# Auditor’s Financial Update
# June 30, 2026
# As of July 21, 2026

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- This report will cover:
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  - Revenue & Expenditures for Operating Funds 101 through 116, including Internal Service, Capital Outlay and Debt Service
  - Revenue and Expenditure totals and percentage utilized as of July 21 for Fiscal Year 2025/26
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  - Positions vacated and positions hired from July 1, 2025 through June 30, 2026

# General Fund Revenues

| REVENUES | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21, 2026 | Amount to be Secured | % Received |
|---|---|---|---|---|---|---|---|
| Taxes | $ 31,062,246 | $ 1,009,992 | $ 5,985,196 | $ 18,746,812 | $ 30,967,624 | $ 94,622 | 99.7% |
| License & Permits | 2,368,435 | 334,041 | 666,610 | 2,071,528 | 2,363,348 | 5,087 | 99.8% |
| Fines & Forfeitures | 1,903,338 | 148,140 | 1,566,050 | 1,806,607 | 2,134,821 | (231,483) | 112.2% |
| From Property | 1,396,291 | 14,905 | 37,761 | 60,968 | 1,933,521 | (537,230) | 138.5% |
| Aid from Other Gov't | 7,398,473 | 871,741 | 3,614,267 | 4,942,859 | 6,585,425 | 813,048 | 89.0% |
| Charges for Services | 5,881,501 | 951,934 | 2,891,117 | 4,190,008 | 5,677,286 | 204,215 | 96.5% |
| Other Revenue | 725,049 | 19,004 | 24,031 | 110,869 | 181,677 | 543,372 | 25.1% |
| **Total Revenues** | **$ 50,735,333** | **$ 3,349,757** | **$ 14,785,032** | **$ 31,929,651** | **$ 49,843,702** | **$ 891,631** | **98.2%** |



- Received 99.7% of budgeted revenue – Property Tax Collections & Sales Tax will still have additional revenues
- License & Permits received 99.8% or $2,363,348
- Fines & Forfeitures received $2,134,821, or 112.2% of budget
- Aid From Other Gov't Agency – State Grants, Disaster Relief for Park Fire reimbursement, Payment in Lieu of Property Tax, State Agriculture
- Charges for Services – 96.5% of $5,881,501 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 July 21, 2026 | Amount Available | % Expended |
|---|---|---|---|---|---|---|---|
| Salary/Benefits | $ 17,785,808 | $ 5,436,405 | $ 8,696,588 | $ 12,120,901 | $ 16,539,383 | $ 1,246,425 | 93.0% |
| Service/Supplies | 7,570,567 | 1,094,376 | 2,537,668 | 3,943,219 | 6,374,686 | 1,195,881 | 84.2% |
| Other Charges | 1,960,040 | 243,676 | 1,070,120 | 1,282,553 | 1,647,888 | 312,152 | 84.1% |
| Fixed Assets | 955,365 | 152,520 | 386,528 | 396,912 | 531,482 | 423,883 | 55.6% |
| Transfers/Reimburse | 30,318,529 | 739,994 | 18,074,630 | 25,295,648 | 29,659,606 | 658,923 | 97.8% |
| Total Appropriations | **$ 58,590,309** | **$ 7,666,971** | **$ 30,765,534** | **$ 43,039,233** | **$ 54,753,045** | **$ 3,837,264** | **93.5%** |
| **CONTINGENCIES** | | | | | | Budget Remaining | |
| General | $ 300,000 | $ - | $ 43,670 | $ - | | $ 256,330 | 85.4% |
| Special | $ 209,175 | $ - | $ - | $ - | | $ 209,175 | 100.0% |
| Vacancy Contingency Usag | $ 1,165,277 | $ 140,031 | $ 245,452 | $ - | | $ 919,825 | 78.9% |

- Expenditure overall 93.5% of 58,590,309 budget
- General Fund Contribution to Public Safety of $27,431,412, or 103.7% of $26,457,870 budget was expended
- Other Charges – 84.1% spent. Mostly Broadband $408,163 &

Trial Court annual MOE contribution of $627,690

- Fixed Asset budget 55.6%. Purchases include Computer/software, vehicles in Ag, Environmental Health, Animal Svc & Coroner, and Improvements to structures & Grounds for the Parks

