUDICIAL

BUDGET UNIT: PUBLIC DEFENSE PILOT PROG
ORGANIZATION CODE: 28010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	656,601	565,005	0	0
44000 REVENUE - USE OF MONEY & PROP	49,003	18,000	0	0
TOTAL REVENUE	705,604	583,005	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	487,626	536,287	464,881	464,881
TOTAL EXPENDITURES	487,626	536,287	464,881	464,881
NET COST	(217,978)	(46,718)	464,881	464,881

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: SHERIFF ADMIN SECTION
ORGANIZATION CODE: 30010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	3,119,983	3,839,785	4,508,186	4,508,186
43000 FINES, FORFEITURES, PENALTIES	5,138	5,345	10,454	10,454
45000 CHARGES FOR SERVICES	60	395,957	557,148	557,148
46000 MISCELLANEOUS REVENUES	70,703	175,570	4,608	4,608
47000 OTHER FINANCING SOURCES	1,034,061	836,708	1,060,920	1,060,920
TOTAL REVENUE	4,229,945	5,253,365	6,141,316	6,141,316

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	12,155,047	12,313,309	12,563,499	12,563,499
51000 SERVICES/SUPPLIES	3,453,990	3,002,853	2,217,768	2,217,768
53000 OTHER CHARGES	29,500	0	0	0
54000 CAPITAL EXPENDITURES	0	14,000	20,702	20,702
57000 OTHER FINANCING USES	99,150	106,173	124,591	124,591
58000 REIMBURSEMENTS	(225,953)	(437,249)	(531,984)	(531,984)
TOTAL EXPENDITURES	15,511,734	14,999,086	14,394,576	14,394,576
NET COST	11,281,789	9,745,721	8,253,260	8,253,260

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: LAW ENFORCEMENT SECTION
ORGANIZATION CODE: 30010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	63,753	71,636	68,907	68,907
46000 MISCELLANEOUS REVENUES	48,932	2,454	0	0
47000 OTHER FINANCING SOURCES	301,141	485,595	331,051	331,051
TOTAL REVENUE	413,826	559,685	399,958	399,958

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	610,708	808,044	773,879	773,879
51000 SERVICES/SUPPLIES	10,612,647	12,341,892	10,131,367	10,131,367
57000 OTHER FINANCING USES	116,262	68,911	49,216	49,216
58000 REIMBURSEMENTS	(4,651)	0	0	0
TOTAL EXPENDITURES	11,334,966	13,218,847	10,954,462	10,954,462
NET COST	10,921,140	12,659,162	10,554,504	10,554,504

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: SHERIFF TRAINING
ORGANIZATION CODE: 30010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	338,923	235,000	196,654	196,654
TOTAL REVENUE	338,923	235,000	196,654	196,654

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	4,181,944	3,703,227	3,422,913	3,422,913
51000 SERVICES/SUPPLIES	177,617	129,940	211,750	211,750
TOTAL EXPENDITURES	4,359,561	3,833,167	3,634,663	3,634,663
NET COST	4,020,638	3,598,167	3,438,009	3,438,009

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: DISPATCH
ORGANIZATION CODE: 30012000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	8,665	8,020	16,000	16,000
46000 MISCELLANEOUS REVENUES	4,654	6,997	0	0
47000 OTHER FINANCING SOURCES	87,500	112,500	75,000	75,000
TOTAL REVENUE	100,819	127,517	91,000	91,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	4,951,576	5,191,158	6,342,684	6,342,684
51000 SERVICES/SUPPLIES	47,372	74,830	206,952	206,952
58000 REIMBURSEMENTS	(218,689)	(241,496)	(245,702)	(245,702)
TOTAL EXPENDITURES	4,780,259	5,024,492	6,303,934	6,303,934
NET COST	4,679,440	4,896,975	6,212,934	6,212,934

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: CIVIL BUREAU
ORGANIZATION CODE: 30012100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	104,017	113,460	120,000	120,000
47000 OTHER FINANCING SOURCES	162,220	127,806	155,028	155,028
TOTAL REVENUE	266,237	241,266	275,028	275,028

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	812,241	754,561	917,874	917,874
51000 SERVICES/SUPPLIES	128,644	155,814	152,452	152,452
57000 OTHER FINANCING USES	3,268	0	3,811	3,811
TOTAL EXPENDITURES	944,153	910,375	1,074,137	1,074,137
NET COST	677,916	669,109	799,109	799,109

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: RECORDS
ORGANIZATION CODE: 30012200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	204,806	6,297	4,522	4,522
42000 INTERGOVERNMENTAL REVENUES	3,815	1,400	1,434	1,434
43000 FINES, FORFEITURES, PENALTIES	1,363	1,340	1,289	1,289
45000 CHARGES FOR SERVICES	156,590	17,674	19,771	19,771
46000 MISCELLANEOUS REVENUES	15,731	13,865	13,089	13,089
TOTAL REVENUE	382,305	40,576	40,105	40,105

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,542,408	2,580,174	2,896,240	2,896,240
51000 SERVICES/SUPPLIES	145,399	129,858	271,876	271,876
54000 CAPITAL EXPENDITURES	11,397	15,546	0	0
TOTAL EXPENDITURES	2,699,204	2,725,578	3,168,116	3,168,116
NET COST	2,316,899	2,685,002	3,128,011	3,128,011

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: TELECOMMUNICATION
ORGANIZATION CODE: 30012300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	91,556	68,685	85,984	85,984
46000 MISCELLANEOUS REVENUES	4,442	7,348	0	0
47000 OTHER FINANCING SOURCES	0	86,327	5,967	5,967
TOTAL REVENUE	95,998	162,360	91,951	91,951

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,274,385	1,394,460	1,719,789	1,719,789
51000 SERVICES/SUPPLIES	298,391	374,949	476,060	476,060
54000 CAPITAL EXPENDITURES	28,181	150,000	0	0
57000 OTHER FINANCING USES	7,937	11,079	11,027	11,027
58000 REIMBURSEMENTS	(171,881)	(55,940)	(62,710)	(62,710)
TOTAL EXPENDITURES	1,437,013	1,874,548	2,144,166	2,144,166
NET COST	1,341,015	1,712,188	2,052,215	2,052,215

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PATROL SECTION
ORGANIZATION CODE: 30014000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	387,257	312,073	274,475	274,475
43000 FINES, FORFEITURES, PENALTIES	30,464	29,538	21,946	21,946
45000 CHARGES FOR SERVICES	499,037	288,196	473,283	473,283
46000 MISCELLANEOUS REVENUES	605,005	99,883	85,817	85,817
47000 OTHER FINANCING SOURCES	1,461,051	1,514,369	1,556,675	1,556,675
TOTAL REVENUE	2,982,814	2,244,059	2,412,196	2,412,196

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	35,857,495	37,310,338	40,228,789	40,228,789
51000 SERVICES/SUPPLIES	4,167,713	4,571,646	5,416,576	5,416,576
54000 CAPITAL EXPENDITURES	349,268	207,717	55,500	55,500
58000 REIMBURSEMENTS	(416,144)	(430,921)	(408,934)	(408,934)
TOTAL EXPENDITURES	39,958,332	41,658,780	45,291,931	45,291,931
NET COST	36,975,518	39,414,721	42,879,735	42,879,735

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: WINDSOR SECTION
ORGANIZATION CODE: 30014100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	5,960,491	7,447,236	8,133,795	8,133,795
45000 CHARGES FOR SERVICES	14,351	15,394	14,415	14,415
46000 MISCELLANEOUS REVENUES	105,855	990	0	0
TOTAL REVENUE	6,080,697	7,463,620	8,148,210	8,148,210

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	5,847,066	7,211,158	7,734,981	7,734,981
51000 SERVICES/SUPPLIES	127,830	284,657	388,784	388,784
54000 CAPITAL EXPENDITURES	0	0	14,500	14,500
58000 REIMBURSEMENTS	(3,043)	0	0	0
TOTAL EXPENDITURES	5,971,853	7,495,815	8,138,265	8,138,265
NET COST	(108,844)	32,195	(9,945)	(9,945)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: SONOMA SECTION
ORGANIZATION CODE: 30014200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	4,264,036	4,548,133	4,883,236	4,883,236
45000 CHARGES FOR SERVICES	20,015	36,084	20,015	20,015
TOTAL REVENUE	4,284,051	4,584,217	4,903,251	4,903,251

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	4,082,950	4,459,921	4,656,972	4,656,972
51000 SERVICES/SUPPLIES	46,824	124,297	234,879	234,879
TOTAL EXPENDITURES	4,129,774	4,584,218	4,891,851	4,891,851
NET COST	(154,277)	1	(11,400)	(11,400)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: HELICOPTER SECTION
ORGANIZATION CODE: 30014300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	10,000	669	20,000	20,000
47000 OTHER FINANCING SOURCES	2,361,838	2,278,287	2,572,049	2,572,049
TOTAL REVENUE	2,371,838	2,278,956	2,592,049	2,592,049

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,449,059	1,341,959	1,518,874	1,518,874
51000 SERVICES/SUPPLIES	387,031	385,602	543,750	543,750
53000 OTHER CHARGES	228,324	225,398	222,425	222,425
54000 CAPITAL EXPENDITURES	0	0	17,500	17,500
57000 OTHER FINANCING USES	308,529	326,000	289,500	289,500
58000 REIMBURSEMENTS	(9,219)	0	0	0
TOTAL EXPENDITURES	2,363,724	2,278,959	2,592,049	2,592,049
NET COST	(8,114)	3	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: MARINE UNIT SECTION
ORGANIZATION CODE: 30014400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	782,981	1,039,216	789,644	910,644
46000 MISCELLANEOUS REVENUES	168,813	(242)	0	0
TOTAL REVENUE	951,794	1,038,974	789,644	910,644

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,143,141	1,177,509	1,292,502	1,292,502
51000 SERVICES/SUPPLIES	266,027	510,176	263,697	384,697
TOTAL EXPENDITURES	1,409,168	1,687,685	1,556,199	1,677,199
NET COST	457,374	648,711	766,555	766,555

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: INVESTIGATIONS SECTION
ORGANIZATION CODE: 30014500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	0	254,914	207,709	207,709
42000 INTERGOVERNMENTAL REVENUES	7,785	19,008	0	0
45000 CHARGES FOR SERVICES	0	10,805	18,294	18,294
46000 MISCELLANEOUS REVENUES	81,793	871	0	0
47000 OTHER FINANCING SOURCES	505,800	2,277,046	2,519,143	2,519,143
TOTAL REVENUE	595,378	2,562,644	2,745,146	2,745,146

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	7,860,926	9,839,789	10,700,581	10,700,581
51000 SERVICES/SUPPLIES	960,211	1,200,028	1,592,243	1,592,243
54000 CAPITAL EXPENDITURES	0	382,392	0	0
58000 REIMBURSEMENTS	(428,519)	(465,099)	(472,365)	(472,365)
TOTAL EXPENDITURES	8,392,618	10,957,110	11,820,459	11,820,459
NET COST	7,797,240	8,394,466	9,075,313	9,075,313

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: CORONER
ORGANIZATION CODE: 30014600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	11,226	11,261	11,183	11,183
45000 CHARGES FOR SERVICES	162,829	149,609	172,193	172,193
46000 MISCELLANEOUS REVENUES	0	522	0	0
TOTAL REVENUE	174,055	161,392	183,376	183,376

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,032,222	2,016,277	2,202,096	2,202,096
51000 SERVICES/SUPPLIES	1,062,883	1,067,809	1,386,255	1,386,255
53000 OTHER CHARGES	114,077	29,747	37,575	37,575
TOTAL EXPENDITURES	3,209,182	3,113,833	3,625,926	3,625,926
NET COST	3,035,127	2,952,441	3,442,550	3,442,550

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: COURT SECURITY
ORGANIZATION CODE: 30014700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	20,551	0	0	0
TOTAL REVENUE	20,551	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	8,989,101	9,917,283	12,232,226	12,232,226
51000 SERVICES/SUPPLIES	354,297	383,610	494,984	494,984
58000 REIMBURSEMENTS	(9,075,465)	(9,785,849)	(12,252,318)	(12,252,318)
TOTAL EXPENDITURES	267,933	515,044	474,892	474,892
NET COST	247,382	515,044	474,892	474,892

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: TRANSPORTATION
ORGANIZATION CODE: 30014800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	49,331	31,763	56,121	56,121
46000 MISCELLANEOUS REVENUES	(365)	(4)	0	0
TOTAL REVENUE	48,966	31,759	56,121	56,121

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,063,327	1,934,209	2,132,924	2,132,924
51000 SERVICES/SUPPLIES	251,699	249,647	365,036	365,036
58000 REIMBURSEMENTS	(280,046)	(286,105)	(297,819)	(297,819)
TOTAL EXPENDITURES	2,034,980	1,897,751	2,200,141	2,200,141
NET COST	1,986,014	1,865,992	2,144,020	2,144,020

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: SHERIFF'S PARKS UNIT
ORGANIZATION CODE: 30014900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	0	1,394,286	0	0
TOTAL REVENUE	0	1,394,286	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	1,203,425	1,531,468	1,531,468
51000 SERVICES/SUPPLIES	0	190,861	64,988	64,988
58000 REIMBURSEMENTS	0	0	(1,596,456)	(1,596,456)
TOTAL EXPENDITURES	0	1,394,286	0	0
NET COST	0	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PROP 172 REVENUES
ORGANIZATION CODE: 30016000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	47,866,803	46,941,062	48,520,710	48,520,710
TOTAL REVENUE	47,866,803	46,941,062	48,520,710	48,520,710

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(47,866,803)	(46,941,062)	(48,520,710)	(48,520,710)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: FED FORF - US TREASURY
ORGANIZATION CODE: 30016100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	2,306	0	1,000	1,000
TOTAL REVENUE	2,306	0	1,000	1,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(2,306)	0	(1,000)	(1,000)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: FED FORFEITURE - DOJ
ORGANIZATION CODE: 30016200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	631	430,248	0	0
44000 REVENUE - USE OF MONEY & PROP	50,914	17,079	20,000	20,000
TOTAL REVENUE	51,545	447,327	20,000	20,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	0	105,000	0	0
TOTAL EXPENDITURES	0	105,000	0	0
NET COST	(51,545)	(342,327)	(20,000)	(20,000)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: STATE FORFEITURE
ORGANIZATION CODE: 30016300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	14,993	22,558	15,000	15,000
44000 REVENUE - USE OF MONEY & PROP	95,748	29,500	40,000	40,000
TOTAL REVENUE	110,741	52,058	55,000	55,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	0	1,000,000	65,000	65,000
TOTAL EXPENDITURES	0	1,000,000	65,000	65,000
NET COST	(110,741)	947,942	10,000	10,000

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PSR - TRIAL COURT SECURITY
ORGANIZATION CODE: 30016400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	8,986,899	9,000,000	9,000,000	9,000,000
44000 REVENUE - USE OF MONEY & PROP	764,570	221,193	100,000	100,000
46000 MISCELLANEOUS REVENUES	123,058	0	0	0
TOTAL REVENUE	9,874,527	9,221,193	9,100,000	9,100,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	9,075,465	9,785,849	12,252,318	12,252,318
TOTAL EXPENDITURES	9,075,465	9,785,849	12,252,318	12,252,318
NET COST	(799,062)	564,656	3,152,318	3,152,318

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PSR - LLE - ST COPS (LED)
ORGANIZATION CODE: 30016500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	175,338	400,000	400,000	400,000
44000 REVENUE - USE OF MONEY & PROP	28,250	9,332	15,000	15,000
46000 MISCELLANEOUS REVENUES	301,053	0	0	0
TOTAL REVENUE	504,641	409,332	415,000	415,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	400,000	400,000	400,000	400,000
TOTAL EXPENDITURES	400,000	400,000	400,000	400,000
NET COST	(104,641)	(9,332)	(15,000)	(15,000)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: PSR - LLE - CAL-EMA
ORGANIZATION CODE: 30016600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	225,815	225,815	225,815	225,815
44000 REVENUE - USE OF MONEY & PROP	3,409	0	0	0
TOTAL REVENUE	229,224	225,815	225,815	225,815

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	225,815	225,815	225,815	225,815
TOTAL EXPENDITURES	225,815	225,815	225,815	225,815
NET COST	(3,409)	0	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: JUSTICE ASSISTANCE GRANT
ORGANIZATION CODE: 30016800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	31,776	0	18,976
44000 REVENUE - USE OF MONEY & PROP	(11)	0	0	0
TOTAL REVENUE	(11)	31,776	0	18,976

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	0	0	12,976
51000 SERVICES/SUPPLIES	0	0	0	6,000
54000 CAPITAL EXPENDITURES	0	12,800	0	0
TOTAL EXPENDITURES	0	12,800	0	18,976
NET COST	11	(18,976)	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: HELICOPTER - MAJOR REPAIR
ORGANIZATION CODE: 30016900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	(4,891)	0	0	0
46000 MISCELLANEOUS REVENUES	0	290,552	0	0
47000 OTHER FINANCING SOURCES	645,410	326,000	289,500	289,500
TOTAL REVENUE	640,519	616,552	289,500	289,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	349,900	447,910	289,500	289,500
TOTAL EXPENDITURES	349,900	447,910	289,500	289,500
NET COST	(290,619)	(168,642)	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: EQUIPMENT REPLACEMENT
ORGANIZATION CODE: 30017000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	12,503	1,166	0	0
46000 MISCELLANEOUS REVENUES	87,164	(131)	0	0
47000 OTHER FINANCING SOURCES	250,000	0	0	0
TOTAL REVENUE	349,667	1,035	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	345,714	50,079	0	0
54000 CAPITAL EXPENDITURES	68,587	14,921	0	0
TOTAL EXPENDITURES	414,301	65,000	0	0
NET COST	64,634	63,965	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: TELECOMMUNICATIONS CAP
ORGANIZATION CODE: 30017100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	173,941	144,470	121,000	121,000
44000 REVENUE - USE OF MONEY & PROP	134,215	28,567	0	0
45000 CHARGES FOR SERVICES	53,129	63,203	48,914	48,914
46000 MISCELLANEOUS REVENUES	1,413	0	0	0
47000 OTHER FINANCING SOURCES	180,000	990,000	180,000	180,000
TOTAL REVENUE	542,698	1,226,240	349,914	349,914

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	776,199	519,875	97,386	97,386
54000 CAPITAL EXPENDITURES	846,903	430,989	400,000	400,000
TOTAL EXPENDITURES	1,623,102	950,864	497,386	497,386
NET COST	1,080,404	(275,376)	147,472	147,472

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: CIVIL - AB1109 FEES
ORGANIZATION CODE: 30017200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	10,276	2,000	0	0
45000 CHARGES FOR SERVICES	29,751	45,000	50,000	50,000
TOTAL REVENUE	40,027	47,000	50,000	50,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	89,656	64,130	78,096	78,096
TOTAL EXPENDITURES	89,656	64,130	78,096	78,096
NET COST	49,629	17,130	28,096	28,096

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: CIVIL - AB709 FEES
ORGANIZATION CODE: 30017300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	20,133	8,000	0	0
45000 CHARGES FOR SERVICES	62,060	71,000	65,000	65,000
TOTAL REVENUE	82,193	79,000	65,000	65,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	59,076	63,676	76,932	76,932
TOTAL EXPENDITURES	59,076	63,676	76,932	76,932
NET COST	(23,117)	(15,324)	11,932	11,932

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: DMV FEE/CAL ID
ORGANIZATION CODE: 30017400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	515,777	520,000	520,000	520,000
44000 REVENUE - USE OF MONEY & PROP	183,239	90,000	85,000	85,000
TOTAL REVENUE	699,016	610,000	605,000	605,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	759,595	554,482	2,564,445	2,564,445
57000 OTHER FINANCING USES	207,790	266,460	278,500	278,500
TOTAL EXPENDITURES	967,385	820,942	2,842,945	2,842,945
NET COST	268,369	210,942	2,237,945	2,237,945

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: CA VEH CODE SECT 9250.14
ORGANIZATION CODE: 30017500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,001,500	1,000,000	1,000,000	1,000,000
44000 REVENUE - USE OF MONEY & PROP	91,145	40,012	30,000	30,000
46000 MISCELLANEOUS REVENUES	9,303	2,908	0	0
47000 OTHER FINANCING SOURCES	11,713	3,240	3,245	3,245
TOTAL REVENUE	1,113,661	1,046,160	1,033,245	1,033,245

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,119,207	1,274,708	1,361,855	1,361,855
57000 OTHER FINANCING USES	4,324	2,362	2,200	2,200
TOTAL EXPENDITURES	1,123,531	1,277,070	1,364,055	1,364,055
NET COST	9,870	230,910	330,810	330,810

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: DSA/DSLEM PHYSICAL FITNESS
ORGANIZATION CODE: 30017600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	2,678	0	0	0
46000 MISCELLANEOUS REVENUES	0	0	20,000	20,000
47000 OTHER FINANCING SOURCES	29,761	28,300	0	0
TOTAL REVENUE	32,439	28,300	20,000	20,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	13,042	38,353	20,000	20,000
54000 CAPITAL EXPENDITURES	25,258	0	0	0
TOTAL EXPENDITURES	38,300	38,353	20,000	20,000
NET COST	5,861	10,053	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: SHERIFF - DON/ESCHEATED
ORGANIZATION CODE: 30017700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	64,646	30,000	20,000	20,000
46000 MISCELLANEOUS REVENUES	38,807	20,929	0	0
TOTAL REVENUE	103,453	50,929	20,000	20,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	46,279	0	0
57000 OTHER FINANCING USES	0	0	181,117	181,117
58000 REIMBURSEMENTS	9,219	0	0	0
TOTAL EXPENDITURES	9,219	46,279	181,117	181,117
NET COST	(94,234)	(4,650)	161,117	161,117

FUNCTION: PUBLIC PROTECTION
ACTIVITY: VARIOUS

BUDGET UNIT: SHERIFF - GRANT FUNDS
ORGANIZATION CODE: 30017800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	350,000	2,100,000	0	0
44000 REVENUE - USE OF MONEY & PROP	15,873	40,868	0	0
TOTAL REVENUE	365,873	2,140,868	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	56,970	939,742	20,000	20,000
58000 REIMBURSEMENTS	0	0	1,768,862	1,768,862
TOTAL EXPENDITURES	56,970	939,742	1,788,862	1,788,862
NET COST	(308,903)	(1,201,126)	1,788,862	1,788,862

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: DETENTION ADMINISTRATION
ORGANIZATION CODE: 30020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	3,143,053	2,873,884	3,161,285	3,161,285
43000 FINES, FORFEITURES, PENALTIES	44,363	44,363	82,013	82,013
45000 CHARGES FOR SERVICES	1,808	950	1,616	1,616
46000 MISCELLANEOUS REVENUES	618,651	635,697	599,335	599,335
47000 OTHER FINANCING SOURCES	189,927	1,765,380	418,689	418,689
TOTAL REVENUE	3,997,802	5,320,274	4,262,938	4,262,938

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	10,955,980	12,676,594	13,263,135	13,263,135
51000 SERVICES/SUPPLIES	11,961,078	13,786,796	11,964,285	11,964,285
53000 OTHER CHARGES	8,670,399	10,154,849	10,715,556	10,715,556
54000 CAPITAL EXPENDITURES	0	169,618	31,500	31,500
57000 OTHER FINANCING USES	82,961	87,703	67,608	67,608
58000 REIMBURSEMENTS	(6,387,044)	(8,787,622)	(9,901,428)	(9,901,428)
TOTAL EXPENDITURES	25,283,374	28,087,938	26,140,656	26,140,656
NET COST	21,285,572	22,767,664	21,877,718	21,877,718

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: DETENTION TRAINING
ORGANIZATION CODE: 30020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	516,666	241,667	250,000	250,000
TOTAL REVENUE	516,666	241,667	250,000	250,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	4,442,825	4,761,432	2,027,230	2,027,230
51000 SERVICES/SUPPLIES	126,853	76,138	95,297	95,297
TOTAL EXPENDITURES	4,569,678	4,837,570	2,122,527	2,122,527
NET COST	4,053,012	4,595,903	1,872,527	1,872,527

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: MAIN ADULT DET FACILITY
ORGANIZATION CODE: 30020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	167,258	76,269	76,269	76,269
46000 MISCELLANEOUS REVENUES	200,345	131,812	21,274	21,274
47000 OTHER FINANCING SOURCES	50,320	1,300,630	0	0
TOTAL REVENUE	417,923	1,508,711	97,543	97,543

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	41,007,800	47,629,341	45,869,223	45,869,223
51000 SERVICES/SUPPLIES	5,681,456	4,778,452	4,485,093	4,485,093
53000 OTHER CHARGES	208,356	285,809	218,228	218,228
54000 CAPITAL EXPENDITURES	0	12,500	32,000	32,000
58000 REIMBURSEMENTS	(878,674)	(849,356)	(849,356)	(849,356)
TOTAL EXPENDITURES	46,018,938	51,856,746	49,755,188	49,755,188
NET COST	45,601,015	50,348,035	49,657,645	49,657,645

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: NORTH COUNTY DET FAC
ORGANIZATION CODE: 30020400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	29,254	570	0	0
TOTAL REVENUE	29,254	570	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	16,294	7,783	100,000	100,000
51000 SERVICES/SUPPLIES	41,569	39,050	140,398	140,398
TOTAL EXPENDITURES	57,863	46,833	240,398	240,398
NET COST	28,609	46,263	240,398	240,398

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: DETENTION JAIL INDUSTRIES
ORGANIZATION CODE: 30020500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	812	435	0	0
47000 OTHER FINANCING SOURCES	6,778	0	0	0
TOTAL REVENUE	7,590	435	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	5,778	0	0
TOTAL EXPENDITURES	0	5,778	0	0
NET COST	(7,590)	5,343	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: PSR - LLE - BOOKING FEES
ORGANIZATION CODE: 30026000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	791,066	791,066	791,066	791,066
44000 REVENUE - USE OF MONEY & PROP	36,533	3,583	0	0
45000 CHARGES FOR SERVICES	87,608	58,290	0	0
TOTAL REVENUE	915,207	852,939	791,066	791,066

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	878,674	849,356	849,356	849,356
TOTAL EXPENDITURES	878,674	849,356	849,356	849,356
NET COST	(36,533)	(3,583)	58,290	58,290

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: PSR - LLE - ST COPS (DD)
ORGANIZATION CODE: 30026100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	135,461	215,000	215,000	215,000
44000 REVENUE - USE OF MONEY & PROP	8,256	0	0	0
46000 MISCELLANEOUS REVENUES	117,007	0	0	0
TOTAL REVENUE	260,724	215,000	215,000	215,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	215,000	225,000	215,000	215,000
TOTAL EXPENDITURES	215,000	225,000	215,000	215,000
NET COST	(45,724)	10,000	0	0

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION & CORRECTION

BUDGET UNIT: SCLEA/SCLEMA PHYS FITNESS
ORGANIZATION CODE: 300263XX

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	6,270	1,882	0	0
TOTAL REVENUE	6,270	1,882	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,976	30,520	35,000	35,000
54000 CAPITAL EXPENDITURES	0	35,000	35,000	35,000
58000 REIMBURSEMENTS	0	(70,000)	(70,000)	(70,000)
TOTAL EXPENDITURES	1,976	(4,480)	0	0
NET COST	(4,294)	(6,362)	0	0

SECTION II
COUNTY UNIT EXPENDITURE DETAIL
HEALTH AND HUMAN SERVICES

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
Health Services	\$284,858,380	\$315,888,918	\$338,835,553	\$341,235,824
Human Services	324,302,925	350,194,798	359,916,192	360,887,236
Dept of Child Support Services	11,009,734	10,915,558	12,198,777	11,748,390
EXPENDITURES	\$620,171,039	\$676,999,274	\$710,950,522	\$713,871,450
REVENUES	615,567,603	631,577,844	630,005,989	632,709,699
NET COST	\$4,603,436	\$45,421,430	\$80,944,533	\$81,161,751

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: HEALTH SERVICES ADMIN
ORGANIZATION CODE: 22010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,969,429	2,474,013	1,690,341	1,690,341
44000 REVENUE - USE OF MONEY & PROP	(2,880,009)	0	(32,629)	(32,629)
45000 CHARGES FOR SERVICES	15	0	0	0
46000 MISCELLANEOUS REVENUES	(186,081)	203,799	0	0
47000 OTHER FINANCING SOURCES	5,490,502	1,899,937	1,778,142	1,778,142
TOTAL REVENUE	5,393,856	4,577,749	3,435,854	3,435,854

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	17,064,046	21,296,991	24,169,875	24,169,875
51000 SERVICES/SUPPLIES	9,751,553	13,744,060	13,973,985	13,973,985
53000 OTHER CHARGES	801,115	742,966	792,952	792,952
54000 CAPITAL EXPENDITURES	194,280	0	0	0
57000 OTHER FINANCING USES	464,061	553,567	589,016	589,016
58000 REIMBURSEMENTS	(23,131,439)	(31,759,835)	(36,089,975)	(36,089,975)
TOTAL EXPENDITURES	5,143,616	4,577,749	3,435,853	3,435,853
NET COST	(250,240)	0	(1)	(1)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: ACCESS SONOMA INITIATIVE
ORGANIZATION CODE: 22010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	3	0	0	0
TOTAL REVENUE	3	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3	0	0	0
51000 SERVICES/SUPPLIES	(68,440)	0	0	0
53000 OTHER CHARGES	68,440	0	0	0
TOTAL EXPENDITURES	3	0	0	0
NET COST	0	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: PUBLIC HEALTH SECTION
ORGANIZATION CODE: 22020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	156,802	113,363	167,712	167,712
42000 INTERGOVERNMENTAL REVENUES	20,978,442	21,648,208	24,573,883	24,848,169
44000 REVENUE - USE OF MONEY & PROP	(262,337)	0	(166,665)	(166,665)
45000 CHARGES FOR SERVICES	1,154,309	1,278,730	1,321,412	1,321,412
46000 MISCELLANEOUS REVENUES	1,576,399	277,386	0	0
47000 OTHER FINANCING SOURCES	1,025,863	1,667,843	825,048	825,048
TOTAL REVENUE	24,629,478	24,985,530	26,721,390	26,995,676

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	28,935,171	32,609,074	36,070,549	36,319,835
51000 SERVICES/SUPPLIES	14,476,225	17,854,052	17,083,908	17,655,961
53000 OTHER CHARGES	2,211,753	1,590,931	1,550,978	1,550,978
54000 CAPITAL EXPENDITURES	689,653	39,051	203,201	203,201
57000 OTHER FINANCING USES	0	1,167,240	0	0
58000 REIMBURSEMENTS	(21,683,317)	(28,274,818)	(28,187,246)	(28,734,299)
TOTAL EXPENDITURES	24,629,485	24,985,530	26,721,390	26,995,676
NET COST	7	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: PH ANIMAL WELFARE FUND
ORGANIZATION CODE: 22020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	82,483	35,428	40,160	40,160
46000 MISCELLANEOUS REVENUES	52,349	79,855	52,435	52,435
TOTAL REVENUE	134,832	115,283	92,595	92,595

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	(1)	0	0
53000 OTHER CHARGES	0	110,284	0	0
54000 CAPITAL EXPENDITURES	0	5,000	0	0
57000 OTHER FINANCING USES	0	0	92,595	92,595
TOTAL EXPENDITURES	0	115,283	92,595	92,595
NET COST	(134,832)	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: PH FEE STABILIZATION FUND
ORGANIZATION CODE: 22020400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	7,278,110	7,626,535	7,474,617	7,474,617
42000 INTERGOVERNMENTAL REVENUES	73,959	66,366	66,366	66,366
43000 FINES, FORFEITURES, PENALTIES	162,413	85,577	0	0
44000 REVENUE - USE OF MONEY & PROP	169,218	166,460	95,080	95,080
45000 CHARGES FOR SERVICES	10,200	(36,484)	10,200	10,200
46000 MISCELLANEOUS REVENUES	36,808	(26,333)	0	0
47000 OTHER FINANCING SOURCES	244,809	326,688	282,460	317,142
TOTAL REVENUE	7,975,517	8,208,809	7,928,723	7,963,405

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3,684,853	4,270,683	5,444,788	5,444,788
51000 SERVICES/SUPPLIES	785,919	1,050,880	1,107,096	1,107,096
53000 OTHER CHARGES	1,570,686	2,022,285	1,991,352	1,991,352
58000 REIMBURSEMENTS	(72,929)	(281,298)	(221,853)	(221,853)
TOTAL EXPENDITURES	5,968,529	7,062,550	8,321,383	8,321,383
NET COST	(2,006,988)	(1,146,259)	392,660	357,978

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: PH MADDY FUND
ORGANIZATION CODE: 22020500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	186,829	174,415	186,829	186,829
44000 REVENUE - USE OF MONEY & PROP	13,664	7,941	7,133	7,133
46000 MISCELLANEOUS REVENUES	(11,960)	732	263	263
TOTAL REVENUE	188,533	183,088	194,225	194,225

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	146,478	151,963	161,207	161,207
53000 OTHER CHARGES	39,301	31,125	33,018	33,018
TOTAL EXPENDITURES	185,779	183,088	194,225	194,225
NET COST	(2,754)	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: PH MADDY/RICHIE FUND
ORGANIZATION CODE: 22020600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	288,409	264,584	288,409	288,409
44000 REVENUE - USE OF MONEY & PROP	46,816	27,569	23,596	23,596
46000 MISCELLANEOUS REVENUES	263	916	263	263
TOTAL REVENUE	335,488	293,069	312,268	312,268

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	241,605	219,801	234,201	234,201
53000 OTHER CHARGES	70,861	73,268	78,067	78,067
TOTAL EXPENDITURES	312,466	293,069	312,268	312,268
NET COST	(23,022)	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: CHILD SAFETY SEATS
ORGANIZATION CODE: 22020800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	601	582	601	601
44000 REVENUE - USE OF MONEY & PROP	624	219	209	209
46000 MISCELLANEOUS REVENUE	(2,154)	1,392	1,448	1,448
TOTAL REVENUE	(929)	2,193	2,258	2,258

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	2,884	0	2,049	2,049
TOTAL EXPENDITURES	2,884	0	2,049	2,049
NET COST	3,813	(2,193)	(209)	(209)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: BEHAVIORAL HEALTH SECTION
ORGANIZATION CODE: 22030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	40,108,744	61,124,636	86,271,032	87,885,550
44000 REVENUE - USE OF MONEY & PROP	(454,247)	0	(428,139)	(428,139)
45000 CHARGES FOR SERVICES	626,507	388,772	466,210	466,210
46000 MISCELLANEOUS REVENUES	9,744,806	22,989,757	125,000	125,000
47000 OTHER FINANCING SOURCES	25,363,188	4,875,041	3,893,342	3,893,342
TOTAL REVENUE	75,388,998	89,378,206	90,327,445	91,941,963

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	41,420,803	51,399,180	61,944,498	64,472,156
51000 SERVICES/SUPPLIES	32,447,827	43,197,239	52,264,489	52,264,489
53000 OTHER CHARGES	78,028,794	86,364,611	97,752,127	97,752,127
54000 CAPITAL EXPENDITURES	21,135,555	100,000	50,000	50,000
57000 OTHER FINANCING USES	0	16,696,980	17,092,632	17,092,632
58000 REIMBURSEMENTS	(95,462,500)	(108,379,802)	(138,776,303)	(139,689,443)
TOTAL EXPENDITURES	77,570,479	89,378,208	90,327,443	91,941,961
NET COST	2,181,481	2	(2)	(2)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: BH DR UNDER THE INFLUENCE
ORGANIZATION CODE: 22030200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	83,295	105,000	83,295	83,295
44000 REVENUE - USE OF MONEY & PROP	(25,781)	0	0	0
45000 CHARGES FOR SERVICES	2,131,441	2,412,770	2,421,280	2,421,280
46000 MISCELLANEOUS REVENUES	(17,919)	(32,213)	0	0
47000 OTHER FINANCING SOURCES	718,947	1,409,895	1,409,895	1,409,895
TOTAL REVENUE	2,889,983	3,895,452	3,914,470	3,914,470

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,483,134	2,741,144	2,993,076	2,993,076
51000 SERVICES/SUPPLIES	713,836	1,164,308	931,394	931,394
53000 OTHER CHARGES	11,560	0	0	0
58000 REIMBURSEMENTS	(318,544)	(10,000)	(10,000)	(10,000)
TOTAL EXPENDITURES	2,889,986	3,895,452	3,914,470	3,914,470
NET COST	3	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: BH MEMORIAL FUND
ORGANIZATION CODE: 22030300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	1,071	654	424	424
TOTAL REVENUE	1,071	654	424	424

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(1,071)	(654)	(424)	(424)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: BH INTERIM FUND
ORGANIZATION CODE: 22030400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	2,296	1,403	1,106	1,106
TOTAL REVENUE	2,296	1,403	1,106	1,106

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	924	33,000	33,000
TOTAL EXPENDITURES	0	924	33,000	33,000
NET COST	(2,296)	(479)	31,894	31,894

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: HEALTH POL, PLAN & EVAL
ORGANIZATION CODE: 22040100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	(2)	0	0	0
TOTAL REVENUE	(2)	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	2	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: HEALTH REALIGNMENT 1991
ORGANIZATION CODE: 22050100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	23,831,390	28,519,371	26,999,288	26,999,288
44000 REVENUE - USE OF MONEY & PROP	3,354,384	2,220,893	745,513	745,513
46000 MISCELLANEOUS REVENUES	1,954,860	867,372	0	0
47000 OTHER FINANCING SOURCES	438,235	938,235	438,235	438,235
TOTAL REVENUE	29,578,869	32,545,871	28,183,036	28,183,036

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	15,718,706	27,024,521	25,385,696	25,385,696
57000 OTHER FINANCING USES	0	1,500,000	1,500,000	1,500,000
TOTAL EXPENDITURES	15,718,706	28,524,521	26,885,696	26,885,696
NET COST	(13,860,163)	(4,021,350)	(1,297,340)	(1,297,340)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: BEH HEALTH ACCOUNT 2011
ORGANIZATION CODE: 22050200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	16,361,693	16,361,693	16,367,970	16,367,970
44000 REVENUE - USE OF MONEY & PROP	1,441,353	950,338	25,000	25,000
46000 MISCELLANEOUS REVENUES	1,876,007	0	0	0
TOTAL REVENUE	19,679,053	17,312,031	16,392,970	16,392,970

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	10,295,801	15,736,088	22,505,728	22,505,728
TOTAL EXPENDITURES	10,295,801	15,736,088	22,505,728	22,505,728
NET COST	(9,383,252)	(1,575,943)	6,112,758	6,112,758

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: M HEALTH REALIGNMENT 1991
ORGANIZATION CODE: 22050300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	15,269,264	12,793,482	12,575,789	12,575,789
44000 REVENUE - USE OF MONEY & PROP	1,534,134	242,401	26,764	26,764
46000 MISCELLANEOUS REVENUES	(378,932)	(473,024)	(50,000)	(50,000)
47000 OTHER FINANCING SOURCES	560,252	2,060,252	2,060,252	2,060,252
TOTAL REVENUE	16,984,718	14,623,111	14,612,805	14,612,805

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	30,879,654	14,944,035	18,869,831	18,869,831
57000 OTHER FINANCING USES	0	500,000	0	0
TOTAL EXPENDITURES	30,879,654	15,444,035	18,869,831	18,869,831
NET COST	13,894,936	820,924	4,257,026	4,257,026

