

February 23, 2026

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

EXECUTIVE SUMMARY

COUNTY FISCAL LETTER NO. 25/26-59

This letter provides counties with the final county In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) amount for Fiscal Year 2024-25, the preliminary county IHSS MOE amount for Fiscal Year 2025-26, and a description of the calculation of the county specific IHSS MOE adjustments.



JENNIFER TROIA
DIRECTOR

GAVIN NEWSOM
GOVERNOR

February 23, 2026

COUNTY FISCAL LETTER (CFL) NO. 25/26-59

TO: COUNTY WELFARE DIRECTORS
COUNTY WELFARE FISCAL OFFICERS

SUBJECT: FINAL FISCAL YEAR 2024-25 MAINTENANCE OF EFFORT
REQUIREMENT AND PRELIMINARY FISCAL YEAR 2025-26
MAINTENANCE OF EFFORT REQUIREMENT FOR THE
IN-HOME SUPPORTIVE SERVICES PROGRAM

REFERENCE: ALL COUNTY LETTER (ACL) 21-132, ACL 21-29,
ACL 19-111, ACL 02-95, CFL 24/25-51
WELFARE AND INSTITUTIONS CODE (WIC)
SECTION 12306.16

This letter informs counties of the final Fiscal Year (FY) 2024-25 In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) requirement of approximately \$2.2 billion, the preliminary FY 2025-26 IHSS MOE requirement of approximately \$2.3 billion, and descriptions of the calculations for county-specific IHSS MOE adjustments. The FY 2024-25 final IHSS MOE reflects the base amount, the FY 2023-24 MOE adjustments annualized for FY 2024-25, the four percent inflation factor, and the FY 2024-25 MOE adjustments due to locally negotiated rate changes.

Background

In accordance with WIC Section 12306.16, the FY 2019-20 IHSS County MOE was rebased to approximately \$1.5 billion. The rebased amount only reflects the MOE for IHSS services, as IHSS administration is no longer a component of the MOE requirement and is funded using a capped General Fund allocation. The individual county MOE amounts for the 2019-20 IHSS MOE were determined in consultation with the California State Association of Counties. For more information about the rebased county IHSS MOE, counties may refer to ACL 19-111 and ACL 21-132. Additionally, the tables containing FY 2019-20 IHSS MOE paid hours can be found in CFL 24/25-51.

COUNTY-SPECIFIC IHSS MOE ADJUSTMENT METHODOLOGY

In accordance with WIC Section 12306.16, adjustments to each county's IHSS MOE levels are based on provider wage, health benefit, non-health benefit and health benefit premium increases that are locally negotiated, mediated, imposed, or adopted by ordinance, contract mode rate increases, and the appropriate inflation factors.

The following changes are reflected in the total MOE adjustment:

- 1. Wage and/or Health Benefit Rate Change:** The paid hours, rate change costs, and the appropriate county share were calculated for each of the IHSS programs that include Personal Care Services Program (PCSP) / IHSS Plus Option (IPO), Community First Choice Option (CFCO), and IHSS Residual as follows:

Paid Hours: The total Individual Provider paid hours were summed for the effective months of the rate change. The overtime hours were deducted from the total paid hours. For any instances where a new contract was initiated and shifts from Individual Provider mode to Contract mode occurred, the hours were deducted from the total paid hours from the Individual Provider mode and shifted to the Contract mode. The overtime and new contract mode MOE adjustments are calculated separately.

Rate Change: The total cost for a rate change was calculated by multiplying the hourly rate increase (either for wages or health benefits or a combination of the two) by the total paid hours (with overtime hours deducted). The non-federal cost was calculated by multiplying the total cost by the appropriate program non-federal share. The non-federal share for each program is as follows:

PCSP/IPO (50 percent), CFCO (44 percent), and IHSS Residual (100 percent).