# Road Fund Revenues

| REVENUES | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21, 2026 | Amount to be Secured | % Received |
|---|---|---|---|---|---|---|---|
| Taxes | $ 506,004 | $ - | $ - | $ 629,460 | $ 629,460 | $ (123,456) | 124.4% |
| License & Permits | 4,750 | 1,360 | 2,375 | 4,940 | 8,405 | (3,655) | 176.9% |
| From Property | - | - | (18,334) | | 18,919 | (18,919) | 0.0% |
| Aid from Other Gov't | 16,614,409 | 2,078,740 | 6,075,430 | 9,198,294 | 12,869,794 | 3,744,615 | 77.5% |
| Charges for Services | 371,043 | 1,630 | 55,327 | 578,964 | 723,553 | (352,510) | 195.0% |
| Other Revenue | 54,578 | 864 | 54,578 | 54,578 | 58,158 | (3,580) | 106.6% |
| | | | | | | | |
| Total Revenues | $ 17,550,784 | $ 2,082,594 | **$ 6,169,376** | **$10,466,236** | **$14,308,289** | $ 3,242,495 | 81.5% |

- Road received 81.5% of budgeted revenues
- Taxes – This is ¼ cent sales tax and $629,460 was received
- 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 $12,869,794, or 77.5% of budgeted revenue

# Road Fund Expenditures

| APPROPRIATIONS | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21, 2026 | Amount Available | % Expended |
|---|---|---|---|---|---|---|---|
| Salary/Benefits | $ 7,869,902 | $ 2,466,701 | $ 3,949,118 | $ 5,457,891 | $ 7,432,087 | $ 437,815 | 94.4% |
| Service/Supplies | 8,996,329 | 1,270,581 | 2,454,843 | 3,525,799 | 5,283,887 | 3,712,442 | 58.7% |
| Other Charges | 277,378 | 27,151 | 97,229 | 115,843 | 127,003 | 150,375 | 45.8% |
| Fixed Assets | 214,621 | - | 53,835 | 105,310 | 109,114 | 105,507 | 50.8% |
| Transfers/Reimburse | 192,554 | - | 6,640 | 6,640 | 48,369 | 144,185 | 25.1% |
| Total Appropriations | $ 17,550,784 | $ 3,764,433 | **$ 6,561,665** | **$ 9,211,483** | **$13,000,460** | $ 4,550,324 | 74.1% |

- Overall expenditures as o July 21 for FY 25/26 are $13,000,460, or 74.1% of $17,550,784 appropriations.
- Svc & Supplies 58.7% of $8,996,329. The remaining $5,283,887 is related to ongoing road project costs.
- Other charges is mainly Right of Ways and is only 45.8% expended
- Fixed Asset budget used 50.8% of budget with $100,000 unspent in Special Departmental Equipment.

# Public Safety Fund Revenues

| REVENUES | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21, 2026 | Amount to be Secured | % Received |
|---|---|---|---|---|---|---|---|
| Taxes | $ 45,300 | $ - | $ - | $ - | $ - | $ 45,300 | 0.0% |
| License & Permits | 1,556 | 40 | 124 | 174 | 239 | 1,317 | 15.4% |
| Fines & Forfeitures | 8,918 | 243 | 447 | 720 | 11,068 | (2,150) | 0.0% |
| Aid from Other Gov't | 17,323,482 | 585,661 | 4,044,165 | 7,366,878 | 13,710,907 | 3,612,575 | 79.1% |
| Charges for Services | 2,417,794 | 127,878 | 468,212 | 849,949 | 1,443,224 | 974,570 | 59.7% |
| Other Revenue | 192,294 | 16,559 | 24,469 | | 123,655 | 68,639 | 64.3% |
| GF Contribution | 26,457,870 | - | 17,047,603 | 23,764,602 | 27,431,412 | (973,542) | 103.7% |
| Total Revenues with GF Contribution | $ 46,447,214 | $ 730,381 | **$21,585,020** | **$31,982,323** | **$ 42,720,505** | $ 3,726,709 | 92.0% |
| Total Revenues without GF Contribution | $ 19,989,344 | $ 730,381 | **$ 4,537,417** | **$ 8,217,721** | **$ 15,289,093** | $ 4,700,251 | 76.5% |

- Total Overall Revenue with General Fund Contribution is 76.5% of the budgeted $46,447,214.
- Total revenue without General Fund contribution has recognized only 76.5% of their budgeted $19,989,344. General Fund largely supports Public Safety and has contributed 64% of the overall revenues.
- Secondary main source of revenue is Aid From Other Gov Agencies with 79.1% received through July 21. 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, and only 59.7% of the 2,417,794 has been received as of July 21.