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MAA/TCM AUDIT RESERVE
ORGANIZATION CODE: 22050400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	287,616	319,224	261,634	261,634
44000 REVENUE - USE OF MONEY & PROP	233,029	145,552	64,477	64,477
46000 MISCELLANEOUS REVENUES	87,054	97,246	0	0
TOTAL REVENUE	607,699	562,022	326,111	326,111

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	358,886	897,771	358,886	358,886
TOTAL EXPENDITURES	358,886	897,771	358,886	358,886
NET COST	(248,813)	335,749	32,775	32,775

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: INTERGOVERNMENTAL TRF
ORGANIZATION CODE: 22050500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	4,200,146	3,258,547	3,258,547	3,258,547
44000 REVENUE - USE OF MONEY & PROP	1,144,876	217,466	217,466	217,466
TOTAL REVENUE	5,345,022	3,476,013	3,476,013	3,476,013

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	11,643,603	0	8,639,272	8,639,272
TOTAL EXPENDITURES	11,643,603	0	8,639,272	8,639,272
NET COST	6,298,581	(3,476,013)	5,163,259	5,163,259

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: TOBACCO TAX-EDUCATION
ORGANIZATION CODE: 22050600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	150,000	150,000	150,000	150,000
44000 REVENUE - USE OF MONEY & PROP	4,810	1,694	1,575	1,575
TOTAL REVENUE	154,810	151,694	151,575	151,575

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	150,000	150,000	150,000	150,000
TOTAL EXPENDITURES	150,000	150,000	150,000	150,000
NET COST	(4,810)	(1,694)	(1,575)	(1,575)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: VITAL STATISTICS FUND
ORGANIZATION CODE: 22050900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	16,406	7,951	8,626	8,626
45000 CHARGES FOR SERVICES	80,069	89,395	80,069	80,069
TOTAL REVENUE	96,475	97,346	88,695	88,695

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	140,000	125,000	136,227	136,227
TOTAL EXPENDITURES	140,000	125,000	136,227	136,227
NET COST	43,525	27,654	47,532	47,532

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: SOLID WASTE ENFORCEMENT
ORGANIZATION CODE: 22051000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	25,559	25,652	25,559	25,559
44000 REVENUE - USE OF MONEY & PROP	150,681	86,756	67,956	67,956
TOTAL REVENUE	176,240	112,408	93,515	93,515

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	7,057	75,652	328,577	328,577
TOTAL EXPENDITURES	7,057	75,652	328,577	328,577
NET COST	(169,183)	(36,756)	235,062	235,062

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: RESIDENTIAL TX & DETOX
ORGANIZATION CODE: 22051200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	45,158	41,340	49,446	49,446
44000 REVENUE - USE OF MONEY & PROP	5,949	4,534	576	576
TOTAL REVENUE	51,107	45,874	50,022	50,022

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	45,874	50,022	50,022
TOTAL EXPENDITURES	0	45,874	50,022	50,022
NET COST	(51,107)	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: ALCOHOL ABUSE EDUC/PREV
ORGANIZATION CODE: 22051300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	33,006	29,159	29,375	29,375
44000 REVENUE - USE OF MONEY & PROP	3,585	2,777	1,468	1,468
46000 MISCELLANEOUS REVENUES	156	207	156	156
TOTAL REVENUE	36,747	32,143	30,999	30,999

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	32,143	30,999	30,999
TOTAL EXPENDITURES	0	32,143	30,999	30,999
NET COST	(36,747)	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: DRUG ABUSE EDUC/PREV
ORGANIZATION CODE: 22051400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	69	128	142	142
44000 REVENUE - USE OF MONEY & PROP	228	158	114	114
46000 MISCELLANEOUS REVENUES	433	519	433	433
TOTAL REVENUE	730	805	689	689

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	805	689	689
TOTAL EXPENDITURES	0	805	689	689
NET COST	(730)	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: ALCOHOL & DRUG ASSESSMNT
ORGANIZATION CODE: 22051500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	0	1	0	0
TOTAL REVENUE	0	1	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	0	1	0	0
TOTAL EXPENDITURES	0	1	0	0
NET COST	0	0	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MHSA - COMM SVCS & SUPP
ORGANIZATION CODE: 22051600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	31,249,504	30,400,000	22,656,515	22,656,515
44000 REVENUE - USE OF MONEY & PROP	2,246,840	1,633,455	1,259,838	1,259,838
TOTAL REVENUE	33,496,344	32,033,455	23,916,353	23,916,353

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	25,403,477	38,469,735	36,531,718	36,531,718
TOTAL EXPENDITURES	25,403,477	38,469,735	36,531,718	36,531,718
NET COST	(8,092,867)	6,436,280	12,615,365	12,615,365

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MHSA - CAPITAL
ORGANIZATION CODE: 22051700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	73	44	0	0
TOTAL REVENUE	73	44	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(73)	(44)	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MHSA - EARLY INTERVENTION
ORGANIZATION CODE: 22051800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	7,812,376	7,600,000	5,664,129	5,998,793
44000 REVENUE - USE OF MONEY & PROP	650,748	526,477	376,847	376,847
TOTAL REVENUE	8,463,124	8,126,477	6,040,976	6,375,640

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	4,887,416	7,691,485	7,524,387	7,859,051
TOTAL EXPENDITURES	4,887,416	7,691,485	7,524,387	7,859,051
NET COST	(3,575,708)	(434,992)	1,483,411	1,483,411

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MHSA - INNOVATION
ORGANIZATION CODE: 22051900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,055,888	2,019,046	1,490,560	1,490,560
44000 REVENUE - USE OF MONEY & PROP	320,604	145,792	143,204	143,204
TOTAL REVENUE	2,376,492	2,164,838	1,633,764	1,633,764

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	2,327,996	1,973,902	1,301,448	1,301,448
TOTAL EXPENDITURES	2,327,996	1,973,902	1,301,448	1,301,448
NET COST	(48,496)	(190,936)	(332,316)	(332,316)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MHSA - PRUDENT RESERVE
ORGANIZATION CODE: 22052000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	32,736	36,826	0	0
TOTAL REVENUE	32,736	36,826	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(32,736)	(36,826)	0	0

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: TOBACCO TAX - PROP 56 FND
ORGANIZATION CODE: 22052200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	340,042	231,548	257,225	257,225
44000 REVENUE - USE OF MONEY & PROP	10,132	9,204	3,616	3,616
46,000 MISC REVENIUES	74,370	0	0	0
TOTAL REVENUE	424,544	240,752	260,841	260,841

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	271,894	231,548	257,225	257,225
TOTAL EXPENDITURES	271,894	231,548	257,225	257,225
NET COST	(152,650)	(9,204)	(3,616)	(3,616)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: BH STABILIZATION FUND
ORGANIZATION CODE: 22052300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,263,885	0	0	0
44000 REVENUE - USE OF MONEY & PROP	1,867,917	1,120,415	872,741	872,741
46000 MISC REVENIUES	1,217,910	8,067	0	0
TOTAL REVENUE	4,349,712	1,128,482	872,741	872,741

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	1,013,257	2,693,114	1,555,264	1,555,264
TOTAL EXPENDITURES	1,013,257	2,693,114	1,555,264	1,555,264
NET COST	(3,336,455)	1,564,632	682,523	682,523

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MO BH FACILITIES
ORGANIZATION CODE: 22052400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	6,820,168	7,091,007	7,010,702	7,010,702
44000 REVENUE - USE OF MONEY & PROP	447,465	141,820	115,817	115,817
46000 MISCELLANEOUS REVENUES	354,754	1,039,613	1,039,613	1,039,613
TOTAL REVENUE	7,622,387	8,272,440	8,166,132	8,166,132

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	6,970,447	8,869,863	7,136,155	7,136,155
TOTAL EXPENDITURES	6,970,447	8,869,863	7,136,155	7,136,155
NET COST	(651,940)	597,423	(1,029,977)	(1,029,977)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MO CRISIS SERVICES
ORGANIZATION CODE: 22052500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	13,640,336	14,182,014	14,021,403	14,198,206
44000 REVENUE - USE OF MONEY & PROP	1,170,451	283,640	359,343	359,343
46000 MISCELLANEOUS REVENUES	709,508	2,079,227	2,079,227	2,079,227
TOTAL REVENUE	15,520,295	16,544,881	16,459,973	16,636,776

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	12,625,062	18,239,468	21,056,203	21,233,006
57000 OTHER FINANCING USES	2,800,000	0	0	0
TOTAL EXPENDITURES	15,425,062	18,239,468	21,056,203	21,233,006
NET COST	(95,233)	1,694,587	4,596,230	4,596,230

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MO MH SUD OTPT
ORGANIZATION CODE: 22052600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	5,580,137	5,801,733	5,736,029	5,736,029
44000 REVENUE - USE OF MONEY & PROP	653,152	116,035	214,413	214,413
46000 MISCELLANEOUS REVENUES	290,253	850,593	850,593	850,593
TOTAL REVENUE	6,523,542	6,768,361	6,801,035	6,801,035

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	1,052,330	2,637,566	9,424,449	9,424,449
TOTAL EXPENDITURES	1,052,330	2,637,566	9,424,449	9,424,449
NET COST	(5,471,212)	(4,130,795)	2,623,414	2,623,414

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MO BH HOMELESS CARE COORD
ORGANIZATION CODE: 22052700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	4,340,107	4,512,459	4,461,356	4,461,356
44000 REVENUE - USE OF MONEY & PROP	501,651	90,249	162,876	162,876
46000 MISCELLANEOUS REVENUES	225,753	661,572	661,572	661,572
TOTAL REVENUE	5,067,511	5,264,280	5,285,804	5,285,804

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	8,926,578	4,218,957	3,419,688	3,419,688
58000 REIMBURSEMENTS	(1,010,824)	0	0	0
TOTAL EXPENDITURES	7,915,754	4,218,957	3,419,688	3,419,688
NET COST	2,848,243	(1,045,323)	(1,866,116)	(1,866,116)

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: MO TRANS PSH
ORGANIZATION CODE: 22052800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	620,015	644,637	637,337	637,337
44000 REVENUE - USE OF MONEY & PROP	16,926	12,893	11,665	11,665
46000 MISCELLANEOUS REVENUES	32,250	32,250	25,958	25,958
47000 OTHER FINANCING SOURCES	2,800,000	0	0	0
48000 SPECIAL ITEMS	284,247	0	0	0
TOTAL REVENUE	3,753,438	689,780	674,960	674,960

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	3,349,588	669,683	680,358	680,358
TOTAL EXPENDITURES	3,349,588	669,683	680,358	680,358
NET COST	(403,850)	(20,097)	5,398	5,398

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: HEALTH SERVICES GEN FUND
ORGANIZATION CODE: 22060100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	353,169	362,957	662,000	662,000
42000 INTERGOVERNMENTAL REVENUES	2,631,693	3,436,586	3,645,891	3,645,891
43000 FINES, FORFEITURES, PENALTIES	10,289	13,662	25,000	25,000
45000 CHARGES FOR SERVICES	154,220	203,147	216,500	216,500
46000 MISCELLANEOUS REVENUES	1,114,001	4,405	0	0
47000 OTHER FINANCING SOURCES	893,814	831,564	1,317,643	1,317,643
TOTAL REVENUE	5,157,186	4,852,321	5,867,034	5,867,034

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES AND EMPLOYEE BENEFITS	3,266,475	4,218,179	4,728,573	4,728,573
51000 SERVICES AND SUPPLIES	3,083,695	2,835,028	3,273,389	3,273,389
54000 CAPITAL EXPENDITURES	12,245	0	10,000	10,000
57000 OTHER FINANCING USES	7,107,672	10,139,737	9,264,801	9,264,801
58000 REIMBURSEMENTS	0	(110,284)	0	0
TOTAL EXPENDITURES	13,470,087	17,082,660	17,276,763	17,276,763
NET COST	8,312,901	12,230,339	11,409,729	11,409,729

FUNCTION: HEALTH & SANITATION
ACTIVITY: HEALTH

BUDGET UNIT: HOMELESSNESS SECTION
ORGANIZATION CODE: 22070100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	13,357,475	13,478,397	15,613,785	15,613,785
44000 REVENUE - USE OF MONEY & PROP	(185,848)	685,524	(133,396)	(133,396)
45000 CHARGES FOR SERVICES	45,126	81,977	87,140	87,140
46000 MISCELLANEOUS REVENUES	1,635,149	1,279,910	0	0
47000 OTHER FINANCING SOURCES	3,483,197	6,061,386	5,793,763	5,793,763
TOTAL REVENUE	18,335,099	21,587,194	21,361,292	21,361,292

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES AND EMPLOYEE BENEFITS	4,579,952	5,098,094	5,890,147	5,890,147
51000 SERVICES AND SUPPLIES	25,161,275	20,803,231	17,902,007	17,902,007
53000 OTHER CHARGES	6,686,478	1,368,480	1,367,096	1,367,096
54000 CAPITAL EXPENDITURES	36,616	0	0	0
57000 OTHER FINANCING USES	0	82,100	0	0
58000 REIMBURSEMENTS	(19,590,183)	(5,764,711)	(3,797,958)	(3,797,958)
TOTAL EXPENDITURES	16,874,138	21,587,194	21,361,292	21,361,292
NET COST	(1,460,961)	0	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: COUNTY MANDATED MOE
ORGANIZATION CODE: 24010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	26,951,649	29,080,586	30,980,319	30,980,319
TOTAL EXPENDITURES	26,951,649	29,080,586	30,980,319	30,980,319
NET COST	26,951,649	29,080,586	30,980,319	30,980,319

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: DISCRETIONARY GEN FUND
ORGANIZATION CODE: 24010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	344,950	282,600	411,825	411,825
57000 OTHER FINANCING USES	1,109,825	516,300	516,300	516,300
TOTAL EXPENDITURES	1,454,775	798,900	928,125	928,125
NET COST	1,454,775	798,900	928,125	928,125

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: HS REALIGNMENT OPERATING
ORGANIZATION CODE: 24020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	41,239,487	41,597,819	43,093,222	43,093,222
44000 REVENUE - USE OF MONEY & PROP	588,670	0	0	0
TOTAL REVENUE	41,828,157	41,597,819	43,093,222	43,093,222

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	38,047,723	42,070,519	43,205,122	43,205,122
57000 OTHER FINANCING USES	429,900	429,900	429,900	429,900
TOTAL EXPENDITURES	38,477,623	42,500,419	43,635,022	43,635,022
NET COST	(3,350,534)	902,600	541,800	541,800

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: PUB SFTY REALIGN AB 118 HS
ORGANIZATION CODE: 24020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	35,119,250	35,258,875	37,366,391	37,366,391
44000 REVENUE - USE OF MONEY & PROP	1,348,207	0	0	0
46000 MISCELLANEOUS REVENUES	908,304	0	0	0
TOTAL REVENUE	37,375,761	35,258,875	37,366,391	37,366,391

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	32,833,292	35,094,223	38,701,739	38,701,739
57000 OTHER FINANCING USES	156,275	164,652	164,652	164,652
TOTAL EXPENDITURES	32,989,567	35,258,875	38,866,391	38,866,391
NET COST	(4,386,194)	0	1,500,000	1,500,000

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: AB 85 FAMILY SUPPORT FUND
ORGANIZATION CODE: 24020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	3,378,944	4,888,589	3,613,589	3,613,589
44000 REVENUE - USE OF MONEY & PROP	191,740	0	0	0
46000 MISCELLANEOUS REVENUES	914,577	0	0	0
TOTAL REVENUE	4,485,261	4,888,589	3,613,589	3,613,589

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	4,405,337	4,888,589	3,613,589	3,613,589
TOTAL EXPENDITURES	4,405,337	4,888,589	3,613,589	3,613,589
NET COST	(79,924)	0	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: CALWORKS MOE
ORGANIZATION CODE: 24020400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	5,367,133	5,985,220	5,985,220	5,985,220
44000 REVENUE - USE OF MONEY & PROP	26,315	0	0	0
46000 MISCELLANEOUS REVENUES	500,334	0	0	0
TOTAL REVENUE	5,893,782	5,985,220	5,985,220	5,985,220

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	5,929,205	5,985,220	5,985,220	5,985,220
TOTAL EXPENDITURES	5,929,205	5,985,220	5,985,220	5,985,220
NET COST	35,423	0	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: DEPENDENT CHILD FUND
ORGANIZATION CODE: 24020500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	4,431	2,536	2,500	2,500
46000 MISCELLANEOUS REVENUES	13,070	28,775	47,500	47,500
TOTAL REVENUE	17,501	31,311	50,000	50,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	22,326	32,476	50,000	50,000
TOTAL EXPENDITURES	22,326	32,476	50,000	50,000
NET COST	4,825	1,165	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: CHILDREN'S FUND
ORGANIZATION CODE: 24020600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,039	199	0	0
44000 REVENUE - USE OF MONEY & PROP	20,184	12,548	10,000	10,000
45000 CHARGES FOR SERVICES	87,456	87,035	90,000	90,000
46000 MISCELLANEOUS REVENUES	59,549	64,618	65,000	65,000
TOTAL REVENUE	168,228	164,400	165,000	165,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	93,670	165,000	165,000	165,000
TOTAL EXPENDITURES	93,670	165,000	165,000	165,000
NET COST	(74,558)	600	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: TITLE IV WAIVER FUND
ORGANIZATION CODE: 24020700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	484,355	279,296	225,000	225,000
TOTAL REVENUE	484,355	279,296	225,000	225,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	406,410	558,637	176,510	176,510
57000 OTHER FINANCING USES	0	1,806,915	985,318	985,318
TOTAL EXPENDITURES	406,410	2,365,552	1,161,828	1,161,828
NET COST	(77,945)	2,086,256	936,828	936,828

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: DOMESTIC VIOLENCE
ORGANIZATION CODE: 24020900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISE FEES	56,603	55,608	100,000	100,000
43000 FINES, FORFEITURES, PENALTIES	38,083	30,893	0	0
44000 REVENUE - USE OF MONEY & PROP	1,120	674	0	0
TOTAL REVENUE	95,806	87,175	100,000	100,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	95,991	87,175	100,000	100,000
TOTAL EXPENDITURES	95,991	87,175	100,000	100,000
NET COST	185	0	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: ADMINISTRATION

BUDGET UNIT: PROGRAM ADMINISTRATION
ORGANIZATION CODE: 24030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	141,034,872	146,758,197	154,080,023	154,799,167
43000 FINES, FORFEITURES, PENALTIES	0	396	0	0
44000 REVENUE - USE OF MONEY & PROP	618,980	307,764	68,000	68,000
45000 CHARGES FOR SERVICES	1,513,079	1,421,795	1,786,877	1,786,877
46000 MISCELLANEOUS REVENUES	2,818,615	3,761,651	1,413,019	1,413,019
47000 OTHER FINANCING SOURCES	13,575,088	12,304,678	11,219,976	11,219,976
TOTAL REVENUE	159,560,634	164,554,481	168,567,895	169,287,039

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	140,625,691	155,095,798	159,938,549	160,843,449
51000 SERVICES/SUPPLIES	31,059,966	38,629,882	38,599,751	38,599,751
53000 OTHER CHARGES	22,930,037	17,929,167	15,643,539	15,927,044
54000 CAPITAL EXPENDITURES	2,428,467	813,633	235,083	235,083
58000 REIMBURSEMENTS	(35,927,671)	(37,899,185)	(40,730,508)	(40,947,869)
TOTAL EXPENDITURES	161,116,490	174,569,295	173,686,414	174,657,458
NET COST	1,555,856	10,014,814	5,118,519	5,370,419

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: WELFARE PROGRAMS
ORGANIZATION CODE: 24030600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	35,213,838	37,674,573	41,596,635	41,596,635
46000 MISCELLANEOUS REVENUES	112,445	525,822	405,000	405,000
47000 OTHER FINANCING SOURCES	17,933,538	20,645,820	22,861,168	22,861,168
TOTAL REVENUE	53,259,821	58,846,215	64,862,803	64,862,803

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	102,438,456	108,341,250	114,648,063	114,648,063
58000 REIMBURSEMENTS	(50,699,708)	(54,092,614)	(54,653,779)	(54,653,779)
TOTAL EXPENDITURES	51,738,748	54,248,636	59,994,284	59,994,284
NET COST	(1,521,073)	(4,597,579)	(4,868,519)	(4,868,519)

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: WP FEDERAL ASSIS RESERVE
ORGANIZATION CODE: 24039000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	11,591	0	0	0
TOTAL REVENUE	11,591	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(11,591)	0	0	0

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: VARIOUS

BUDGET UNIT: WP WRAPAROUND SERVICES
ORGANIZATION CODE: 24039100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	242,132	62,691	100,000	100,000
46000 MISCELLANEOUS REVENUES	0	557,438	0	0
TOTAL REVENUE	242,132	620,129	100,000	100,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	539,994	139,075	300,000	300,000
53000 OTHER CHARGES	81,140	75,000	450,000	450,000
TOTAL EXPENDITURES	621,134	214,075	750,000	750,000
NET COST	379,002	(406,054)	650,000	650,000

FUNCTION: PUBLIC ASSISTANCE
ACTIVITY: OTHER ASSISTANCE

BUDGET UNIT: CHILD SUPPORT SERVICES
ORGANIZATION CODE: 12010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	11,297,982	10,876,288	12,188,981	11,738,594
44000 REVENUE - USE OF MONEY & PROP	63,527	12,770	0	0
45000 CHARGES FOR SERVICES	(1,200)	0	0	0
46000 MISCELLANEOUS REVENUES	4,823	4,022	0	0
47000 OTHER FINANCING SOURCES	6,365	60,368	9,795	9,795
TOTAL REVENUE	11,371,497	10,953,448	12,198,776	11,748,389

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	9,303,969	9,175,653	10,369,591	9,919,204
51000 SERVICES/SUPPLIES	1,296,220	1,739,905	1,827,239	1,827,239
53000 OTHER CHARGES	409,545	0	0	0
57000 OTHER FINANCING USES	0	0	1,947	1,947
TOTAL EXPENDITURES	11,009,734	10,915,558	12,198,777	11,748,390
NET COST	(361,763)	(37,890)	1	1

SECTION II
COUNTY UNIT EXPENDITURE DETAIL
DEVELOPMENT SERVICES

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
Permit & Resource Mgmt	\$42,882,155	\$45,272,661	\$55,039,443	\$56,329,239
Sonoma Public Infrastructure	99,534,405	114,529,678	119,307,810	121,784,485
Economic Development Board	7,591,571	10,247,807	11,045,075	11,045,075
EXPENDITURES	\$150,008,131	\$170,050,146	\$185,392,328	\$189,158,799
REVENUES	124,984,729	147,945,801	168,435,356	170,912,031
NET COST	\$25,023,402	\$22,104,345	\$16,956,972	\$18,246,768

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD SECTION
ORGANIZATION CODE: 26010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	38,693	76,770	77,540	77,540
41000 LICENSES, PERMITS, FRANCHISES	12,070,009	12,204,929	13,319,950	13,319,950
42000 INTERGOVERNMENTAL REVENUES	1,956,265	2,609,185	1,462,240	1,462,240
43000 FINES, FORFEITURES, PENALTIES	2,077,132	2,161,908	3,000,000	3,000,000
45000 CHARGES FOR SERVICES	5,295,945	5,669,847	6,342,030	6,342,030
46000 MISCELLANEOUS REVENUES	(419,950)	(365,786)	(348,920)	(348,920)
47000 OTHER FINANCING SOURCES	6,604,565	5,506,005	4,688,572	4,688,572
48000 SPECIAL ITEMS	0	0	1,354,986	1,354,986
TOTAL REVENUE	27,622,659	27,862,858	29,896,398	29,896,398

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES AND EMPLOYEE BENEFITS	26,588,198	28,244,054	26,506,546	27,645,940
51000 SERVICES/SUPPLIES	18,746,018	19,750,244	20,978,736	21,228,766
53000 OTHER CHARGES	268,800	0	0	0
54000 CAPITAL EXPENDITURES	2,177,448	63,870	0	0
57000 OTHER FINANCING USES	106,907	126,992	125,133	125,133
58000 REIMBURSEMENTS	(11,854,587)	(11,842,659)	(12,872,547)	(12,972,175)
TOTAL EXPENDITURES	36,032,784	36,342,501	34,737,868	36,027,664
NET COST	8,410,125	8,479,643	4,841,470	6,131,266

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: ARM MITIGATION
ORGANIZATION CODE: 26010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	29,030	9,224	3,500	3,500
45000 CHARGES FOR SERVICES	461,381	475,000	475,000	475,000
46000 MISCELLANEOUS REVENUES	1	0	0	0
TOTAL REVENUE	490,412	484,224	478,500	478,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	458,171	475,000	475,000	475,000
TOTAL EXPENDITURES	458,171	475,000	475,000	475,000
NET COST	(32,241)	(9,224)	(3,500)	(3,500)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: SURVEY MONUMENT PRESV
ORGANIZATION CODE: 26010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	22,516	9,716	5,500	5,500
45000 CHARGES FOR SERVICES	24,790	25,190	26,700	26,700
TOTAL REVENUE	47,306	34,906	32,200	32,200

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	5,219	8,395	182,200	182,200
TOTAL EXPENDITURES	5,219	8,395	182,200	182,200
NET COST	(42,087)	(26,511)	150,000	150,000

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD PLANNING ADMIN FUND
ORGANIZATION CODE: 26010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	81,036	22,004	7,800	7,800
45000 CHARGES FOR SERVICES	305,377	352,403	348,305	348,305
TOTAL REVENUE	386,413	374,407	356,105	356,105

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	502,660	535,300	50,000	50,000
TOTAL EXPENDITURES	502,660	535,300	50,000	50,000
NET COST	116,247	160,893	(306,105)	(306,105)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD SONOMA DEV CENTER
ORGANIZATION CODE: 26010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	81,624	20,237	18,223	18,223
46000 MISCELLANEOUS REVENUES	4,317	0	0	0
TOTAL REVENUE	85,941	20,237	18,223	18,223

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	0	589,100	589,100
53000 OTHER CHARGES	0	512,100	0	0
TOTAL EXPENDITURES	0	512,100	589,100	589,100
NET COST	(85,941)	491,863	570,877	570,877

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD GLEASON BEACH PROJ
ORGANIZATION CODE: 26010600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	330,880	132,580	20,200	20,200
TOTAL REVENUE	330,880	132,580	20,200	20,200

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	80,267	412,394	1,753,250	1,753,250
TOTAL EXPENDITURES	80,267	412,394	1,753,250	1,753,250
NET COST	(250,613)	279,814	1,733,050	1,733,050

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PERMIT SONOMA BOND DEP
ORGANIZATION CODE: 26010700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	66,030	26,582	8,150	8,150
TOTAL REVENUE	66,030	26,582	8,150	8,150

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(66,030)	(26,582)	(8,150)	(8,150)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: SMIP & CA BLDG STANDARDS
ORGANIZATION CODE: 26010800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	8,894	8,900	0	0
TOTAL REVENUE	8,894	8,900	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(8,894)	(8,900)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: GEN PLAN ADMINISTRATIVE FD
ORGANIZATION CODE: 26010900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	88,676	72,323	44,350	44,350
TOTAL REVENUE	88,676	72,323	44,350	44,350

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	554,351	798,750	798,750
TOTAL EXPENDITURES	0	554,351	798,750	798,750
NET COST	(88,676)	482,028	754,400	754,400

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: TECH SURCHARGE FUND
ORGANIZATION CODE: 26011100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	0	9	0	0
44000 LICENSES, PERMITS, FRANCHISES	0	223	0	0
45000 CHARGES FOR SERVICES	0	163,900	160,000	160,000
47000 OTHER FINANCING SOURCES	0	227,190	0	0
TOTAL REVENUE	0	391,322	160,000	160,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	0	40,000	40,000
54000 CAPITAL EXPENDITURES	0	163,900	120,000	120,000
TOTAL EXPENDITURES	0	163,900	160,000	160,000
NET COST	0	(227,422)	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD FIRE PREVENTION
ORGANIZATION CODE: 26030100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	0	0	250,000	250,000
42000 INTERGOVERNMENTAL REVENUES	548,541	621,561	0	0
44000 REVENUE - USE OF MONEY & PROP	5,243	1,039	1,800	1,800
45000 CHARGES FOR SERVICES	903,199	1,172,633	1,134,700	1,134,700
46000 MISCELLANEOUS REVENUES	(14,832)	0	0	0
47000 OTHER FINANCING SOURCES	1,107,104	1,129,742	903,245	903,245
TOTAL REVENUE	2,549,255	2,924,975	2,289,745	2,289,745

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,472,328	1,554,716	906,496	906,496
51000 SERVICES/SUPPLIES	1,112,470	1,088,249	1,294,650	1,294,650
57000 OTHER FINANCING USES	160,398	363,767	417,195	417,195
58000 REIMBURSEMENTS	(16,697)	(16,700)	(332,252)	(332,252)
TOTAL EXPENDITURES	2,728,499	2,990,032	2,286,089	2,286,089
NET COST	179,244	65,057	(3,656)	(3,656)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD - HAZARDOUS MAT
ORGANIZATION CODE: 26030200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	1,674,452	2,136,440	2,487,150	2,487,150
42000 INTERGOVERNMENTAL REVENUES	3,175	0	0	0
44000 REVENUE - USE OF MONEY & PROP	36,488	0	1,600	1,600
45000 CHARGES FOR SERVICES	62,553	64,088	93,200	93,200
46000 MISCELLANEOUS REVENUES	14,891	177,324	95,800	95,800
47000 OTHER FINANCING SOURCES	9,561	0	75,000	75,000
TOTAL REVENUE	1,801,120	2,377,852	2,752,750	2,752,750

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,449,112	1,604,709	1,669,398	1,669,398
51000 SERVICES/SUPPLIES	777,332	841,058	1,152,884	1,152,884
54000 CAPITAL EXPENDITURES	0	0	57,000	57,000
57000 OTHER FINANCING USES	1,542	2,895	1,738	1,738
58000 REIMBURSEMENTS	0	(131,200)	(134,669)	(134,669)
TOTAL EXPENDITURES	2,227,986	2,317,462	2,746,351	2,746,351
NET COST	426,866	(60,390)	(6,399)	(6,399)

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD - CHIPPER
ORGANIZATION CODE: 26030300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	0	3,439	0	0
46000 MISCELLANEOUS REVENUES	0	(751)	0	0
47000 OTHER FINANCING SOURCES	156,951	359,500	337,200	337,200
TOTAL REVENUE	156,951	362,188	337,200	337,200

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	301,231	437,506	392,409	392,409
51000 SERVICES/SUPPLIES	46,135	170,911	186,089	186,089
TOTAL EXPENDITURES	347,366	608,417	578,498	578,498
NET COST	190,415	246,229	241,298	241,298

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: PRMD GRANT PROGRAMS
ORGANIZATION CODE: 26040100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	0	6,632,994	6,632,994
47000 OTHER FINANCING SOURCES	0	0	2,410,795	2,410,795
TOTAL REVENUE	0	0	9,043,789	9,043,789

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	0	1,860,422	1,860,422
51000 SERVICES/SUPPLIES	0	0	8,610,493	8,610,493
58000 REIMBURSEMENTS	0	0	(141,419)	(141,419)
TOTAL EXPENDITURES	0	0	10,329,496	10,329,496
NET COST	0	0	1,285,707	1,285,707

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: OTHER GENERAL

BUDGET UNIT: RESILIENCY CENTER
ORGANIZATION CODE: 26990400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	873,297	727,644	671,000	671,000
43000 FINES, FORFEITURES, PENALTIES	9,823	0	0	0
45000 CHARGES FOR SERVICES	78,755	150,327	34,980	34,980
46000 MISCELLANEOUS REVENUES	127,118	(1,682)	(1,730)	(1,730)
TOTAL REVENUE	1,088,993	876,289	704,250	704,250

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	499,203	352,809	352,841	352,841
TOTAL EXPENDITURES	499,203	352,809	352,841	352,841
NET COST	(589,790)	(523,480)	(351,409)	(351,409)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: ROADS SECTION
ORGANIZATION CODE: 34010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	111,588	263,560	5,000	5,000
42000 INTERGOVERNMENTAL REVENUES	48,962,024	74,205,678	88,367,281	88,367,281
43000 FINES, FORFEITURES, PENALTIES	237,230	242,941	251,767	251,767
44000 REVENUE - USE OF MONEY & PROP	1,490,045	508,678	199,437	199,437
45000 CHARGES FOR SERVICES	1,958,554	1,248,044	824,054	824,054
46000 MISCELLANEOUS REVENUES	2,234,611	410,964	65,000	65,000
47000 OTHER FINANCING SOURCES	30,652,330	25,948,674	25,659,232	28,135,907
48000 SPECIAL ITEMS	0	19,903	0	0
TOTAL REVENUE	85,646,382	102,848,442	115,371,771	117,848,446

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	20,390,767	20,723,575	22,009,243	22,009,243
51000 SERVICES/SUPPLIES	31,182,519	35,933,227	39,958,088	42,434,763
53000 OTHER CHARGES	902,967	2,345,614	1,796,364	1,796,364
54000 CAPITAL EXPENDITURES	59,782,043	68,414,150	70,448,380	70,448,380
57000 OTHER FINANCING USES	61,185	831,563	824,976	824,976
58000 REIMBURSEMENTS	(15,490,768)	(17,792,472)	(19,630,049)	(19,630,049)
TOTAL EXPENDITURES	96,828,713	110,455,657	115,407,002	117,883,677
NET COST	11,182,331	7,607,215	35,231	35,231

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: STATE TRIBAL CASINO FUND
ORGANIZATION CODE: 34010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	6,678	4,040	3,217	3,217
TOTAL REVENUE	6,678	4,040	3,217	3,217

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(6,678)	(4,040)	(3,217)	(3,217)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: COUNTYWIDE TRAFFIC MIT
ORGANIZATION CODE: 34010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	1,011,720	1,163,424	137,666	137,666
44000 REVENUE - USE OF MONEY & PROP	877,862	509,672	289,009	289,009
46000 MISCELLANEOUS REVENUES	(8,082)	(8,676)	(6,747)	(6,747)
47000 OTHER FINANCING SOURCES	0	0	993,266	993,266
TOTAL REVENUE	1,881,500	1,664,420	1,413,194	1,413,194

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	1,582,573	740,000	1,600,000	1,600,000
TOTAL EXPENDITURES	1,582,573	740,000	1,600,000	1,600,000
NET COST	(298,927)	(924,420)	186,806	186,806

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: SONOMA VALLEY TRAFFIC MIT
ORGANIZATION CODE: 34010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	1,229	0	45,588	45,588
44000 REVENUE - USE OF MONEY & PROP	20,556	10,464	6,934	6,934
47000 OTHER FINANCING SOURCES	0	0	1,206	1,206
TOTAL REVENUE	21,785	10,464	53,728	53,728

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	56,557	150,000	0	0
TOTAL EXPENDITURES	56,557	150,000	0	0
NET COST	34,772	139,536	(53,728)	(53,728)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: PW SPECIAL DIVISION
ORGANIZATION CODE: 34020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	24,446	18,375	27,547	27,547
58000 REIMBURSEMENTS	0	9,172	0	0
TOTAL EXPENDITURES	24,446	27,547	27,547	27,547
NET COST	24,446	27,547	27,547	27,547

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: PW DISTRICT FORMATION
ORGANIZATION CODE: 34020200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	63,420	39,958	15,000	15,000
47000 OTHER FINANCING SOURCES	175,000	175,000	175,000	175,000
TOTAL REVENUE	238,420	214,958	190,000	190,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	173,626	538,570	500,000	500,000
TOTAL EXPENDITURES	173,626	538,570	500,000	500,000
NET COST	(64,794)	323,612	310,000	310,000

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: PW SMALL WATER SYSTEMS
ORGANIZATION CODE: 34020300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	33,817	21,090	10,458	10,458
TOTAL REVENUE	33,817	21,090	10,458	10,458

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	10,127	10,000	10,000
TOTAL EXPENDITURES	0	10,127	10,000	10,000
NET COST	(33,817)	(10,963)	(458)	(458)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

DIVISION TITLE: PW ROAD MAINT DIST FORM
ORGANIZATION CODE: 34020400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	90	52	28	28
TOTAL REVENUE	90	52	28	28

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
TOTAL EXPENDITURES	0	0	0	0
NET COST	(90)	(52)	(28)	(28)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: PW PEG FUND
ORGANIZATION CODE: 34020500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	313,953	225,000	250,000	250,000
44000 REVENUE - USE OF MONEY & PROP	240,960	160,000	80,000	80,000
46000 MISCELLANEOUS REVENUES	(28)	0	0	0
TOTAL REVENUE	554,885	385,000	330,000	330,000

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES & SUPPLIES	6,204	200,000	200,000	200,000
57000 OTHER FINANCING USES	0	220,000	0	0
TOTAL EXPENDITURES	6,204	420,000	200,000	200,000
NET COST	(548,681)	35,000	(130,000)	(130,000)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: CAL-AM FRANCHISE FEES
ORGANIZATION CODE: 34020600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	45,564	23,000	40,000	40,000
44000 REVENUE - USE OF MONEY & PROP	17,621	4,600	6,500	6,500
46000 MISCELLANEOUS REVENUES	(716)	0	0	0
TOTAL REVENUE	62,469	27,600	46,500	46,500

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	253,692	13,900	33,300	33,300
TOTAL EXPENDITURES	253,692	13,900	33,300	33,300
NET COST	191,223	(13,700)	(13,200)	(13,200)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: WEST WATER COOPS & MAINT
ORGANIZATION CODE: 34200100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	28,831	139,856	255,016	255,016
TOTAL REVENUE	28,831	139,856	255,016	255,016

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES AND SUPPLIES	28,831	139,856	255,016	255,016
TOTAL EXPENDITURES	28,831	139,856	255,016	255,016
NET COST	0	0	0	0

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: SPI ADMINISTRATION
ORGANIZATION CODE: 34300100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES AND EMPLOYEE BENEFITS	(3)	0	0	0
TOTAL EXPENDITURES	(3)	0	0	0
NET COST	(3)	0	0	0

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: SPI ADMINISTRATION
ORGANIZATION CODE: 34400100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	93	0	0	0
45000 CHARGES FOR SERVICES	579,672	443,814	363,789	363,789
47000 OTHER FINANCING SOURCES	0	0	16,225	16,225
TOTAL REVENUE	579,765	443,814	380,014	380,014

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,147,447	1,464,345	1,555,740	1,555,740
51000 SERVICES/SUPPLIES	25,275	477,098	473,830	473,830
57000 OTHER FINANCING USES	0	0	8,830	8,830
58000 REIMBURSEMENTS	(1,592,956)	(1,497,629)	(1,658,386)	(1,658,386)
TOTAL EXPENDITURES	579,766	443,814	380,014	380,014
NET COST	1	0	0	0

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: SPI FISCAL
ORGANIZATION CODE: 34400200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	0	1,006,163	479,562	479,562
TOTAL REVENUE	0	1,006,163	479,562	479,562

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	2,280,762	2,553,168	2,553,168
51000 SERVICES/SUPPLIES	0	84,454	108,195	108,195
57000 OTHER FINANCING USES	0	0	4,355	4,355
58000 REIMBURSEMENTS	0	(1,359,053)	(2,186,156)	(2,186,156)
TOTAL EXPENDITURES	0	1,006,163	479,562	479,562
NET COST	0	0	0	0