County IHSS MOE Adjustment: The county IHSS MOE adjustment was calculated by multiplying the non-federal cost by the appropriate county share. For the portion of the rate increase that was below the state participation cap or if the county utilized the ten percent over a three-year period option, the county share is 35 percent. For the portion of the rate increase that was above the state participation cap, the county share is 100 percent of the non-federal share. For more information about the state participation cap and ten percent over a three-year period option, please refer to ACL 19-111.

- 2. Overtime Wage Change:** The paid hours, wage change costs, and the appropriate county share for each of the IHSS programs (PCSP/IPO, CFCO, and IHSS Residual) were calculated as follows:

Paid Hours: The paid overtime hours were summed for the effective months of the wage rate change.

Overtime Wage Change: The total overtime wage change costs were calculated by multiplying the overtime wage rate increase (the difference between the previous overtime wage rate and the new overtime wage rate) by the paid overtime hours. The non-federal cost was calculated by multiplying the total cost by the non-federal share for each program. The non-federal share for each program is as follows:

PCSP/IPO (50 percent), CFCO (44 percent), and IHSS Residual (100 percent).

County IHSS MOE Adjustment: The county IHSS MOE adjustment was calculated by multiplying the non-federal cost by the appropriate county share. For the portion of the regular rate increase (see step one) that was below the state participation cap or if the county is utilizing the ten percent over a three-year period option, the county share is 35 percent. For the portion of the regular rate increase that was above the state participation cap, the county share is 100 percent.

- 3. Other Benefits (Non-health Benefits):** The paid hours, rate change costs, and the appropriate county share were calculated for PCSP/IPO, CFCO, and IHSS Residual programs as follows:

Paid Hours: The total Individual Provider paid hours for the effective months of the rate change were summed. The overtime hours were deducted from the total paid hours. For any instances where a new contract was initiated and included shifts from Individual Provider mode to Contract mode, the hours were deducted from the total paid hours from the Individual Provider mode and shifted to the contract mode.

Rate Change: The total cost was calculated by multiplying the hourly rate increase by the total paid hours (with overtime hours deducted). The non-federal cost was calculated by multiplying the total cost by the appropriate program non-federal share. The non-federal share for each program is as follows:

PCSP/IPO (50 percent), CFCO (44 percent), and IHSS Residual (100 percent).

County IHSS MOE Adjustment: The county IHSS MOE adjustment was calculated by multiplying the non-federal cost by the county share of 35 percent. For more information about non-health benefits, please refer to [ACL 21-29](#).

- 4. Existing Contract Mode Contracts:** The paid hours for the existing contract mode, rate change costs, and the appropriate county share were calculated for the PCSP/IPO, CFCO, and IHSS Residual programs as follows:

Paid Hours: The paid contract hours were summed for the effective months of the rate change.

Rate Change: The total existing contract cost was calculated by multiplying the hourly rate increase by the total paid contract hours. The non-federal cost was calculated by multiplying the total cost by the appropriate program non-federal share. The non-federal share for each program is as follows:

PCSP/IPO (50 percent), CFCO (44 percent), and Residual (100 percent).

County IHSS MOE Adjustment: The county IHSS MOE adjustment was calculated by multiplying the nonfederal cost by the appropriate county share. For the portion of the rate increase that is below the Maximum Allowable Contract Rate (MACR), the county share is 35 percent. For more information about the MACR, please refer to [ACL 02-95](#). For the portion of the rate increase that is above the MACR, the county share is 100 percent of the nonfederal share.

- 5. New Contract Mode Contracts:** The paid hours for the new contract mode, costs of the contract rate increase over the Individual Provider rate, and the appropriate county share were calculated for the PCSP/IPO, CFCO, and IHSS Residual programs as follows:

Estimated Hours: The paid hours for the effective months of the new contract mode were summed.

Rate Change: The total cost was calculated by multiplying the increase (the difference between the county's Individual Provider wage and the contract rate) by the hours of service that IHSS recipients will be provided under the contract. The non-federal cost was calculated by multiplying the total cost by the appropriate program non-federal share. The non-federal share for each program is as follows:

PCSP/IPO (50 percent), CFCO (44 percent), and Residual (100 percent).