# Public Safety Fund Expenditures

| APPROPRIATIONS | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21, 2026 | Amount Available | % Expended |
|---|---|---|---|---|---|---|---|
| Salary/Benefits | $ 32,351,348 | $ 10,761,155 | $17,244,955 | $23,540,101 | $ 31,651,762 | $ 699,586 | 97.8% |
| Service/Supplies | 10,849,299 | 1,968,849 | 4,511,286 | 7,230,111 | 10,143,764 | 705,535 | 93.5% |
| Other Charges | 136,775 | 9,276 | 16,710 | 26,720 | 37,865 | 98,910 | 27.7% |
| Fixed Assets | 1,574,607 | (51,062) | 828,352 | 1,076,132 | 1,319,171 | 255,436 | 83.8% |
| Transfers/Reimburse | | | | | | 0 | |
| Special Contingency | 1,257,053 | - | | | | 1,257,053 | 0.0% |
| Vacancy Contingency Usage | 2,812,474 | 399,063 | 177,880 | | | 2,235,531 | 0.0% |
| Total Appropriations | $ 48,981,556 | $ 13,087,281 | **$22,779,183** | **$31,873,064** | **$ 43,152,562** | $ 5,828,994 | 88.1% |

- Expended 88.1% of the budgeted $48,981,556.
- Salary & Benefits as of July 21st for FY 25/26 used 97.8% of budgeted appropriations and Service and Supplies ended with 93.5% of budgeted appropriations spent
- Other Charges is only 27.7% expended and is used mostly for contributions to other agencies & Support & Care.
- Fixed Assets spent $1,319,171 of $1,574,607 budget. The expenditures mainly consist of vehicle purchases in the amount of $381,158 and Special Departmental Equipment in the amount of $676,940 and Equipment of $190,547 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. These adjustments will be made in September..

# Social Services Fund Revenues

| REVENUES | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21,2026 | Amount to be Secured | % Received |
|---|---|---|---|---|---|---|---|
| From Property | $ 41,707 | $ 9,544 | $ 19,593 | $ 29,643 | $ 40,104 | $ 1,603 | 96.2% |
| Aid from Other Gov't | 53,230,894 | 8,147,585 | 22,098,455 | 35,696,615 | 48,653,257 | $ 4,577,637 | 91.4% |
| Charges for Services | 174,186 | 27,451 | 70,547 | 110,138 | 151,752 | $ 22,434 | 87.1% |
| Other Revenue | 1,158,838 | 314,493 | 596,268 | 895,603 | 1,208,092 | $ (49,254) | 104.3% |
| | | | | | | | |
| Total Revenues | $ 54,605,625 | $ 8,499,073 | **$22,784,863** | **$36,731,999** | **$50,053,205** | $ 4,552,420 | 91.7% |

- Recognized 91.7% of budgeted $54,605,625 revenues.
- Primary source of revenue is Aid from Other Gov't Agencies, which comes from Fed/State and Realignment money. 91.4%, or $48,653,257 was received as of July 21st of FY 25/26
- Other revenue budget of $1,158,838 is mainly comprised of the General Fund contribution of $976,909. 100% 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 July 21, 2026 | Amount Available | % Expended |
|---|---|---|---|---|---|---|---|
| Salary/Benefits | $ 19,581,366 | $ 5,994,963 | $ 9,757,024 | $13,555,700 | $18,317,847 | $ 1,263,519 | 93.5% |
| Service/Supplies | 10,737,611 | 1,037,448 | 2,751,316 | 4,288,730 | 9,721,785 | $ 1,015,826 | 90.5% |
| Other Charges | 24,175,091 | 5,898,433 | 11,835,919 | 17,639,127 | 23,420,005 | $ 755,086 | 96.9% |
| Fixed Assets | 6,105 | - | 9,670 | 5,775 | 5,775 | $ 330 | 94.6% |
| Transfers/Reimburse | 105,651 | - | 14,504 | 14,504 | 105,651 | $ - | 100.0% |
| Total Appropriations | $ 54,605,824 | $ 12,930,844 | **$24,368,433** | **$35,503,836** | **$51,571,063** | $ 3,034,761 | 94.4% |

- Expended 94.4% of their appropriations budget of $54,605,824.
- Salary & Benefits ended with 93.5% expended as of July 21st for FY 25/26.
- Other charges is primarily assistance payments and reached 96.9% 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 July 21, 2026 | Amount to be Secured | % Received |
|---|---|---|---|---|---|---|---|
| From Property | $ - | $ - | $ - | $ - | | $ - | 0.0% |
| Aid from Other Gov't | 21,882,193 | 3,073,276 | 8,453,477 | 12,755,236 | 16,370,782 | 5,511,411 | 74.8% |
| Charges for Services | 17,495,146 | 1,288,919 | 5,095,729 | 6,754,049 | 14,925,441 | 2,569,705 | 85.3% |
| Other Revenue | 515,751 | 73 | 35,814 | 152,821 | 292,224 | 223,527 | 56.7% |
| TRAN Proceeds | 25,000,000 | 25,000,000 | 25,000,000 | 25,000,000 | 25,000,000 | - | 100.0% |
| | | | | | | | |
| Total Revenues | $ 64,893,090 | $ 29,362,268 | **$38,585,020** | **$44,662,106** | **$56,588,447** | $ 8,304,643 | 87.2% |

- Received 79% of anticipated revenue of $39,893,090 (excluding TRAN revenue).
- Main funding source is Aid From Other Gov't Agencies with 74.8% of budgeted revenues being received.
- Charges for Services is another main source of revenue with 85.3% of budgeted revenues received as of July 21st for FY 25/26. The amount received is mostly comprised of Mental Health Medi-Cal of $11,530,333, Drug Medi-Cal of $1,286,178 & Med-Cal Fees of $667,337
- Other Revenues Budget is for various small programs as well as $82,608 from General Fund. This source received only 56.7% of the anticipated $515,751.

