

**Auditor's Financial
Update
December 31, 2025**



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 - **Revenue & Expenditures for Operating Funds 101 through 116, including Internal Service, Capital Outlay and Debt Service**
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Revenue Comparison

Revenue	December 2024	December 2025
TAXES	6,498,714	7,261,233
LICENSE & PERMITS	1,227,146	1,619,407
FINES FORFEITURES & PENALTIES	1,463,606	1,783,359
REVENUE FROM MONEY & PROPERTY	727,697	478,587
AID FROM OTHER GOV'T AGENCY	60,171,275	48,910,467
CHARGE FOR CURRENT SERVICES	15,532,018	13,333,677
OTHER REVENUE	30,564,751	25,330,534
TRANSFERS	15,566,950	18,112,364
Total	131,752,158	116,829,628



Revenue Differences

- **Property Tax & Sales Tax** - Up \$762,519
- **License & Permit** – Up \$392,261
- **Fines & Forfeitures** – Up \$319,752
- **Use of Money** – Down \$249,110
- **Aid From Other Agencies** – Down \$11,260,808
- **Charge for Services** – Down \$2,198,341
- **Other Revenues** – Down \$5,234,217
- **Transfers** - Transfers to Other Funds – Up \$2,545,414



Expenditure Comparison

Expenditure	December 2024	December 2025
Salaries & Benefits	48,025,947	49,321,383
Services & Supplies	33,550,540	22,114,898
Other Charges	16,627,556	17,361,343
Fixed Assets	7,736,066	5,170,077
Transfers and Reimbursements	15,565,163	18,111,892
Total	121,505,271	112,079,592



Notes to Expenditure Differences

- As of December 31, 2025, total expenditures were \$168,801,581 with a budget of \$280,881,173. This equates to 39.9% of appropriations spent. This compared to 41.6% spent in Fiscal 2024/25. There was overall reduction of \$9,425,678 in 2025/26 largely due to fixed asset and project costs in 2024/25.
- **Salary & Benefits** – Up \$1,295,436
- **Service & Supplies** – Down \$11,435,641
- **Other Charges** – Up \$733,786
- **Fixed Assets** – Down \$2,565,989
- **Transfers & Reimbursements** – Up \$2,546,730



General Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount to be Secured	% Received
Taxes	\$ 31,062,246	\$ 1,009,992	\$ 5,985,196			\$ 25,077,050	19.3%
License & Permits	2,368,435	334,041	666,610			1,701,825	28.1%
Fines & Forfeitures	1,903,338	148,140	1,566,050			337,288	82.3%
From Property	1,396,291	14,905	37,761			1,358,530	2.7%
Aid from Other Gov't	4,639,741	871,741	3,614,267			1,025,474	77.9%
Charges for Services	5,749,073	951,934	2,891,117			2,857,956	50.3%
Other Revenue	647,609	19,004	24,031			623,578	3.7%
Total Revenues	\$ 47,766,733	\$ 3,349,757	\$ 14,785,032	\$ -	\$ -	\$ 32,981,701	31.0%

- Received 19.3% of budgeted revenue – Property Tax Collections through December show in January revenues
- Fines & Forfeitures received \$1,566,050, or 82.3% of budget
- Aid From Other Gov't Agency – State Grants, LATCF & \$1,632,964 in Disaster Relief for Park Fire reimbursement
- Charges for Services – 50.3% of \$5,749,073 budget received. This is mainly A-87 cost reimbursements
- Other revenue budget is mostly Nomlaki donation – 2023/24 still not received



General Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount Available	% Expended
Salary/Benefits	\$ 17,182,996	\$ 5,436,405	\$ 8,696,588			\$ 8,486,408	50.6%
Service/Supplies	5,971,297	1,094,376	2,537,668			3,433,629	42.5%
Other Charges	1,958,615	243,676	1,070,120			888,495	54.6%
Fixed Assets	680,790	152,520	386,528			294,262	56.8%
Transfers/Reimburse	30,086,182	739,994	18,074,630			12,011,552	60.1%
Total Appropriations	\$ 55,879,880	\$ 7,666,971	\$ 30,765,534	\$ -	\$ -	\$ 25,114,346	55.1%
CONTINGENCIES						Budget Remaining	
General	\$ 300,000	\$ -	\$ 43,670	\$ -		\$ 256,330	85.4%
Special	\$ 209,175	\$ -	\$ -	\$ -		\$ 209,175	100.0%
Vacancy Contingency	\$ 1,165,277	\$ -	\$ 285,559	\$ -		\$ 879,718	75.5%