County IHSS MOE Adjustment: The county IHSS MOE adjustment was calculated by multiplying the non-federal cost by the appropriate county share. For the portion of the rate increase that was below the MACR, the county share is 35 percent. For the portion of the rate increase that was above the MACR, the county share is 100 percent of the non-federal share.

- 6. Removal of Health Benefit Cap:** The claimed health benefit rate in FY 2016-17, rate increase, rate change costs, and the appropriate county share for each of the IHSS programs was calculated for the PCSP/IPO, CFCO, and IHSS Residual programs as follows:

Paid Hours: The total Individual Provider paid hours for the effective months of the rate change were summed. The overtime hours were deducted from the total paid hours. For any instances where a new contract was initiated and shifts

made from Individual Provider mode to Contract mode, the hours were deducted from the total paid hours from the Individual Provider mode and shifted to the contract mode.

Claimed health benefit rate in FY 2016-17: This rate was calculated by dividing the county's total health benefit costs in FY 2016-17 by their total Individual Provider paid hours in FY 2016-17.

Rate Increase: The rate increase was calculated by subtracting the approved health benefit rate by the claimed health benefit rate in FY 2016-17.

Rate Change: The total cost was calculated by multiplying the hourly rate increase by the total paid hours (with overtime hours deducted). The non-federal cost was calculated by multiplying the total cost by the appropriate program non-federal share. The non-federal share for each program is as follows:

PCSP/IPO (50 percent), CFCO (44 percent), and IHSS Residual (100 percent).

County IHSS MOE Adjustment: The county IHSS MOE adjustment was calculated by multiplying the non-federal cost by the appropriate county share. For the portion of the rate increase that is below the state participation cap or if the county is utilizing the ten percent over a three-year period option, the county share is 35 percent. For the portion of the rate increase that is above the state participation cap, the county share is 100 percent of the non-federal share.

7. Total County IHSS MOE Adjustment: The resulting county IHSS MOE adjustments were summed from the following:

- Wage and/or Health Benefit Rate Change
- Overtime Wage Change
- Other Benefits (Non-health Benefits)
- Existing and New Contract Mode Contracts
- Removal of Health Benefit Cap

This total was then multiplied by the four percent inflation factor.

Note: If a locally negotiated increase does not take effect in the first month of the FY, the county's IHSS MOE adjustment for the first FY that the rate increase is in effect is based only on the months the increase is in effect for the FY. However, the months that the increase was in effect are realized as a full annualized amount for the following FY.

ATTACHMENTS

Attachment I displays the final FY 2024-25 MOE and locally negotiated rate changes for each county.

Attachment II provides a display of the FY 2024-25 IHSS County MOE reconciliation, reflecting MOE balances due to rate changes effective during FY 2024-25 that are payable to the California Department of Social Services (CDSS).

Attachment III displays the preliminary FY 2025-26 MOE and locally negotiated rate changes for each county.

BILLING AND RECONCILIATION

The billing and reconciliation process:

- From the period of July 2024 through February 2025, per CFL 24/25-51, the preliminary FY 2024-25 MOE was billed to counties in one invoice.
- The remainder of the preliminary FY 2024-25 MOE was billed equally over one invoice per month through the months of March 2025 through June 2025.
- As a result of the finalization of the FY 2024-25 MOE, CDSS completed a reconciliation of the IHSS MOE billed. Counties will receive this invoice within three business days following issuance of this CFL. For credit adjustments, CDSS will issue a claim schedule to return the overpayment to the counties. Please see Attachment II for the MOE reconciliation.

In addition, please see the preliminary FY 2025-26 MOE in Attachment III. The preliminary FY 2025-26 MOE for the period of July 2025 through February 2026 will be billed to counties in one invoice. The remainder of the preliminary FY 2025-26 IHSS MOE will be billed equally over one invoice per month through the months of March 2026 through June 2026. Once the final FY 2025-26 MOE is established, the CDSS will complete a reconciliation based on the amount of preliminary IHSS MOE billed.