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: SPI HT/PAYROLL
ORGANIZATION CODE: 34400300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	0	170,006	152,843	152,843
46000 MISCELLANEOUS REVENUES	0	2,445	0	0
47000 OTHER FINANCING SOURCES	0	0	6,925	6,925
TOTAL REVENUE	0	172,451	159,768	159,768

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	665,226	775,775	775,775
51000 SERVICES/SUPPLIES	0	49,434	73,828	73,828
58000 REIMBURSEMENTS	0	(542,209)	(696,760)	(696,760)
TOTAL EXPENDITURES	0	172,451	152,843	152,843
NET COST	0	0	(6,925)	(6,925)

FUNCTION: PUBLIC WAYS & FACILITIES
ACTIVITY: PUBLIC WAYS

BUDGET UNIT: SPI CUSTOMER SUPPORT
ORGANIZATION CODE: 34400400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
45000 CHARGES FOR SERVICES	0	409,424	262,526	262,526
46000 MISCELLANEOUS REVENUES	0	2,169	0	0
TOTAL REVENUE	0	411,593	262,526	262,526

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	0	1,263,278	1,278,053	1,278,053
51000 SERVICES/SUPPLIES	0	114,643	139,605	139,605
57000 OTHER FINANCING USES	0	0	4,900	4,900
58000 REIMBURSEMENTS	0	(966,328)	(1,160,032)	(1,160,032)
TOTAL EXPENDITURES	0	411,593	262,526	262,526
NET COST	0	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: EDB BUSINESS ASSISTANCE
ORGANIZATION CODE: 19010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	104,701	36,535	36,535
46000 MISCELLANEOUS REVENUES	124,587	38,559	106,715	106,715
47000 OTHER FINANCING SOURCES	6,969	277,879	6,915	6,915
TOTAL REVENUE	131,556	421,139	150,165	150,165

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES AND EMPLOYEE BENEFITS	794,854	1,020,607	1,044,755	1,044,755
51000 SERVICES/SUPPLIES	655,735	920,627	839,827	839,827
53000 OTHER CHARGES	113,554	0	0	0
57000 OTHER FINANCING USES	391,951	375,656	5,227	5,227
58000 REIMBURSEMENTS	(97,510)	(175,000)	(175,000)	(175,000)
TOTAL EXPENDITURES	1,858,584	2,141,890	1,714,809	1,714,809
NET COST	1,727,028	1,720,751	1,564,644	1,564,644

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: SONOMA COUNTY TOURISM
ORGANIZATION CODE: 19010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	3,191,473	1,611,672	3,318,807	3,318,807
53000 OTHER CHARGES	74,452	0	0	0
TOTAL EXPENDITURES	3,265,925	1,611,672	3,318,807	3,318,807
NET COST	3,265,925	1,611,672	3,318,807	3,318,807

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: CREATIVE SONOMA
ORGANIZATION CODE: 190010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	70,800	30,000	62,959	62,959
46000 MISCELLANEOUS REVENUES	214,661	98,790	0	0
47000 OTHER FINANCING SOURCES	128,000	112,960	0	0
TOTAL REVENUE	413,461	241,750	62,959	62,959

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	678,207	620,182	792,700	792,700
51000 SERVICES/SUPPLIES	338,273	581,824	347,713	347,713
53000 OTHER CHARGES	242,610	280,000	180,000	180,000
57000 OTHER FINANCING USES	2,176	2,592	2,596	2,596
TOTAL EXPENDITURES	1,261,266	1,484,598	1,323,009	1,323,009
NET COST	847,805	1,242,848	1,260,050	1,260,050

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: EDB EXEC LEADERSHI & ADMIN
ORGANIZATION CODE: 190010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	0	9,720	0	0
TOTAL REVENUE	0	9,720	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	857,454	686,544	728,000	728,000
51000 SERVICES/SUPPLIES	339,824	339,937	422,658	422,658
57000 OTHER FINANCING USES	0	3,125	3,140	3,140
58000 REIMBURSEMENTS	(1,197,279)	(1,019,886)	(1,153,798)	(1,153,798)
TOTAL EXPENDITURES	(1)	9,720	0	0
NET COST	(1)	0	0	0

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: RESEARCH & PROGRAM DEV
ORGANIZATION CODE: 190010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	25,565	47,799	48,325	48,325
47000 OTHER FINANCING SOURCES	0	6,480	3,245	3,245
TOTAL REVENUE	25,565	54,279	51,570	51,570

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	236,197	472,518	455,872	455,872
51000 SERVICES/SUPPLIES	425,967	533,420	631,302	631,302
57000 OTHER FINANCING USES	0	1,944	420,988	420,988
58000 REIMBURSEMENTS	(90,977)	0	0	0
TOTAL EXPENDITURES	571,187	1,007,882	1,508,162	1,508,162
NET COST	545,622	953,603	1,456,592	1,456,592

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PROMOTIONS

BUDGET UNIT: BROADBAND PROJECT
ORGANIZATION CODE: 19020100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	51,754	804,922	146,619	146,619
44000 REVENUE - USE OF MONEY & PROP	6,539	2,957	0	0
46000 MISCELLANEOUS REVENUES	115,013	56,000	0	0
47000 OTHER FINANCING SOURCES	462,689	3,055,448	2,926,401	2,926,401
TOTAL REVENUE	635,995	3,919,327	3,073,020	3,073,020

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	284,961	346,161	383,606	383,606
51000 SERVICES/SUPPLIES	349,649	3,644,588	2,795,384	2,795,384
57000 OTHER FINANCING USES	0	1,296	1,298	1,298
TOTAL EXPENDITURES	634,610	3,992,045	3,180,288	3,180,288
NET COST	(1,385)	72,718	107,268	107,268

SECTION II
COUNTY UNIT EXPENDITURE DETAIL
NATURAL RESOURCES & ARGICULTURE

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
Regional Parks	\$42,368,123	\$48,994,451	\$59,337,543	\$63,262,915
Agricultural Commissioner	7,982,110	8,993,941	8,869,461	8,869,461
Agricultural Extension	1,459,021	1,633,929	1,447,393	1,447,393
EXPENDITURES	\$51,809,254	\$59,622,321	\$69,654,397	\$73,579,769
REVENUES	43,791,530	49,773,838	52,376,134	55,301,134
NET COST	\$8,017,724	\$9,848,483	\$17,278,263	\$18,278,635

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: PARK OPS AND MAINT SEC
ORGANIZATION CODE: 29010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	432,741	368,630	1,119,704	1,119,704
43000 FINES, FORFEITURES, PENALTIES	30,228	22,948	78,000	78,000
44000 REVENUE - USE OF MONEY & PROP	100,450	146,046	216,142	216,142
45000 CHARGES FOR SERVICES	4,977,198	5,184,605	6,345,646	6,345,646
46000 MISCELLANEOUS REVENUES	263,464	320,195	291,000	291,000
47000 OTHER FINANCING SOURCES	6,544,751	5,864,141	7,217,844	7,742,844
TOTAL REVENUE	12,348,832	11,906,565	15,268,336	15,793,336

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	8,359,690	8,647,312	9,390,288	10,390,660
51000 SERVICES/SUPPLIES	7,540,322	7,076,968	7,640,428	8,165,428
54000 CAPITAL EXPENDITURES	129,798	42,000	12,000	12,000
57000 OTHER FINANCING USES	361,582	1,183,055	2,471,710	2,471,710
58000 REIMBURSEMENTS	(5,802)	0	0	0
TOTAL EXPENDITURES	16,385,590	16,949,335	19,514,426	21,039,798
NET COST	4,036,758	5,042,770	4,246,090	5,246,462

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: PARK PLANNING
ORGANIZATION CODE: 29010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	413	0	0	0
47000 OTHER FINANCING SOURCES	542,338	724,754	782,591	782,591
TOTAL REVENUE	542,751	724,754	782,591	782,591

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,711,842	2,069,931	2,381,538	2,381,538
51000 SERVICES/SUPPLIES	487,995	511,568	589,193	589,193
57000 OTHER FINANCING USES	6,974	7,086	9,861	9,861
58000 REIMBURSEMENTS	(1,089,923)	(1,241,958)	(1,548,001)	(1,548,001)
TOTAL EXPENDITURES	1,116,888	1,346,627	1,432,591	1,432,591
NET COST	574,137	621,873	650,000	650,000

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: COMM ENGAGEMENT SECTION
ORGANIZATION CODE: 29010300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	147,250	159,978	321,157	321,157
45000 CHARGES FOR SERVICES	931,343	947,818	965,025	965,025
46000 MISCELLANEOUS REVENUES	358,250	368,675	360,950	360,950
47000 OTHER FINANCING SOURCES	1,286,000	1,297,825	1,267,217	1,267,217
TOTAL REVENUE	2,722,843	2,774,296	2,914,349	2,914,349

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,904,276	2,102,291	1,983,444	1,983,444
51000 SERVICES/SUPPLIES	840,350	731,104	984,080	984,080
57000 OTHER FINANCING USES	45,239	46,135	46,825	46,825
TOTAL EXPENDITURES	2,789,865	2,879,530	3,014,349	3,014,349
NET COST	67,022	105,234	100,000	100,000

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: PARKS ADMINISTRATION
ORGANIZATION CODE: 29010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,764	0	0	0
46000 MISCELLANEOUS REVENUES	115,098	140,029	142,500	142,500
47000 OTHER FINANCING SOURCES	576,296	825,072	716,297	716,297
TOTAL REVENUE	693,158	965,101	858,797	858,797

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	3,109,771	3,243,480	3,636,788	3,636,788
51000 SERVICES/SUPPLIES	994,333	898,286	1,102,651	1,102,651
57000 OTHER FINANCING USES	13,080	13,567	17,357	17,357
58000 REIMBURSEMENTS	(3,412,957)	(3,197,856)	(3,897,999)	(3,897,999)
TOTAL EXPENDITURES	704,227	957,477	858,797	858,797
NET COST	11,069	(7,624)	0	0

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: SPRING LAKE PARK SECTION
ORGANIZATION CODE: 29010500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	4,174,917	4,338,999	5,107,094	5,107,094
44000 REVENUE - USE OF MONEY & PROP	0	6,600	16,800	16,800
45000 CHARGES FOR SERVICES	0	11,116	0	0
46000 MISCELLANEOUS REVENUES	62,825	50,394	60,000	60,000
47000 OTHER FINANCING SOURCES	69,123	65,000	88,245	88,245
TOTAL REVENUE	4,306,865	4,472,109	5,272,139	5,272,139

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,575,602	2,569,194	2,990,180	2,990,180
51000 SERVICES/SUPPLIES	1,594,028	1,604,991	1,945,221	1,945,221
54000 CAPITAL EXPENDITURES	15,536	42,274	85,000	85,000
57000 OTHER FINANCING USES	126,452	255,648	251,738	251,738
TOTAL EXPENDITURES	4,311,618	4,472,107	5,272,139	5,272,139
NET COST	4,753	(2)	0	0

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: EQUIP REPLACEMENT FUND
ORGANIZATION CODE: 29010600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 REVENUE - USE OF MONEY & PROP	6,603	7,027	7,072	7,072
47000 OTHER FINANCING SOURCES	155,000	105,000	165,000	165,000
TOTAL REVENUE	161,603	112,027	172,072	172,072

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
54000 CAPITAL EXPENDITURES	93,622	106,458	165,000	165,000
TOTAL EXPENDITURES	93,622	106,458	165,000	165,000
NET COST	(67,981)	(5,569)	(7,072)	(7,072)

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: RESTRICTED DONATIONS
ORGANIZATION CODE: 29010700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	0	56,899	93,611	93,611
44000 REVENUE - USE OF MONEY & PROP	421,289	244,203	304,545	304,545
45000 CHARGES FOR SERVICES	68,298	60,678	40,976	40,976
46000 MISCELLANEOUS REVENUES	79,598	(3,041)	650,000	650,000
47000 OTHER FINANCING SOURCES	300,000	2,190,000	0	2,000,000
TOTAL REVENUE	869,185	2,548,739	1,089,132	3,089,132

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	0	0	2,000,000
53000 OTHER CHARGES	0	2,025,000	0	0
57000 OTHER FINANCING USES	1,190,008	517,851	1,625,964	1,625,964
TOTAL EXPENDITURES	1,190,008	2,542,851	1,625,964	3,625,964
NET COST	320,823	(5,888)	536,832	536,832

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: SONOMA COAST PARK MIT
ORGANIZATION CODE: 29010800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	77,238	93,176	17,960	17,960
44000 REVENUE - USE OF MONEY & PROP	6,347	5,740	5,740	5,740
46000 MISCELLANEOUS REVENUES	(3,678)	0	0	0
47000 OTHER FINANCING SOURCES	0	0	75,829	75,829
TOTAL REVENUE	79,907	98,916	99,529	99,529

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	51,260	0	254,000	254,000
TOTAL EXPENDITURES	51,260	0	254,000	254,000
NET COST	(28,647)	(98,916)	154,471	154,471

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: CLOVERDL/HLDSBRG PARK MIT
ORGANIZATION CODE: 29010900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	69,882	107,888	47,250	47,250
44000 REVENUE - USE OF MONEY & PROP	2,111	2,553	2,553	2,553
47000 OTHER FINANCING SOURCES	0	0	68,608	68,608
TOTAL REVENUE	71,993	110,441	118,411	118,411

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	75,000	0	171,000	171,000
TOTAL EXPENDITURES	75,000	0	171,000	171,000
NET COST	3,007	(110,441)	52,589	52,589

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: RUSS. RVR/SEBSTPL PARK MIT
ORGANIZATION CODE: 29011000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	102,984	107,888	9,234	9,234
44000 REVENUE - USE OF MONEY & PROP	2,015	2,212	2,212	2,212
47000 OTHER FINANCING SOURCES	0	0	101,106	101,106
TOTAL REVENUE	104,999	110,100	112,552	112,552

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	118,000	0	243,000	243,000
TOTAL EXPENDITURES	118,000	0	243,000	243,000
NET COST	13,001	(110,100)	130,448	130,448

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: SANTA ROSA PARK MIT
ORGANIZATION CODE: 29011100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	93,789	133,797	35,516	35,516
44000 REVENUE - USE OF MONEY & PROP	42,095	27,837	27,837	27,837
47000 OTHER FINANCING SOURCES	0	0	92,078	92,078
TOTAL REVENUE	135,884	161,634	155,431	155,431

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	110,000	116,000	691,008	691,008
TOTAL EXPENDITURES	110,000	116,000	691,008	691,008
NET COST	(25,884)	(45,634)	535,577	535,577

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: PET/ROHNERT PK/COT PK MIT
ORGANIZATION CODE: 29011200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	77,238	83,656	7,409	7,409
44000 REVENUE - USE OF MONEY & PROP	4,714	5,662	5,662	5,662
47000 OTHER FINANCING SOURCES	0	0	75,829	75,829
TOTAL REVENUE	81,952	89,318	88,900	88,900

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	10,000	20,676	285,000	285,000
TOTAL EXPENDITURES	10,000	20,676	285,000	285,000
NET COST	(71,952)	(68,642)	196,100	196,100

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: SONOMA VALLEY PARK MIT
ORGANIZATION CODE: 29011300

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	93,789	83,368	1,711	1,711
44000 REVENUE - USE OF MONEY & PROP	9,672	7,951	7,951	7,951
47000 OTHER FINANCING SOURCES	0	0	92,078	92,078
TOTAL REVENUE	103,461	91,319	101,740	101,740

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	43,859	218,000	153,000	153,000
TOTAL EXPENDITURES	43,859	218,000	153,000	153,000
NET COST	(59,602)	126,681	51,260	51,260

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: LKFLD/WIK SPEC PLN PARK MIT
ORGANIZATION CODE: 29011400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	0	3,678	3,678	3,678
44000 REVENUE - USE OF MONEY & PROP	25,439	13,614	13,614	13,614
TOTAL REVENUE	25,439	17,292	17,292	17,292

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	70,000	212,000	129,000	129,000
TOTAL EXPENDITURES	70,000	212,000	129,000	129,000
NET COST	44,561	194,708	111,708	111,708

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: NATURAL RESOURCE MGMT
ORGANIZATION CODE: 29011500

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	888,803	1,995,584	1,799,658	1,799,658
44000 REVENUE - USE OF MONEY & PROP	30,488	35,000	35,000	35,000
46000 MISCELLANEOUS REVENUES	110,137	112,186	62,000	62,000
47000 OTHER FINANCING SOURCES	1,742,591	2,770,554	2,735,424	3,135,424
TOTAL REVENUE	2,772,019	4,913,324	4,632,082	5,032,082

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,284,449	1,671,086	2,056,054	2,056,054
51000 SERVICES/SUPPLIES	1,612,059	3,477,939	2,794,538	3,194,538
54000 CAPITAL EXPENDITURES	186,509	18,255	20,000	20,000
57000 OTHER FINANCING USES	4,352	5,184	6,490	6,490
TOTAL EXPENDITURES	3,087,369	5,172,464	4,877,082	5,277,082
NET COST	315,350	259,140	245,000	245,000

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: MEASURE M - MAIN, SFTY, REC
ORGANIZATION CODE: 29011600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	3,962,572	3,963,788	3,941,411	3,941,411
44000 REVENUE - USE OF MONEY & PROP	139,278	82,063	42,063	42,063
TOTAL REVENUE	4,101,850	4,045,851	3,983,474	3,983,474

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	2,961,936	2,500,749	7,134,692	7,134,692
TOTAL EXPENDITURES	2,961,936	2,500,749	7,134,692	7,134,692
NET COST	(1,139,914)	(1,545,102)	3,151,218	3,151,218

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: MEASURE M - ACCESS
ORGANIZATION CODE: 29011700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	3,708,968	3,710,106	3,689,161	3,689,161
44000 REVENUE - USE OF MONEY & PROP	157,060	62,400	38,400	38,400
TOTAL REVENUE	3,866,028	3,772,506	3,727,561	3,727,561

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	4,174,104	3,749,190	5,249,920	5,249,920
TOTAL EXPENDITURES	4,174,104	3,749,190	5,249,920	5,249,920
NET COST	308,076	(23,316)	1,522,359	1,522,359

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: MEASURE M - N RESOURCES
ORGANIZATION CODE: 29011800

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	2,900,603	2,901,493	2,885,113	2,885,113
44000 REVENUE - USE OF MONEY & PROP	231,490	92,016	52,016	52,016
TOTAL REVENUE	3,132,093	2,993,509	2,937,129	2,937,129

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	3,365,861	3,784,891	4,206,877	4,206,877
TOTAL EXPENDITURES	3,365,861	3,784,891	4,206,877	4,206,877
NET COST	233,768	791,382	1,269,748	1,269,748

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: MKTG & COMMUNICATIONS
ORGANIZATION CODE: 29011900

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,120	1,140	0	0
45000 CHARGES FOR SERVICES	868,224	847,425	787,425	787,425
46000 MISCELLANEOUS REVENUES	30,758	20,922	35,000	35,000
47000 OTHER FINANCING SOURCES	723,831	1,226,600	836,901	836,901
TOTAL REVENUE	1,624,933	2,096,087	1,659,326	1,659,326

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	914,046	988,022	1,041,164	1,041,164
51000 SERVICES/SUPPLIES	717,420	1,105,355	614,477	614,477
57000 OTHER FINANCING USES	2,450	2,362	3,685	3,685
TOTAL EXPENDITURES	1,633,916	2,095,739	1,659,326	1,659,326
NET COST	8,983	(348)	0	0

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: REGIONAL PARKS UNIT
ORGANIZATION CODE: 29012000

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
47000 OTHER FINANCING SOURCES	0	1,024,362	2,300,372	2,300,372
TOTAL REVENUE	0	1,024,362	2,300,372	2,300,372

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	1,775,357	2,300,372	2,300,372
TOTAL EXPENDITURES	0	1,775,357	2,300,372	2,300,372
NET COST	0	750,995	0	0

FUNCTION: RECREATIONAL & CULTURAL SERVICES
ACTIVITY: RECREATIONAL FACILITIES

BUDGET UNIT: DEL RIO WOODS
ORGANIZATION CODE: 29060100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAX REVENUE	122,949	96,165	105,604	105,604
42000 INTERGOVERNMENTAL REVENUES	532	262	500	500
44000 REVENUE - USE OF MONEY & PROP	18,802	12,630	12,630	12,630
TOTAL REVENUE	142,283	109,057	118,734	118,734

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
57000 OTHER FINANCING USES	75,000	95,000	100,000	100,000
TOTAL EXPENDITURES	75,000	95,000	100,000	100,000
NET COST	(67,283)	(14,057)	(18,734)	(18,734)

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION INSPECTION

BUDGET UNIT: AGRICULTURAL COMMISSIONER
ORGANIZATION CODE: 10010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	23,503	23,800	22,925	22,925
42000 INTERGOVERNMENTAL REVENUES	3,509,662	3,620,151	3,300,500	3,300,500
43000 FINES, FORFEITURES, PENALTIES	163,589	170,000	90,000	90,000
45000 CHARGES FOR SERVICES	185,221	201,920	212,201	212,201
46000 MISCELLANEOUS REVENUES	(45,288)	16,510	1,500	1,500
47000 OTHER FINANCING SOURCES	51,186	223,710	301,893	301,893
TOTAL REVENUE	3,887,873	4,256,091	3,929,019	3,929,019

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	2,838,314	3,062,668	3,113,284	3,113,284
51000 SERVICES/SUPPLIES	1,173,819	1,418,406	1,407,034	1,407,034
53000 OTHER CHARGES	341,003	0	0	0
57000 OTHER FINANCING USES	22,492	24,279	24,348	24,348
TOTAL EXPENDITURES	4,375,628	4,505,353	4,544,666	4,544,666
NET COST	487,755	249,262	615,647	615,647

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION INSPECTION

BUDGET UNIT: WEIGHTS & MEASURES
ORGANIZATION CODE: 10010200

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	10,391	11,500	11,000	11,000
43000 FINES, FORFEITURES, PENALTIES	213,571	219,000	175,000	175,000
45000 CHARGES FOR SERVICES	787,487	945,060	977,260	977,260
46000 MISCELLANEOUS REVENUES	18,545	20,000	28,000	28,000
47000 OTHER FINANCING SOURCES	2,519	75,000	12,980	12,980
TOTAL REVENUE	1,032,513	1,270,560	1,204,240	1,204,240

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	975,623	1,249,940	1,137,982	1,137,982
51000 SERVICES/SUPPLIES	244,680	315,994	300,619	300,619
53000 OTHER CHARGES	13,007	0	0	0
54000 CAPITAL EXPENDITURES	0	142,412	0	0
57000 OTHER FINANCING USES	2,720	2,592	3,554	3,554
TOTAL EXPENDITURES	1,236,030	1,710,938	1,442,155	1,442,155
NET COST	203,517	440,378	237,915	237,915

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION INSPECTION

BUDGET UNIT: FISH & WILDLIFE
ORGANIZATION CODE: 10010400

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
43000 FINES, FORFEITURES, PENALTIES	6,743	81,000	81,300	81,300
44000 REVENUE - USE OF MONEY & PROP	19,935	5,000	5,000	5,000
TOTAL REVENUE	26,678	86,000	86,300	86,300

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	46,463	99,530	99,530	99,530
TOTAL EXPENDITURES	46,463	99,530	99,530	99,530
NET COST	19,785	13,530	13,230	13,230

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION INSPECTION

BUDGET UNIT: LAND STEWARDSHIP DIV
ORGANIZATION CODE: 10010600

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
41000 LICENSES, PERMITS, FRANCHISES	554,699	625,105	500,100	500,100
43000 FINES, FORFEITURES, PENALTIES	121,206	150,000	224,086	224,086
45000 CHARGES FOR SERVICES	12,777	15,955	15,950	15,950
46000 MISCELLANEOUS REVENUES	4,893	50	0	0
47000 OTHER FINANCING SOURCES	4,438	0	3,245	3,245
TOTAL REVENUE	698,013	791,110	743,381	743,381

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	618,877	658,833	650,806	650,806
51000 SERVICES/SUPPLIES	215,091	273,520	270,720	270,720
53000 OTHER CHARGES	7,917	0	0	0
57000 OTHER FINANCING USES	1,996	1,296	2,596	2,596
TOTAL EXPENDITURES	843,881	933,649	924,122	924,122
NET COST	145,868	142,539	180,741	180,741

FUNCTION: PUBLIC PROTECTION
ACTIVITY: PROTECTION INSPECTION

BUDGET UNIT: AGC - ADMINISTRATION
ORGANIZATION CODE: 10010700

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
TOTAL REVENUE	0	0	0	0

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	1,463,245	1,710,516	1,796,715	1,796,715
51000 SERVICES/SUPPLIES	16,863	33,955	62,273	62,273
TOTAL EXPENDITURES	1,480,108	1,744,471	1,858,988	1,858,988
NET COST	1,480,108	1,744,471	1,858,988	1,858,988

FUNCTION: EDUCATION
ACTIVITY: AGRICULTURAL EDUCATION

BUDGET UNIT: UC COOPERATIVE EXTENSION
ORGANIZATION CODE: 35010100

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
46000 MISCELLANEOUS REVENUES	2,360	0	0	0
47000 OTHER FINANCING SOURCES	256,015	232,770	3,245	3,245
TOTAL REVENUE	258,375	232,770	3,245	3,245

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/EMP BENEFITS	905,342	1,003,517	1,038,303	1,038,303
51000 SERVICES/SUPPLIES	344,157	625,270	403,228	403,228
53000 OTHER CHARGES	203,584	0	0	0
57000 OTHER FINANCING USES	5,938	5,142	5,862	5,862
TOTAL EXPENDITURES	1,459,021	1,633,929	1,447,393	1,447,393
NET COST	1,200,646	1,401,159	1,444,148	1,444,148

SECTION II
COUNTY UNIT EXPENDITURE DETAIL
CAPITAL IMPROVEMENTS

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
Capital Improvements	\$31,339,240	\$182,997,462	\$222,009,004	\$344,427,894
EXPENDITURES	\$31,339,240	\$182,997,462	\$222,009,004	\$344,427,894
REVENUES	57,892,408	162,812,672	148,822,839	211,244,784
NET COST	(\$26,553,168)	\$20,184,790	\$73,186,165	\$133,183,110

FUNCTION: GENERAL GOVERNMENT
ACTIVITY: PLANT ACQUISITION

BUDGET UNIT: CAPITAL PROJECTS
ORGANIZATION CODE: 40XXXXXX

DETAIL BY REVENUE CATEGORY (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	2,607,942	43,605,898	65,999,880	65,999,880
44000 REVENUE - USE OF MONEY & PROP	5,435,940	3,724	2,389	2,389
46000 MISCELLANEOUS REVENUES	312,245	7,694,690	9,933,362	9,933,362
47000 OTHER FINANCING SOURCES	49,536,281	111,508,360	72,887,208	135,309,153
TOTAL REVENUE	57,892,408	162,812,672	148,822,839	211,244,784

DETAIL BY EXPENDITURE OBJECT (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	332,200	5,226,149	5,518,651	5,518,651
53000 OTHER CHARGES	0	211,765	2,676,878	2,676,878
54000 CAPITAL EXPENDITURES	18,795,438	172,418,952	207,128,673	269,550,618
57000 OTHER FINANCING USES	12,256,694	5,287,569	6,831,775	66,828,720
58000 REIMBURSEMENTS	(45,092)	(146,973)	(146,973)	(146,973)
TOTAL EXPENDITURES	31,339,240	182,997,462	222,009,004	344,427,894
NET COST	(26,553,168)	20,184,790	73,186,165	133,183,110

SECTION III
COUNTY UNIT EXPENDITURE DETAIL
ENTERPRISE FUNDS

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
SCEIP	\$1,140,344	\$1,411,006	\$1,337,042	\$1,337,042
Sport Fishing Center	36,849	51,973	33,800	33,800
Spud Point Marina	2,459,325	2,526,538	2,684,609	2,684,609
Mason's Marina	436,076	552,534	1,430,462	1,430,462
Airport	20,689,512	28,088,472	25,626,387	25,626,387
Transit	28,826,540	30,274,652	39,294,212	39,294,212
Refuse Disposal	13,854,618	25,018,142	20,756,754	20,756,754
EXPENDITURES	\$67,443,264	\$87,923,317	\$91,163,266	\$91,163,266
REVENUES	72,906,509	84,088,355	86,863,117	86,863,117
NET COST	(\$5,463,245)	\$3,834,962	\$4,300,149	\$4,300,149

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: SCEIP
ORGANIZATION CODE: 1105XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	590,149	727,680	643,200	643,200
Charges for Services	67,960	72,659	75,500	75,500
Total Operating Income	658,109	800,339	718,700	718,700
<u>OPERATING EXPENSES:</u>				
Services/Supplies	1,105,618	1,376,519	1,302,039	1,302,039
Depreciation	29,346	29,345	29,350	29,350
Total Operating Expenses	1,134,964	1,405,864	1,331,389	1,331,389
Net Operating Income/(Loss)	(476,855)	(605,525)	(612,689)	(612,689)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	560,525	567,487	716,800	716,800
Miscellaneous Revenue	144,742	(150,002)	20,000	20,000
Operating Transfers	506	(5,142)	17,169	17,169
Total Non-Operating Rev/(Exp)	705,773	412,343	753,969	753,969
Net Income/(Loss)	228,918	(193,182)	141,280	141,280

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: SPORT FISHING CENTER ENT
ORGANIZATION CODE: 2902XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	13,330	14,875	12,000	12,000
Charges for Services	25,504	32,009	26,500	26,500
Total Operating Income	38,834	46,884	38,500	38,500
<u>OPERATING EXPENSES:</u>				
Services/Supplies	36,849	51,973	33,800	33,800
Total Operating Expenses	36,849	51,973	33,800	33,800
Net Operating Income/(Loss)	1,985	(5,089)	4,700	4,700
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	5,288	4,741	3,000	3,000
Misc Revenues	5,883	0	0	0
Total Non-Operating Rev/(Exp)	11,171	4,741	3,000	3,000
Net Income/(Loss)	13,156	(348)	7,700	7,700

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: SPUD POINT MARINA ENT
ORGANIZATION CODE: 2903XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	869,990	874,286	1,092,500	1,092,500
Charges for Services	126,232	131,205	125,000	125,000
Sale of Gas/Oil	862,454	983,489	1,200,000	1,200,000
Total Operating Income	1,858,676	1,988,980	2,417,500	2,417,500
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	766,413	924,386	955,279	955,279
Services/Supplies	1,603,306	1,502,013	1,638,009	1,638,009
Depreciation	87,499	89,960	90,000	90,000
Total Operating Expenses	2,457,218	2,516,359	2,683,288	2,683,288
Net Operating Income/(Loss)	(598,542)	(527,379)	(265,788)	(265,788)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Fines/Forfeitures/Penalties	13,228	22,687	15,000	15,000
Interest Earned	9,681	3,044	4,000	4,000
Miscellaneous Revenues	277,743	292,329	231,000	231,000
Other Charges	0	9,434	0	0
Operating Transfers	626,068	2,979	(1,321)	(1,321)
Total Non-Operating Rev/(Exp)	926,720	330,473	248,679	248,679
Net Income/(Loss)	328,178	(196,906)	(17,109)	(17,109)

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: MASON'S MARINA
ORGANIZATION CODE: 2904XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	209,514	171,297	225,000	225,000
Charges for Services	127,432	69,314	85,000	85,000
Total Operating Income	336,946	240,611	310,000	310,000
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	21,907	68,676	54,000	54,000
Services/Supplies	274,875	353,858	421,462	421,462
Depreciation	53,064	55,000	55,000	55,000
Total Operating Expenses	349,846	477,534	530,462	530,462
Net Operating Income/(Loss)	(12,900)	(236,923)	(220,462)	(220,462)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Fines/Forfeitures/Penalties	3,807	5,300	3,500	3,500
Interest Earned	13,455	15,426	20,000	20,000
Miscellaneous Revenues	1,271	854,461	3,000	3,000
Operating Transfers	300,000	0	0	0
Total Non-Operating Rev/(Exp)	318,533	875,187	26,500	26,500
Net Income/(Loss)	305,633	638,264	(193,962)	(193,962)
Memo: Acquisition of Capital Assets	86,230	75,000	900,000	900,000

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: AIRPORT ENT
ORGANIZATION CODE: 3403XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	8,663,137	8,041,733	8,190,360	8,190,360
Charges for Services	4,666,817	4,670,333	4,868,118	4,868,118
Total Operating Income	13,329,954	12,712,066	13,058,478	13,058,478
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	3,025,314	3,714,560	4,115,053	4,115,053
Services/Supplies	6,714,322	9,959,600	8,584,721	8,584,721
Depreciation	3,865,974	4,748,232	3,814,028	3,814,028
Total Operating Expenses	13,605,610	18,422,392	16,513,802	16,513,802
Net Operating Income/(Loss)	(275,656)	(5,710,326)	(3,455,324)	(3,455,324)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Fines/Forfeitures/Penalties	12,533	25,693	14,996	14,996
Interest Earned	208,173	156,470	78,005	78,005
Miscellaneous Revenue	6,269,927	8,844,663	10,167,575	10,167,575
Intergovernmental Revenue	0	5,000,000	0	0
Interest Expense	(523,467)	(559,386)	(494,767)	(494,767)
Operating Transfers	(174)	4,912	(963)	(963)
Total Non-Operating Rev/(Exp)	5,966,992	13,472,352	9,764,846	9,764,846
Net Income/(Loss)	5,691,336	7,762,026	6,309,522	6,309,522
Memo: Acquisition of Capital Assets	5,047,283	7,592,376	7,100,000	7,100,000

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: TRANSIT ENT
ORGANIZATION CODE: 3404XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	14,625	13,800	13,800	13,800
Charges for Services	963,078	806,712	1,448,479	1,448,479
Total Operating Income	977,703	820,512	1,462,279	1,462,279
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	773,213	994,184	1,161,224	1,161,224
Services/Supplies	19,439,478	21,107,824	22,247,042	22,247,042
Depreciation	2,916,227	2,988,169	3,450,000	3,450,000
Total Operating Expenses	23,128,918	25,090,177	26,858,266	26,858,266
Net Operating Income/(Loss)	(22,151,215)	(24,269,665)	(25,395,987)	(25,395,987)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Other Taxes	6,980,917	13,324,446	14,476,809	14,476,809
Interest Earned	257,951	200,700	120,000	120,000
Intergovernmental Revenues	17,014,521	15,399,542	19,785,125	19,785,125
Miscellaneous Revenues	269,032	6,953	0	0
Other Charges	(156,709)	(116,806)	(124,800)	(124,800)
Other Financing Sources	4,650	0	0	0
Operating Transfers	723,231	690,026	(14,133)	(14,133)
Total Non-Operating Rev/(Exp)	25,093,593	29,504,861	34,243,001	34,243,001
Net Income/(Loss)	2,942,378	5,235,196	8,847,014	8,847,014
Memo: Acquisition of Capital Assets	5,527,240	5,052,245	12,297,013	12,297,013

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: ENTERPRISE FUND

DIVISION TITLE: REFUSE DISPOSAL ENT
ORGANIZATION CODE: 3405XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	7,266,834	8,099,297	7,487,513	7,487,513
Total Operating Income	7,266,834	8,099,297	7,487,513	7,487,513
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	2,136,096	3,005,715	3,410,950	3,410,950
Services/Supplies	3,842,191	7,891,602	8,799,932	8,799,932
Depreciation	980,232	1,008,966	968,727	968,727
Total Operating Expenses	6,958,519	11,906,283	13,179,609	13,179,609
Net Operating Income/(Loss)	308,315	(3,806,986)	(5,692,096)	(5,692,096)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	4,447,732	2,877,518	2,078,781	2,078,781
Intergovernmental Revenues	46,268	145,603	0	0
Miscellaneous Revenues	1,769,121	2,046,020	2,378,928	2,378,928
Other Charges	(1,450,000)	0	0	0
Operating Transfers	1,532,187	2,325,823	3,936,806	3,936,806
Total Non-Operating Rev/(Exp)	6,345,308	7,394,964	8,394,515	8,394,515
Net Income/(Loss)	6,653,623	3,587,978	2,702,419	2,702,419
Memo: Acquisition of Capital Assets	39,224	8,029,501	1,800,000	1,800,000

SECTION III
COUNTY UNIT EXPENDITURE DETAIL
INTERNAL SERVICE FUNDS

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
ERP System Administration	\$11,631,272	\$10,880,321	\$10,655,866	\$10,683,766
Employee Retirement	66,706,270	137,538,151	128,035,350	128,035,350
Unemployment Insurance	484,329	560,845	492,600	492,600
Self Funded Insurance	60,860,861	97,457,896	132,075,394	132,075,394
Heavy Equipment Replacement	5,140,776	4,622,331	5,126,047	5,126,047
EXPENDITURES	\$144,823,508	\$251,059,544	\$276,385,257	\$276,413,157
REVENUES	231,280,047	246,933,143	239,983,026	239,983,026
NET COST	(\$86,456,539)	\$4,126,401	\$36,402,231	\$36,430,131

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: INTERNAL SERVICE FUND

DIVISION TITLE: ERP SYSTEM ADMINISTRATION
ORGANIZATION CODE: 1102XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Charges for Services	12,320,470	10,692,867	10,638,809	10,638,809
Total Operating Income	12,320,470	10,692,867	10,638,809	10,638,809
<u>OPERATING EXPENSES:</u>				
Salaries and Employee Benefits	2,381,463	2,201,851	2,403,536	2,431,436
Services/Supplies	7,151,378	7,638,416	7,837,040	7,837,040
Depreciation	1,932,679	981,369	295,713	295,713
Total Operating Expenses	11,465,520	10,821,636	10,536,289	10,564,189
Net Operating Income/(Loss)	854,950	(128,769)	102,520	74,620
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	717,285	414,230	300,000	300,000
Interest Expense	(7,783)	0	0	0
Operating Transfers	(155,599)	(48,965)	(110,365)	(110,365)
Total Non-Operating Rev/(Exp)	553,903	365,265	189,635	189,635
Net Income/(Loss)	1,408,853	236,496	292,155	264,255

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: INTERNAL SERVICE FUND

DIVISION TITLE: SC EMPLOYEE RETIREMENT ISF
ORGANIZATION CODE: 1103XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Charges for Services	109,500,518	130,707,955	120,080,350	120,080,350
Total Operating Income	109,500,518	130,707,955	120,080,350	120,080,350
<u>OPERATING EXPENSES:</u>				
Total Operating Expenses	0	0	0	0
Net Operating Income/(Loss)	109,500,518	130,707,955	120,080,350	120,080,350
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	970,888	662,358	240,000	240,000
Other Charges	(54,058,590)	(127,223,401)	(119,250,000)	(119,250,000)
Operating Transfers	3,528,516	1,017,116	0	0
Total Non-Operating Rev/(Exp)	(49,559,186)	(125,543,927)	(119,010,000)	(119,010,000)
Net Income/(Loss)	59,941,332	5,164,028	1,070,350	1,070,350
Memo: Long Term Debt Expense	11,559,425	10,314,750	8,785,350	8,785,350