- Expenditure overall at 55.1%
- General Fund Contribution to Public Safety of \$17,047,603, or 64.4% of \$26,457,870 budget was expended
- Other Charges – 54.6% spent. Mostly Broadband \$408,163
- Fixed Asset budget 56.8%. Purchases include Computer/software, vehicles in Ag & Coroner, and Improvements to structures & Grounds for the Parks & Trial Court MOE contribution of \$313,980



Road Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount to be Secured	% Received
Taxes	\$ 506,004	\$ -	\$ -			\$ 506,004	0.0%
License & Permits	10,105	1,360	2,375			7,730	23.5%
From Property	-	-	(18,334)			18,334	0.0%
Aid from Other Gov't	19,806,309	2,078,740	6,075,430			13,730,879	30.7%
Charges for Services	325,806	1,630	55,327			270,479	17.0%
Other Revenue	83,014	864	54,578			28,436	65.7%
Total Revenues	\$ 20,731,238	\$ 2,082,594	\$ 6,169,376	\$ -		\$ 14,561,862	29.8%

- Road received 29.8% of budgeted revenues
- Taxes – This is ¼ cent sales tax and is usually received in March or April
- Aid From Other Gov't Agencies is the highest source of revenue. This includes reimbursements from CalTrans for Road projects, SB1 for Road Repairs, and State Hwy User's Tax

money. This source directly relates to expenditures in Professional Services for Road Projects. Received \$6,075,430, or 30.7 of budgeted revenue



Road Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount Available	% Expended
Salary/Benefits	\$ 8,220,372	\$ 2,466,701	\$ 3,949,118			\$ 4,271,254	48.0%
Service/Supplies	11,529,876	1,270,581	2,454,843			9,075,033	21.3%
Other Charges	728,907	27,151	97,229			631,678	13.3%
Fixed Assets	203,714	-	53,835			203,714	26.4%
Transfers/Reimburse	48,369	-	6,640			48,369	13.7%
Total Appropriations	\$ 20,731,238	\$ 3,764,433	\$ 6,561,665	\$ -	\$ -	\$ 14,169,573	31.7%

- Overall expenditures as of December 31, 2025 only 6,561,665, or 31.7% of \$20,731,238 appropriations.
- Svc & Supplies 21.3% of \$11,529,876. The remaining \$9,075,033 is related to ongoing road project costs.
- Other charges is mainly Right of Ways and Negative interest expense. Only 13.3% expended
- Fixed Asset budget used 26.4% of budget. The remainder will be used mainly for Special Departmental Equipment



Public Safety Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount to be Secured	% Received
Taxes	\$ 45,300	\$ -	\$ -	\$ -		\$ 45,300	0.0%
License & Permits	1,556	40	124			1,516	8.0%
Fines & Forfeitures	-	243	447			(243)	0.0%
Aid from Other Govt	16,913,578	585,661	4,044,165			16,327,917	23.9%
Charges for Services	2,417,794	127,878	468,212			2,289,916	19.4%
Other Revenue	117,572	16,559	24,469			101,013	20.8%
GF Contribution	26,457,870	-	17,047,603			26,457,870	64.4%
Total Revenues with GF Contribution	\$ 45,953,670	\$ 730,381	\$21,585,020	\$ -		\$ 24,368,650	47.0%
Total Revenues without GF Contribution	\$ 19,495,800	\$ 730,381	\$ 4,537,417	\$ -		\$ 18,765,419	23.3%

- Total Overall Revenue with General Fund Contribution is 47% of the budgeted \$45,953,670.
- Total revenue without General Fund contribution has recognized only 23.3% of their budgeted \$19,495,800. General Fund largely supports Public Safety and has contributed 79% of the overall revenues.
- Secondary main source of revenue is Aid From Other Gov Agencies with 23.9% received through December 2025. This source is comprised of Public Safety Augmentation, AB443, and Realignment for various public safety programs like Court Security, Bailiff and AB109 programs. This source is largely reliant on internal transfers from other Special Revenue Funds.
- Charges for services is mainly institutional care, charges for services and interfund revenues. As of December 31, 2025, only \$468,212 of the \$2,417,794 budget were received.