# Health Agency Fund Expenditures

| APPROPRIATIONS | Budgeted Amount | As of Sept 2025 | As of Dec 2025 | As of Mar 2026 | As of July 21, 2026 | Amount Available | % Expended |
|---|---|---|---|---|---|---|---|
| Salary/Benefits | $ 19,406,332 | $ 4,932,273 | $ 7,493,196 | $11,273,745 | $15,906,489 | $ 3,499,843 | 82.0% |
| Service/Supplies | 13,575,703 | 1,189,747 | 4,964,861 | 7,884,154 | 12,656,030 | 919,673 | 93.2% |
| Other Charges | 6,430,076 | 705,149 | 2,560,775 | 3,937,556 | 8,156,385 | (1,726,309) | 126.8% |
| Retire TRAN | 25,000,000 | - | - | | 25,000,000 | 0 | 100.0% |
| TRAN Interest Expense | 1,000,000 | - | - | | | 1,000,000 | 0.0% |
| Fixed Assets | 413,527 | - | 6,000 | 17,228 | 122,304 | 291,223 | 29.6% |
| Transfers/Reimburse | | | | | | | |
| Debt Service | 118,954 | - | 16,118 | 102,836 | 117,408 | 1,546 | 98.7% |
| Intrafund Transfers | (42,232) | - | | - | | (42,232) | 0.0% |
| Total Appropriations | $ 65,902,360 | $ 6,827,169 | **$15,040,950** | **$23,215,519** | **$61,958,616** | $ 3,943,744 | 94.0% |

- Spent 90% of allocation budget of $40,902,360 (not including TRAN expense and interest).
- Continues to have salary savings due to vacancies and only expended 82% of $19,406,332 budgeted appropriations.
- Other Charges overspent budgeted allocation of $6,430,076 by 26.8% (excluding TRAN). This budget is for support and care of clients, Managed Care and Institutional Care.
- Only $122,304 of the Fixed Asset budget was used.

# Vacancy Contingency Budget Status

| Initial Budget | | | | | |
|---|---|---|---|---|---|
| Fund | Fund Title | # of Positions | Budgeted Amount | Amount Moved Sept & Dec to Budget Units | Remaining Budget |
| 101 | General Fund | 13 | 1,165,277 | 390,173 | 775,104 |
| 106 | Public Safety | 26 | 2,812,474 | 630,479 | 2,181,995 |
| **Totals** | | **39** | **3,977,751** | **1,020,652** | **2,957,099** |
| | | | | | |

| Budget Status as of July 21st for FY 25/26 | | | | | |
|---|---|---|---|---|---|
| Fund | Fund Title | | Budgeted Amount | Total Expenditures | Remaining Budget |
| 101 | General Fund | | 17,785,808 | 16,539,383 | 1,246,425 |
| 106 | Public Safety | | 32,351,348 | 31,651,762 | 699,586 |
| **Totals** | | | **50,137,156** | **48,191,145** | **1,946,011** |

# Activity 25/26

| | | Terms 25-26 | | New Employees 25-26 | | Difference Hires/Terms | |
|---|---|---|---|---|---|---|---|
| Fund | Fund Name | Termed Base Salary | # Terms | New Employee Base Salary | # New EE | Position Add/(Less) | Net Salary Cost/(Savings) |
| 101 | General Fund | 796,438 | 15 | 787,735 | 17 | 2 | (8,702) |
| 102 | Road | 156,187 | 2 | - | 0 | (2) | (156,187) |
| 105 | Fire | 104,104 | 2 | 51,958 | 1 | (1) | (52,146) |
| 106 | Public Safety | 1,259,232 | 18 | 1,528,592 | 26 | 8 | 269,360 |
| 108 | Social Services | 1,603,971 | 28 | 886,267 | 20 | (8) | (717,704) |
| 112 | Health Agency | 1,451,433 | 20 | 1,438,587 | 23 | 3 | (12,845) |
| 113 | Child Support | 94,806 | 2 | - | 0 | (2) | (94,806) |
| 115 | Building & Safety | - | 0 | 60,216 | 0 | 0 | (34,590) |
| 601 | Air Pollution | 75,192 | 1 | - | 1 | 0 | (75,192) |
| **Grand Total** | | **5,541,363** | | **4,753,356** | **88** | **88** | **(788,007)** |