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: INTERNAL SERVICE FUND

DIVISION TITLE: UNEMPLOYMENT INS-ISF
ORGANIZATION CODE: 1104XXXX & 230246XX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Charges for Services	273,858	306,022	471,895	471,895
Total Operating Income	273,858	306,022	471,895	471,895
<u>OPERATING EXPENSES:</u>				
Services/Supplies	484,329	560,845	492,600	492,600
Total Operating Expenses	484,329	560,845	492,600	492,600
Net Operating Income/(Loss)	(210,471)	(254,823)	(20,705)	(20,705)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	48,263	22,359	14,000	14,000
Miscellaneous Revenues	(164,008)	45,491	0	0
Total Non-Operating Rev/(Exp)	(115,745)	67,850	14,000	14,000
Net Income/(Loss)	(326,216)	(186,973)	(6,705)	(6,705)

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: INTERNAL SERVICE FUND

DIVISION TITLE: SELF FUNDED INS PROG-ISF
ORGANIZATION CODE: 2302XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Charges for Services	89,594,546	94,481,928	100,745,091	100,745,091
Total Operating Income	89,594,546	94,481,928	100,745,091	100,745,091
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	(30,679,764)	5,780,448	6,643,560	6,643,560
Services/Supplies	68,808,865	68,316,536	80,849,275	80,849,275
Total Operating Expenses	38,129,101	74,096,984	87,492,835	87,492,835
Net Operating Income/(Loss)	51,465,445	20,384,944	13,252,256	13,252,256
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	5,839,252	3,259,925	2,716,850	2,716,850
Intergovernmental Revenues	371,914	0	0	0
Miscellaneous Revenues	3,963,176	1,109,418	967,006	967,006
Operating Transfers	19,774	(11,047)	(18,184)	(18,184)
Other Charges	(22,716,190)	(23,344,535)	(44,511,915)	(44,511,915)
Total Non-Operating Rev/(Exp)	(12,522,074)	(18,986,239)	(40,846,243)	(40,846,243)
Net Income/(Loss)	38,943,371	1,398,705	(27,593,987)	(27,593,987)

CLASSIFICATION:
FUNCTION: PROPRIETARY FUNDS
ACTIVITY: INTERNAL SERVICE FUND

DIVISION TITLE: HEAVY EQUIP REPLACE-ISF
ORGANIZATION CODE: 3406XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	2,865,484	2,945,030	2,934,867	2,934,867
Total Operating Income	2,865,484	2,945,030	2,934,867	2,934,867
<u>OPERATING EXPENSES:</u>				
Services/Supplies	2,547,503	2,400,689	2,686,047	2,686,047
Depreciation	813,696	921,642	940,000	940,000
Total Operating Expenses	3,361,199	3,322,331	3,626,047	3,626,047
Net Operating Income/(Loss)	(495,715)	(377,301)	(691,180)	(691,180)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	190,099	71,798	62,486	62,486
Miscellaneous Revenue	14,644	261,898	0	0
Gain/Loss on Sale of Capital Assets	119,173	169,698	0	0
Operating Transfers	0	750,000	750,000	750,000
Total Non-Operating Rev/(Exp)	323,916	1,253,394	812,486	812,486
Net Income/(Loss)	(171,799)	876,093	121,306	121,306
Memo: Acquisition of Capital Assets	1,779,577	1,300,000	1,500,000	1,500,000

SECTION IV
SPECIAL DISTRICTS
UNDER THE BOARD OF SUPERVISORS

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
County Service Areas	\$2,597,215	\$2,416,020	\$7,359,214	\$7,359,214
Hazardous Abatement Districts	0	10,000	10,000	10,000
Community Facilities Districts	294,968	0	112,000	112,000
Permanent Road Districts	25,390	183,054	659,685	659,685
Sanitation Districts	52,965,980	68,013,408	52,760,733	52,760,733
Sonoma Water	179,539,606	233,892,624	243,550,404	243,550,404
IHSS Public Authority	1,499,051	1,453,778	1,989,674	1,989,674
Ag Pres/Open Space District	50,005,329	74,449,350	69,549,570	69,824,570
Community Development Comm	92,675,587	110,389,073	112,031,921	113,025,778
EXPENDITURES	\$379,603,126	\$490,807,307	\$488,023,201	\$489,292,058
REVENUES	407,670,324	423,551,815	426,123,329	427,309,703
NET COST	(\$28,067,198)	\$67,255,492	\$61,899,872	\$61,982,355

County of Sonoma
State of California
Special Districts and Other Agencies Summary - Nonenterprise
Fiscal Year 2025-26 (Adopted Budget)

District Name (1)	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30,2025 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
<u>County Service Areas:</u>							
13105-13130 #40-Fire Services	0	0	325,000	325,000	150,724	174,276	325,000
15XXX #41-Lighting	0	194,776	0	194,776	194,776	0	194,776
15XXX #41-Parks	0	3,084,487	2,099,330	5,183,817	4,357,207	826,610	5,183,817
Total County Service Areas	0	3,279,263	2,424,330	5,703,593	4,702,707	1,000,886	5,703,593
13015 Rio Nido GHAD	0	7,535	2,465	10,000	10,000	0	10,000
13335- Permanent Road Districts 13360	0	572,706	86,979	659,685	659,685	0	659,685
<u>Sonoma Water:</u>							
14015 General Fund	0	7,300,559	31,077,901	38,378,460	38,378,460	0	38,378,460
14020 Spring Lake Park	0	1,367,039	4,131,055	5,498,094	5,498,094	0	5,498,094
14030 Sustainable/Renewable Energy	0	467,400	1,171,000	1,638,400	1,638,400	0	1,638,400
14105-14135 Special Revenue Funds	0	3,684,350	29,432,454	33,116,804	32,743,323	373,481	33,116,804
34105 Warm Springs Dam Debt Serv.	0	0	6,444,792	6,444,792	6,285,572	159,220	6,444,792
Total Sonoma Water	0	12,819,348	72,257,202	85,076,550	84,543,849	532,701	85,076,550
13395 IHSS Public Authority	0	374,040	1,615,634	1,989,674	1,989,674	0	1,989,674
13605- Open Space District 13645	0	637,763	77,577,484	78,215,247	69,824,570	8,390,677	78,215,247
Total Special Districts & Other Agencies	0	17,690,655	153,964,094	171,654,749	161,730,485	9,924,264	171,654,749

District/Agency Name (1)	Total Fund Balance June 30, 2025 (2)	Less: Obligated Fund Balance				Less: Unassigned Fund Balance (7)	Total Fund Balance Available June 30, 2025 (8)
		Nonspendable (3)	Restricted (4)	Committed (5)	Assigned (6)		
<u>County Service Areas:</u>							
131XX #40-Fire Services	2,787,760		2,787,760				0
15XXX #41-Lighting	13,339,616		13,339,616				0
15XXX #41-Parks	357,808		357,808				0
Total County Service Areas	16,485,184	0	16,485,184				0
13015 Rio Nido GHAD	131,544		131,544				0
13305- Community Facilities	1,120		1,120				0
13325							
13335- Permanent Road Districts	980,925		980,925				0
13360							
<u>Sonoma Water:</u>							
14015 General Fund	13,304,805		13,304,805				0
14020 Spring Lake Park	3,477,312		3,477,312				0
14025 Waste/Recycled Water	702,305		702,305				0
14030 Sustainable/Renewable Energy	784,740		784,740				0
14105-14135 Special Revenue Funds	49,992,174		49,992,174				0
34105 Warm Springs Dam Debt Serv.	25,607,322		25,607,322				0
Total Sonoma Water	93,868,658	0	93,868,658	0	0	0	0
13395 IHSS Public Authority	1,594,677		1,594,677				0
13605- Open Space District	22,264,908		22,264,908				0
13635							
Total Special Districts & Other Agencies	135,327,016	0	135,327,016	0	0	0	0

*Fund Balance Component Definitions (encumbrances are excluded):

- 1) Nonspendable - Not in spendable form or there is a requirement to maintain intact.
- 2) Restricted - Externally enforceable limitations from outside parties, constitutional provisions or enabling legislation.
- 3) Committed - Formal action required by the Board of Supervisors.
- 4) Assigned - Set aside for intended use by Board of Supervisors or designated body or official.

District/Agency Name (1)	Obligated Fund Balances June 30,2025 (2)	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for Budget Yr. (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>County Service Areas:</u>						
13105 #40-Fire Services	2,787,760			174,276	174,276	2,962,036
Subtotal CSA #40	2,787,760	0	0	174,276	174,276	2,962,036
15025 #41-Lighting - Meadowlark	22,038	10,000	10,000			12,038
15035 #41-Lighting - ALW Zone 5	11,421	10,989	10,989			432
15045 #41-Parks-Sonoma Valley	357,808	236,198	236,198			121,610
15065 #41-Airport Center Light	64,216	61,787	61,787			2,429
15101-15201 #41-Lighting Services	13,241,941	2,960,289	2,960,289	826,610	826,610	11,108,262
Subtotal CSA #41	13,697,424	3,279,263	3,279,263	826,610	826,610	11,244,772
Total County Service Areas	16,485,184	3,279,263	3,279,263	1,000,886	1,000,886	14,206,808
<u>Hazardous Abatement:</u>						
13015 Rio Nido GHAD	131,544	7,535	7,535			124,009
Total Hazardous Abatement	131,544	7,535	7,535	0	0	124,009
<u>Community Facilities:</u>						
13315 #5 Dry Creek	1,120					1,120
Total Community Facilities	1,120	0	0	0	0	1,120
<u>Permanent Roads:</u>						
13335-13355 Permanent Roads	431,432	61,006	61,006			370,426
13360 Canon Manor Maint. Ops	549,493	511,700	511,700			37,793
Total Permanent Roads	980,925	572,706	572,706	0	0	408,219
<u>Sonoma Water:</u>						
14015 General	12,799,453	7,300,559	7,300,559			5,498,894
14015 General-Prepaid	505,352					505,352
14020 Spring Lake Park	3,477,312	1,367,039	1,367,039			2,110,273
14025 Waste/Recycled Water Loan	702,305					702,305
14030 Sustainable/Renewable Energy	784,078	467,400	467,400			316,678
14030 Sust/Renw - Unspendable	662					662
14105 Laguna Mark (1A)	14,097,088	1,737,180	1,737,180			12,359,908
14105 Laguna Mark (1A) - Prepaid	57,115					57,115
14110 Petaluma (2A)	11,114,395	86,300	86,300			11,028,095
14115 Valley of the Moon (3A)	9,238,654			40,100	40,100	9,278,754
14120 Lower Russian River (5A)	1,118,510	41,400	41,400			1,077,110
14125 North Coast (7A)	87,633	7,800	7,800			79,833
14130 South Coast (8A)	4,219,421			333,381	333,381	4,552,802
14135 Warm Springs Dam	10,059,358	1,811,670	1,811,670			8,247,688
34105 Warm Springs Dam Debt Serv.	25,607,322			159,220	159,220	25,766,542
Total Sonoma Water	93,868,658	12,819,348	12,819,348	532,701	532,701	81,582,011
<u>IHSS Public Authority:</u>						
13395 IHSS Public Authority	1,550,207	374,040	374,040			1,176,167
13395 IHSS Public Auth-Prepaid	44,470					44,470
Total IHSS Public Authority	1,594,677	374,040	374,040	0	0	1,220,637

SECTION IV-A
NON-ENTERPRISE SPECIAL DISTRICTS
UNDER THE BOARD OF SUPERVISORS

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
County Service Areas	\$1,256,472	\$1,163,959	\$4,590,707	\$4,590,707
Hazardous Abatement Districts	0	10,000	10,000	10,000
Community Facilities Districts	294,968	0	112,000	112,000
Permanent Road Districts	25,390	183,054	659,685	659,685
Sonoma Water	65,510,433	82,521,977	84,543,849	84,543,849
IHSS Public Authority	1,499,051	1,453,778	1,989,674	1,989,674
Ag Pres/Open Space District	50,005,329	74,449,350	69,549,570	69,824,570
EXPENDITURES	\$118,591,643	\$159,782,118	\$161,455,485	\$161,730,485
REVENUES	135,480,640	161,650,345	153,689,094	153,964,094
NET COST	(\$16,888,997)	(\$1,868,227)	\$7,766,391	\$7,766,391

DISTRICT TITLE: CSA #40 FIRE SERVICES
FUND CODE: 13105-13131

DEPARTMENT CODE: 2002XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	114,509	0	100,000	100,000
42000 INTERGOVERNMENTAL REVENUES	245,733	0	225,000	225,000
44000 USE OF MONEY/PROPERTY	109,137	0	0	0
45000 CHARGES FOR SERVICES	44,370	0	0	0
46000 MISCELLANEOUS REVENUES	214,161	0	0	0
TOTAL REVENUE	727,910	0	325,000	325,000

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	183,195	0	150,724	150,724
TOTAL EXPENDITURES	183,195	0	150,724	150,724
NET COST	(544,715)	0	(174,276)	(174,276)

DISTRICT TITLE: CSA #41-LIGHTING DISTRICTS
FUND CODE: 15015-15035, 15065-15120

DEPARTMENT CODE: 3407XXXX - 3411XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	1,575,420	1,215,469	1,515,000	1,515,000
42000 INTERGOVERNMENTAL REVENUES	6,981	3,443	7,028	7,028
44000 USE OF MONEY/PROPERTY	786,140	491,584	375,000	375,000
46000 MISCELLANEOUS REVENUES	0	27,358	0	0
TOTAL REVENUE	2,368,541	1,737,854	1,897,028	1,897,028

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	715,202	785,503	921,558	921,558
53000 OTHER CHARGES	0	40,000	717,227	717,227
54000 CAPITAL ASSETS	17,609	100,000	2,313,538	2,313,538
58000 REIMBURSEMENTS	0	0	49,160	49,160
TOTAL EXPENDITURES	732,811	925,503	4,001,483	4,001,483
NET COST	(1,635,730)	(812,351)	2,104,455	2,104,455

DISTRICT TITLE: CSA #41-PARKS-SONOMA VALLEY
FUND CODE: 15045-15055

DEPARTMENT CODE: 2905XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	225,442	178,486	187,687	187,687
42000 INTERGOVERNMENTAL REVENUES	1,047	513	1,200	1,200
44000 USE OF MONEY/PROPERTY	28,568	13,415	13,415	13,415
TOTAL REVENUE	255,057	192,414	202,302	202,302

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	190,466	238,456	238,500	238,500
57000 OTHER FINANCING USES	150,000	0	200,000	200,000
TOTAL EXPENDITURES	340,466	238,456	438,500	438,500
NET COST	85,409	46,042	236,198	236,198

DISTRICT TITLE: RIO NIDO GHAD
FUND CODE: 13015

DEPARTMENT CODE: 3418XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 USE OF MONEY/PROPERTY	8,065	4,800	2,465	2,465
TOTAL REVENUE	8,065	4,800	2,465	2,465

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	0	10,000	10,000	10,000
TOTAL EXPENDITURES	0	10,000	10,000	10,000
NET COST	(8,065)	5,200	7,535	7,535

DISTRICT TITLE: SO SANTA ROSA LIGHT/LANDSCAPE DIST
FUND CODE: 15201

DEPARTMENT CODE: 3419XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 USE OF MONEY/PROPERTY	8,193	4,908	0	0
TOTAL REVENUE	8,193	4,908	0	0

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
54000 CAPITAL ASSETS	0	0	112,000	112,000
TOTAL EXPENDITURES	0	0	112,000	112,000
NET COST	(8,193)	(4,908)	112,000	112,000

DISTRICT TITLE: COMMUNITY FACILITIES DISTRICTS
FUND CODE: 13305-13325

DEPARTMENT CODE: 2003XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	3,452	0	0	0
44000 USE OF MONEY/PROPERTY	15,038	0	0	0
46000 MISCELLANEOUS REVENUES	(3,316)	0	0	0
TOTAL REVENUE	15,174	0	0	0

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
56000 SPECIAL ITEMS	294,968	0	0	0
TOTAL EXPENDITURES	294,968	0	0	0
NET COST	279,794	0	0	0

DISTRICT TITLE: PERMANENT ROAD DISTRICTS
FUND CODE: 13335-13360

DEPARTMENT CODE: 3417XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	82,442	44,763	77,400	77,400
42000 INTERGOVERNMENTAL REVENUES	155	23	179	179
44000 USE OF MONEY/PROPERTY	68,332	42,612	9,400	9,400
TOTAL REVENUE	150,929	87,398	86,979	86,979

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	25,390	183,054	659,685	659,685
TOTAL EXPENDITURES	25,390	183,054	659,685	659,685
NET COST	(125,539)	95,656	572,706	572,706

DISTRICT TITLE: SCWA-GENERAL FUND
FUND CODE: 14015

DEPARTMENT CODE: 330101XX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	9,386,981	9,510,971	9,794,051	9,794,051
42000 INTERGOVERNMENTAL REVENUES	18,666,180	22,381,583	17,678,133	17,678,133
44000 USE OF MONEY/PROPERTY	974,246	545,000	150,000	150,000
45000 CHARGES FOR SERVICES	2,070,354	2,311,759	3,180,717	3,180,717
46000 MISCELLANEOUS REVENUES	133,121	363,114	275,000	275,000
TOTAL REVENUE	31,230,882	35,112,427	31,077,901	31,077,901

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/BENEFITS	57,452,816	63,202,600	64,794,220	64,794,220
51000 SERVICES/SUPPLIES	14,384,836	18,416,160	19,106,940	19,106,940
53000 OTHER CHARGES	2,353,978	1,785,228	2,815,300	2,815,300
54000 CAPITAL ASSETS	2,505,804	550,000	557,000	557,000
57000 OTHER FINANCING USES	2,625,000	5,383,000	5,675,000	5,675,000
58000 REIMBURSEMENTS	(51,446,696)	(50,808,517)	(54,570,000)	(54,570,000)
TOTAL EXPENDITURES	27,875,738	38,528,471	38,378,460	38,378,460
NET COST	(3,355,144)	3,416,044	7,300,559	7,300,559

DISTRICT TITLE: SCWA-SPRING LAKE PARK
FUND CODE: 14020

DEPARTMENT CODE: 330102XX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	3,028,558	3,068,478	3,159,717	3,159,717
42000 INTERGOVERNMENTAL REVENUES	16,966	14,161	14,501	14,501
43000 FINES, FORFEITURES, PENALTIES	2,100	1,210	0	0
44000 USE OF MONEY/PROPERTY	447,311	142,200	94,700	94,700
45000 CHARGES FOR SERVICES	877,676	854,211	854,337	854,337
46000 MISCELLANEOUS REVENUES	8,363	7,400	7,800	7,800
TOTAL REVENUE	4,380,974	4,087,660	4,131,055	4,131,055

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	252,326	695,204	391,000	391,000
53000 OTHER CHARGES	4,174,917	4,724,966	5,107,094	5,107,094
TOTAL EXPENDITURES	4,427,243	5,420,170	5,498,094	5,498,094
NET COST	46,269	1,332,510	1,367,039	1,367,039

DISTRICT TITLE: SCWA-WASTE/RECYCLED WATER LOAN
FUND CODE: 14025

DEPARTMENT CODE: 330103XX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 USE OF MONEY/PROPERTY	43,058	25,155	0	0
TOTAL REVENUE	43,058	25,155	0	0

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
NONE				
TOTAL EXPENDITURES	0	0	0	0
NET COST	(43,058)	(25,155)	0	0

DISTRICT TITLE: SCWA-SUSTAINABILITY FUND
FUND CODE: 14030

DEPARTMENT CODE: 330104XX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUE	151,531	412,144	24,000	24,000
44000 USE OF MONEY/PROPERTY	35,833	25,000	12,000	12,000
45000 CHARGES FOR SERVICES	290,302	300,000	300,000	300,000
46000 MISCELLANEOUS REVENUES	1,731	109	0	0
47000 OTHER FINANCING SOURCES	875,000	873,000	835,000	835,000
TOTAL REVENUE	1,354,397	1,610,253	1,171,000	1,171,000

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	1,434,603	1,528,350	1,638,400	1,638,400
53000 OTHER CHARGES	3,000	62,975	0	0
TOTAL EXPENDITURES	1,437,603	1,591,325	1,638,400	1,638,400
NET COST	83,206	(18,928)	467,400	467,400

DISTRICT TITLE: SCWA-SPECIAL REVENUE FUNDS
FUND CODE: 14105-14135

DEPARTMENT CODE: 3302XXXX & 330301XX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
40000 TAXES	25,780,718	25,125,020	25,977,345	25,977,345
42000 INTERGOVERNMENTAL REVENUES	2,362,917	1,762,772	2,236,465	2,236,465
44000 USE OF MONEY/PROPERTY	3,026,045	1,796,000	1,152,644	1,152,644
45000 CHARGES FOR SERVICES	99,950	47,000	49,000	49,000
46000 MISCELLANEOUS REVENUES	24,594	43,100	17,000	17,000
47000 OTHER FINANCING SOURCES	28,729	0	0	0
TOTAL REVENUE	31,322,953	28,773,892	29,432,454	29,432,454

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
51000 SERVICES/SUPPLIES	16,666,098	22,399,272	22,723,791	22,723,791
53000 OTHER CHARGES	1,170,619	1,354,218	1,230,732	1,230,732
54000 CAPITAL ASSETS	318,832	942,950	2,888,800	2,888,800
57000 OTHER FINANCING USES	7,328,729	6,000,000	5,900,000	5,900,000
TOTAL EXPENDITURES	25,484,278	30,696,440	32,743,323	32,743,323
NET COST	(5,838,675)	1,922,548	3,310,869	3,310,869

DISTRICT TITLE: SCWA-WARM SPRINGS DAM-DS
FUND CODE: 34105

DEPARTMENT: 330302XX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
44000 USE OF MONEY/PROPERTY	1,502,974	568,750	544,792	544,792
47000 OTHER FINANCING SOURCES	7,300,000	6,000,000	5,900,000	5,900,000
TOTAL REVENUE	8,802,974	6,568,750	6,444,792	6,444,792

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
53000 OTHER CHARGES	6,285,571	6,285,571	6,285,572	6,285,572
TOTAL EXPENDITURES	6,285,571	6,285,571	6,285,572	6,285,572
NET COST	(2,517,403)	(283,179)	(159,220)	(159,220)

DISTRICT TITLE: IHSS PUBLIC AUTHORITY
FUND CODE: 13395

DEPARTMENT CODE: 3701XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	1,177,233	1,282,926	1,573,134	1,573,134
44000 USE OF MONEY/PROPERTY	74,057	40,925	42,500	42,500
46000 MISCELLANEOUS REVENUES	163,434	131,089	0	0
47000 OTHER FINANCING SOURCES	0	280,211	0	0
TOTAL REVENUE	1,414,724	1,735,151	1,615,634	1,615,634

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/BENEFITS	260,100	278,951	287,717	287,717
51000 SERVICES/SUPPLIES	1,228,738	1,174,827	1,701,957	1,701,957
53000 OTHER CHARGES	10,213	0	0	0
TOTAL EXPENDITURES	1,499,051	1,453,778	1,989,674	1,989,674
NET COST	84,327	(281,373)	374,040	374,040

DISTRICT TITLE: SO CO AG PRES/OPEN SPACE DIST
FUND CODE: 13605-13635

DEPARTMENT CODE: 3101XXXX

Detail by Revenue Category (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
42000 INTERGOVERNMENTAL REVENUES	50,167,677	71,873,446	73,033,000	73,308,000
44000 USE OF MONEY/PROPERTY	1,250,689	245,000	145,000	145,000
46000 MISCELLANEOUS REVENUES	1,419,414	5,430,000	2,757,000	2,757,000
47000 OTHER FINANCING SOURCES	559,029	4,161,237	1,367,484	1,367,484
TOTAL REVENUE	53,396,809	81,709,683	77,302,484	77,577,484

Detail by Expenditure Object (6)	Actual 2023-24 (7)	Estimated 2024-25 (8)	Recommended 2025-26 (9)	Adopted by the Board of Supervisors 2025-26 (10)
50000 SALARIES/BENEFITS	6,170,036	7,578,212	8,107,716	8,107,716
51000 SERVICES/SUPPLIES	4,302,001	7,616,657	8,515,712	8,790,712
53000 OTHER CHARGES	300,749	12,276,943	8,791,943	8,791,943
54000 CAPITAL ASSETS	39,848,903	45,800,000	43,200,000	43,200,000
57000 OTHER FINANCING USES	531,877	1,177,538	934,199	934,199
58000 REIMBURSEMENTS	(1,148,237)	0	0	0
TOTAL EXPENDITURES	50,005,329	74,449,350	69,549,570	69,824,570
NET COST	(3,391,480)	(7,260,333)	(7,752,914)	(7,752,914)

COUNTY OF SONOMA
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS
 PROPOSITION 4 LIMITS
 FISCAL YEAR 2025-26

Fund/Description (1)	2025-26 Adopted Proposition 4 Limit
2002XXXX County Service Area #40 (Fire Svcs)	4,031,773
200302XX CFD #4 Wilmar	664,143
290501XX County Service Area #41 (Sonoma Vly)	826,184
3407-3410XXXX CSA #41 Lighting Services	2,627,660
341701XX Bittner Lane Permanent Road	15,248
341704XX Monte Rosa Permanent Road	13,615
341705XX Peaks Pike Permanent Road	15,250
330202XX Sonoma County Water Agency - Zone 2A	16,725,148
3101XXXX Sonoma County Open Space	90,789,307
TOTAL	115,708,328

SECTION IV-B
ENTERPRISE SPECIAL DISTRICTS
UNDER THE BOARD OF SUPERVISORS

Description	Actual 2023-24	Estimated 2024-25	Recommended 2025-26	Adopted Bd of Sups 2025-26
EXPENDITURES:				
County Service Areas	\$968,226	\$817,865	\$970,464	\$970,464
Sanitation Districts	52,965,980	68,013,408	52,760,733	52,760,733
Sonoma Water	114,029,173	151,370,647	159,006,555	159,006,555
Community Development Comm	92,675,587	110,389,073	112,031,921	113,025,778
EXPENDITURES	\$260,638,966	\$330,590,993	\$324,769,673	\$325,763,530
REVENUES	271,652,625	261,381,057	271,901,783	272,813,157
NET COST	(\$11,013,659)	\$69,209,936	\$52,867,890	\$52,950,373

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: COUNTY SERVICE AREA

DIVISION TITLE: CSA #41-SAN-SEA RANCH-Z2
ORGANIZATION CODE: 2602XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	252,140	250,322	254,184	254,184
Total Operating Income	252,140	250,322	254,184	254,184
<u>OPERATING EXPENSES:</u>				
Services/Supplies	380,813	275,131	272,340	272,340
Total Operating Expenses	380,813	275,131	272,340	272,340
Net Operating Income/(Loss)	(128,673)	(24,809)	(18,156)	(18,156)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	13,488	2,648	300	300
Total Non-Operating Rev/(Exp)	13,488	2,648	300	300
Net Income/(Loss)	(115,185)	(22,161)	(17,856)	(17,856)

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: COUNTY SERVICE AREA

DIVISION TITLE: CSA #41-WATER-FITCH MTN
ORGANIZATION CODE: 3412XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Sale of Water	469,811	472,106	498,422	498,422
Total Operating Income	469,811	472,106	498,422	498,422
<u>OPERATING EXPENSES:</u>				
Services/Supplies	302,527	364,205	428,052	428,052
Depreciation	69,990	69,991	69,991	69,991
Total Operating Expenses	372,517	434,196	498,043	498,043
Net Operating Income/(Loss)	97,294	37,910	379	379
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	67,248	48,307	34,030	34,030
Total Non-Operating Rev/(Exp)	67,248	48,307	34,030	34,030
Net Income/(Loss)	164,542	86,217	34,409	34,409
 Memo: Acquisition of Capital Assets	 0	 0	 1,300,000	 1,300,000

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: COUNTY SERVICE AREA

DIVISION TITLE: CSA #41-WATER-FREESTONE
ORGANIZATION CODE: 3413XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	14,143	12,692	14,143	14,143
Charges for Services	1,040	1,291	1,334	1,334
Sale of Water	85,590	89,680	91,684	91,684
Total Operating Income	100,773	103,663	107,161	107,161
<u>OPERATING EXPENSES:</u>				
Services/Supplies	79,817	89,123	95,279	95,279
Depreciation	15,138	15,138	15,138	15,138
Total Operating Expenses	94,955	104,261	110,417	110,417
Net Operating Income/(Loss)	5,818	(598)	(3,256)	(3,256)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	1,815	1,158	897	897
Interest Expense	(1,450)	(2,000)	(2,000)	(2,000)
Total Non-Operating Rev/(Exp)	365	(842)	(1,103)	(1,103)
Net Income/(Loss)	6,183	(1,440)	(4,359)	(4,359)

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: COUNTY SERVICE AREA

DIVISION TITLE: CSA #41-WATER-JENNER
ORGANIZATION CODE: 3414XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	7,665	7,328	7,661	7,661
Charges for Services	452	0	0	0
Sale of Water	181,649	172,101	190,840	190,840
Total Operating Income	189,766	179,429	198,501	198,501
<u>OPERATING EXPENSES:</u>				
Services/Supplies	224,512	156,218	214,419	214,419
Depreciation	34,963	34,965	34,965	34,965
Total Operating Expenses	259,475	191,183	249,384	249,384
Net Operating Income/(Loss)	(69,709)	(11,754)	(50,883)	(50,883)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	15,202	8,085	6,921	6,921
Intergovernmental Revenue	0	67,700	0	0
Interest Expense	(993)	(844)	(844)	(844)
Miscellaneous Revenues	172	0	0	0
Total Non-Operating Rev/(Exp)	14,381	74,941	6,077	6,077
Net Income/(Loss)	(55,328)	63,187	(44,806)	(44,806)

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: COUNTY SERVICE AREA

DIVISION TITLE: CSA #41-WATER-SALMON CRK
ORGANIZATION CODE: 3415XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	45,248	42,642	45,084	45,084
Sale of Water	142,306	134,804	150,973	150,973
Total Operating Income	187,554	177,446	196,057	196,057
<u>OPERATING EXPENSES:</u>				
Services/Supplies	116,100	135,262	226,295	226,295
Depreciation	85,184	85,184	85,184	85,184
Total Operating Expenses	201,284	220,446	311,479	311,479
Net Operating Income/(Loss)	(13,730)	(43,000)	(115,422)	(115,422)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Fines/Forfeitures/Penalties				
Interest Earned	25,123	16,352	12,035	12,035
Interest Expense	(22,892)	(24,000)	(24,000)	(24,000)
Total Non-Operating Rev/(Exp)	2,231	(7,648)	(11,965)	(11,965)
Net Income/(Loss)	(11,499)	(50,648)	(127,387)	(127,387)

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION DISTRICT

DIVISION TITLE: OCCIDENTAL CSD
ORGANIZATION CODE: 3306XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	388,910	342,430	360,800	360,800
Charges for Services	166,737	90,800	127,700	127,700
Total Operating Income	555,647	433,230	488,500	488,500
<u>OPERATING EXPENSES:</u>				
Services/Supplies	1,240,254	1,670,078	2,009,935	2,009,935
Depreciation	151,582	158,000	417,263	417,263
Total Operating Expenses	1,391,836	1,828,078	2,427,198	2,427,198
Net Operating Income/(Loss)	(836,189)	(1,394,848)	(1,938,698)	(1,938,698)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	50,864	78,750	52,500	52,500
Intergovernmental Revenues	1,110,467	970,000	1,850,000	1,850,000
Miscellaneous Revenue	0	1,450,000	200,000	200,000
Other Charges	(254)	(1,300)	(1,000)	(1,000)
Total Non-Operating Rev/(Exp)	1,161,077	2,497,450	2,101,500	2,101,500
Net Income/(Loss)	324,888	1,102,602	162,802	162,802
Memo: Acquisition of Capital Assets	200,610	1,728,981	1,139,154	1,139,154

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION DISTRICT

DIVISION TITLE: RUSSIAN RIVER CSD
ORGANIZATION CODE: 3307XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	6,730,155	6,950,095	7,337,300	7,337,300
Charges for Services	28,591	46,300	50,200	50,200
Total Operating Income	6,758,746	6,996,395	7,387,500	7,387,500
<u>OPERATING EXPENSES:</u>				
Services/Supplies	6,501,246	7,469,144	8,352,913	8,352,913
Depreciation	1,574,097	1,637,000	1,634,000	1,634,000
Total Operating Expenses	8,075,343	9,106,144	9,986,913	9,986,913
Net Operating Income/(Loss)	(1,316,597)	(2,109,749)	(2,599,413)	(2,599,413)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	292,615	313,000	96,000	96,000
Intergovernmental Revenues	1,279,345	1,066,449	900,000	900,000
Miscellaneous Revenues	1,910,920	280,262	55,800	55,800
Interest Expense	(33,155)	(28,990)	(20,411)	(20,411)
Contributions to Other Agencies	0	(10,000)	(10,000)	(10,000)
Total Non-Operating Rev/(Exp)	3,449,725	1,620,721	1,021,389	1,021,389
Net Income/(Loss)	2,133,128	(489,028)	(1,578,024)	(1,578,024)
Memo: Acquisition of Capital Assets	1,650,283	3,058,750	958,687	958,687

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION DISTRICT

DIVISION TITLE: SONOMA VALLEY CSD
ORGANIZATION CODE: 3308XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	18,920,524	19,610,444	19,580,879	19,580,879
Rents/Concessions	12,475	13,086	13,479	13,479
Charges for Services	1,417,052	982,082	984,000	984,000
Total Operating Income	20,350,051	20,605,612	20,578,358	20,578,358
<u>OPERATING EXPENSES:</u>				
Services/Supplies	13,561,734	17,129,368	15,717,840	15,717,840
Depreciation	3,396,154	3,889,000	4,032,000	4,032,000
Total Operating Expenses	16,957,888	21,018,368	19,749,840	19,749,840
Net Operating Income/(Loss)	3,392,163	(412,756)	828,518	828,518
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	2,354,577	1,107,900	525,600	525,600
Intergovernmental Revenues	85,735	500,000	0	0
Miscellaneous Revenues	4,465,070	2,912,183	2,214,730	2,214,730
Contributions to Other Agencies	0	0	(57,000)	(57,000)
Interest Expense	(732,966)	(839,142)	(787,137)	(787,137)
Other Charges	(79,023)	(66,834)	0	0
Total Non-Operating Rev/(Exp)	6,093,393	3,614,107	1,896,193	1,896,193
Net Income/(Loss)	9,485,556	3,201,351	2,724,711	2,724,711
Memo: Acquisition of Capital Assets	6,472,759	12,045,130	2,160,130	2,160,130

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION DISTRICT

DIVISION TITLE: SOUTH PARK CSD
ORGANIZATION CODE: 3309XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	4,825,516	4,608,020	4,994,400	4,994,400
Charges for Services	23,426	88,060	91,100	91,100
Total Operating Income	4,848,942	4,696,080	5,085,500	5,085,500
<u>OPERATING EXPENSES:</u>				
Services/Supplies	3,082,368	3,784,804	3,614,895	3,614,895
Depreciation	544,730	555,000	470,000	470,000
Total Operating Expenses	3,627,098	4,339,804	4,084,895	4,084,895
Net Operating Income/(Loss)	1,221,844	356,276	1,000,605	1,000,605
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	1,020,546	458,500	279,000	279,000
Intergovernmental Revenues	12,649	0	0	0
Miscellaneous Revenues	47,364	47,284	25,000	25,000
Interest Expense	(28,377)	(24,844)	(20,068)	(20,068)
Contributions to Other Agencies	0	(14,000)	(14,000)	(14,000)
Total Non-Operating Rev/(Exp)	1,052,182	466,940	269,932	269,932
Net Income/(Loss)	2,274,026	823,216	1,270,537	1,270,537
Memo: Acquisition of Capital Assets	411,807	9,107,293	479,925	479,925

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: WATER AGENCY

DIVISION TITLE: WATER SUPPLY
ORGANIZATION CODE: 330303XX-330304XX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Charges for Services	79,034	95,000	69,000	69,000
Total Operating Income	79,034	95,000	69,000	69,000
<u>OPERATING EXPENSES:</u>				
Services/Supplies	7,276,272	11,268,008	10,367,181	10,367,181
Depreciation	213,332	243,000	232,000	232,000
Total Operating Expenses	7,489,604	11,511,008	10,599,181	10,599,181
Net Operating Income/(Loss)	(7,410,570)	(11,416,008)	(10,530,181)	(10,530,181)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	251,878	142,875	88,127	88,127
Intergovernmental Revenues	8,967,926	7,242,677	6,209,520	6,209,520
Miscellaneous Revenues	264,635	12,470	0	0
Contributions To Other Agencies	(3,967,014)	(972,000)	0	0
Operating Transfers	1,244,577	3,160,000	3,475,000	3,475,000
Total Non-Operating Rev/(Exp)	6,762,002	9,586,022	9,772,647	9,772,647
Net Income/(Loss)	(648,568)	(1,829,986)	(757,534)	(757,534)

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: WATER AGENCY

DIVISION TITLE: WATER TRANS SYSTEM
ORGANIZATION CODE: 3304XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Sale of Water	48,385,241	56,347,060	61,002,925	61,002,925
Sale of Power	0	0	100,000	100,000
Charges for Services	6,852	67,488	62,000	62,000
Total Operating Income	48,392,093	56,414,548	61,164,925	61,164,925
<u>OPERATING EXPENSES:</u>				
Services/Supplies	47,167,610	53,058,174	54,026,540	54,026,540
Depreciation	7,279,699	7,583,000	7,583,000	7,583,000
Total Operating Expenses	54,447,309	60,641,174	61,609,540	61,609,540
Net Operating Income/(Loss)	(6,055,216)	(4,226,626)	(444,615)	(444,615)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	5,814,263	2,703,494	1,091,435	1,091,435
Intergovernmental Revenues	411,067	1,303,043	350,870	350,870
Miscellaneous Revenues	2,633,033	1,104,985	316,000	316,000
Interest Expense	(1,687,393)	(1,815,467)	(3,080,023)	(3,080,023)
Contributions To Other Agencies	(66,828)	(1,151,000)	0	0
Other Charges	(95,688)	0	(350,000)	(350,000)
Operating Transfers	(144,578)	0	0	0
Total Non-Operating Rev/(Exp)	6,863,876	2,145,055	(1,671,718)	(1,671,718)
Net Income/(Loss)	808,660	(2,081,571)	(2,116,333)	(2,116,333)
Memo: Acquisition of Capital Assets	6,161,544	17,531,897	18,925,990	18,925,990

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION ZONE

DIVISION TITLE: SAN ZONE-A.L.W.
ORGANIZATION CODE: 3310XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	4,853,722	4,605,271	4,926,600	4,926,600
Rents/Concessions	187,961	192,500	198,200	198,200
Charges for Services	463,926	433,900	450,600	450,600
Total Operating Income	5,505,609	5,231,671	5,575,400	5,575,400
<u>OPERATING EXPENSES:</u>				
Services/Supplies	5,123,179	5,452,506	5,724,750	5,724,750
Depreciation	1,115,772	1,190,000	1,190,000	1,190,000
Total Operating Expenses	6,238,951	6,642,506	6,914,750	6,914,750
Net Operating Income/(Loss)	(733,342)	(1,410,835)	(1,339,350)	(1,339,350)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	466,885	232,000	87,800	87,800
Intergovernmental Revenues	12,960	0	0	0
Miscellaneous Revenues	105,174	326,948	104,091	104,091
Interest Expense	(228,504)	(90,420)	(81,260)	(81,260)
Contributions To Other Agencies	0	(13,000)	(13,000)	(13,000)
Operating Transfers	150,000	100,000	200,000	200,000
Other Charges	(367,411)	0	0	0
Total Non-Operating Rev/(Exp)	139,104	555,528	297,631	297,631
Net Income/(Loss)	(594,238)	(855,307)	(1,041,719)	(1,041,719)
Memo: Acquisition of Capital Assets	21,423	3,422,000	320,000	320,000