Public Safety Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount Available	% Expended
Salary/Benefits	\$ 30,998,556	\$ 10,761,155	\$17,244,955			\$ 20,237,401	55.6%
Service/Supplies	9,879,729	1,968,849	4,511,286			7,910,880	45.7%
Other Charges	136,775	9,276	16,710			127,499	12.2%
Fixed Assets	1,149,717	(51,062)	828,352			1,200,779	72.0%
Transfers/Reimburse							
Special Contingency	1,257,053	-				1,257,053	0.0%
Vacancy Contingency	2,812,474	-	452,599			2,359,875	16.1%
Total Appropriations	\$ 46,234,304	\$ 12,688,218	\$23,053,902	\$ -		\$ 23,180,402	49.9%

- Expended 48.9% of the budgeted \$46,234,304.

- Salary & Benefits ended December with 55.6% of budgeted appropriations spent and Service and Supplies ended with 45.7% of budgeted appropriations spent

- Other Charges is only 12.2% expended and is used mostly for contributions to other agencies & Support & Care.

- Fixed Assets spent \$828,352 of \$1,149,717 budget. The expenditures mainly consist of

- vehicle purchases in the amount of \$105,191 and Special Departmental Equipment in the amount of \$667,940 for the Sheriff.

- Contingency is generally used at year-end to cover vacation-in-lieu, retirement payouts, health insurance increases and special comp time payouts. \$290,315 was used at yearend to cover shortages in S&B and special payouts for public safety and Liability Insurance in Sheriff.

Social Services Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount to be Secured	% Received
From Property	\$ 41,707	\$ 9,544	\$ 19,593			\$ 22,114	47.0%
Aid from Other Gov't	53,238,207	8,147,585	22,098,455			31,139,752	41.5%
Charges for Services	175,918	27,451	70,547			105,371	40.1%
Other Revenue	1,158,838	314,493	596,268			562,570	51.5%
Total Revenues	\$ 54,614,670	\$ 8,499,073	\$22,784,863	\$ -		\$ 31,829,807	41.7%

- Recognized 41.7% of budgeted \$54,614,670 revenues.
- Primary source of revenue is Aid from Other Gov't Agencies, which comes from Fed/State and Realignment money.
- Assistance revenue is budgeted at \$23,110,122 and received \$9,511,532, or 41.1%.
- Administrative revenue is budgeted at \$30,459,347, with recognized revenue of \$12,750,178, or 41.9%.
- Other revenue budget of \$1,131,383 is mainly comprised of the General Fund contribution of \$976,909. As of December 31, 51.5% of anticipated revenue was received.



Social Services Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount Available	% Expended
Salary/Benefits	\$ 19,442,289	\$ 5,994,963	\$ 9,757,024			\$ 9,685,265	50.2%
Service/Supplies	10,347,304	1,037,448	2,751,316			7,595,988	26.6%
Other Charges	24,709,926	5,898,433	11,835,919			12,874,007	47.9%
Fixed Assets	10,000	-	9,670			330	96.7%
Transfers/Reimburse	105,651	-	14,504			91,147	13.7%
Total Appropriations	\$ 54,615,170	\$ 12,930,844	\$24,368,433	\$ -		\$ 30,246,737	44.6%

- Expended 44.6% of their appropriations budget of \$54,615,170.
- Salary & Benefits ended with 50.2% expended.
- Other charges is primarily assistance payments and reached 47.9% of budgeted appropriations.
- Transfers/Reimbursements is budgeted at \$105,561 which is Social Service's portion of the Aircon Debt.

Health Agency Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount to be Secured	% Received
From Property	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Aid from Other Gov't	21,882,193	3,073,276	8,453,477			13,428,716	38.6%
Charges for Services	17,495,146	1,288,919	5,095,729			12,399,417	29.1%
Other Revenue	476,945	73	35,814			441,131	7.5%
TRAN Proceeds	25,000,000	25,000,000	25,000,000			-	100.0%
Total Revenues	\$ 64,854,284	\$ 29,362,268	\$38,585,020	\$ -		\$ 26,269,264	59.5%

- Received 34.1% of anticipated revenue of \$39,854,285 (excluding TRAN revenue).
- Main funding source is Aid From Other Gov't Agencies with 38.6% of budgeted revenues being received.
- Charges for Services is another main source of revenue with 29.1% of budgeted revenues received as of December 2025. The amount received is mostly comprised of Mental Health Medi-Cal of \$3,951,309 & Drug Medi-Cal of \$425,189
- Other Revenues Budget is for various small programs as well as \$82,608 from General Fund. This source received only 7.5% of the anticipated \$476,945.