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION ZONE

DIVISION TITLE: SAN ZONE-GEYSERVILLE
ORGANIZATION CODE: 3311XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	524,332	490,031	511,000	511,000
Charges for Services	8,913	10,800	11,700	11,700
Total Operating Income	533,245	500,831	522,700	522,700
<u>OPERATING EXPENSES:</u>				
Services/Supplies	911,809	924,174	935,247	935,247
Depreciation	47,666	59,000	59,000	59,000
Total Operating Expenses	959,475	983,174	994,247	994,247
Net Operating Income/(Loss)	(426,230)	(482,343)	(471,547)	(471,547)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	28,686	20,000	15,870	15,870
Intergovernmental Revenues	8,829	0	0	0
Miscellaneous Revenues	4,435	150,150	0	0
Contributions To Other Agencies	0	0	(1,000)	(1,000)
Other Charges	(3,936)	0	0	0
Other Financing Sources	500,000	400,000	575,000	575,000
Total Non-Operating Rev/(Exp)	538,014	570,150	589,870	589,870
Net Income/(Loss)	111,784	87,807	118,323	118,323
Memo: Acquisition of Capital Assets	0	215,200	5,000	5,000

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION ZONE

DIVISION TITLE: SAN ZONE-PENNGROVE
ORGANIZATION CODE: 3312XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	1,069,341	1,048,832	1,087,100	1,087,100
Charges for Services	25,899	18,700	19,700	19,700
Total Operating Income	1,095,240	1,067,532	1,106,800	1,106,800
<u>OPERATING EXPENSES:</u>				
Services/Supplies	1,221,218	1,612,194	1,503,220	1,503,220
Depreciation	123,013	129,000	129,000	129,000
Total Operating Expenses	1,344,231	1,741,194	1,632,220	1,632,220
Net Operating Income/(Loss)	(248,991)	(673,662)	(525,420)	(525,420)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	112,906	50,000	28,740	28,740
Intergovernmental Revenues	921	0	0	0
Miscellaneous Revenues	0	5,000	0	0
Contributions To Other Agencies	0	(2,000)	(2,000)	(2,000)
Operating Transfers	0	550,000	390,000	390,000
Total Non-Operating Rev/(Exp)	113,827	603,000	416,740	416,740
Net Income/(Loss)	(135,164)	(70,662)	(108,680)	(108,680)
Memo: Acquisition of Capital Assets	3,721	15,000	556,700	556,700

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: SANITATION ZONE

DIVISION TITLE: SAN ZONE-SEA RANCH ZN 1
ORGANIZATION CODE: 3313XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Flat Charges	954,305	1,011,284	1,086,300	1,086,300
Charges for Services	59,338	829	0	0
Total Operating Income	1,013,643	1,012,113	1,086,300	1,086,300
<u>OPERATING EXPENSES:</u>				
Services/Supplies	980,898	1,230,226	1,170,000	1,170,000
Depreciation	32,583	58,000	58,000	58,000
Total Operating Expenses	1,013,481	1,288,226	1,228,000	1,228,000
Net Operating Income/(Loss)	162	(276,113)	(141,700)	(141,700)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	72,973	33,750	14,220	14,220
Intergovernmental Revenues	706	0	0	0
Miscellaneous Revenues	13,978	0	0	0
Contributions to Other Agencies	0	(2,000)	(2,000)	(2,000)
Operating Transfers	0	300,000	200,000	200,000
Total Non-Operating Rev/(Exp)	87,657	331,750	212,220	212,220
Net Income/(Loss)	87,819	55,637	70,520	70,520
Memo: Acquisition of Capital Assets	0	545,100	210,000	210,000

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: INTERNAL SERVICE FUND

DIVISION TITLE: SCWA-ISF
ORGANIZATION CODE: 3305XXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Rents/Concessions	8,491,386	13,751,588	12,523,635	12,523,635
Charges for Services	84,012	100,000	100,000	100,000
Sale of Power	6,400,232	5,974,000	5,974,000	5,974,000
Total Operating Income	14,975,630	19,825,588	18,597,635	18,597,635
<u>OPERATING EXPENSES:</u>				
Services/Supplies	10,461,805	14,315,192	15,487,437	15,487,437
Depreciation	2,490,472	3,101,000	3,101,000	3,101,000
Total Operating Expenses	12,952,277	17,416,192	18,588,437	18,588,437
Net Operating Income/(Loss)	2,023,353	2,409,396	9,198	9,198
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	829,156	397,652	276,887	276,887
Miscellaneous Revenues	31,106	182,311	0	0
Interest Expense	(2,683)	0	0	0
Other Charges	(42,399)	0	0	0
Other Financing Sources	21,950	0	0	0
Total Non-Operating Rev/(Exp)	837,130	579,963	276,887	276,887
Net Income/(Loss)	2,860,483	2,989,359	286,085	286,085
Memo: Acquisition of Capital Assets	2,108,354	7,522,265	5,076,255	5,076,255

CLASSIFICATION:

FUNCTION: SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS
ACTIVITY: COMMUNITY DEVELOPMENT

DIVISION TITLE: COMMUNITY DEVELOPMENT
ORGANIZATION CODE: 14XXXXXX

Operating Detail (1)	Actual 2023-24 (2)	Estimated 2024-25 (3)	Recommended 2025-26 (4)	Adopted by the Board of Supervisors 2025-26 (5)
<u>OPERATING INCOME:</u>				
Licenses, Permits, Franchises	63,929	5,063	55,000	55,000
Rents/Concessions	172,541	225,114	196,608	196,608
Charges for Services	475,540	491,036	400,500	400,500
Total Operating Income	712,010	721,213	652,108	652,108
<u>OPERATING EXPENSES:</u>				
Salaries/Benefits	6,694,402	8,265,562	8,488,824	9,000,198
Services/Supplies	2,717,087	3,336,788	3,899,577	4,382,060
Depreciation	662,638	6,156,289	279,950	279,950
Total Operating Expenses	10,074,127	17,758,639	12,668,351	13,662,208
Net Operating Income/(Loss)	(9,362,117)	(17,037,426)	(12,016,243)	(13,010,100)
<u>NON-OPERATING REVENUES/(EXPENSES):</u>				
Interest Earned	5,268,444	2,547,979	1,255,400	1,255,400
Intergovernmental Revenues	90,948,660	87,028,145	86,201,006	87,112,380
Fines, Forfeitures, Penalties	15,271	5,469	100,000	100,000
Miscellaneous Revenues	3,316,605	1,170,084	352,000	352,000
Interest Expense	(725)	0	0	0
Other Charges	(65,378,521)	(90,517,423)	(97,764,492)	(97,764,492)
Special Items	(13,296,002)	(137,506)	0	0
Operating Transfers	0	2	0	0
Total Non-Operating Rev/(Exp)	20,873,732	96,750	(9,856,086)	(8,944,712)
Net Income/(Loss)	11,511,615	(16,940,676)	(21,872,329)	(21,954,812)

COUNTY OF SONOMA
SCHOOL BONDS OUTSTANDING AS OF JUNE 30, 2025

TAX CODE	TAX BILL DESCRIPTION	DATE OF ELECTION	BALLOT MEASURE	AMOUNT AUTHORIZED	AMOUNT ISSUED	REMAINING AUTHORIZATION	PRINCIPAL OUTSTANDING	MATURITY OF BOND
<u>ELEMENTARY SCHOOL DISTRICTS</u>								
18050	ALEXANDER VLY ELEM 2018 BONDS	6/5/2018	B	\$ 6,000,000.00	\$ 6,000,000.00	\$ -	\$ 5,440,000.00	8/1/2049
19108	BELLEVUE ELEM 2008 BONDS (& QSCB)	11/4/2008	J	19,000,000.00	18,999,483.45	516.55	16,386,522.75	8/1/2042
19120	BELLEVUE ELEM 2014 BONDS	6/3/2014	D	12,000,000.00	12,000,000.00	-	10,725,000.00	8/1/2045
19130	BELLEVUE ELEM 2020 BONDS	3/3/2020	C	28,000,000.00	28,000,000.00	-	24,530,000.00	8/1/2053
19131	BELLEVUE ELEM 2024 BONDS	11/5/2024	P	38,500,000.00	-	38,500,000.00	-	
19410	BENNETT VLY ELEM 2010 BONDS	11/2/2010	J	10,600,000.00	10,596,490.85	3,509.15	11,369,810.50	8/1/2041
20650	CINNABAR ELEM 2014 BONDS	11/4/2014	J	2,500,000.00	2,500,000.00	-	2,417,300.00	8/1/2042
20702	FORESTVILLE ELEM 2001 BONDS	11/7/2001	E	5,100,000.00	5,099,946.80	53.20	416,987.55	8/1/2030
20710	FORESTVILLE ELEM 2010 BONDS	11/2/2010	K	5,100,000.00	5,099,309.10	690.90	4,883,527.95	8/1/2042
20711	FORESTVILLE ELEM 2022 BONDS	11/8/2022	D	6,500,000.00	6,500,000.00	-	6,130,000.00	8/1/2046
20801	FORT ROSS ELEM 2024 BONDS	3/5/2024	C	2,100,000.00	2,100,000.00	-	2,100,000.00	8/1/2052
18201	GRAVENSTEIN ELEM 2012 BONDS	11/6/2012	M	6,000,000.00	6,000,000.00	-	5,355,000.00	8/1/2043
18350	GUERNEVILLE ELEM 2012 BONDS	6/5/2012	F	6,000,000.00	6,000,000.00	-	5,762,000.00	8/1/2045
18351	GUERNEVILLE ELEM 2016 BONDS	11/8/2016	G	7,000,000.00	5,000,000.00	2,000,000.00	3,885,000.00	8/1/2048
18401	HARMONY ELEM 2018 BONDS	6/5/2018	C	9,600,000.00	9,600,000.00	-	8,770,000.00	8/1/2050
18402	HARMONY ELEM 2024 BONDS	3/5/2024	D	13,500,000.00	4,500,000.00	9,000,000.00	4,500,000.00	7/1/2054
19001	HORICON ELEM 2022 BONDS	11/8/2022	E	10,400,000.00	10,400,000.00	-	9,980,000.00	8/1/2048
20750	KENWOOD ELEM 2022 BONDS	11/8/2022	F	17,000,000.00	13,000,000.00	4,000,000.00	12,450,000.00	8/1/2054
21405	LIBERTY ELEM 2004 BONDS	11/2/2004	L	1,920,000.00	1,499,298.75	420,701.25	780,298.30	8/1/2030
20603	MARK WEST ELEM 2002 BONDS	11/5/2002	I	11,000,000.00	10,999,999.45	0.55	2,466,058.05	8/1/2030
20610	MARK WEST ELEM 2010 BONDS (& QSCB)	6/8/2010	C	14,000,000.00	7,203,713.55	6,796,286.45	6,489,902.35	8/1/2035
21650	MONTE RIO ELEM 2018 BONDS	11/6/2018	J	3,300,000.00	3,300,000.00	-	2,990,000.00	8/1/2048
18601	OAK GROVE ELEM 2014 BONDS	11/4/2014	K	6,000,000.00	6,000,000.00	-	5,465,000.00	8/1/2046
18602	OAK GROVE ELEM 2018 BONDS	11/6/2018	K	9,500,000.00	9,500,000.00	-	8,705,000.00	8/1/2051
18701	OLD ADOBE ELEM 2012 BONDS	6/5/2012	G	26,000,000.00	25,996,221.75	3,778.25	22,057,608.90	8/1/2044
18703	OLD ADOBE ELEM 2018 BONDS	11/6/2018	L	38,500,000.00	38,500,000.00	-	31,920,000.00	8/1/2048
18100	PETALUMA ELEM 1991 BONDS	11/5/1991	F	30,000,000.00	30,000,000.00	-	1,130,000.00	8/1/2028
18110	PETALUMA ELEM 2014 BONDS	6/3/2014	E	21,000,000.00	21,000,000.00	-	15,845,000.00	8/1/2042
18111	PETALUMA ELEM 2024 BONDS	11/5/2024	Z	70,000,000.00	23,200,000.00	46,800,000.00	23,200,000.00	8/1/2054
18810	PINER-OLIVET ELEM 2010 BONDS	11/2/2010	L	20,000,000.00	19,997,212.90	2,787.10	17,199,157.00	8/1/2048
18811	PINER-OLIVET ELEM 2024 BONDS	11/5/2024	K	29,500,000.00	10,000,000.00	19,500,000.00	9,925,000.00	8/1/2054
24004	RINCON VLY ELEM 2004 BONDS	3/2/2004	D	23,900,000.00	23,899,007.90	992.10	11,237,760.15	8/1/2036
24010	RINCON VLY ELEM 2014 BONDS	6/3/2014	F	35,000,000.00	35,000,000.00	-	25,675,000.00	8/1/2039
24011	RINCON VLY ELEM 2024 BONDS	3/5/2024	G	65,600,000.00	35,100,000.00	30,500,000.00	35,100,000.00	8/1/2054
24101	ROSELAND ELEM 2012 BONDS	11/6/2012	N	7,000,000.00	6,999,672.50	327.50	6,704,672.50	8/1/2046
24102	ROSELAND ELEM 2020 BONDS	3/3/2020	D	9,400,000.00	6,500,000.00	2,900,000.00	5,870,000.00	8/1/2053
24103	ROSELAND ELEM 2024 BONDS	11/5/2024	M	12,000,000.00	3,300,000.00	8,700,000.00	3,300,000.00	8/1/2054
18302	SANTA ROSA ELEM 2002 BONDS	3/5/2002	C	19,125,000.00	19,125,000.00	-	4,505,000.00	8/1/2030
18303	SANTA ROSA ELEM 2014 BONDS	11/4/2014	L	54,000,000.00	54,000,000.00	-	39,524,000.00	8/1/2043
18304	SANTA ROSA ELEM 2022 BONDS	11/8/2022	G	125,000,000.00	62,000,000.00	63,000,000.00	60,185,000.00	8/1/2054

COUNTY OF SONOMA
SCHOOL BONDS OUTSTANDING AS OF JUNE 30, 2025

TAX CODE	TAX BILL DESCRIPTION	DATE OF ELECTION	BALLOT MEASURE	AMOUNT AUTHORIZED	AMOUNT ISSUED	REMAINING AUTHORIZATION	PRINCIPAL OUTSTANDING	MATURITY OF BOND
18500	SEBASTOPOL ELEM 2001 BOND	6/5/2001	C	3,200,000.00	3,199,827.85	172.15	364,831.95	8/1/2026
18501	SEBASTOPOL ELEM 2012 BONDS	6/5/2012	H	9,000,000.00	8,996,756.45	3,243.55	9,177,973.45	8/1/2043
18502	SEBASTOPOL ELEM 2020 BONDS	3/3/2020	E	17,500,000.00	12,000,000.00	5,500,000.00	10,885,000.00	8/1/2053
18503	SEBASTOPOL ELEM 2024 BONDS	11/5/2024	N	24,000,000.00	-	24,000,000.00	-	
18000	TWIN HILLS ELEM 1999 BONDS	11/3/1999	A	4,000,000.00	4,000,000.00	-	30,000.00	8/1/2025
18010	TWIN HILLS ELEM 2010 BONDS (& CREB)	11/2/2010	M	11,000,000.00	2,664,964.20	8,335,035.80	1,764,804.40	8/1/2036
24150	WAUGH SFID#1 2016 BONDS	11/8/2016	X	4,000,000.00	3,999,601.25	398.75	3,921,990.15	8/1/2048
24170	WEST SIDE ELEM 2020 BONDS	3/3/2020	F	7,500,000.00	7,496,279.80	3,720.20	6,871,279.80	8/1/2053
24201	WILMAR ELEM 2012 BONDS	11/6/2012	P	4,000,000.00	3,997,436.45	2,563.55	4,248,755.00	8/1/2042
24500	WRIGHT ELEM 1992 BONDS	11/3/1992	A	6,600,000.00	6,599,970.55	29.45	1,119,663.55	8/1/2028
24510	WRIGHT ELEM 2012 BONDS	6/5/2012	I	14,000,000.00	13,997,615.90	2,384.10	12,223,396.70	8/1/2042
24511	WRIGHT ELEM 2024 BONDS	11/5/2024	X	29,200,000.00	9,500,000.00	19,700,000.00	9,500,000.00	8/1/2054
TOTAL ELEMENTARY DISTRICTS				\$ 970,645,000.00	\$ 680,967,809.45	\$ 289,677,190.55	\$ 535,483,301.00	
HIGH SCHOOL DISTRICTS								
36510	PETALUMA HIGH 2014 BONDS	6/3/2014	C	\$ 68,000,000.00	\$ 68,000,000.00	\$ -	\$ 53,665,000.00	8/1/2041
36511	PETALUMA HIGH 2024 BONDS	11/5/2024	AA	159,000,000.00	52,800,000.00	106,200,000.00	52,800,000.00	8/1/2054
36702	SANTA ROSA HIGH 2002 BONDS	3/5/2002	B	72,230,000.00	72,230,000.00	-	14,735,000.00	8/1/2030
36703	SANTA ROSA HIGH 2014 BONDS	11/4/2014	I	175,000,000.00	175,000,000.00	-	127,326,000.00	8/1/2043
36704	SANTA ROSA HIGH 2022 BONDS	11/8/2022	C	398,000,000.00	204,000,000.00	194,000,000.00	193,650,000.00	8/1/2054
36811	WEST SOCO HIGH 2010 BONDS (& CREB)	11/2/2010	I	23,800,000.00	23,796,793.90	3,206.10	22,496,824.05	8/1/2046
36812	WEST SOCO HIGH 2018 BONDS	6/5/2018	A	91,000,000.00	91,000,000.00	-	76,360,000.00	8/1/2052
TOTAL HIGH SCHOOL DISTRICTS				\$ 987,030,000.00	\$ 686,826,793.90	\$ 300,203,206.10	\$ 541,032,824.05	
UNIFIED SCHOOL DISTRICTS								
36300	CLOVERDALE UNIF 1999 BONDS	6/8/1999	A	\$ 4,000,000.00	\$ 4,000,000.00	\$ -	\$ 56,453.00	8/1/2025
36310	CLOVERDALE UNIF 2010 BONDS	11/2/2010	G	17,000,000.00	16,997,406.05	2,593.95	10,912,945.20	8/1/2038
36311	CLOVERDALE UNIF 2018 BONDS	11/6/2018	H	46,000,000.00	46,000,000.00	-	48,135,000.00	8/1/2050
39500	COTATI-RP UNIF 1990 BONDS	6/5/1990	A	85,000,000.00	84,996,865.45	3,134.55	3,230,000.00	8/1/2026
39510	COTATI-RP UNIF 2014 BONDS	6/3/2014	B	80,000,000.00	80,000,000.00	-	73,639,687.00	8/1/2050
39511	COTATI-RP UNIF 2016 BONDS	11/8/2016	C	80,000,000.00	80,000,000.00	-	72,785,000.00	8/1/2046
39512	COTATI-RP UNIF 2024 BONDS	11/5/2024	BB	91,500,000.00	25,000,000.00	66,500,000.00	25,000,000.00	8/1/2054
38808	GEYSERVILLE UNIF 2008 BONDS	2/5/2008	A	3,250,000.00	3,250,000.00	-	1,393,900.00	8/1/2032
38809	GEYSERVILLE UNIF 2020 BONDS	3/3/2020	A	22,000,000.00	22,000,000.00	-	18,875,000.00	8/1/2051
38701	HEALDSBURG SFID#1 2002 BONDS	11/5/2002	G	18,820,000.00	18,819,951.15	48.85	3,942,000.00	7/1/2027
38702	HEALDSBURG SFID#1 2024 BONDS	11/5/2024	R	49,500,000.00	14,500,000.00	35,000,000.00	14,500,000.00	8/1/2054
38704	HEALDSBURG UNIF 2012 BONDS	6/5/2012	E	35,000,000.00	34,999,954.30	45.70	43,347,469.00	8/1/2040
38705	HEALDSBURG UNIF 2016 BONDS	11/8/2016	D	67,000,000.00	67,000,000.00	-	61,885,000.00	8/1/2047
39700	SONOMA VLY UNIF 1994 BONDS	6/7/1994	B	27,500,000.00	27,500,000.00	-	1,600,000.00	8/1/2025
39710	SONOMA VLY UNIF 2010 BONDS	11/2/2010	H	40,000,000.00	39,998,880.70	1,119.30	34,818,620.50	8/1/2033
39711	SONOMA VLY UNIF 2016 BONDS	11/8/2016	E	120,000,000.00	120,000,000.00	-	96,145,000.00	8/1/2047

**COUNTY OF SONOMA
SCHOOL BONDS OUTSTANDING AS OF JUNE 30, 2025**

TAX CODE TAX BILL DESCRIPTION	DATE OF ELECTION	BALLOT MEASURE	AMOUNT AUTHORIZED	AMOUNT ISSUED	REMAINING AUTHORIZATION	PRINCIPAL OUTSTANDING	MATURITY OF BOND
38908 WINDSOR UNIF 2008 BONDS (& QSCB)	2/5/2008	B	50,000,000.00	49,999,986.80	13.20	30,122,504.15	8/1/2041
38911 WINDSOR UNIF 2016 BONDS	11/8/2016	F	62,000,000.00	62,000,000.00	-	54,510,000.00	8/1/2046
TOTAL UNIFIED DISTRICTS			\$ 898,570,000.00	\$ 797,063,044.45	\$ 101,506,955.55	\$ 594,898,578.85	
<u>JUNIOR COLLEGE DISTRICT</u>							
39900 SOCO JR COLLEGE 2002 BONDS	3/5/2002	A	\$ 251,700,000.00	\$ 251,700,000.00	-	\$ 82,045,000.00	8/1/2029
39901 SOCO JR COLLEGE 2014 BONDS	11/4/2014	H	410,000,000.00	410,000,000.00	-	253,980,000.00	8/1/2041
TOTAL JUNIOR COLLEGE DISTRICT			\$ 661,700,000.00	\$ 661,700,000.00	\$ -	\$ 336,025,000.00	
GRAND TOTAL OF ALL SCHOOL BONDS			\$ 3,517,945,000.00	\$ 2,826,557,647.80	\$ 691,387,352.20	\$ 2,007,439,703.90	

Notes:

- (1) Figures provided reflect principal amounts only and do not include interest
- (2) Each series issued under an election authorization has a repayment schedule which typically spans 30 years. Maturity dates provided are for the latest date of all series issued under the election authorization.
- (3) QSCB - Qualified School Construction Bonds
- (4) CREB - Clean Renewable Energy Bonds

Sonoma County 1915 Municipal Bonds 2025

	Principal Bal 6/30/2025
<u>County of Sonoma:</u>	
Canon Manor West	\$1,650,000.00
	\$1,650,000.00
<u>Forestville County Water District:</u>	
Mirabel Heights - Forestville	\$0.00
Mirabel Heights Sewer	858,600.00
	\$858,600.00
<u>Occidental Community Services Dist:</u>	
Occidental #1	\$0.00
Occidental #2	619,625.00
	\$619,625.00
<u>Russian River County Water District:</u>	
Russian River Water #1	\$0.00
Marigold	258,500.00
Hollydale	213,000.00
Rural Canyon	403,500.00
RR - Summerhome	293,000.00
RR CWD (Hacienda) 91-02	677,300.00
	\$1,845,300.00
<u>Town of Windsor:</u>	
Mitchell / Shiloh / Conde	\$0.00
	\$0.00
<u>Sonoma Valley County Sanitation District:</u>	
8th Street East	\$0.00
	\$0.00
	\$4,973,525.00

POSITION LISTINGS

PERMANENT POSITION SUMMARY

Department Name	FY 2024-25 Adopted	FY 2024-25 Revised	FY 2025-26 Recommended*	Supplemental Changes	Budget Hearing Actions	FY 2025-26 Final Adopted
ACTTC	107.00	107.00	103.00	0.00	0.00	103.00
Ag Pres/Open Space District	36.50	36.50	36.50	0.00	0.00	36.50
Agricultural Commissioner	39.80	40.00	40.00	0.00	0.00	40.00
BOS/CAO	82.00	79.00	79.00	(2.00)	0.00	77.00
Child Support Services	62.00	62.00	62.00	0.00	(3.00)	59.00
Clerk-Recorder-Assessor	99.00	100.00	95.00	0.00	1.00	96.00
Community Development	54.50	53.50	48.00	0.00	4.50	52.50
County Counsel	41.25	41.25	41.25	0.00	0.00	41.25
District Attorney	136.50	137.00	137.00	0.00	0.00	137.00
Emergency Management	17.00	17.00	14.00	0.00	0.00	14.00
Economic Development Collaborative	17.00	17.00	16.00	0.00	0.00	16.00
Health Services	730.83	747.33	745.33	4.00	1.00	750.33
Human Resources	68.50	68.50	68.50	0.00	1.00	69.50
Human Services	1,020.55	1,010.55	999.55	1.00	4.00	1,004.55
IHSS Public Authority	1.00	1.00	1.00	0.00	0.00	1.00
Ind Office Law Enf & Outreach	6.50	7.50	7.50	0.00	0.00	7.50
Information Systems	119.50	119.50	119.50	0.00	0.00	119.50
Office of Equity	12.00	12.00	11.00	0.00	0.00	11.00
Permit Sonoma	177.00	177.00	163.00	0.00	7.00	170.00
Probation	272.00	272.00	272.00	0.00	0.00	272.00
Public Defender	62.00	63.00	63.00	0.00	0.00	63.00
Public Infrastructure	275.00	277.00	277.00	0.00	0.00	277.00
Regional Parks	143.00	144.00	144.00	0.00	0.00	144.00
Registrar of Voters	18.00	18.00	22.00	0.00	0.00	22.00
Sheriff's Office	635.50	647.50	647.50	0.00	0.00	647.50
UC Cooperative Extension	6.00	6.00	6.00	0.00	0.00	6.00
Sonoma Water	262.00	262.00	262.00	0.00	0.00	262.00
TOTALS (FTE)	4,501.93	4,523.13	4,480.63	3.00	15.50	4,499.13

*The FY 2025-26 Recommended column reflects departments' allocation totals effective as of March 3, 2025. Position changes made between March 4, 2025 and May 12, 2025 will appear as part of Supplemental Adjustments.

POSITION ALLOCATION AND SALARY SCHEDULE

The “STEP” values in the following Position Allocation and Salary Schedule reflect the beginning and ending of each approved salary Step in effect at the time the Board of Supervisors adopted the budget.

See the Human Resources Department website (<https://sonomacounty.gov/administrative-support-and-fiscal-services/human-resources>) for the current salary levels in effect at any time.

AUDITOR-CONTROLLER TREASURER-TAX COLLECTOR

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
110101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	4.00		-	4.00
110101	0405	ACCOUNTING ASSISTANT	34.55	41.99	5.00		-	5.00
110101	0416	ACCOUNTANT II	42.04	51.10	3.00		-	3.00
110101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	2.00		-	2.00
110101	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	5.00		-	5.00
110101	0438	ACCOUNTING MANAGER AUDITOR CONTROLLER'S OFFICE	66.81	81.21	1.00		-	1.00
110101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	2.00		-	2.00
110101	0405	ACCOUNTING ASSISTANT	34.55	41.99	2.00		-	2.00
110101	0416	ACCOUNTANT II	42.04	51.10	5.00		-	5.00
110101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	2.00		-	2.00
110101	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	2.00		-	2.00
110101	0438	ACCOUNTING MANAGER AUDITOR CONTROLLER'S OFFICE	66.81	81.21	1.00		-	1.00
110101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.00		-	1.00
110101	0405	ACCOUNTING ASSISTANT	34.55	41.99	1.00		-	1.00
110101	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
110101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
110101	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	1.00		-	1.00
110101	0438	ACCOUNTING MANAGER AUDITOR CONTROLLER'S OFFICE	66.81	81.21	1.00		-	1.00
110101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
110101	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	1.00		-	1.00
110101	0438	ACCOUNTING MANAGER AUDITOR CONTROLLER'S OFFICE	66.81	81.21	1.00		-	1.00
110101	7384	AUDITORS PAYROLL TECHNICIAN CONFIDENTIAL	35.03	42.58	6.00		-	6.00
110101	7416	ACCOUNTANT II CONFIDENTIAL	43.00	52.27	2.00		-	2.00
110101 Total					51.00	-	0.00	51.00
110102	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.00		-	1.00
110102	0405	ACCOUNTING ASSISTANT	34.55	41.99	1.00		-	1.00
110102	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	1.00		-	1.00
110102	0429	TREASURY MANAGER	61.70	75.00	1.00		-	1.00
110102	0403	SENIOR ACCOUNT CLERK	30.99	37.67	6.00		-	6.00
110102	0405	ACCOUNTING ASSISTANT	34.55	41.99	1.00		-	1.00
110102	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	1.00		-	1.00
110102	0438	ACCOUNTING MANAGER AUDITOR CONTROLLER'S OFFICE	66.81	81.21	1.00		-	1.00
110102	0498	CENTRAL COLLECTION MANAGER	55.98	68.05	1.00		-	1.00
110102	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
110102	0426	INVESTMENT AND DEBT OFFICER	66.83	81.23	1.00		-	1.00
110102	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
110102	0403	SENIOR ACCOUNT CLERK	30.99	37.67	3.00		-	3.00
110102	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
110102	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
110102	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	1.00		-	1.00
110102	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
110102 Total					25.00	-	0.00	25.00
110103	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
110103	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	4.00		-	4.00
110103	0427	AUDIT MANAGER	66.81	81.21	1.00		-	1.00
110103 Total					6.00	-	0.00	6.00
110104	0440	ASSISTANT AUDITOR-CONTROLLER	83.31	101.26	3.00		-	3.00
110104	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
110104	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
110104	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
110104	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
110104	8108	AUDITOR CONTROLLER-TREASURER-TAX COLLECTOR	141.69		1.00		-	1.00
110104 Total					8.00	-	0.00	8.00
110105	0403	SENIOR ACCOUNT CLERK	30.99	37.67	-		-	-
110105	0416	ACCOUNTANT II	42.04	51.10	-		-	-
110105	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
110105 Total					1.00	-	0.00	1.00
110201	0160	DEPARTMENT INFORMATION SYSTEMS COORDINATOR	55.71	67.73	1.00		(1.00)	-
110201	7159	DEPT INFO SYSTEMS SPECIALIST II CONFIDENTIAL	49.31	59.94	2.00		-	2.00
110201	7163	SENIOR BUSINESS SYSTEMS ANALYST - CONFIDENTIAL	57.96	70.46	-		1.00	1.00
110201 Total					3.00	-	0.00	3.00
110202	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	1.00		-	1.00
110202	0409	ENTERPRISE FINANCIAL SYSTEM MANAGER	74.28	90.28	1.00		-	1.00
110202	0421	ACCOUNTANT-AUDITOR II	47.54	57.79	1.00		-	1.00
110202	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
110202	7156	BUSINESS SYSTEMS ANALYST - CONFIDENTIAL	48.96	59.51	2.00		-	2.00
110202	7159	DEPT INFO SYSTEMS SPECIALIST II CONFIDENTIAL	49.31	59.94	1.00		-	1.00
110202	7163	SENIOR BUSINESS SYSTEMS ANALYST - CONFIDENTIAL	57.96	70.46	2.00		-	2.00
110202 Total					9.00	-	0.00	9.00
AUDITOR-CONTROLLER TREASURER-TAX COLLECTOR TOTAL					103.00	-	0.00	103.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

AG PRESERVATION/OPEN SPACE DISTRICT

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
310101	0023	OSD SECRETARY	31.28	38.01	1.00		-	1.00
310101	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
310101	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
310101	1289	OSD ASSISTANT GENERAL MANAGER	83.31	101.26	1.00		-	1.00
310101	1290	OSD GENERAL MANAGER	95.90	116.58	1.00		-	1.00
310101	1301	APOSD ADMINISTRATIVE AND FISCAL SERVICES MANAGER	66.81	81.21	1.00		-	1.00
310101	7025	OSD EXECUTIVE SECRETARY CONFIDENTIAL	35.58	43.25	1.00		-	1.00
310101	1285	APOSD PLANNER	49.20	59.80	2.00		-	2.00
310101	1287	APOSD COMMUNITY RELATIONS ASSISTANT	45.82	55.70	2.00		-	2.00
310101	1297	APOSD COMMUNITY RELATIONS SPECIALIST	53.59	65.13	1.00		-	1.00
310101	1299	APOSD PROGRAM MANAGER	67.81	82.43	1.00		-	1.00
310101	1302	APOSD CONSERVATION PLANNING MANAGER	71.07	86.38	1.00		-	1.00
310101	1281	APOSD SENIOR PLANNER	58.46	71.05	1.00		-	1.00
310101	1292	APOSD GEOGRAPHIC INFORMATION SYSTEMS ANALYST	49.86	60.61	1.00		-	1.00
310101	1294	APOSD ACQUISITIONS SPECIALIST	53.36	64.86	3.00		-	3.00
310101	1295	APOSD SENIOR ACQUISITIONS SPECIALIST	61.39	74.61	1.00		-	1.00
310101	1298	APOSD ACQUISITION ASSISTANT	44.82	54.47	1.00		-	1.00
310101	1304	APOSD ACQUISITIONS MANAGER	71.07	86.38	1.00		-	1.00
310101	1305	APOSD GEOGRAPHIC INFORMATION SYSTEMS COORDINATOR	54.55	66.31	1.00		-	1.00
310101	1281	APOSD SENIOR PLANNER	58.46	71.05	1.00		-	1.00
310101	1283	APOSD ASSISTANT PLANNER	43.47	52.84	1.00		-	1.00
310101	1284	APOSD TECHNICIAN	38.34	46.60	3.00		-	3.00
310101	1285	APOSD PLANNER	49.20	59.80	4.50		-	4.50
310101	1286	APOSD STEWARDSHIP SUPERVISOR	64.29	78.14	1.00		-	1.00
310101	1303	APOSD STEWARDSHIP MANAGER	71.07	86.38	1.00		-	1.00
310101 Total					36.50	-	0.00	36.50
AG PRESERVATION/OPEN SPACE DISTRICT TOTAL					36.50	-	0.00	36.50

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

AGRICULTURAL COMMISSIONER'S OFFICE

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
100101	1122	SENIOR AGRICULTURAL PROGRAM ASSISTANT	32.67	39.71	1.00		-	1.00
100101	1125	AGRICULTURAL BIOLOGIST-STANDARD SPECIALIST III	41.53	50.48	9.00		-	9.00
100101	1126	SENIOR AGRICULTURAL BIOLOGIST-STANDARD SPECIALIST	43.48	52.85	3.00		-	3.00
100101	1137	DEPUTY AGRICULTURAL COMMISSION	47.84	58.15	3.00		-	3.00
100101	1138	CHIEF DEPUTY AGRICULTURAL COMMISSIONER	53.90	65.52	1.00		-	1.00
100101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
100101	4320	WILDLIFE SPECIALIST	31.77	38.62	1.00		-	1.00
100101 Total					19.00	-	0.00	19.00
100102	1108	CHIEF DEPUTY SEALER	53.90	65.52	1.00		-	1.00
100102	1125	AGRICULTURAL BIOLOGIST-STANDARD SPECIALIST III	41.53	50.48	5.00		-	5.00
100102	1126	SENIOR AGRICULTURAL BIOLOGIST-STANDARD SPECIALIST	43.48	52.85	1.00		-	1.00
100102 Total					7.00	-	0.00	7.00
100106	0988	ENVIRONMENTAL SPECIALIST	47.21	57.38	1.00		-	1.00
100106	1008	ENGINEERING TECHNICIAN IV	53.92	65.54	1.00		-	1.00
100106	1014	SENIOR ENGINEER	65.72	79.88	1.00		-	1.00
100106 Total					3.00	-	0.00	3.00
100107	0002	OFFICE ASSISTANT II	25.81	31.37	1.00		-	1.00
100107	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
100107	0100	RECEPTIONIST	28.96	35.21	1.00		-	1.00
100107	0403	SENIOR ACCOUNT CLERK	30.99	37.67	2.00		-	2.00
100107	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
100107	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
100107	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
100107	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
100107	1140	ASSISTANT AGRICULTURAL COMMISSIONER	67.67	82.25	1.00		-	1.00
100107	1142	AG COMMI/SEALER OF WEIGHTS AND MEASURES	90.46	109.96	1.00		-	1.00
100107 Total					11.00	-	0.00	11.00
AGRICULTURAL COMMISSIONER'S OFFICE TOTAL					40.00	-	0.00	40.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

BOARD OF SUPERVISORS & COUNTY ADMINISTRATOR

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
150101	0851	BOARD OF SUPERVISORS AIDE	37.10	45.11	1.00		-	1.00
150101	0861	BOARD OF SUPERVISORS' FIELD REPRESENTATIVE	46.16	56.10	2.00		-	2.00
150101	0862	BOARD OF SUPERVISOR'S STAFF ASSISTANT II	58.35	70.93	1.00		-	1.00
150101	8000	SUPERVISOR	87.94	0.00	1.00		-	1.00
150101	0851	BOARD OF SUPERVISORS AIDE	37.10	45.11	2.00		-	2.00
150101	0862	BOARD OF SUPERVISOR'S STAFF ASSISTANT II	58.35	70.93	1.00		-	1.00
150101	8000	SUPERVISOR	87.94	0.00	1.00		-	1.00
150101	0851	BOARD OF SUPERVISORS AIDE	37.10	45.11	1.00		-	1.00
150101	0861	BOARD OF SUPERVISORS' FIELD REPRESENTATIVE	46.16	56.10	1.00		-	1.00
150101	0862	BOARD OF SUPERVISOR'S STAFF ASSISTANT II	58.35	70.93	1.00		-	1.00
150101	8000	SUPERVISOR	87.94	0.00	1.00		-	1.00
150101	0851	BOARD OF SUPERVISORS AIDE	37.10	45.11	1.00		-	1.00
150101	0861	BOARD OF SUPERVISORS' FIELD REPRESENTATIVE	46.16	56.10	2.00		-	2.00
150101	0862	BOARD OF SUPERVISOR'S STAFF ASSISTANT II	58.35	70.93	1.00		-	1.00
150101	8000	SUPERVISOR	87.94	0.00	1.00		-	1.00
150101	0861	BOARD OF SUPERVISORS' FIELD REPRESENTATIVE	46.16	56.10	3.00		-	3.00
150101	0862	BOARD OF SUPERVISOR'S STAFF ASSISTANT II	58.35	70.93	1.00		-	1.00
150101	8000	SUPERVISOR	87.94	0.00	1.00		-	1.00
150101	0031	CHIEF DEPUTY CLERK OF THE BOARD	55.60	67.59	1.00		-	1.00
150101	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	3.00		-	3.00
150101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
150101	0839	PRINCIPAL ADMINISTRATIVE ANALYST	69.54	84.53	1.00		-	1.00
150101	7023	SECRETARY CONFIDENTIAL	31.99	38.88	2.00		-	2.00
150101 Total					31.00	-	0.00	31.00
150201	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
150201	0837	DEPUTY COUNTY ADMINISTRATOR	81.31	98.84	1.00		-	1.00
150201	0838	ADMINISTRATIVE ANALYST III	58.85	71.53	4.00		-	4.00
150201	0839	PRINCIPAL ADMINISTRATIVE ANALYST	69.54	84.53	1.00		-	1.00
150201	7027	EXECUTIVE ASST CAO CONFIDENTIAL	38.83	47.20	7.00	-	0.00	7.00
150201	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
150201	0905	COUNTY COMMUNICATIONS MANAGER	81.31	98.84	1.00		-	1.00
150201	0906	COUNTY COMMUNICATIONS SPECIALIST	52.44	63.74	6.00	(1.00)	-	5.00
150201	0907	SUPERVISING COUNTY COMMUNICATIONS SPECIALIST	58.85	71.53	1.00		-	1.00
150201	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
150201	0839	PRINCIPAL ADMINISTRATIVE ANALYST	69.54	84.53	1.00		-	1.00
150201	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
150201	0837	DEPUTY COUNTY ADMINISTRATOR	81.31	98.84	1.00		-	1.00
150201	0838	ADMINISTRATIVE ANALYST III	58.85	71.53	3.00		-	3.00
150201	0839	PRINCIPAL ADMINISTRATIVE ANALYST	69.54	84.53	1.00		-	1.00
150201	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
150201	0838	ADMINISTRATIVE ANALYST III	58.85	71.53	2.00		-	2.00
150201	0839	PRINCIPAL ADMINISTRATIVE ANALYST	69.54	84.53	1.00		-	1.00
150201	0898	DEPARTMENT ANALYST PROJECT	46.16	56.10	1.00	(1.00)	-	-
150201	0838	ADMINISTRATIVE ANALYST III	58.85	71.53	1.00		-	1.00
150201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
150201	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
150201	0826	DEPARTMENT ANALYST	46.16	56.10	3.00		-	3.00
150201	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
150201	5364	ENERGY & SUSTAINABILITY PROGRAM MANAGER	65.79	79.97	1.00		-	1.00
150201 Total					33.00	(2.00)	0.00	31.00
150202	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	2.00		-	2.00
150202	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
150202	0840	ASSISTANT COUNTY ADMINISTRATOR	117.14	142.39	2.00		-	2.00
150202	0845	COUNTY EXECUTIVE	155.27	188.73	1.00		-	1.00
150202	7023	SECRETARY CONFIDENTIAL	31.99	38.88	1.00		-	1.00
150202	7027	EXECUTIVE ASST CAO CONFIDENTIAL	38.83	47.20	1.00		-	1.00
150202 Total					8.00	-	0.00	8.00
BOARD OF SUPERVISORS & COUNTY ADMINISTRATOR TOTAL					79.00	(2.00)	0.00	77.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

DEPARTMENT OF CHILD SUPPORT SERVICES

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
120101	0021	LEGAL SECRETARY II	32.68	39.72	1.00		-	1.00
120101	0049	LEGAL PROCESSOR II	28.90	35.13	4.00		-	4.00
120101	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	5.00		-	5.00
120101	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	2.00		-	2.00
120101	0412	CHILD SUPPORT FINANCIAL WORKER II	30.99	37.67	3.00		(1.00)	2.00
120101	0413	SENIOR CHILD SUPPORT FINANCIAL WORKER	33.22	40.37	1.00		-	1.00
120101	0584	CHILD SUPPORT OFFICER II	34.36	41.76	18.00		-	18.00
120101	0586	CHILD SUPPORT OFFICER III	36.64	44.53	10.00		(1.00)	9.00
120101	0588	CHILD SUPPORT SERVICES SUPERVISOR	42.65	51.84	7.00		(2.00)	5.00
120101	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	-		1.00	1.00
120101	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
120101	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	2.00		-	2.00
120101	4044	CHILD SUPPORT ATTORNEY IV	91.41	111.11	2.00		-	2.00
120101	4046	CHIEF CHILD SUPPORT ATTORNEY	99.34	120.76	1.00		-	1.00
120101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
120101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
120101	0875	ASSISTANT DIRECTOR CHILD SUPPORT SERVICES	71.43	86.82	1.00		-	1.00
120101	0876	DIRECTOR OF CHILD SUPPORT SERVICES	95.49	116.06	1.00		-	1.00
120101	7022	EXECUTIVE LEGAL SECRETARY CONFIDENTIAL	37.42	45.48	1.00		-	1.00
120101 Total					62.00	-	-3.00	59.00
DEPARTMENT OF CHILD SUPPORT SERVICES TOTAL					62.00	-	-3.00	59.00

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CLERK-RECORDER-ASSESSOR

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
130101	0217	CHIEF DEPUTY COUNTY CLERK-RECORDER	63.24	76.87	1.00		-	1.00
130101	0387	CLERK RECORDER ASSESSOR SPECIALIST II	29.20	35.49	4.00		-	4.00
130101	0388	SENIOR CLERK RECORDER ASSESSOR SPECIALIST	31.83	38.68	4.00		-	4.00
130101	0389	CLERK RECORDER ASSESSOR SUPERVISOR	35.26	42.85	2.00		-	2.00
130101 Total					11.00	-	0.00	11.00
130103	0388	SENIOR CLERK RECORDER ASSESSOR SPECIALIST	31.83	38.68	-		1.00	1.00
130103 Total					11.00	-	1.00	1.00
130108	0387	CLERK RECORDER ASSESSOR SPECIALIST II	29.20	35.49	4.00		-	4.00
130108	0389	CLERK RECORDER ASSESSOR SUPERVISOR	35.26	42.85	1.00		-	1.00
130108 Total					5.00	-	0.00	5.00
130201	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	2.00		-	2.00
130201	0387	CLERK RECORDER ASSESSOR SPECIALIST II	29.20	35.49	9.00		-	9.00
130201	0388	SENIOR CLERK RECORDER ASSESSOR SPECIALIST	31.83	38.68	3.00		-	3.00
130201	0395	ASSESSMENT SPECIALIST	35.79	43.50	10.00		-	10.00
130201	0396	ASSESSMENT PROCESS MANAGER	61.86	75.19	1.00		-	1.00
130201	0397	SUPERVISING ASSESSMENT SPECIALIST	42.48	51.63	3.00		-	3.00
130201	0457	AUDITOR-APPRAISER II	43.61	53.00	5.00		-	5.00
130201	0458	SENIOR AUDITOR APPRAISER	46.62	56.67	2.00		-	2.00
130201	0460	SUPERVISING AUDITOR-APPRAISER	52.06	63.27	1.00		-	1.00
130201	1506	APPRAISER AIDE	31.44	38.21	4.00		-	4.00
130201	1512	APPRAISER III	44.97	54.66	22.00		-	22.00
130201	1513	APPRAISER IV	51.38	62.45	4.00		-	4.00
130201	1520	CHIEF APPRAISER	67.69	82.27	1.00		-	1.00
130201	1522	CHIEF OF ASSESSMENT STANDARDS	67.69	82.27	1.00		-	1.00
130201	1525	CHIEF DEPUTY ASSESSOR	82.85	100.71	1.00		-	1.00
130201	1531	CADASTRAL MAPPING TECHNICIAN II	37.62	45.73	3.00		-	3.00
130201	1533	CADASTRAL MAPPING SUPERVISOR	43.66	53.07	1.00		-	1.00
130201 Total					73.00	-	0.00	73.00
130202	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	1.00		-	1.00
130202	0402	ACCOUNT CLERK II	28.39	34.51	-		-	-
130202	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
130202	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
130202	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
130202	7025	EXECUTIVE SECRETARY CONFIDENTIAL	35.58	43.25	1.00		-	1.00
130202	8105	COUNTY CLERK-RECORDER-ASSESSOR	125.39		1.00		-	1.00
130202 Total					6.00	-	0.00	6.00
130301	0270	REGISTRAR OF VOTERS	93.45	113.59	-		-	-
130301 Total					-	-	0.00	-
CLERK-RECORDER-ASSESSOR TOTAL					95.00	-	1.00	96.00

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COMMUNITY DEVELOPMENT COMMISSION

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
140101	0002	OFFICE ASSISTANT II	25.81	31.37	3.00		-	3.00
140101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	3.00		1.00	4.00
140101	0009	SENIOR OFFICE SUPPORT SUPERVISOR	36.82	44.75	1.00		-	1.00
140101	0404	ACCOUNTING TECHNICIAN	33.22	40.37	2.00		-	2.00
140101	0416	ACCOUNTANT II	42.04	51.10	2.00		-	2.00
140101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		0.50	1.50
140101	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
140101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
140101	9101	EXECUTIVE DIRECTOR SONOMA COUNTY CDC	91.92	111.74	1.00		-	1.00
140101	9105	CONTROLLER-CDC	66.81	81.21	1.00		-	1.00
140101	9112	HOUSING REHABILITATION SPECIAL	45.72	55.58	2.00		-	2.00
140101	9113	HOUSING NEGOTIATOR-INSPECTOR	41.43	50.36	2.00		1.00	3.00
140101	9116	OCCUPANCY SPECIALIST II	36.20	44.01	9.00		1.00	10.00
140101	9117	LEAD OCCUPANCY SPECIALIST	42.89	52.12	2.00		-	2.00
140101	9118	HOUSING AUTHORITY COMPLIANCE COORDINATOR	53.07	64.51	1.00		-	1.00
140101	9124	AFFORDABLE HOUSING ASSISTANT MANAGER	58.36	70.94	1.00		-	1.00
140101	9125	COMMUNITY DEVELOPMENT ASSISTANT MANAGER	58.36	70.94	1.00		-	1.00
140101	9130	DEPUTY DIRECTOR COMMUNITY DEVELOPMENT COMMISSION	76.27	92.69	2.00		-	2.00
140101	9135	COMMUNITY DEVELOPMENT PROGRAM COORDINATOR	53.07	64.51	7.00		1.00	8.00
140101	9137	COMMUNITY DEVELOPMENT PROGRAM SPECIALIST	42.89	52.12	2.00		-	2.00
140101	9138	COMMUNITY DEVELOPMENT SPEC II	36.20	44.01	1.00		-	1.00
140101 Total					48.00	-	4.50	52.50
COMMUNITY DEVELOPMENT COMMISSION TOTAL					48.00	-	4.50	52.50

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COUNTY COUNSEL

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
170101	4028	CHIEF DEPUTY COUNTY COUNSEL	99.34	120.76	5.00		-	5.00
170101	4034	DEPUTY COUNTY COUNSEL IV	90.62	110.16	23.25		-	23.25
170101	7018	PARALEGAL CONFIDENTIAL	38.03	46.23	8.00		-	8.00
170101	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	2.00		-	2.00
170101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
170101	4030	ASSISTANT COUNTY COUNSEL	108.99	132.48	1.00		-	1.00
170101	4035	COUNTY COUNSEL	138.30	168.11	1.00		-	1.00
170101 Total					41.25	-	0.00	41.25
COUNTY COUNSEL TOTAL					41.25	-	0.00	41.25

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DISTRICT ATTORNEY'S OFFICE

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
180101	4025	CHIEF DEPUTY DISTRICT ATTORNEY	99.34	120.76	6.00		-	6.00
180101	4020	DEPUTY DISTRICT ATTORNEY IV	91.41	111.11	42.00		-	42.00
180101	4020	DEPUTY DISTRICT ATTORNEY IV	91.41	111.11	5.00		-	5.00
180101	0018	PARALEGAL	38.21	46.45	1.00		-	1.00
180101	0019	LEGAL ASSISTANT	35.00	42.55	1.00		-	1.00
180101	0021	LEGAL SECRETARY II	32.68	39.72	1.00		-	1.00
180101	0019	LEGAL ASSISTANT	35.00	42.55	1.00		-	1.00
180101	4212	DISTRICT ATTORNEY INVESTIGATOR II	62.46	75.92	14.00		-	14.00
180101	4215	SENIOR DISTRICT ATTORNEY INVESTIGATOR	70.54	85.74	1.00		-	1.00
180101	4225	CHIEF CRIMINAL INVESTIGATOR	82.29	100.02	1.00		-	1.00
180101	4020	DEPUTY DISTRICT ATTORNEY IV	91.41	111.11	1.00		-	1.00
180101	0021	LEGAL SECRETARY II	32.68	39.72	1.00		-	1.00
180101	0019	LEGAL ASSISTANT	35.00	42.55	1.00		-	1.00
180101	0021	LEGAL SECRETARY II	32.68	39.72	5.00		-	5.00
180101	0049	LEGAL PROCESSOR II	28.90	35.13	16.00		-	16.00
180101	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	5.00		-	5.00
180101	0052	LEGAL STAFF SUPERVISOR	36.26	44.07	2.00		-	2.00
180101	0826	DEPARTMENT ANALYST	46.16	56.10	2.00		-	2.00
180101	0019	LEGAL ASSISTANT	35.00	42.55	2.00		-	2.00
180101	0049	LEGAL PROCESSOR II	28.90	35.13	1.00		-	1.00
180101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
180101	3219	SENIOR VICTIM WITNESS ADVOCATE	42.53	51.69	1.00		-	1.00
180101	3222	VICTIM WITNESS ADVOCATE II	38.94	47.33	10.00		-	10.00
180101	0157	DEPARTMENT INFORMATION SYSTEMS TECHNICIAN II	39.90	48.51	2.00		-	2.00
180101	0160	DEPARTMENT INFORMATION SYSTEMS COORDINATOR	55.71	67.73	1.00		-	1.00
180101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.00		-	1.00
180101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
180101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
180101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
180101	4039	ASSISTANT DISTRICT ATTORNEY LIMITED TERM	108.99	132.48	1.00		-	1.00
180101	7404	ACCOUNTING TECHNICIAN CONFIDENTIAL	33.95	41.27	1.00		-	1.00
180101	8101	DISTRICT ATTORNEY	164.98		1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
150201 Total					131.00	-	0.00	131.00
180106	0023	SECRETARY	31.28	38.01	1.00	-	-	1.00
180106	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00	-	-	1.00
180106	0826	DEPARTMENT ANALYST	46.16	56.10	1.00	-	-	1.00
180106	0850	BUSINESS DEVELOPMENT MANAGER	62.78	76.31	1.00	-	-	1.00
180106	3222	VICTIM WITNESS ADVOCATE II	38.94	47.33	2.00	-	-	2.00
180106 Total					6.00	-	0.00	6.00
DISTRICT ATTORNEY'S OFFICE TOTAL					137.00	-	0.00	137.00

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EMERGENCY MANAGEMENT

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
380101	0023	SECRETARY	31.28	38.01	1.00	-	-	1.00
380101	0774	DEPUTY DIRECTOR OF EMERGENCY MANAGEMENT	73.16	88.92	1.00	-	-	1.00
380101	0775	DIRECTOR OF EMERGENCY MANAGEMENT	87.17	105.97	1.00	-	-	1.00
380101	0826	DEPARTMENT ANALYST	46.16	56.10	-	-	-	-
380101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00	-	-	1.00
380101 Total					4.00	-	0.00	4.00
380102	0777	DEPUTY EMERGENCY SERVICES COORDINATOR	46.16	56.10	2.00	-	-	2.00
380102	0778	PRINCIPAL EMERGENCY SERVICES COORDINATOR	58.85	71.53	1.00	-	-	1.00
380102 Total					3.00	-	0.00	3.00
380103	0773	COMMUNITY PREPAREDNESS PROGRAM MANAGER	66.81	81.21	1.00	-	-	1.00
380103	0777	DEPUTY EMERGENCY SERVICES COORDINATOR	46.16	56.10	1.00	-	-	1.00
380103 Total					2.00	-	0.00	2.00
380104	0776	COMMUNITY ALERT AND WARNING PROGRAM MANAGER	66.81	81.21	1.00	-	-	1.00
380104	0777	DEPUTY EMERGENCY SERVICES COORDINATOR	46.16	56.10	1.00	-	-	1.00
380104 Total					2.00	-	0.00	2.00
380105	0826	DEPARTMENT ANALYST	46.16	56.10	2.00	-	-	2.00
380105 Total					2.00	-	0.00	2.00
380107	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	-	-	-	-
380107 Total					-	-	0.00	-
380108	0778	PRINCIPAL EMERGENCY SERVICES COORDINATOR	58.85	71.53	1.00	-	-	1.00
380108 Total					1.00	-	0.00	1.00
EMERGENCY MANAGEMENT TOTAL					14.00	-	0.00	14.00

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ECONOMIC DEVELOPMENT COLLABORATIVE

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
190101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00	-	-	1.00
190101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	3.00	-	-	3.00
190101 Total					4.00	-	0.00	4.00
190103	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00	-	-	1.00
190103	0826	DEPARTMENT ANALYST	46.16	56.10	1.00	-	-	1.00
190103	0850	BUSINESS DEVELOPMENT MANAGER	62.78	76.31	2.00	-	-	2.00
190103 Total					4.00	-	0.00	4.00
190104	0741	EXECUTIVE DIRECTOR ECONOMIC DEVELOPMENT BOARD	87.17	105.97	1.00	-	-	1.00
190104	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00	-	-	1.00
190104	0826	DEPARTMENT ANALYST	46.16	56.10	1.00	-	-	1.00
190104 Total					3.00	-	0.00	3.00
190105	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00	-	-	1.00
190105	0850	BUSINESS DEVELOPMENT MANAGER	62.78	76.31	1.00	-	-	1.00
190105	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00	-	-	1.00
190105 Total					3.00	-	0.00	3.00
190201	0826	DEPARTMENT ANALYST	46.16	56.10	1.00	-	-	1.00
190201	0898	DEPARTMENT ANALYST PROJECT	46.16	56.10	1.00	-	-	1.00
190201 Total					2.00	-	0.00	2.00
ECONOMIC DEVELOPMENT COLLABORATIVE TOTAL					16.00	-	0.00	16.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

DEPARTMENT OF HEALTH SERVICES

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
220101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	7.00	-	-	7.00
220101	0023	SECRETARY	31.28	38.01	1.00	-	-	1.00
220101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	4.00	-	-	4.00
220101	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	1.00	-	-	1.00
220101	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	1.00	-	-	1.00
220101	0311	STOREKEEPER	28.64	34.81	2.00	-	-	2.00
220101	0312	SENIOR STOREKEEPER	31.50	38.29	1.00	-	-	1.00
220101	0382	PAYROLL CLERK	32.72	39.77	4.00	-	-	4.00
220101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	6.50	-	-	6.50
220101	0404	ACCOUNTING TECHNICIAN	33.22	40.37	5.00	-	-	5.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
220101	0416	ACCOUNTANT II	42.04	51.10	11.00		-	11.00
220101	0417	ACCOUNTANT III	48.96	59.51	4.00		-	4.00
220101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	2.00		-	2.00
220101	0437	DEPARTMENT ACCOUNTING MANAGER	55.80	67.83	1.00		-	1.00
220101	0799	SENIOR DEPARTMENT HUMAN RESOURCES MANAGER	64.21	78.05	1.00		-	1.00
220101	0810	ADMINISTRATIVE AIDE	37.10	45.11	6.00		-	6.00
220101	0826	DEPARTMENT ANALYST	46.16	56.10	20.00		-	20.00
220101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	6.00		-	6.00
220101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	2.00		-	2.00
220101	0842	DEPARTMENT ADMINISTRATIVE SERVICES DIRECTOR	65.88	80.07	1.00		-	1.00
220101	0848	HEALTH CARE COMPLIANCE/PRIVACY & SECURITY OFFICER	65.09	79.12	2.00		-	2.00
220101	0849	SPECIAL PROJECTS DIRECTOR PROJECT	72.71	88.39	1.00		-	1.00
220101	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	3.00		-	3.00
220101	0906	COUNTY COMMUNICATIONS SPECIALIST	52.44	63.74	1.00		-	1.00
220101	2420	PATIENT CARE ANALYST	60.00	72.93	4.00		-	4.00
220101	2630	BIOSTATISTICIAN	50.63	61.54	4.00		-	4.00
220101	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220101	2675	HEALTH OFFICER	134.66	163.67	1.00		-	1.00
220101	2676	ASSISTANT DIRECTOR OF HEALTH SERVICES	102.49	124.57	2.00		-	2.00
220101	2677	DIRECTOR OF HEALTH SERVICES	129.59	157.51	1.00		-	1.00
220101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
220101	7023	SECRETARY CONFIDENTIAL	31.99	38.88	1.00		-	1.00
220101	7025	EXECUTIVE SECRETARY CONFIDENTIAL	35.58	43.25	1.00		-	1.00
220101	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
220101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
220101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
220101	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	4.00		-	4.00
220101	2634	HEALTH PROGRAM MANAGER	56.62	68.82	2.00		-	2.00
220101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
220101	3383	COMMUNITY HEALTH WORKER SPECIALIST	31.84	38.70	5.00		-	5.00
220101 Total					125.50	-	0.00	125.50
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220201	0542	VITAL STATISTICS TECHNICIAN	30.88	37.53	3.90		-	3.90
220201	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
220201	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
220201	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
220201	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
220201	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220201	2541	HEALTH SERVICES DIVISION DIRECTOR	87.66	106.54	1.00		-	1.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	3.00		-	3.00
220201	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.00		-	1.00
220201	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
220201	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
220201	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	-		-	-
220201	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220201	2614	SENIOR ENVIRONMENTAL HEALTH SPECIALIST	51.37	62.44	-		-	-
220201	2616	ENVIRONMENTAL HEALTH PROGRAM MANAGER	64.14	77.97	1.00		-	1.00
220201	2620	DIRECTOR OF ENVIRONMENTAL HEALTH	76.81	93.36	1.00		-	1.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
220201	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
220201	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220201	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	2.00		-	2.00
220201	2564	PUBLIC HEALTH NURSE II	60.29	73.28	12.00		-	12.00
220201	2565	SENIOR PUBLIC HEALTH NURSE	64.58	78.50	2.00		-	2.00
220201	2570	SUPERVISING PUBLIC HEALTH NURSE	70.09	85.19	3.00		-	3.00
220201	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220201	3002	SOCIAL SERVICE WORKER II	38.70	47.04	1.00		-	1.00
220201	3003	SOCIAL SERVICE WORKER III	41.13	50.00	4.00		-	4.00
220201	3383	COMMUNITY HEALTH WORKER SPECIALIST	31.84	38.70	2.00		-	2.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220201	2185	NUTRITIONIST	41.20	50.07	3.10		-	3.10
220201	2187	SUPERVISING NUTRITIONIST	45.35	55.13	1.00		-	1.00
220201	2629	SENIOR LACTATION CONSULTANT	46.18	56.13	0.90		-	0.90
220201	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220201	3382	COMMUNITY HEALTH WORKER II	28.45	34.58	2.00		-	2.00
220201	3383	COMMUNITY HEALTH WORKER SPECIALIST	31.84	38.70	6.90		-	6.90
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	3.00		-	3.00
220201	0023	SECRETARY	31.28	38.01	1.00		-	1.00
220201	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
220201	2307	OCCUP THERAPIST II CHILD THERAPY PROGRAM	49.98	60.75	5.90		-	5.90
220201	2317	PHYS THERAPIST II CHILD THERAPY PROGRAM	49.98	60.75	6.80		-	6.80
220201	2318	SUPERVISING PEDIATRIC THERAPIST	55.71	67.73	2.00		-	2.00
220201	2320	MEDICAL THERAPY PROGRAM MANAGER	63.27	76.90	1.00		-	1.00
220201	2535	PUBLIC HEALTH PHYSICIAN	110.77	134.65	0.70		-	0.70
220201	2564	PUBLIC HEALTH NURSE II	60.29	73.28	4.00		-	4.00
220201	2565	SENIOR PUBLIC HEALTH NURSE	64.58	78.50	12.65		-	12.65
220201	2570	SUPERVISING PUBLIC HEALTH NURSE	70.09	85.19	2.00		-	2.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
220201	2575	DIRECTOR OF PUBLIC HEALTH NURSING	78.85	95.84	1.00		-	1.00
220201	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220201	3002	SOCIAL SERVICE WORKER II	38.70	47.04	1.00		-	1.00
220201	3010	SOCIAL SERVICE SUPERVISOR I	48.46	58.89	1.00		-	1.00
220201	3383	COMMUNITY HEALTH WORKER SPECIALIST	31.84	38.70	4.00		-	4.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	0.87		-	0.87
220201	2564	PUBLIC HEALTH NURSE II	60.29	73.28	4.00		-	4.00
220201	2565	SENIOR PUBLIC HEALTH NURSE	64.58	78.50	2.00		-	2.00
220201	2570	SUPERVISING PUBLIC HEALTH NURSE	70.09	85.19	1.00		-	1.00
220201	2605	PUBLIC HEALTH INVESTIGATOR	35.83	43.55	2.00		-	2.00
220201	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220201	2673	DEPUTY PUBLIC HEALTH OFFICER	122.73	149.18	1.00		-	1.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220201	1916	NURSE PRACTITIONER-PHYSICIAN'S ASSISTANT	73.35	89.16	1.25		-	1.25
220201	2012	STAFF NURSE II	57.93	70.41	4.90		-	4.90
220201	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	3.00		-	3.00
220201	2634	HEALTH PROGRAM MANAGER	56.62	68.82	0.75		-	0.75
220201	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
220201	2662	EMERGENCY MEDICAL SERVICES COORDINATOR	51.71	62.86	4.40		-	4.40
220201	2663	ADVANCED LIFE SUPPORT COORDINATOR	49.43	60.09	1.00		-	1.00
220201	2665	REGIONAL EMERGENCY MEDICAL SERVICES MANAGER	63.97	77.76	1.00		-	1.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220201	2105	PUBLIC HEALTH LABORATORY TECHNICIAN II	31.64	38.45	2.00		-	2.00
220201	2122	PUBLIC HEALTH MICROBIOLOGIST II	47.79	58.09	2.50		-	2.50
220201	2124	ASSISTANT PUBLIC HEALTH LABORATORY DIRECTOR	58.48	71.07	1.00	1.00	-	2.00
220201	2125	PUBLIC HEALTH LABORATORY DIRECTOR	68.24	82.94	1.00		-	1.00
220201	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
220201	0826	DEPARTMENT ANALYST	46.16	56.10	2.00		-	2.00
220201	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220201	2122	PUBLIC HEALTH MICROBIOLOGIST II	47.79	58.09	1.50		-	1.50
220201	2632	HEALTH INFORMATION SPECIALIST II	41.20	50.07	1.00		-	1.00
220201	2671	HEALTHY COMMUNITIES SECTION MANAGER	63.97	77.76	1.00		-	1.00
220201	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220201	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	2.00		-	2.00
220201	2632	HEALTH INFORMATION SPECIALIST II	41.20	50.07	4.00		-	4.00
220201	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220201	2635	SENIOR HEALTH INFORMATION SPECIALIST	44.13	53.64	1.00		-	1.00
220201	2671	HEALTHY COMMUNITIES SECTION MANAGER	63.97	77.76	1.00		-	1.00
220201	3383	COMMUNITY HEALTH WORKER SPECIALIST	31.84	38.70	1.00		-	1.00
220201 Total					172.02	1.00	0.00	173.02
220204	2612	ENVIRONMENTAL HEALTH SPECIALIST II	48.35	58.78	16.50		-	16.50
220204	2614	SENIOR ENVIRONMENTAL HEALTH SPECIALIST	51.37	62.44	7.00		-	7.00
220204	2615	SUPERVISING ENVIRONMENTAL HEALTH SPECIALIST	55.71	67.73	3.00		-	3.00
220204	2616	ENVIRONMENTAL HEALTH PROGRAM MANAGER	64.14	77.97	1.00		-	1.00
220204	2625	DAIRY INSPECTOR	49.25	59.87	1.50		-	1.50
220204 Total					29.00	-	0.00	29.00
220301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
220301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
220301	0402	ACCOUNT CLERK II	28.39	34.51	1.00		-	1.00
220301	0403	SENIOR ACCOUNT CLERK	30.99	37.67	2.00		-	2.00
220301	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
220301	0810	ADMINISTRATIVE AIDE	37.10	45.11	5.00		-	5.00
220301	0826	DEPARTMENT ANALYST	46.16	56.10	6.00		-	6.00
220301	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
220301	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
220301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	4.00		-	4.00
220301	2091	PSYCHIATRIC NURSE	60.05	72.99	1.00		-	1.00
220301	2262	MEDICAL RECORD CLERK II	27.47	33.38	1.00		-	1.00
220301	2263	MEDICAL RECORD CLERK III	31.64	38.45	1.00		-	1.00
220301	2420	PATIENT CARE ANALYST	60.00	72.93	5.00		-	5.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	4.00		-	4.00
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	5.00		-	5.00
220301	2530	ADULT YOUTH AND FAMILY SERVICES SECTION MANAGER	63.97	77.76	1.00		-	1.00
220301	2540	MENTAL HEALTH MEDICAL DIRECTOR	141.32	171.78	1.00		-	1.00
220301	2541	HEALTH SERVICES DIVISION DIRECTOR	87.66	106.54	1.00		-	1.00
220301	0402	ACCOUNT CLERK II	28.39	34.51	1.00		-	1.00
220301	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.50		-	1.50
220301	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
220301	2015	CLIENT CARE MANAGER	61.72	75.02	1.00		-	1.00
220301	2091	PSYCHIATRIC NURSE	60.05	72.99	0.20		-	0.20
220301	2466	CLIENT SUPPORT SPECIALIST	29.01	35.26	1.20		-	1.20
220301	2470	SENIOR CLIENT SUPPORT SPECIALIST	39.85	48.44	5.00		-	8.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	6.75	3.00	1.00	7.75
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	1.00		-	1.00
220301	2534	STAFF PSYCHIATRIST	129.64	157.58	0.20		-	0.20
220301	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
220301	2470	SENIOR CLIENT SUPPORT SPECIALIST	39.85	48.44	6.00		-	6.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	2.00		-	2.00
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	1.00		-	1.00
220301	2530	ADULT YOUTH AND FAMILY SERVICES SECTION MANAGER	63.97	77.76	1.00		-	1.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	6.80		-	6.80
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	1.00		-	1.00
220301	2530	ADULT YOUTH AND FAMILY SERVICES SECTION MANAGER	63.97	77.76	1.00		-	1.00
220301	2534	STAFF PSYCHIATRIST	129.64	157.58	0.80		-	0.80
220301	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220301	2683	AODS COUNSELOR II	42.28	51.39	0.75		-	0.75
220301	0002	OFFICE ASSISTANT II	25.81	31.37	1.00		-	1.00
220301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	19.30		-	19.30
220301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.25		-	1.25
220301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220301	1916	NURSE PRACTITIONER-PHYSICIAN'S ASSISTANT	73.35	89.16	0.80		-	0.80
220301	2007	LICENSED VOCATIONAL NURSE II	34.11	41.46	2.00		-	2.00
220301	2013	SUPERVISING STAFF NURSE	63.73	77.47	1.00		-	1.00
220301	2015	CLIENT CARE MANAGER	61.72	75.02	1.00		-	1.00
220301	2091	PSYCHIATRIC NURSE	60.05	72.99	7.60		-	7.60
220301	2420	PATIENT CARE ANALYST	60.00	72.93	2.00		-	2.00
220301	2466	CLIENT SUPPORT SPECIALIST	29.01	35.26	0.80		-	0.80
220301	2470	SENIOR CLIENT SUPPORT SPECIALIST	39.85	48.44	35.00		-	35.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	67.85		-	67.85
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	5.00		-	5.00
220301	2534	STAFF PSYCHIATRIST	129.64	157.58	5.38		-	5.38
220301	2634	HEALTH PROGRAM MANAGER	56.62	68.82	11.00		-	11.00
220301	2636	HEALTH SERVICES SECTION MANAGER	63.97	77.76	0.25		-	0.25
220301	2683	AODS COUNSELOR II	42.28	51.39	8.00		-	8.00
220301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	3.00		-	3.00
220301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
220301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
220301	2420	PATIENT CARE ANALYST	60.00	72.93	1.00		-	1.00
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	1.00		-	1.00
220301	2632	HEALTH INFORMATION SPECIALIST II	41.20	50.07	1.00		-	1.00
220301	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220301	2638	SUPERVISING HEALTH INFORMATION SPECIALIST	47.67	57.94	1.00		-	1.00
220301	2680	AODS ASSISTANT II	29.01	35.26	1.00		-	1.00
220301	2681	AODS ASSISTANT III	31.82	38.67	1.00		-	1.00
220301	2683	AODS COUNSELOR II	42.28	51.39	8.55		-	8.55
220301	2684	AODS SPECIALIST	45.22	54.96	6.00		-	6.00
220301	2694	SUBSTANCE USE DISORDER & COMM RECVRY SVCS SECT MGR	63.97	77.76	1.00		-	1.00
220301	2470	SENIOR CLIENT SUPPORT SPECIALIST	39.85	48.44	1.00		-	1.00
220301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
220301	0505	MEDICAL UNIT CLERK	28.96	35.21	1.00		-	1.00
220301	1916	NURSE PRACTITIONER-PHYSICIAN'S ASSISTANT	73.35	89.16	0.50		-	0.50
220301	2007	LICENSED VOCATIONAL NURSE II	34.11	41.46	2.00		-	2.00
220301	2015	CLIENT CARE MANAGER	61.72	75.02	1.00		-	1.00
220301	2082	PSYCHIATRIC TECHNICIAN	38.96	47.37	2.00		-	2.00
220301	2091	PSYCHIATRIC NURSE	60.05	72.99	4.50		-	4.50
220301	2466	CLIENT SUPPORT SPECIALIST	29.01	35.26	2.00		-	2.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	19.23		-	19.23
220301	2505	BEHAVIORAL HEALTH CLINICAL SPECIALIST	52.60	63.93	2.00		-	2.00
220301	2532	ACUTE FORENSICS SECTION MANAGER	73.11	88.87	1.00		-	1.00
220301	2534	STAFF PSYCHIATRIST	129.64	157.58	0.10		-	0.10
220301	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220301	2683	AODS COUNSELOR II	42.28	51.39	5.00		-	5.00
220301	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
220301	2091	PSYCHIATRIC NURSE	60.05	72.99	1.00		-	1.00
220301	2420	PATIENT CARE ANALYST	60.00	72.93	1.00		-	1.00
220301	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	2.00		-	2.00
220301	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220301 Total					339.31	3.00	1.00	343.31
220302	0002	OFFICE ASSISTANT II	25.81	31.37	3.00		-	3.00
220302	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220302	0402	ACCOUNT CLERK II	28.39	34.51	1.50		-	1.50
220302	2460	AODS INTAKE INTERVIEWER	29.01	35.26	2.00		-	2.00
220302	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220302	2683	AODS COUNSELOR II	42.28	51.39	7.00		-	7.00
220302	2684	AODS SPECIALIST	45.22	54.96	1.00		-	1.00
220302 Total					16.50	-	0.00	16.50
220601	0402	ACCOUNT CLERK II	28.39	34.51	3.50		-	3.50
220601	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
220601	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220601	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220601	4301	ANIMAL CONTROL OFFICER II	31.77	38.62	10.00		-	10.00
220601	4303	ANIMAL HEALTH TECHNICIAN	30.42	36.98	4.50		-	4.50
220601	4304	ANIMAL CARE ASSISTANT	22.72	27.62	6.00		-	6.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
220601	4306	SUPERVISING ANIMAL CONTROL OFFICER	37.37	45.42	2.00		-	2.00
220601	4310	ANIMAL CARE AND CONTROL DIRECTOR	73.11	88.87	1.00		-	1.00
220601 Total					31.00	-	0.00	31.00
220701	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220701	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
220701	2544	HOMELESSNESS SERVICES DIVISION DIRECTOR	83.43	101.41	1.00		-	1.00
220701	0157	DEPARTMENT INFORMATION SYSTEMS TECHNICIAN II	39.90	48.51	1.00		-	1.00
220701	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	1.00		-	1.00
220701	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
220701	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220701	9102	COMMUNITY DEVELOPMENT MANAGER	67.81	82.43	1.00		-	1.00
220701	9135	COMMUNITY DEVELOPMENT PROGRAM COORDINATOR	53.07	64.51	2.00		-	2.00
220701	9137	SENIOR COMMUNITY DEVELOPMENT SPECIALIST	42.89	52.12	2.00		-	2.00
220701	9138	COMMUNITY DEVELOPMENT SPEC II	36.20	44.01	1.00		-	1.00
220701	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
220701	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	1.00		-	1.00
220701	2605	PUBLIC HEALTH INVESTIGATOR	35.83	43.55	1.00		-	1.00
220701	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220701	2683	AODS COUNSELOR II	42.28	51.39	2.00		-	2.00
220701	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
220701	2470	SENIOR CLIENT SUPPORT SPECIALIST	39.85	48.44	4.00		-	4.00
220701	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	1.00		-	1.00
220701	2634	HEALTH PROGRAM MANAGER	56.62	68.82	1.00		-	1.00
220701	2683	AODS COUNSELOR II	42.28	51.39	2.00		-	2.00
220701	2470	SENIOR CLIENT SUPPORT SPECIALIST	39.85	48.44	2.00		-	2.00
220701	2503	BEHAVIORAL HEALTH CLINICIAN	49.11	59.70	1.00		-	1.00
220701	2683	AODS COUNSELOR II	42.28	51.39	1.00		-	1.00
220701 Total					32.00	-	0.00	32.00
DEPARTMENT OF HEALTH SERVICES TOTAL					745.33	4.00	1.00	750.33