Health Agency Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of June 2026	Amount Available	% Expended
Salary/Benefits	\$ 22,056,332	\$ 4,932,273	\$ 7,493,196			\$ 14,563,136	34.0%
Service/Supplies	12,701,118	1,189,747	4,964,861			7,736,257	39.1%
Other Charges	4,630,076	705,149	2,560,775			2,069,301	55.3%
Retire TRAN	25,000,000	-	-			25,000,000	0.0%
TRAN Interest Expense	1,000,000	-	-			1,000,000	0.0%
Fixed Assets	394,721	-	6,000			388,721	1.5%
Transfers/Reimburse							
Debt Service	118,954	-	16,118			102,836	13.5%
Intrafund Transfers	(42,232)	-				(42,232)	0.0%
Total Appropriations	\$ 65,858,969	\$ 6,827,169	\$15,040,950	\$ -		\$ 50,818,019	22.8%

- Spent 37.7% of allocation budget of \$39,858,969 (not including TRAN expense and interest).
- Continues to have salary savings due to vacancies and only expended 34% of \$22,056,332 budgeted appropriations.
- Other Charges spent 55.3% of budgeted allocation (excluding TRAN). This budget is for support and care of clients, Managed Care and Institutional Care.
- Only \$6,000 of the Fixed Asset budget was used.

Vacancy Contingency Budgets

Budgeted Vacancies					
Initial Budget					
	# of Positions	Budgeted Amt	Sept Qtr Activity	Dec Qtr Activity	Remaining Budget
101	13	1,165,277	285,559	104,614	775,104
106	26	2,812,474	452,599	177,880	2,181,995
December Qtr Activity					
	New Hires	Termed			
101	6	8			
106	7	8			
Positions Unbudgeted					
	# of Positions	Budget Needed			
101	2	104,614			
106	3	177,880			



Positions filled Oct 1 – Dec 31

Fund	Dept	Department	Position
101	1011	BOARD OF SUPERVISORS	SUPERVISOR
101	1013	CLERK OF THE BOARD	DEPUTY COUNTY CLERK I
101	1023	ASSESSOR	ASSESSMENT CLERK I
101	1023	ASSESSOR	AUDITOR APPRAISER I
101	2078	DIVISION OF ANIMAL SERVICES	ANIMAL CARE ATTENDANT
101	2078	DIVISION OF ANIMAL SERVICES	ANIMAL CARE ATTENDANT
106	2013	DISTRICT ATTORNEY	DIST ATTY INVESTIGATOR II
106	2027	SHERIFF	DEPUTY SHERIFF
106	2027	SHERIFF	DEPUTY SHERIFF I
106	2027	SHERIFF	DEPUTY SHERIFF
106	2032	JAIL	CORRECTIONAL DEPUTY I
106	2036	JUVENILE DETENTION FACILITY	JUV DET OFFICER I
106	2037	PROBATION	LEGAL SECRETARY I



Vacated Positions

Oct 1 – Dec 31

101	1011	BOARD OF SUPERVISORS	SUPERVISOR
101	1052	ELECTIONS	DEPUTY COUNTY CLERK II
101	2061	AG COMMISSIONER	AG BIO/WGHT&MEAS SPEC II
101	2073	PUBLIC GUARDIAN ADMINSTR	PUBLIC GUARDIAN-PUB ADMIN
101	2077	PLANNING	PLANNER I
101	2078	DIVISION OF ANIMAL SERVICES	ANIMAL CARE ATTENDANT
101	2078	DIVISION OF ANIMAL SERVICES	ANIMAL CARE ATTENDANT
101	5062	COMMUNITY ACTION	CAA CASE MANAGER
106	2013	DISTRICT ATTORNEY	CHIEF INVESTIGATOR
106	2013	DISTRICT ATTORNEY	OFFICE ASSISTANT III
106	2027	SHERIFF	DEPUTY SHERIFF
106	2032	JAIL	CORRECTIONAL DEPTY-DSA
106	2032	JAIL	CORRECTIONAL SERGEANT
106	2032	JAIL	CORRECTIONAL DEPUTY I
106	2037	PROBATION	DEPUTY PROBATION OFC II
106	2037	PROBATION	LEGAL SECRETARY II