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

HUMAN RESOURCES

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
230101	0801	DEPUTY HUMAN RESOURCES DIRECTOR	83.79	101.85	1.00		-	1.00
230101	0816	DIRECTOR HUMAN RESOURCES	102.09	124.09	1.00		-	1.00
230101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
230101	7025	EXECUTIVE SECRETARY CONFIDENTIAL	35.58	43.25	1.00		-	1.00
230101	0804	HUMAN RESOURCES ANALYST III PROJECT	52.63	63.97	1.00		-	1.00
230101	0807	HUMAN RESOURCES ANALYST III	52.63	63.97	7.00		-	7.00
230101	0808	SUPERVISING HUMAN RESOURCES ANALYST	60.01	72.94	2.00		-	2.00
230101	0813	RECRUITMENT & CLASSIFICATION MANAGER	68.54	83.32	1.00		-	1.00
230101	7803	HUMAN RESOURCES TECHNICIAN CONFIDENTIAL	34.96	42.50	5.00		-	5.00
230101	0807	HUMAN RESOURCES ANALYST III	52.63	63.97	1.00		-	1.00
230101	0809	TRAINING MANAGER	61.42	74.66	1.00		-	1.00
230101	7803	HUMAN RESOURCES TECHNICIAN CONFIDENTIAL	34.96	42.50	1.00		-	1.00
230101	0164	HUMAN RESOURCES INFORMATION SYSTEMS MANAGER	72.20	87.76	1.00		-	1.00
230101	7159	DEPT INFO SYSTEMS SPECIALIST II CONFIDENTIAL	49.31	59.94	4.00		-	4.00
230101	0807	HUMAN RESOURCES ANALYST III	52.63	63.97	2.00		-	2.00
230101	0808	SUPERVISING HUMAN RESOURCES ANALYST	60.01	72.94	2.00		-	2.00
230101	0814	EMPLOYEE RELATIONS MANAGER	80.52	97.88	1.00		-	1.00
230101	3086	DEPARTMENT PROGRAM MANAGER PROJECT	50.61	61.52	-		1.00	1.00
230101	7803	HUMAN RESOURCES TECHNICIAN CONFIDENTIAL	34.96	42.50	1.00		-	1.00
230101	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
230101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
230101 Total					36.00	-	1.00	37.00
230110	0807	HUMAN RESOURCES ANALYST III	52.63	63.97	1.00		-	1.00
230110 Total					1.00	-	0.00	1.00
230201	0417	ACCOUNTANT III	48.96	59.51	1.00		-	1.00
230201	0801	DEPUTY HUMAN RESOURCES DIRECTOR	83.79	101.85	1.00		-	1.00
230201	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
230201	7403	SENIOR ACCOUNT CLERK CONFIDENTIAL	31.68	38.50	2.00		-	2.00
230201 Total					5.00	-	0.00	5.00
230205	0767	RISK MANAGEMENT ANALYST II	52.63	63.97	3.00		-	3.00
230205	0858	EMPLOYEE BENEFITS MANAGER	62.77	76.30	1.00		-	1.00
230205	7803	HUMAN RESOURCES TECHNICIAN CONFIDENTIAL	34.96	42.50	4.00		-	4.00
230205 Total					8.00	-	0.00	8.00
230215	0767	RISK MANAGEMENT ANALYST II	52.63	63.97	4.00		-	4.00
230215	0768	RISK MANAGEMENT ANALYST III	61.97	75.33	1.00		-	1.00
230215	7803	HUMAN RESOURCES TECHNICIAN CONFIDENTIAL	34.96	42.50	1.50		-	1.50
230215	0767	RISK MANAGEMENT ANALYST II	52.63	63.97	2.00		-	2.00
230215	0768	RISK MANAGEMENT ANALYST III	61.97	75.33	2.00		-	2.00
230215	7803	HUMAN RESOURCES TECHNICIAN CONFIDENTIAL	34.96	42.50	2.00		-	2.00
230215 Total					12.50	-	0.00	12.50
230225	0765	RISK MANAGER	70.82	86.08	1.00		-	1.00
230225	0767	RISK MANAGEMENT ANALYST II	52.63	63.97	2.00		-	2.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
230225	0768	RISK MANAGEMENT ANALYST III	61.97	75.33	1.00		-	1.00
230225	0811	EQUAL EMPLOYMENT OPPORTUNITY MANAGER	64.13	77.96	1.00		-	1.00
230225	7003	SENIOR OFFICE ASSISTANT CONFIDENTIAL	29.62	36.00	1.00		-	1.00
230225 Total					6.00	-	0.00	6.00
HUMAN RESOURCES TOTAL					68.50	-	1.00	69.50

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

HUMAN SERVICES & IHHS

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
240301	0648	HUMAN SERVICES COMPLIANCE OFFICER	60.55	73.61	1.00		-	1.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	3088	ASSISTANT DIRECTOR HUMAN SERVICES	100.68	122.38	1.00		-	1.00
240301	3090	DIRECTOR OF HUMAN SERVICES	117.63	142.98	1.00		-	1.00
240301	7025	EXECUTIVE SECRETARY CONFIDENTIAL	35.58	43.25	1.00		-	1.00
240301	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	2.00		-	2.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
240301	0382	PAYROLL CLERK	32.72	39.77	4.00		-	4.00
240301	0799	SENIOR DEPARTMENT HUMAN RESOURCES MANAGER	64.21	78.05	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
240301	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	0477	PROGRAM SPECIALIST	43.98	53.46	4.00		-	4.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	6.00		-	6.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
240301	0180	SUPERVISING ELIGIBILITY SYSTEMS SUPPORT TECHNICIAN	45.73	55.59	1.00		-	1.00
240301	0181	ELIGIBILITY SYSTEMS SUPPORT TECHNICIAN	41.58	50.54	3.00		-	3.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
240301	0204	DOCUMENT IMAGING TECHNICIAN	26.55	32.27	1.00		-	1.00
240301	0205	DOCUMENT IMAGING SPECIALIST	28.96	35.21	3.00		-	3.00
240301	0157	DEPARTMENT INFORMATION SYSTEMS TECHNICIAN II	39.90	48.51	1.00		-	1.00
240301	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	5.00	1.00	-	6.00
240301	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	3.00		-	3.00
240301	0163	SENIOR BUSINESS SYSTEMS ANALYST	58.24	70.79	-	1.00	-	1.00
240301	0170	SENIOR DEPARTMENT INFORMATION SYSTEMS MANAGER	75.34	91.58	1.00		-	1.00
240301	0171	HUMAN SERVICES DATABASE ADMINISTRATOR	60.96	74.10	3.00		-	3.00
240301	0172	HUMAN SERVICES NETWORK ANALYST	54.51	66.27	4.00		-	4.00
240301	0173	HUMAN SERVICES SYSTEMS & PROGRAMMING ANALYST	53.00	64.42	3.00	(1.00)	-	2.00
240301	0175	PUBLIC ASSISTANCE SYSTEMS MANAGER	65.90	80.10	1.00		-	1.00
240301	0176	PUBLIC ASSISTANCE SYSTEMS SPECIALIST	51.21	62.24	3.00		-	3.00
240301	0810	ADMINISTRATIVE AIDE	35.67	43.35	1.00	(1.00)	-	-
240301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
240301	0176	PUBLIC ASSISTANCE SYSTEMS SPECIALIST	51.21	62.24	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	7.75		-	7.75
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	2.00		-	2.00
240301	3088	ASSISTANT DIRECTOR HUMAN SERVICES	100.68	122.38	1.00		-	1.00
240301	0484	SENIOR ELIGIBILITY SPECIALIST	36.89	44.84	9.00		-	9.00
240301	0485	ELIGIBILITY SPECIALIST SUPERVISOR	40.57	49.32	2.00		-	2.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
240301	4246	WELFARE FRAUD INVESTIGATOR II	50.46	61.33	4.00		-	4.00
240301	4249	CHIEF WELFARE FRAUD INVESTIGATOR	61.43	74.68	1.00		-	1.00
240301	4251	SENIOR WELFARE FRAUD INVESTIGATOR	54.16	65.84	1.00		-	1.00
240301	0403	SENIOR ACCOUNT CLERK	30.99	37.67	3.80		-	3.80
240301	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
240301	0417	ACCOUNTANT III	48.96	59.51	1.00		-	1.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
240301	0402	ACCOUNT CLERK II	28.39	34.51	2.00		-	2.00
240301	0403	SENIOR ACCOUNT CLERK	30.99	37.67	4.00		-	4.00
240301	0404	ACCOUNTING TECHNICIAN	33.22	40.37	4.00		-	4.00
240301	0416	ACCOUNTANT II	42.04	51.10	2.00		-	2.00
240301	0417	ACCOUNTANT III	48.96	59.51	2.00		-	2.00
240301	0419	SUPERVISING ACCOUNTANT	51.52	62.63	2.00		-	2.00
240301	0437	DEPARTMENT ACCOUNTING MANAGER	55.80	67.83	1.00		-	1.00
240301	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
240301	0842	DEPARTMENT ADMINISTRATIVE SERVICES DIRECTOR	65.88	80.07	1.00		-	1.00
240301	0417	ACCOUNTANT III	48.96	59.51	1.00		-	1.00
240301	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
240301	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
240301	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	3.00		-	3.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
240301	0311	STOREKEEPER	28.64	34.81	1.00		-	1.00
240301	0312	SENIOR STOREKEEPER	31.50	38.29	1.00		-	1.00
240301	0002	OFFICE ASSISTANT II	25.81	31.37	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
240301	0176	PUBLIC ASSISTANCE SYSTEMS SPECIALIST	51.21	62.24	1.00		-	1.00
240301	0484	SENIOR ELIGIBILITY SPECIALIST	36.89	44.84	3.00		-	3.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	7.00		-	7.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	2.00		-	2.00
240301	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	4.00		-	4.00
240301	3089	HUMAN SERVICES DIVISION DIRECTOR	72.95	88.67	1.00		-	1.00
240301	0482	ELIGIBILITY SPECIALIST II	34.40	41.82	147.00		-	147.00
240301	0484	SENIOR ELIGIBILITY SPECIALIST	36.89	44.84	33.00		-	33.00
240301	0485	ELIGIBILITY SPECIALIST SUPERVISOR	40.57	49.32	23.00		-	23.00
240301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	2.00		-	2.00
240301	0002	OFFICE ASSISTANT II	25.81	31.37	18.00		-	18.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	15.00		-	15.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	6.00		-	6.00
240301	0204	DOCUMENT IMAGING TECHNICIAN	26.55	32.27	3.00		-	3.00
240301	0205	DOCUMENT IMAGING SPECIALIST	28.96	35.21	2.00		-	2.00
240301	0310	MATERIALS HANDLER	27.51	33.44	2.00		-	2.00
240301	0311	STOREKEEPER	28.64	34.81	1.00		-	1.00
240301	3352	HUMAN SERVICES AIDE II	27.06	32.89	10.00		-	10.00
240301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	7.00		-	7.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	2.00		-	2.00
240301	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	2.00		-	2.00
240301	3089	HUMAN SERVICES DIVISION DIRECTOR	72.95	88.67	1.00		-	1.00
240301	0002	OFFICE ASSISTANT II	25.81	31.37	3.00		-	3.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	5.00		-	5.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	2.00		-	2.00
240301	0402	ACCOUNT CLERK II	28.39	34.51	2.00		-	2.00
240301	0403	SENIOR ACCOUNT CLERK	30.99	37.67	2.00		-	2.00
240301	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
240301	3038	EMPLOYMENT & TRAINING COORDINATOR	42.99	52.26	1.00		-	1.00
240301	3352	HUMAN SERVICES AIDE II	27.06	32.89	6.00		-	6.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
240301	0174	COMPUTER LAB SUPPORT SPECIALIST	39.90	48.51	1.00		-	1.00
240301	0176	PUBLIC ASSISTANCE SYSTEMS SPECIALIST	51.21	62.24	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
240301	3002	SOCIAL SERVICE WORKER II	38.70	47.04	1.00		-	1.00
240301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	8.00		-	8.00
240301	3010	SOCIAL SERVICE SUPERVISOR I	48.46	58.89	2.00		-	2.00
240301	3030	EMPLOYMENT & TRAINING SPECIALIST	34.40	41.82	38.00		-	38.00
240301	3031	SENIOR EMPLOYMENT & TRAINING SPECIALIST	36.89	44.84	6.00		-	6.00
240301	3032	SUPERVISING EMPLOYMENT & TRAINING SPECIALIST	40.57	49.32	6.00		-	6.00
240301	3037	EMPLOYMENT & TRAINING COUNSELOR II	41.13	50.00	22.50		-	22.50
240301	3038	EMPLOYMENT & TRAINING COORDINATOR	42.99	52.26	7.00		-	7.00
240301	3039	SUPERVISING EMPLOYMENT & TRAINING COUNSELOR	48.46	58.89	5.00		-	5.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	3.00		-	3.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
240301	3002	SOCIAL SERVICE WORKER II	38.70	47.04	3.00		-	3.00
240301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	1.00		-	1.00
240301	3006	CHILD PROTECTIVE SERVICES SOCIAL WORKER	47.25	57.42	99.50		-	99.50
240301	3010	SOCIAL SERVICE SUPERVISOR I	48.46	58.89	1.00		-	1.00
240301	3012	CHILD PROTECTIVE SERVICES SOCIAL WORK SUPERVISOR	52.58	63.91	18.00		-	18.00
240301	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	1.00		-	1.00
240301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
240301	0167	HUMAN SERVICES SYSTEM TECHNICIAN	43.24	52.55	1.00		-	1.00
240301	0176	PUBLIC ASSISTANCE SYSTEMS SPECIALIST	51.21	62.24	2.00		-	2.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	5.00		-	5.00
240301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	-		2.00	2.00
240301	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	4.00		-	4.00
240301	3089	HUMAN SERVICES DIVISION DIRECTOR	72.95	88.67	1.00		-	1.00
240301	0472	ELIGIBILITY WORKER II	31.94	38.83	4.00		-	4.00
240301	0474	ELIGIBILITY WORKER III	34.40	41.82	-		1.00	1.00
240301	0476	ELIGIBILITY SUPERVISOR	38.48	46.77	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	21.00		-	21.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	2.00		-	2.00
240301	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	6.00		-	6.00
240301	0052	LEGAL STAFF SUPERVISOR	36.26	44.07	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
240301	3006	CHILD PROTECTIVE SERVICES SOCIAL WORKER	47.25	57.42	1.00		-	1.00
240301	3353	SOCIAL WORK ASSISTANT	28.84	35.05	8.00		-	8.00
240301	3021	CHILDREN'S RESIDENTIAL CARE COUNSELOR II	39.13	47.57	17.00		-	17.00
240301	3024	SUPERV CHILD RESIDENTIAL CARE COUNSELOR	49.00	59.56	7.00		-	7.00
240301	3026	VALLEY OF THE MOON CHILDREN'S HOME MANAGER	57.79	70.25	1.00		-	1.00
240301	5370	RESIDENTIAL SERVICE WORKER	24.56	29.85	3.00		-	3.00
240301	6230	CHEF	31.78	38.63	1.00		-	1.00
240301	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
240301	3002	SOCIAL SERVICE WORKER II	38.70	47.04	1.00		-	1.00
240301	3021	CHILDREN'S RESIDENTIAL CARE COUNSELOR II	39.13	47.57	21.00		-	21.00
240301	3024	SUPERV CHILD RESIDENTIAL CARE COUNSELOR	49.00	59.56	6.00		-	6.00
240301	3026	VALLEY OF THE MOON CHILDREN'S HOME MANAGER	57.79	70.25	-		1.00	1.00
240301	3027	RESIDENTIAL CLINICAL MANAGER	60.55	73.61	1.00		-	1.00
240301	3112	JUVENILE CORRECTIONAL COUNSELOR II	39.13	47.57	1.00		-	1.00
240301	5370	RESIDENTIAL SERVICE WORKER	24.56	29.85	1.00		-	1.00
240301	0176	PUBLIC ASSISTANCE SYSTEMS SPECIALIST	51.21	62.24	1.00		-	1.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	2.00		-	2.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	2.00		-	2.00
240301	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	1.00		-	1.00
240301	3089	HUMAN SERVICES DIVISION DIRECTOR	72.95	88.67	1.00		-	1.00
240301	7023	SECRETARY CONFIDENTIAL	31.99	38.88	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	3.00		-	3.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.50		-	1.50
240301	3002	SOCIAL SERVICE WORKER II	38.70	47.04	6.00		-	6.00
240301	3003	SOCIAL SERVICE WORKER III	41.13	50.00	39.00		-	39.00
240301	3008	ADULT AND AGING SOCIAL WORKER	46.19	56.15	7.00		-	7.00
240301	3010	SOCIAL SERVICE SUPERVISOR I	48.46	58.89	6.00		-	6.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	3348	HOME CARE SUPPORT ASSISTANT	28.37	34.48	2.00		-	2.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	5.00		-	5.00
240301	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
240301	0402	ACCOUNT CLERK II	28.39	34.51	7.00		-	7.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
240301	3353	SOCIAL WORK ASSISTANT	28.84	35.05	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
240301	3008	ADULT AND AGING SOCIAL WORKER	46.19	56.15	30.00		-	30.00
240301	3013	ADULT AND AGING SOCIAL WORK SUPERVISOR	51.37	62.44	7.00		-	7.00
240301	3087	HUMAN SERVICES SECTION MANAGER	62.09	75.46	2.00		-	2.00
240301	3353	SOCIAL WORK ASSISTANT	28.84	35.05	1.00		-	1.00
240301	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	3.00		-	3.00
240301	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
240301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
240301	3013	ADULT AND AGING SOCIAL WORK SUPERVISOR	51.37	62.44	1.00		-	1.00
240301	3008	ADULT AND AGING SOCIAL WORKER	46.19	56.15	8.50		-	8.50
240301	3013	ADULT AND AGING SOCIAL WORK SUPERVISOR	51.37	62.44	2.00		-	2.00
240301	3353	SOCIAL WORK ASSISTANT	28.84	35.05	1.00		-	1.00
240301	3008	ADULT AND AGING SOCIAL WORKER	46.19	56.15	1.00		-	1.00
240301	0608	VETERANS SERVICE SPECIALIST III	35.20	42.79	5.00		-	5.00
240301	0610	VETERANS SERVICE OFFICER	55.38	67.32	1.00		-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
240301	0069	DEPUTY PUBLIC ADMINISTRATOR-GUARDIAN-CONSERVATOR	40.98	49.81	6.00		-	6.00
240301	0070	SUPERVISING PUBLIC ADMIN-GUARDIAN-CONSERVATOR	48.08	58.43	1.00		-	1.00
240301	0071	CHIEF DEPUTY PUBLIC ADMIN-GUARDIAN-CONSERVATOR	59.13	71.87	1.00		-	1.00
240301	3353	SOCIAL WORK ASSISTANT	28.84	35.05	-	1.00	-	1.00
240301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
240301	3008	ADULT AND AGING SOCIAL WORKER	46.19	56.15	4.00		-	4.00
240301	3013	ADULT AND AGING SOCIAL WORK SUPERVISOR	51.37	62.44	1.00		-	1.00
240301 Total					999.55	1.00	4.00	1,004.55
370101	9300	IHSS PUBLIC AUTHORITY MANAGER	65.02	79.02	1.00		-	1.00
370101 Total					1.00	-	0.00	1.00
HUMAN SERVICES & IHSS TOTAL					1,000.55	1.00	4.00	1,005.55

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

INDEPENDENT OFFICE OF LAW ENFORCEMENT REVIEW & OUTREACH

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
320101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
320101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
320101	4600	DIRECTOR INDEPENDENT OFF OF LAW ENF REV & OUTREA	99.34	120.76	1.00		-	1.00
320101 Total					3.00	-	0.00	3.00
320102	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
320102 Total					1.00	-	0.00	1.00
320103	4601	CHIEF DEPUTY LAW ENFORCEMENT AUDITOR	88.71	107.84	1.00		-	1.00
320103	4605	LAW ENFORCEMENT AUDITOR III	80.80	98.21	2.50		-	2.50
320103 Total					3.50	-	0.00	3.50
INDEPENDENT OFFICE OF LAW ENFORCEMENT REVIEW & OUTREACH TOTAL					7.50	-	0.00	7.50

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

INFORMATION SYSTEMS DEPT

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
250101	0150	INFORMATION SYSTEM DIRECTOR	104.95	127.58	1.00		-	1.00
250101	0151	ASSISTANT INFORMATION SYSTEM DIRECTOR	88.89	108.05	1.00		-	1.00
250101	0152	INFORMATION TECHNOLOGY ANALYST II	48.50	58.96	1.00		-	1.00
250101	0154	INFORMATION TECHNOLOGY ANALYST III	58.95	71.66	1.00		-	1.00
250101	0810	ADMINISTRATIVE AIDE	37.10	45.11	5.00		-	5.00
250101	0826	DEPARTMENT ANALYST	46.16	56.10	3.00		-	3.00
250101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	3.00		-	3.00
250101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
250101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	2.00		-	2.00
250101	0129	SENIOR PROGRAMMER ANALYST	58.24	70.79	6.00		-	6.00
250101	0130	PROGRAMMER ANALYST	49.20	59.80	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0149	INFORMATION SYSTEM DIVISION DIRECTOR	80.58	97.94	1.00		-	1.00
250101	0129	SENIOR PROGRAMMER ANALYST	58.24	70.79	2.00		-	2.00
250101	0130	PROGRAMMER ANALYST	49.20	59.80	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	1222	GEOGRAPHIC INFORMATION TECHNICIAN II	44.35	53.92	2.00		-	2.00
250101	0129	SENIOR PROGRAMMER ANALYST	58.24	70.79	6.50		-	6.50
250101	0130	PROGRAMMER ANALYST	49.20	59.80	2.00		-	2.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	2.00		-	2.00
250101	0163	SENIOR BUSINESS SYSTEMS ANALYST	58.24	70.79	1.00		-	1.00
250101	0129	SENIOR PROGRAMMER ANALYST	58.24	70.79	1.00		-	1.00
250101	0130	PROGRAMMER ANALYST	49.20	59.80	2.00		-	2.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0152	INFORMATION TECHNOLOGY ANALYST II	48.50	58.96	3.00		-	3.00
250101	0154	INFORMATION TECHNOLOGY ANALYST III	58.95	71.66	1.00		-	1.00
250101	0163	SENIOR BUSINESS SYSTEMS ANALYST	58.24	70.79	1.00		-	1.00
250101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	3.00		-	3.00
250101	0140	SENIOR NETWORK ANALYST	61.32	74.54	2.00		-	2.00
250101	0141	NETWORK ANALYST	57.27	69.62	4.00		-	4.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0149	INFORMATION SYSTEM DIVISION DIRECTOR	80.58	97.94	1.00		-	1.00
250101	0154	INFORMATION TECHNOLOGY ANALYST III	58.95	71.66	2.00		-	2.00
250101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	3.00		-	3.00
250101	0140	SENIOR NETWORK ANALYST	61.32	74.54	1.00		-	1.00
250101	0141	NETWORK ANALYST	57.27	69.62	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0152	INFORMATION TECHNOLOGY ANALYST II	48.50	58.96	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0152	INFORMATION TECHNOLOGY ANALYST II	48.50	58.96	13.00		-	13.00
250101	0154	INFORMATION TECHNOLOGY ANALYST III	58.95	71.66	3.00		-	3.00
250101	0318	MATERIALS EQUIPMENT SPECIALIST	34.07	41.41	1.00		-	1.00
250101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	2.00		-	2.00
250101	0129	SENIOR PROGRAMMER ANALYST	58.24	70.79	1.00		-	1.00
250101	0130	PROGRAMMER ANALYST	49.20	59.80	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0152	INFORMATION TECHNOLOGY ANALYST II	48.50	58.96	1.00		-	1.00
250101	1222	GEOGRAPHIC INFORMATION TECHNICIAN II	44.35	53.92	1.00		-	1.00
250101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	3.00		-	3.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0154	INFORMATION TECHNOLOGY ANALYST III	58.95	71.66	1.00		-	1.00
250101	0155	BUSINESS SYSTEMS ANALYST	49.20	59.80	1.00		-	1.00
250101	0163	SENIOR BUSINESS SYSTEMS ANALYST	58.24	70.79	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	1.00		-	1.00
250101	0155	BUSINESS SYSTEMS ANALYST	49.20	59.80	1.00		-	1.00
250101	0307	MAIL MATERIALS AND RECORDS HANDLER II	28.64	34.81	5.00		-	5.00
250101	0309	MAIL MATERIALS AND RECORDS SUPERVISOR	32.44	39.43	1.00		-	1.00
250101	1710	SENIOR COMMUNICATIONS TECHNICIAN	47.93	58.26	1.00		-	1.00
250101	0118	SYSTEMS SOFTWARE ANALYST	60.96	74.10	1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
250101	0129	SENIOR PROGRAMMER ANALYST	58.24	70.79	1.00		-	1.00
250101	0143	INFORMATION SYSTEMS PROJECT MANAGER	70.51	85.71	2.00		-	2.00
250101	0149	INFORMATION SYSTEM DIVISION DIRECTOR	80.58	97.94	1.00		-	1.00
250101 Total					119.50	-	0.00	119.50
INFORMATION SYSTEMS DEPT TOTAL					119.50	-	0.00	119.50

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OFFICE OF EQUITY

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
390101	0826	DEPARTMENT ANALYST	46.16	56.10	-		-	-
390101	4619	COUNTY EQUITY MANAGER	61.42	74.66	1.00		-	1.00
390101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
390101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
390101	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	1.00		-	1.00
390101	4620	EQUITY OFFICER	87.17	105.97	1.00		-	1.00
390101	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	3.00		-	3.00
390101	0887	PROGRAM PLANNING & EVALUATION ANALYST PROJECT	48.22	58.61	1.00		-	1.00
390101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
390101	0887	PROGRAM PLANNING & EVALUATION ANALYST PROJECT	48.22	58.61	1.00		-	1.00
390101 Total					11.00	-	0.00	11.00
OFFICE OF EQUITY TOTAL					11.00	-	0.00	11.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

PERMIT SONOMA

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
260101	0002	OFFICE ASSISTANT II	25.81	31.37	1.00		-	1.00
260101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
260101	0098	TELEPHONE OPERATOR	26.18	31.82	1.00		-	1.00
260101	0552	PERMIT TECHNICIAN II	36.68	44.58	6.00		-	6.00
260101	1240	CUSTOMER SERVICE SUPERVISOR	52.15	63.40	1.00		-	1.00
260101	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	4.00		-	4.00
260101	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	1.00		-	1.00
260101	1222	GEOGRAPHIC INFORMATION TECHNICIAN II	44.35	53.92	3.00		-	3.00
260101	1223	SENIOR GEOGRAPHIC INFORMATION TECHNICIAN	47.23	57.40	1.00		-	1.00
260101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
260101	0023	SECRETARY	31.28	38.01	1.00		-	1.00
260101	0382	PAYROLL CLERK	32.72	39.77	1.00		-	1.00
260101	0402	ACCOUNT CLERK II	28.39	34.51	-		-	-
260101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	2.00		-	2.00
260101	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
260101	0416	ACCOUNTANT II	42.04	51.10	2.00		-	2.00
260101	0417	ACCOUNTANT III	47.08	57.23	1.00	(1.00)	-	-
260101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	-	1.00	-	1.00
260101	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
260101	0826	DEPARTMENT ANALYST	46.16	56.10	2.00		-	2.00
260101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
260101	0850	BUSINESS DEVELOPMENT MANAGER	62.78	76.31	1.00		-	1.00
260101	1210	PRMD DIVISION MANAGER	67.50	82.05	1.00		-	1.00
260101	1214	ASSISTANT DIRECTOR OF PERMIT SONOMA	92.52	112.47	1.00		-	1.00
260101	1215	DIRECTOR OF PERMIT SONOMA	101.70	123.63	1.00		-	1.00
260101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
260101	1016	DEPUTY DIRECTOR ENGINEERING CONSTRUCTION	84.36	102.54	1.00		-	1.00
260101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
260101	1007	ENGINEERING TECHNICIAN III	45.44	55.24	5.00		-	5.00
260101	1008	ENGINEERING TECHNICIAN IV	53.92	65.54	1.00		-	1.00
260101	1012	ENGINEER	59.74	72.62	3.00		-	3.00
260101	1014	SENIOR ENGINEER	65.72	79.88	1.00		-	1.00
260101	1015	ENGINEERING DIVISION MANAGER	75.13	91.32	1.00		-	1.00
260101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
260101	1007	ENGINEERING TECHNICIAN III	45.44	55.24	1.00		1.00	2.00
260101	1012	ENGINEER	59.74	72.62	1.00		-	1.00
260101	2612	ENVIRONMENTAL HEALTH SPECIALIST II	48.35	58.78	4.00		-	4.00
260101	2614	SENIOR ENVIRONMENTAL HEALTH SPECIALIST	51.37	62.44	5.00		-	5.00
260101	2615	SUPERVISING ENVIRONMENTAL HEALTH SPECIALIST	55.71	67.73	1.00		-	1.00
260101	1000	LICENSED LAND SURVEYOR	59.74	72.62	1.00		-	1.00
260101	1007	ENGINEERING TECHNICIAN III	45.44	55.24	2.00		-	2.00
260101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
260101	1012	ENGINEER	59.74	72.62	2.00		-	2.00
260101	1014	SENIOR ENGINEER	65.72	79.88	1.00		-	1.00
260101	1209	BUILDING DIVISION MANAGER	75.13	91.32	1.00		-	1.00
260101	1405	BUILDING INSPECTOR II	46.79	56.88	7.00		-	7.00
260101	1407	SENIOR BUILDING INSPECTOR	50.38	61.25	3.00		-	3.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
260101	1425	BUILDING PLANS EXAMINER II	46.31	56.29	4.00		-	4.00
260101	1428	SENIOR BUILDING PLANS EXAMINER	49.85	60.60	3.00		-	3.00
260101	1440	SUPERVISING BUILDING INSPECTOR	57.10	69.42	1.00		-	1.00
260101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
260101	0023	SECRETARY	31.28	38.01	1.00		-	1.00
260101	1192	CODE ENFORCEMENT INSPECTOR II	49.00	59.56	6.00		-	6.00
260101	1193	SENIOR CODE ENFORCEMENT INSPECTOR	52.73	64.10	3.00		-	3.00
260101	1194	CODE ENFORCEMENT SUPERVISOR	58.01	70.52	1.00		-	1.00
260101	1210	PRMD DIVISION MANAGER	67.50	82.05	1.00		-	1.00
260101	0023	SECRETARY	31.28	38.01	2.00		-	2.00
260101	1213	DEPUTY DIRECTOR-PLANNING	77.21	93.85	1.00		-	1.00
260101	0023	SECRETARY	31.28	38.01	2.00		-	2.00
260101	1200	PLANNING TECHNICIAN	33.44	40.65	-		-	-
260101	1203	PLANNER III	52.10	63.34	14.00		-	14.00
260101	1210	PRMD DIVISION MANAGER	67.50	82.05	1.00		-	1.00
260101	1401	SUPERVISING PLANNER	57.31	69.67	2.00		-	2.00
260101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
260101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
260101	0990	SENIOR ENVIRONMENTAL SPECIALIST	50.48	61.35	7.00		2.00	9.00
260101	1081	PROFESSIONAL GEOLOGIST	59.74	72.62	1.00		-	1.00
260101	1210	PRMD DIVISION MANAGER	67.50	82.05	1.00		-	1.00
260101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
260101	1203	PLANNER III	52.10	63.34	1.00		3.00	4.00
260101	1210	PRMD DIVISION MANAGER	67.50	82.05	-		1.00	1.00
260101	1401	SUPERVISING PLANNER	57.31	69.67	1.00		-	1.00
					144.00	-	7.00	151.00
260301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
260301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
260301	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
260301	0904	MARKETING SPECIALIST	40.94	49.77	1.00		-	1.00
260301	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
260301	4513	SENIOR FIRE INSPECTOR	58.74	71.40	1.00		-	1.00
260301	4518	FIRE WARDEN/FIRE MARSHAL	81.03	98.49	1.00		-	1.00
260301	4519	FIRE INSPECTOR II	53.70	65.28	3.00		-	3.00
					10.00	-	0.00	10.00
260302	0023	SECRETARY	31.28	38.01	1.00		-	1.00
260302	4516	ASSISTANT FIRE MARSHAL	70.69	85.92	1.00		-	1.00
260302	4519	FIRE INSPECTOR II	53.70	65.28	5.00		-	5.00
					7.00	-	0.00	7.00
260303	5015	MAINTENANCE WORKER II	32.27	39.22	2.00		-	2.00
					2.00	-	0.00	2.00
PERMIT SONOMA TOTAL					163.00	-	7.00	170.00

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PROBATION DEPT

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
270101	0155	BUSINESS SYSTEMS ANALYST	49.20	59.80	1.00		-	1.00
270101	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	2.00		-	2.00
270101	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	1.00		-	1.00
270101	0163	SENIOR BUSINESS SYSTEMS ANALYST	58.24	70.79	1.00		-	1.00
270101	0402	ACCOUNT CLERK II	28.39	34.51	3.00		-	3.00
270101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	3.00		-	3.00
270101	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
270101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
270101	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
270101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
270101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	2.00		-	2.00
270101	0842	DEPARTMENT ADMINISTRATIVE SERVICES DIRECTOR	65.88	80.07	1.00		-	1.00
270101	0880	PROGRAM PLANNING AND EVALUATION ANALYST	48.22	58.61	3.00		-	3.00
270101	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	1.00		-	1.00
270101	3238	DEPUTY CHIEF PROBATION OFFICER	78.84	95.83	2.00		-	2.00
270101	3240	CHIEF PROBATION OFFICER	102.70	124.83	1.00		-	1.00
270101	7022	EXECUTIVE LEGAL SECRETARY CONFIDENTIAL	37.42	45.48	1.00		-	1.00
270101 Total					28.00	-	0.00	28.00
270110	3225	PROBATION OFFICER II	44.35	53.92	6.00		-	6.00
270110	3227	PROBATION OFFICER III	50.32	61.16	7.00		-	7.00
270110	3229	PROBATION OFFICER IV	59.11	71.85	2.00		-	2.00
270110 Total					15.00	-	0.00	15.00
270111	0023	SECRETARY	31.28	38.01	1.00		-	1.00
270111	0049	LEGAL PROCESSOR II	28.90	35.13	1.00		-	1.00
270111	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	3.00		-	3.00
270111	0052	LEGAL STAFF SUPERVISOR	36.26	44.07	1.00		-	1.00
270111	3220	PROBATION ASSISTANT	30.13	36.62	4.00		-	4.00
270111	3225	PROBATION OFFICER II	44.35	53.92	13.00		-	13.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
270111	3227	PROBATION OFFICER III	50.32	61.16	26.00		-	26.00
270111	3229	PROBATION OFFICER IV	59.11	71.85	5.00		-	5.00
270111	3232	PROBATION DIVISION DIRECTOR I	58.91	71.61	1.00		-	1.00
270111	3234	PROBATION DIVISION DIRECTOR II	64.52	78.44	2.00		-	2.00
270111 Total					57.00	-	0.00	57.00
270112	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
270112	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	1.00		-	1.00
270112	3227	PROBATION OFFICER III	50.32	61.16	9.00		-	9.00
270112	3229	PROBATION OFFICER IV	59.11	71.85	2.00		-	2.00
270112	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
270112	3220	PROBATION ASSISTANT	30.13	36.62	2.00		-	2.00
270112	3225	PROBATION OFFICER II	44.35	53.92	3.00		-	3.00
270112	3227	PROBATION OFFICER III	50.32	61.16	1.00		-	1.00
270112	3229	PROBATION OFFICER IV	59.11	71.85	1.00		-	1.00
270112 Total					21.00	-	0.00	21.00
270114	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	1.00		-	1.00
270114	3220	PROBATION ASSISTANT	30.13	36.62	2.00		-	2.00
270114	3225	PROBATION OFFICER II	44.35	53.92	4.00		-	4.00
270114	3227	PROBATION OFFICER III	50.32	61.16	5.00		-	5.00
270114	3229	PROBATION OFFICER IV	59.11	71.85	2.00		-	2.00
270114 Total					14.00	-	0.00	14.00
270120	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	1.00		-	1.00
270120	0052	LEGAL STAFF SUPERVISOR	36.26	44.07	1.00		-	1.00
270120	3225	PROBATION OFFICER II	44.35	53.92	1.00		-	1.00
270120	3227	PROBATION OFFICER III	50.32	61.16	7.00		-	7.00
270120	3229	PROBATION OFFICER IV	59.11	71.85	1.00		-	1.00
270120 Total					11.00	-	0.00	11.00
270121	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	2.00		-	2.00
270121	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
270121	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
270121	3220	PROBATION ASSISTANT	30.13	36.62	1.00		-	1.00
270121	3227	PROBATION OFFICER III	50.32	61.16	10.00		-	10.00
270121	3229	PROBATION OFFICER IV	59.11	71.85	3.00		-	3.00
270121	3234	PROBATION DIVISION DIRECTOR II	64.52	78.44	1.00		-	1.00
270121 Total					19.00	-	0.00	19.00
270122	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
270122	3225	PROBATION OFFICER II	44.35	53.92	4.00		-	4.00
270122	3227	PROBATION OFFICER III	50.32	61.16	1.00		-	1.00
270122 Total					6.00	-	0.00	6.00
270130	3232	PROBATION DIVISION DIRECTOR I	58.91	71.61	1.00		-	1.00
270130	3220	PROBATION ASSISTANT	30.13	36.62	2.00		-	2.00
270130	3106	PROBATION INDUSTRIES CREW SUPERVISOR	44.18	53.71	8.00		-	8.00
270130	3107	PROBATION INDUSTRIES FIELD SUPERVISOR	49.18	59.78	2.00		-	2.00
270130 Total					13.00	-	0.00	13.00
270140	0023	SECRETARY	31.28	38.01	1.00		-	1.00
270140	3112	JUVENILE CORRECTIONAL COUNSELOR II	39.13	47.57	56.00		-	56.00
270140	3113	JUVENILE CORRECTIONAL COUNSELOR III	44.31	53.87	12.00		-	12.00
270140	3114	JUVENILE CORRECTIONAL COUNSELOR IV	49.00	59.56	9.00		-	9.00
270140	3232	PROBATION DIVISION DIRECTOR I	58.91	71.61	2.00		-	2.00
270140	3234	PROBATION DIVISION DIRECTOR II	64.52	78.44	1.00		-	1.00
270140	5370	RESIDENTIAL SERVICE WORKER	24.56	29.85	1.00		-	1.00
270140	6228	COOK	27.32	33.21	4.00		-	4.00
270140	6230	CHEF	31.78	38.63	2.00		-	2.00
270140 Total					88.00	-	0.00	88.00
PROBATION DEPT TOTAL					272.00	-	0.00	272.00

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PUBLIC DEFENDER

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
280101	0402	ACCOUNT CLERK II	28.39	34.51	1.00		-	1.00
280101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
280101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
280101	4048	CHIEF DEPUTY PUBLIC DEFENDER	99.34	120.76	2.00		-	2.00
280101	4049	ASSISTANT PUBLIC DEFENDER	108.99	132.48	1.00		-	1.00
280101	4050	PUBLIC DEFENDER	123.94	150.65	1.00		-	1.00
280101	0021	LEGAL SECRETARY II	32.68	39.72	7.00		-	7.00
280101	0049	LEGAL PROCESSOR II	28.90	35.13	3.00		-	3.00
280101	0052	LEGAL STAFF SUPERVISOR	36.26	44.07	1.00		-	1.00
280101	3003	SOCIAL SERVICE WORKER III	41.13	50.00	1.00		-	1.00
280101	4054	DEPUTY PUBLIC DEFENDER IV	91.41	111.11	31.00		-	31.00
280101	7823	ADMINISTRATIVE AIDE PROJECT	37.10	45.11	1.00		-	1.00
280101	4054	DEPUTY PUBLIC DEFENDER IV	91.41	111.11	2.00		-	2.00
280101	4054	DEPUTY PUBLIC DEFENDER IV	91.41	111.11	2.00		-	2.00
280101	4180	SENIOR PUBLIC DEFENDER INVESTIGATOR	62.67	76.17	1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
280101	4196	PUBLIC DEFENDER INVESTIGATOR II	55.56	67.54	7.00		-	7.00
280101 Total					63.00	-	0.00	63.00
PUBLIC DEFENDER TOTAL					63.00	-	0.00	63.00

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PUBLIC INFRASTRUCTURE**

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
210201	0849	SPECIAL PROJECTS DIRECTOR PROJECT	72.71	88.39	1.00		-	1.00
210201	0868	GENERAL SERVICES DEPUTY DIRECTOR	77.43	94.12	1.00		-	1.00
210201	1036	PROJECT SPECIALIST	50.92	61.90	5.00		-	5.00
210201	1037	SENIOR PROJECT SPECIALIST	58.05	70.56	3.00		-	3.00
210201	1038	CAPITAL PROJECT MANAGER	63.56	77.26	1.00		-	1.00
210201	1048	SENIOR CAPITAL PROJECT MANAGER	69.06	83.95	1.00		-	1.00
210201 Total					12.00	-	0.00	12.00
210203	0762	REAL ESTATE PROJECT SPECIALIST	52.51	63.84	3.00		-	3.00
210203	0763	REAL ESTATE MANAGER	63.00	76.58	1.00		-	1.00
210203 Total					4.00	-	0.00	4.00
210204	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
210204	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	1.00		-	1.00
210204	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
210204	1271	PARKING AND FACILITY OFFICER	30.98	37.66	1.00		-	1.00
210204	5327	JANITORIAL SERVICES SUPERVISOR	29.99	36.45	1.00		-	1.00
210204	5335	BUILDING MECHANIC II	44.75	54.40	22.00		-	22.00
210204	5361	ASSISTANT BUILDING SUPERINTENDENT	51.44	62.53	3.00		-	3.00
210204	5362	ASSISTANT FACILITY MANAGER	60.56	73.62	1.00		-	1.00
210204 Total					31.00	-	0.00	31.00
210301	0335	BUYER	38.62	46.95	4.00		-	4.00
210301	0337	ASSISTANT PURCHASING AGENT	51.19	62.22	2.00		-	2.00
210301	0339	PURCHASING AGENT	58.42	71.01	1.00		-	1.00
210301 Total					7.00	-	0.00	7.00
210302	1271	PARKING AND FACILITY OFFICER	30.98	37.66	1.00		-	1.00
210302	1275	EVENTS SERVICES SUPERVISOR	43.24	52.55	1.00		-	1.00
210302 Total					2.00	-	0.00	2.00
210304	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	2.00		-	2.00
210304	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
210304	5235	ASSISTANT FLEET MANAGER	54.81	66.62	1.00		-	1.00
210304	5240	FLEET MANAGER	63.23	76.86	1.00		-	1.00
210304	5213	MOTOR POOL ATTENDANT	24.36	29.61	1.00		-	1.00
210304	5223	AUTOMOTIVE TECHNICIAN	36.76	44.69	5.00		-	5.00
210304	5224	LEAD AUTOMOTIVE TECHNICIAN	39.82	48.41	1.00		-	1.00
210304	5230	AUTO FLEET MAINTENANCE SUPERVISOR	45.09	54.81	1.00		-	1.00
210304	5210	WELDER	38.73	47.08	1.00		-	1.00
210304	5226	HEAVY EQUIPMENT TECHNICIAN	39.06	47.47	6.00		-	6.00
210304	5228	LEAD HEAVY EQUIPMENT TECHNICIAN	42.54	51.71	1.00		-	1.00
210304	5229	HEAVY EQUIPMENT FLEET MAINTENANCE SUPERVISOR	48.67	59.16	1.00		-	1.00
210304 Total					22.00	-	0.00	22.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	1.00		-	1.00
340101	5061	BRIDGE WORKER	34.88	42.39	4.00		-	4.00
340101	5063	SENIOR BRIDGE WORKER	38.88	47.25	3.00		-	3.00
340101	5066	BRIDGE SUPERVISOR	46.77	56.86	1.00		-	1.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	6.00		-	6.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	4.00		-	4.00
340101	5050	MAINTENANCE SUPERVISOR	44.30	53.85	1.00		-	1.00
340101	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
340101	0320	YARD CLERK	28.96	35.21	1.00		-	1.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	1.00		-	1.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	2.00		-	2.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	3.00		-	3.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	1.00		-	1.00
340101	5050	MAINTENANCE SUPERVISOR	44.30	53.85	1.00		-	1.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	6.00		-	6.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	4.00		-	4.00
340101	5050	MAINTENANCE SUPERVISOR	44.30	53.85	1.00		-	1.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	5.00		-	5.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	3.50		-	3.50
340101	5030	VEGETATION SPECIALIST	33.17	40.32	1.00		-	1.00
340101	5050	MAINTENANCE SUPERVISOR	44.30	53.85	1.50		-	1.50
340101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
340101	0318	MATERIALS EQUIPMENT SPECIALIST	34.07	41.41	1.00		-	1.00
340101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
340101	1000	LICENSED LAND SURVEYOR	59.74	72.62	1.00		-	1.00
340101	1004	ENGINEERING TECHNICAL WRITER	50.03	60.82	1.00		-	1.00
340101	1007	ENGINEERING TECHNICIAN III	45.44	55.24	11.00		-	11.00
340101	1008	ENGINEERING TECHNICIAN IV	53.92	65.54	4.00		-	4.00
340101	1009	TRAFFIC SIGNAL TECHNICIAN	47.37	57.58	2.00		-	2.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
340101	1012	ENGINEER	59.74	72.62	7.00		-	7.00
340101	1014	SENIOR ENGINEER	65.72	79.88	6.00		-	6.00
340101	1015	ENGINEERING DIVISION MANAGER	75.13	91.32	1.00		-	1.00
340101	1039	DEPUTY DIRECTOR TRANSPORTATION & OPERATIONS	91.99	111.81	1.00		-	1.00
340101	1041	DEPUTY DIRECTOR ENGINEERING & MAINTENANCE	91.99	111.81	1.00		-	1.00
340101	1222	GEOGRAPHIC INFORMATION TECHNICIAN II	44.35	53.92	1.00		-	1.00
340101	1373	ROAD OPERATIONS DIVISION MANAGER	65.37	79.45	1.00		-	1.00
340101	5055	PUBLIC WORKS FLEET EQUIPMENT MANAGER	48.32	58.74	1.00		-	1.00
340101	5058	PUBLIC WORKS OPERATIONS COORDINATOR	57.26	69.60	2.00		-	2.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	6.00		-	6.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	4.00		-	4.00
340101	5050	MAINTENANCE SUPERVISOR	44.30	53.85	1.00		-	1.00
340101	5015	MAINTENANCE WORKER II	32.27	39.22	2.00		-	2.00
340101	5017	MAINTENANCE WORKER III	36.86	44.80	3.00		-	3.00
340101	5032	VEGETATION CONTROL ADVISOR	43.67	53.08	1.00		-	1.00
340101	5073	TRAFFIC PAINT & SIGN WORKER	36.86	44.80	4.00		-	4.00
340101	5076	TRAFFIC MAINTENANCE SUPERVISOR	44.30	53.85	1.00		-	1.00
340101 Total					117.00	-	0.00	117.00
340301	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	3.00		-	3.00
340301	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	1.00		-	1.00
340301	0704	AIRPORT OPERATIONS SPECIALIST	35.18	42.77	10.00		-	10.00
340301	0705	SENIOR AIRPORT OPERATIONS SPECIALIST	37.54	45.63	1.00		-	1.00
340301	0712	AIRPORT OPERATIONS SUPERVISOR	41.30	50.21	1.00		-	1.00
340301	0713	ASSISTANT AIRPORT MANAGER	56.57	68.76	1.00		-	1.00
340301	0714	AIRPORT MANAGER	70.91	86.19	1.00		-	1.00
340301	0762	REAL ESTATE PROJECT SPECIALIST	52.51	63.84	1.00		-	1.00
340301	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
340301	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
340301	0904	MARKETING SPECIALIST	40.94	49.77	1.00		-	1.00
340301	5015	MAINTENANCE WORKER II	32.27	39.22	2.00		-	2.00
340301 Total					24.00	-	0.00	24.00
340401	0002	OFFICE ASSISTANT II	25.81	31.37	2.00	(2.00)	-	-
340401	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00	1.00	-	2.00
340401	0810	ADMINISTRATIVE AIDE	37.10	45.11	-	1.00	-	1.00
340401	1374	TRANSIT SPECIALIST II	50.98	61.97	2.00		-	2.00
340401	1377	TRANSIT SYSTEMS MANAGER	70.77	86.03	1.00		-	1.00
340401 Total					6.00	-	0.00	6.00
340501	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
340501	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
340501	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
340501	1007	ENGINEERING TECHNICIAN III	45.44	55.24	2.00		-	2.00
340501	1008	ENGINEERING TECHNICIAN IV	53.92	65.54	1.00		-	1.00
340501	1081	PROFESSIONAL GEOLOGIST	59.74	72.62	1.00		-	1.00
340501	5179	INTEGRATED WASTE UTILITY & INFRASTRUCTURE COORD	54.95	66.80	1.00		-	1.00
340501	5180	INTEGRATED WASTE OPERATIONS DIVISION MGR	65.37	79.45	1.00		-	1.00
340501	5186	WASTE MANAGEMENT SPECIALIST II	45.95	55.85	5.00		-	5.00
340501	5191	WASTE MANAGEMENT AGENCY EXECUTIVE DIRECTOR	66.16	80.42	1.00		-	1.00
340501 Total					15.00	-	0.00	15.00
344001	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	2.00		-	2.00
344001	1090	DEPUTY DIRECTOR OF PUBLIC INFRASTRUCTURE ADMIN	75.77	92.11	1.00		-	1.00
344001	1091	DIRECTOR OF PUBLIC INFRASTRUCTURE	114.84	139.59	1.00		-	1.00
344001	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
344001	7025	EXECUTIVE SECRETARY CONFIDENTIAL	35.58	43.25	1.00		-	1.00
344001 Total					6.00	-	0.00	6.00
344002	0403	SENIOR ACCOUNT CLERK	30.99	37.67	6.00		-	6.00
344002	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
344002	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
344002	0826	DEPARTMENT ANALYST	46.16	56.10	7.00		-	7.00
344002	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
344002 Total					16.00	-	0.00	16.00
344003	0382	PAYROLL CLERK	32.72	39.77	2.00		-	2.00
344003	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
344003	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
344003 Total					6.00	-	0.00	6.00
344004	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
344004	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
344004	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	1.00		-	1.00
344004	0160	DEPARTMENT INFORMATION SYSTEMS COORDINATOR	55.71	67.73	1.00	(1.00)	0.00	-
344004	0161	DEPARTMENT INFORMATION SYSTEMS MANAGER	65.90	80.10	-	1.00	-	1.00
344004	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
344004	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
344004 Total					9.00	-	0.00	9.00
PUBLIC INFRASTRUCTURE TOTAL					277.00	-	0.00	277.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

**Public Infrastructure contains allocation information for General Services and Transportation and Public Works.

REGIONAL PARKS

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
290101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
290101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
290101	1267	PARK MANAGER	66.48	80.80	1.00		-	1.00
290101	1274	PARK PROGRAM ASSISTANT	32.81	39.88	3.00		-	3.00
290101	4401	PARK AIDE	22.77	27.69	6.00		-	6.00
290101	4402	PARK RANGER ASSISTANT	28.66	34.83	6.00		-	6.00
290101	4406	PARK RANGER I	35.18	42.77	11.00		-	11.00
290101	4408	PARK RANGER II	38.30	46.56	3.00		-	3.00
290101	4410	PARK RANGER III	45.08	54.80	2.00		-	2.00
290101	4412	CHIEF PARK RANGER	54.06	65.71	1.00		-	1.00
290101	1036	PROJECT SPECIALIST	50.92	61.90	1.00		-	1.00
290101	5405	PARKS GROUNDS MAINTENANCE WORKER II	32.27	39.22	19.00		-	19.00
290101	5407	SENIOR PARKS GROUNDS MAINTENANCE WORKER	35.76	43.47	6.00		-	6.00
290101	5412	PARKS GROUNDS MAINTENANCE SUPERVISOR	43.68	53.09	2.00		-	2.00
290101 Total					63.00	-	0.00	63.00
290102	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
290102	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
290102	1200	PLANNING TECHNICIAN	33.44	40.65	2.00		-	2.00
290102	1253	PARK PLANNER II	49.20	59.80	4.00		-	4.00
290102	1254	SENIOR PARK PLANNER	58.46	71.05	3.00		-	3.00
290102	1258	PARK PLANNING MANAGER	64.63	78.55	1.00		-	1.00
290102	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
290102 Total					13.00	-	0.00	13.00
290103	1259	RECREATION AND EDUCATION SERVICES MANAGER	61.56	74.82	1.00		-	1.00
290103	1274	PARK PROGRAM ASSISTANT	32.81	39.88	7.00		-	7.00
290103	1279	PARK PROGRAM SUPERVISOR	42.66	51.85	2.00		-	2.00
290103	5405	PARKS GROUNDS MAINTENANCE WORKER II	32.27	39.22	1.00		-	1.00
290103	5407	SENIOR PARKS GROUNDS MAINTENANCE WORKER	35.76	43.47	1.00		-	1.00
290103 Total					12.00	-	0.00	12.00
290104	0002	OFFICE ASSISTANT II	25.81	31.37	1.00		-	1.00
290104	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	4.00		-	4.00
290104	0007	OFFICE SUPPORT SUPERVISOR	33.73	41.00	1.00		-	1.00
290104	0025	EXECUTIVE SECRETARY	34.79	42.29	1.00		-	1.00
290104	0382	PAYROLL CLERK	32.72	39.77	1.00		-	1.00
290104	0402	ACCOUNT CLERK II	28.39	34.51	1.00		-	1.00
290104	0403	SENIOR ACCOUNT CLERK	30.99	37.67	2.00		-	2.00
290104	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
290104	0417	ACCOUNTANT III	48.96	59.51	1.00		-	1.00
290104	0810	ADMINISTRATIVE AIDE	37.10	45.11	2.00		-	2.00
290104	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
290104	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
290104	1268	DEPUTY DIRECTOR REGIONAL PARKS	77.28	93.93	1.00		-	1.00
290104	1270	DIRECTOR OF REGIONAL PARKS	95.90	116.58	1.00		-	1.00
290104	1276	BOOKING & RESERVATION COORDINATOR	33.60	40.83	1.00		-	1.00
290104	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
290104	4408	PARK RANGER II	38.30	46.56	1.00		-	1.00
290104 Total					22.00	-	0.00	22.00
290105	4401	PARK AIDE	22.77	27.69	1.00		-	1.00
290105	4406	PARK RANGER I	35.18	42.77	3.00		-	3.00
290105	4408	PARK RANGER II	38.30	46.56	1.00		-	1.00
290105	4410	PARK RANGER III	45.08	54.80	1.00		-	1.00
290105	5405	PARKS GROUNDS MAINTENANCE WORKER II	32.27	39.22	2.00		-	2.00
290105	5412	PARKS GROUNDS MAINTENANCE SUPERVISOR	43.68	53.09	1.00		-	1.00
290105	1274	PARK PROGRAM ASSISTANT	32.81	39.88	1.00		-	1.00
290105	1279	PARK PROGRAM SUPERVISOR	42.66	51.85	2.00		-	2.00
290105	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
290105 Total					13.00	-	0.00	13.00
290115	1260	NATURAL RESOURCES MANAGER	61.56	74.82	1.00		-	1.00
290115	1279	PARK PROGRAM SUPERVISOR	42.66	51.85	3.00		-	3.00
290115	5405	PARKS GROUNDS MAINTENANCE WORKER II	32.27	39.22	3.00		-	3.00
290115	5407	SENIOR PARKS GROUNDS MAINTENANCE WORKER	35.76	43.47	3.00		-	3.00
290115 Total					10.00	-	0.00	10.00
290119	0850	BUSINESS DEVELOPMENT MANAGER	62.78	76.31	1.00		-	1.00
290119	0904	MARKETING SPECIALIST	40.94	49.77	4.00		-	4.00
290119	5405	PARKS GROUNDS MAINTENANCE WORKER II	32.27	39.22	1.00		-	1.00
290119 Total					6.00	-	0.00	6.00
290301	0023	SECRETARY	31.28	38.01	1.00		-	1.00
290301	5335	BUILDING MECHANIC II	44.75	54.40	1.00		-	1.00
290301	5506	MARINA ATTENDANT	32.27	39.22	1.00		-	1.00
290301	5507	SENIOR MARINA ATTENDANT	34.30	41.70	1.00		-	1.00
290301	5510	MARINA SUPERVISOR	51.44	62.53	1.00		-	1.00
290301 Total					5.00	-	0.00	5.00
REGIONAL PARKS TOTAL					144.00	-	0.00	144.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

REGISTRAR OF VOTERS

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
430101	0057	CHIEF DEPUTY REGISTRAR OF VOTERS	78.36	95.25	1.00		-	1.00
430101	0157	DEPARTMENT INFORMATION SYSTEMS TECHNICIAN II	39.90	48.51	1.00		-	1.00
430101	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	1.00		-	1.00
430101	0263	ELECTION SPECIALIST II	29.41	35.74	6.00		-	6.00
430101	0264	SENIOR ELECTION SPECIALIST	32.03	38.93	3.00		-	3.00
430101	0267	ELECTION SERVICES SUPERVISOR	39.02	47.43	2.00		-	2.00
430101	0270	REGISTRAR OF VOTERS	93.45	113.59	1.00		-	1.00
430101	0311	STOREKEEPER	28.64	34.81	1.00		-	1.00
430101	0402	ACCOUNT CLERK II	28.39	34.51	1.00	(1.00)	-	-
430101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	-	1.00	-	1.00
430101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
430101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
430101	3084	PROGRAM DEVELOPMENT MANAGER	57.79	70.25	3.00		-	3.00
430101 Total					22.00	-	0.00	22.00
REGISTRAR OF VOTERS TOTAL					22.00	-	0.00	22.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

SHERIFF OFFICE

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
300101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
300101	0027	EXECUTIVE ASST TO SHERIFF	37.41	45.47	1.00		-	1.00
300101	0159	DEPARTMENT INFORMATION SYSTEMS SPECIALIST II	48.19	58.58	4.00		-	4.00
300101	0160	DEPARTMENT INFORMATION SYSTEMS COORDINATOR	55.71	67.73	2.00		-	2.00
300101	0170	SENIOR DEPARTMENT INFORMATION SYSTEMS MANAGER	75.34	91.58	1.00		-	1.00
300101	0173	HUMAN SERVICES SYSTEMS & PROGRAMMING ANALYST	53.00	64.42	1.00		-	1.00
300101	0312	SENIOR STOREKEEPER	31.50	38.29	1.00		-	1.00
300101	0382	PAYROLL CLERK	32.72	39.77	2.00		-	2.00
300101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	4.00		-	4.00
300101	0416	ACCOUNTANT II	42.04	51.10	1.00		-	1.00
300101	0419	SUPERVISING ACCOUNTANT	51.52	62.63	1.00		-	1.00
300101	0810	ADMINISTRATIVE AIDE	37.10	45.11	5.00		-	5.00
300101	0826	DEPARTMENT ANALYST	46.16	56.10	7.50		-	7.50
300101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	2.00		-	2.00
300101	0842	DEPARTMENT ADMINISTRATIVE SERVICES DIRECTOR	65.88	80.07	1.00		-	1.00
300101	0847	SHERIFFS CHIEF OF FINANCIAL AND ADMINISTRATIVE SERVICES	75.30	91.53	1.00		-	1.00
300101	0908	WATER AGENCY PUBLIC INFORMATION OFFICER	57.14	69.46	1.00		-	1.00
300101	3397	COMMUNITY SERVICES OFFICER II	30.98	37.66	1.00		-	1.00
300101	4081	DEPUTY SHERIFF II	53.85	65.46	3.00		-	3.00
300101	4095	SHERIFFS SERGEANT	62.85	76.39	3.00		-	3.00
300101	4114	SHERIFFS LIEUTENANT	75.75	92.09	1.00		-	1.00
300101	4120	SHERIFFS CAPTAIN	86.93	105.66	1.00		-	1.00
300101	4154	CORRECTIONAL DEPUTY II	49.55	60.23	2.00		-	2.00
300101	4157	CORRECTIONAL SERGEANT	61.75	75.05	2.00		-	2.00
300101	7023	SECRETARY CONFIDENTIAL	31.99	38.88	1.00		-	1.00
300101	8103	SHERIFF-CORONER	152.00		1.00		-	1.00
300101 Total					51.50	-	0.00	51.50
300102	4124	ASSISTANT SHERIFF	100.53	122.20	1.00		-	1.00
300102 Total					1.00	-	0.00	1.00
300120	1692	COMMUNICATIONS DISPATCHER II	41.52	50.47	17.00		-	17.00
300120	1694	SENIOR COMMUNICATIONS DISPATCHER	45.35	55.13	4.00		-	4.00
300120	1696	SUPERVISING COMMUNICATIONS DISPATCHER	51.06	62.06	4.00		-	4.00
300120	1698	COMMUNICATIONS DISPATCH MANAGER	58.16	70.70	1.00		-	1.00
300120 Total					26.00	-	0.00	26.00
300121	0028	CIVIL BUREAU SPECIALIST	36.74	44.67	1.00		-	1.00
300121	0049	LEGAL PROCESSOR II	28.90	35.13	2.00		-	2.00
300121	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
300121	3397	COMMUNITY SERVICES OFFICER II	30.98	37.66	1.00		-	1.00
300121 Total					5.00	-	0.00	5.00
300122	0049	LEGAL PROCESSOR II	28.90	35.13	6.00		-	6.00
300122	0050	SENIOR LEGAL PROCESSOR	31.46	38.23	4.00		-	4.00
300122	0052	LEGAL STAFF SUPERVISOR	36.26	44.07	4.00		-	4.00
300122	0060	SHERIFFS INFORMATION BUREAU MANAGER	51.57	62.69	1.00		-	1.00
300122	3397	COMMUNITY SERVICES OFFICER II	30.98	37.66	6.00		-	6.00
300122 Total					21.00	-	0.00	21.00
300123	0172	HUMAN SERVICES NETWORK ANALYST	54.51	66.27	1.00		-	1.00
300123	1705	COMMUNICATIONS TECHNICIAN II	43.87	53.32	3.00		-	3.00
300123	1710	SENIOR COMMUNICATIONS TECHNICIAN	47.93	58.26	1.00		-	1.00
300123	1715	COMMUNICATIONS MANAGER	67.49	82.03	1.00		-	1.00
300123 Total					6.00	-	0.00	6.00
300140	3397	COMMUNITY SERVICES OFFICER II	30.98	37.66	3.00		-	3.00
300140	4081	DEPUTY SHERIFF II	53.85	65.46	98.00		-	98.00
300140	4095	SHERIFFS SERGEANT	62.85	76.39	13.00		-	13.00
300140	4114	SHERIFFS LIEUTENANT	75.75	92.09	5.00		-	5.00
300140	4120	SHERIFFS CAPTAIN	86.93	105.66	1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
300140 Total					120.00	-	0.00	120.00
300141	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
300141	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
300141	3397	COMMUNITY SERVICES OFFICER II	30.98	37.66	1.00		-	1.00
300141	4081	DEPUTY SHERIFF II	53.85	65.46	17.00		-	17.00
300141	4095	SHERIFFS SERGEANT	62.85	76.39	3.00		-	3.00
300141	4114	SHERIFFS LIEUTENANT	75.75	92.09	1.00		-	1.00
300141 Total					24.00	-	0.00	24.00
300142	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
300142	3397	COMMUNITY SERVICES OFFICER II	30.98	37.66	2.00		-	2.00
300142	4081	DEPUTY SHERIFF II	53.85	65.46	10.00		-	10.00
300142	4095	SHERIFFS SERGEANT	62.85	76.39	2.00		-	2.00
300142	4114	SHERIFFS LIEUTENANT	75.75	92.09	1.00		-	1.00
300142 Total					16.00	-	0.00	16.00
300143	0701	HELICOPTER PILOT	64.73	78.69	2.00		-	2.00
300143	4081	DEPUTY SHERIFF II	53.85	65.46	1.00		-	1.00
300143	4095	SHERIFFS SERGEANT	62.85	76.39	1.00		-	1.00
300143 Total					4.00	-	0.00	4.00
300144	4081	DEPUTY SHERIFF II	53.85	65.46	2.00		-	2.00
300144	4095	SHERIFFS SERGEANT	62.85	76.39	1.00		-	1.00
300144 Total					3.00	-	0.00	3.00
300145	0023	SECRETARY	31.28	38.01	1.00		-	1.00
300145	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
300145	4081	DEPUTY SHERIFF II	53.85	65.46	24.00		-	24.00
300145	4095	SHERIFFS SERGEANT	62.85	76.39	5.00		-	5.00
300145	4114	SHERIFFS LIEUTENANT	75.75	92.09	1.00		-	1.00
300145 Total					32.00	-	0.00	32.00
300146	2103	FORENSIC ASSISTANT	32.43	39.42	2.00		-	2.00
300146	4081	DEPUTY SHERIFF II	53.85	65.46	4.00		-	4.00
300146	4095	SHERIFFS SERGEANT	62.85	76.39	1.00		-	1.00
300146 Total					7.00	-	0.00	7.00
300147	4081	DEPUTY SHERIFF II	53.85	65.46	29.00		-	29.00
300147	4095	SHERIFFS SERGEANT	62.85	76.39	2.00		-	2.00
300147	4114	SHERIFFS LIEUTENANT	75.75	92.09	1.00		-	1.00
300147	4154	CORRECTIONAL DEPUTY II	49.55	60.23	6.00		-	6.00
300147 Total					38.00	-	0.00	38.00
300148	4081	DEPUTY SHERIFF II	53.85	65.46	5.00		-	5.00
300148	4095	SHERIFFS SERGEANT	62.85	76.39	1.00		-	1.00
300148 Total					6.00	-	0.00	6.00
300149	4081	DEPUTY SHERIFF II	53.85	65.46	4.00		-	4.00
300149	4095	SHERIFFS SERGEANT	62.85	76.39	1.00		-	1.00
300149 Total					5.00	-	0.00	5.00
300201	0023	SECRETARY	31.28	38.01	1.00		-	1.00
300201	0060	SHERIFFS INFORMATION BUREAU MANAGER	51.57	62.69	1.00		-	1.00
300201	0325	INSTITUTIONAL SERVICES MANAGER	51.57	62.69	1.00		-	1.00
300201	0810	ADMINISTRATIVE AIDE	37.10	45.11	3.00		-	3.00
300201	3388	DETENTION SPECIALIST II	30.98	37.66	2.00		-	2.00
300201	3391	DETENTION ASSISTANT	30.00	36.47	15.00		-	15.00
300201	3392	SUPERVISING DETENTION ASSISTANT	33.33	40.52	2.00		-	2.00
300201	4124	ASSISTANT SHERIFF	100.53	122.20	1.00		-	1.00
300201	4130	SHERIFFS CAPTAIN CORRECTIONS	86.61	105.27	1.00		-	1.00
300201	4154	CORRECTIONAL DEPUTY II	49.55	60.23	15.00		-	15.00
300201	4157	CORRECTIONAL SERGEANT	61.75	75.05	3.00		-	3.00
300201	4164	CORRECTIONAL LIEUTENANT	73.58	89.44	3.00		-	3.00
300201	5320	JANITOR	24.98	30.37	5.00		-	5.00
300201	6228	COOK	27.32	33.21	12.00		-	12.00
300201	6230	CHEF	31.78	38.63	2.00		-	2.00
300201 Total					67.00	-	0.00	67.00
300203	0023	SECRETARY	31.28	38.01	1.00		-	1.00
300203	3388	DETENTION SPECIALIST II	30.98	37.66	20.60		-	20.60
300203	3389	SENIOR DETENTION SPECIALIST	33.77	41.04	5.00		-	5.00
300203	3390	DETENTION SPECIALIST SUPERVISOR	39.01	47.42	4.00		-	4.00
300203	4130	SHERIFFS CAPTAIN CORRECTIONS	86.61	105.27	1.00		-	1.00
300203	4154	CORRECTIONAL DEPUTY II	49.55	60.23	133.00		-	133.00
300203	4157	CORRECTIONAL SERGEANT	61.75	75.05	15.00		-	15.00
300203	4164	CORRECTIONAL LIEUTENANT	73.58	89.44	4.00		-	4.00
300203 Total					183.60	-	0.00	183.60
300204	3388	DETENTION SPECIALIST II	30.98	37.66	3.40		-	3.40
300204	3389	SENIOR DETENTION SPECIALIST	33.77	41.04	1.00		-	1.00
300204	4154	CORRECTIONAL DEPUTY II	49.55	60.23	23.00		-	23.00
300204	4157	CORRECTIONAL SERGEANT	61.75	75.05	4.00		-	4.00
300204 Total					31.40	-	0.00	31.40
SHERIFF OFFICE TOTAL					647.50	-	0.00	647.50

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

UC COOPERATIVE EXTENSION

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
350101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
350101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
350101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
350101	1122	SENIOR AGRICULTURAL PROGRAM ASSISTANT	32.67	39.71	1.00		-	1.00
350101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	2.00		-	2.00
350101 Total					6.00	-	0.00	6.00
UCC COOPERATIVE EXTENSION TOTAL					6.00	-	0.00	6.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

SONOMA WATER

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
330101	0402	ACCOUNT CLERK II	28.39	34.51	2.00		-	2.00
330101	0403	SENIOR ACCOUNT CLERK	30.99	37.67	1.00		-	1.00
330101	0417	ACCOUNTANT III	48.96	59.51	1.00		-	1.00
330101	0810	ADMINISTRATIVE AIDE	37.10	45.11	1.00		-	1.00
330101	0404	ACCOUNTING TECHNICIAN	33.22	40.37	2.00		-	2.00
330101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
330101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
330101	0911	WATER AGENCY GOVERNMENTAL AFFAIRS MANAGER	70.11	85.23	1.00		-	1.00
330101	0981	WATER AGENCY PROGRAMS SPECIALIST II	46.89	56.98	3.00		-	3.00
330101	0982	WATER AGENCY PRINCIPAL PROGRAM SPECIALIST	64.94	78.94	2.00		-	2.00
330101	0984	WATER AGENCY SENIOR PROGRAMS SPECIALIST	51.31	62.37	2.00		-	2.00
330101	0981	WATER AGENCY PROGRAMS SPECIALIST II	46.89	56.98	1.00		-	1.00
330101	0984	WATER AGENCY SENIOR PROGRAMS SPECIALIST	51.31	62.37	3.00		-	3.00
330101	0003	SENIOR OFFICE ASSISTANT	28.96	35.21	1.00		-	1.00
330101	0826	DEPARTMENT ANALYST	46.16	56.10	2.00		-	2.00
330101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
330101	0920	WATER AGENCY EMERGENCY PROJ AND SECURITY MGR	70.57	85.79	1.00		-	1.00
330101	0404	ACCOUNTING TECHNICIAN	33.22	40.37	1.00		-	1.00
330101	0416	ACCOUNTANT II	42.04	51.10	2.00		-	2.00
330101	0826	DEPARTMENT ANALYST	46.16	56.10	1.00		-	1.00
330101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	2.00		-	2.00
330101	1024	WATER AGENCY PRINCIPAL ENGINEER	90.36	109.83	1.00		-	1.00
330101	1032	WATER AGENCY ENGINEER IV	80.39	97.71	4.00		-	4.00
330101	1008	ENGINEERING TECHNICIAN IV	53.92	65.54	1.00		-	1.00
330101	1045	WATER AGENCY ENGINEERING TECHNICIAN III	46.63	56.68	2.00		-	2.00
330101	1219	WATER AGENCY CAD-GIS COORDINATOR	59.55	72.39	1.00		-	1.00
330101	1224	WATER AGENCY GEOGRAPHIC INFO SYSTEMS ANALYST	50.97	61.96	3.00		-	3.00
330101	1024	WATER AGENCY PRINCIPAL ENGINEER	90.36	109.83	1.00		-	1.00
330101	1032	WATER AGENCY ENGINEER IV	80.39	97.71	1.00		-	1.00
330101	1017	WATER AGENCY DEPUTY DIRECTOR OF ENGINEERING	99.90	121.44	2.00		-	2.00
330101	1055	RIGHT OF WAY MANAGER	69.27	84.20	1.00		-	1.00
330101	1024	WATER AGENCY PRINCIPAL ENGINEER	90.36	109.83	1.00		-	1.00
330101	1032	WATER AGENCY ENGINEER IV	80.39	97.71	2.00		-	2.00
330101	3085	DEPARTMENT PROGRAM MANAGER	50.61	61.52	1.00		-	1.00
330101	1033	WATER AGENCY HYDROGEOLOGIST IV	80.39	97.71	1.00		-	1.00
330101	1074	WATER AGENCY PRINCIPAL HYDROGEOLOGIST	90.36	109.83	1.00		-	1.00
330101	1024	WATER AGENCY PRINCIPAL ENGINEER	90.36	109.83	1.00		-	1.00
330101	1032	WATER AGENCY ENGINEER IV	80.39	97.71	4.00		-	4.00
330101	1045	WATER AGENCY ENGINEERING TECHNICIAN III	46.63	56.68	1.00		-	1.00
330101	1024	WATER AGENCY PRINCIPAL ENGINEER	90.36	109.83	1.00		-	1.00
330101	1032	WATER AGENCY ENGINEER IV	80.39	97.71	6.00		-	6.00
330101	1033	WATER AGENCY HYDROGEOLOGIST IV	80.39	97.71	1.00		-	1.00
330101	1000	LICENSED LAND SURVEYOR	59.74	72.62	1.00		-	1.00
330101	1002	WATER AGENCY PRINCIPAL LAND SURVEYOR	90.36	109.83	1.00		-	1.00
330101	1045	WATER AGENCY ENGINEERING TECHNICIAN III	46.63	56.68	3.00		-	3.00
330101	1052	RIGHT OF WAY AGENT II	50.94	61.92	1.00		-	1.00
330101	1056	SUPERVISING RIGHT OF WAY AGENT	57.13	69.45	1.00		-	1.00
330101	0985	TECHNICAL WRITING SPECIALIST	50.03	60.82	4.00		-	4.00
330101	0986	TECHNICAL WRITING MANAGER	64.84	78.80	1.00		-	1.00
330101	0987	WATER AGENCY SENIOR TECHNICAL WRITING SPECIALIST	54.72	66.52	2.00		-	2.00
330101	0981	WATER AGENCY PROGRAMS SPECIALIST II	46.89	56.98	2.00		-	2.00
330101	0982	WATER AGENCY PRINCIPAL PROGRAM SPECIALIST	64.94	78.94	1.00		-	1.00
330101	0984	WATER AGENCY SENIOR PROGRAMS SPECIALIST	51.31	62.37	2.00		-	2.00
330101	0823	ADMINISTRATIVE AIDE CONFIDENTIAL	37.10	45.11	1.00		-	1.00
330101	0828	ADMINISTRATIVE SERVICES OFFICER II	58.85	71.53	1.00		-	1.00
330101	0910	WATER AGENCY DIVISION MGR ADMINISTRATIVE SERVICES	79.01	96.04	1.00		-	1.00
330101	1019	WATER AGENCY CHIEF ENGINEER-DIR OF GRNDWATER MGT	112.50	136.75	1.00		-	1.00
330101	1020	WATER AGENCY GENERAL MANAGER	140.29	170.52	1.00		-	1.00
330101	0912	WATER AGENCY ASSISTANT GENERAL MANAGER	105.67	128.45	2.00		-	2.00
330101	5086	WATER AGENCY MAINTENANCE WORKER III	40.33	49.02	1.00		-	1.00
330101	5132	WATER AGENCY LEAD MECHANIC	58.27	70.82	1.00		-	1.00
330101	5097	WATER AGENCY ENVIRONMENTAL COMPLIANCE TECHNICIAN	48.43	58.86	1.00		-	1.00

EFS Section	Job Code	Job Classification	A STEP*	I STEP*	FY 2025-2026 Recommended	Supplemental Changes	Hearing Actions	FY 25-26 Final Adopted
330101	5098	WATER AGENCY ENVIRONMENTAL COMPLIANCE INSPECTOR	61.18	74.36	2.00		-	2.00
330101	5057	WATER AGENCY COORDINATOR	80.14	97.42	1.00		-	1.00
330101	5082	WATER AGENCY MAINTENANCE WORKER II	34.39	41.81	1.00		-	1.00
330101	5086	WATER AGENCY MAINTENANCE WORKER III	40.33	49.02	5.00		-	5.00
330101	5087	WATER AGENCY LEAD MAINTENANCE WORKER	45.18	54.92	2.00		-	2.00
330101	5335	BUILDING MECHANIC II	44.75	54.40	1.00		-	1.00
330101	5335	BUILDING MECHANIC II	44.75	54.40	2.00		-	2.00
330101	5102	WATER AGENCY FLEET EQUIPMENT MECHANIC II	46.09	56.02	3.00		-	3.00
330101	5103	WATER AGENCY LEAD FLEET EQUIPMENT MECHANIC	50.70	61.64	1.00		-	1.00
330101	5129	WATER AGENCY MECHANIC	53.02	64.44	1.00		-	1.00
330101	1032	WATER AGENCY ENGINEER IV	80.39	97.71	2.00		-	2.00
330101	5057	WATER AGENCY COORDINATOR	80.14	97.42	1.00		-	1.00
330101	5082	WATER AGENCY MAINTENANCE WORKER II	34.39	41.81	1.00		-	1.00
330101	5086	WATER AGENCY MAINTENANCE WORKER III	40.33	49.02	8.00		-	8.00
330101	5087	WATER AGENCY LEAD MAINTENANCE WORKER	45.18	54.92	2.00		-	2.00
330101	5057	WATER AGENCY COORDINATOR	80.14	97.42	1.00		-	1.00
330101	5112	ELECTRICIAN-INSTRUMENTATION TECHNICIAN	57.15	69.47	4.00		-	4.00
330101	5113	WA SENIOR ELECTRICIAN-INSTRUMENTATION TECHNICIAN	62.59	76.08	3.00		-	3.00
330101	1045	WATER AGENCY ENGINEERING TECHNICIAN III	46.63	56.68	1.00		-	1.00
330101	5057	WATER AGENCY COORDINATOR	80.14	97.42	1.00		-	1.00
330101	5142	WATER AGENCY CHEMIST	61.18	74.36	1.00		-	1.00
330101	0826	DEPARTMENT ANALYST	46.16	56.10	2.00		-	2.00
330101	5056	WATER AGENCY OPERATIONS AND MAINTENANCE MANAGER	92.52	112.47	1.00		-	1.00
330101	0318	MATERIALS EQUIPMENT SPECIALIST	34.07	41.41	1.00		-	1.00
330101	5057	WATER AGENCY COORDINATOR	80.14	97.42	3.00		-	3.00
330101	5129	WATER AGENCY MECHANIC	53.02	64.44	20.00		-	20.00
330101	5132	WATER AGENCY LEAD MECHANIC	58.27	70.82	5.00		-	5.00
330101	5056	WATER AGENCY OPERATIONS AND MAINTENANCE MANAGER	92.52	112.47	1.00		-	1.00
330101	5057	WATER AGENCY COORDINATOR	80.14	97.42	3.00		-	3.00
330101	5126	WATER AGENCY SENIOR PLANT OPERATOR	57.99	70.49	15.00		-	15.00
330101	1228	WATER AGENCY SCADA TECHNOLOGY ANALYST	60.96	74.10	3.00		-	3.00
330101	0994	WATER AGENCY DIV MGR - ENVIR RES & PUBLIC AFFAIRS	90.23	109.67	1.00		-	1.00
330101	0827	ADMINISTRATIVE SERVICES OFFICER I	51.57	62.69	1.00		-	1.00
330101	5142	WATER AGENCY CHEMIST	61.18	74.36	3.00		-	3.00
330101	5126	WATER AGENCY SENIOR PLANT OPERATOR	57.99	70.49	1.00		-	1.00
330101 Total					262.00	-	0.00	262.00
SONOMA WATER TOTAL					262.00	-	0.00	262.00

*Salaries reflect market adjustments, cost of living adjustments, as applicable, with an effective date of May 13, 2025, or before.

Grand Total					4,480.63	3.00	15.50	4,499.13
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