CONTACT INFORMATION

If paying off an MOE billing will pose a cash flow problem for your county, please contact the CDSS Accounting and Fiscal Systems Branch at GeneralLedger@dss.ca.gov to arrange flexible payment options. Questions regarding this letter should be directed to fiscal.systems@dss.ca.gov.

Sincerely,

Original Document Signed By

NATHAN HART, Chief
Financial Management Branch
Finance and Accounting Division

Attachments

FISCAL YEAR 2024-25 IN-HOME SUPPORTIVE SERVICES (IHSS)
FINAL MAINTENANCE OF EFFORT (MOE)
SERVICES REQUIREMENT

COUNTY	FY 2023-24 IHSS County MOE Base	Annualized 2023-24 MOE Adjustments due to Rate Changes	FY 2023-24 County MOE Base (Annualized)	Four Percent Inflation Factor	FY 2024-25 IHSS County MOE Base	2024-25 MOE Adjustments due to Rate Changes	Final FY 2024-25 IHSS County MOE
ALAMEDA	\$121,711,270	\$2,839,595	\$124,550,865	\$4,982,035	\$129,532,900	\$0	\$129,532,900
ALPINE	\$126,764	\$0	\$126,764	\$5,071	\$131,835	\$244	\$132,079
AMADOR	\$580,475	\$56,687	\$637,162	\$25,486	\$662,648	\$0	\$662,648
BUTTE	\$12,493,515	\$0	\$12,493,515	\$499,741	\$12,993,256	\$126,225	\$13,119,481
CALAVERAS	\$1,089,980	\$124,377	\$1,214,357	\$48,574	\$1,262,931	\$0	\$1,262,931
COLUSA	\$341,546	\$0	\$341,546	\$13,662	\$355,208	\$0	\$355,208
CONTRA COSTA	\$38,302,048	\$2,694,777	\$40,996,825	\$1,639,873	\$42,636,698	\$1,083,511	\$43,720,209
DEL NORTE	\$1,458,546	\$0	\$1,458,546	\$58,342	\$1,516,888	\$0	\$1,516,888
EL DORADO	\$3,757,153	\$0	\$3,757,153	\$150,286	\$3,907,439	\$0	\$3,907,439
FRESNO	\$54,324,190	\$0	\$54,324,190	\$2,172,968	\$56,497,158	\$0	\$56,497,158
GLENN	\$1,488,830	\$105,593	\$1,594,423	\$63,777	\$1,658,200	\$0	\$1,658,200
HUMBOLDT	\$4,870,538	\$500,863	\$5,371,401	\$214,856	\$5,586,257	\$0	\$5,586,257
IMPERIAL	\$15,386,393	\$330,597	\$15,716,990	\$628,680	\$16,345,670	\$193,304	\$16,538,974
INYO	\$437,390	\$0	\$437,390	\$17,496	\$454,886	\$0	\$454,886
KERN	\$12,665,141	\$0	\$12,665,141	\$506,606	\$13,171,747	\$1,062,372	\$14,234,119
KINGS	\$5,654,880	\$0	\$5,654,880	\$226,195	\$5,881,075	\$0	\$5,881,075
LAKE	\$7,516,864	\$0	\$7,516,864	\$300,675	\$7,817,539	\$0	\$7,817,539
LASSEN	\$506,689	\$0	\$506,689	\$20,268	\$526,957	\$0	\$526,957
LOS ANGELES	\$733,912,268	\$14,193,244	\$748,105,512	\$29,924,220	\$778,029,732	\$0	\$778,029,732
MADERA	\$5,640,753	\$0	\$5,640,753	\$225,630	\$5,866,383	\$0	\$5,866,383
MARIN	\$10,529,531	\$254,058	\$10,783,589	\$431,344	\$11,214,933	\$491,971	\$11,706,904
MARIPOSA	\$824,605	\$0	\$824,605	\$32,984	\$857,589	\$0	\$857,589
MENDOCINO	\$6,302,698	\$0	\$6,302,698	\$252,108	\$6,554,806	\$548,857	\$7,103,663
MERCED	\$7,952,740	\$0	\$7,952,740	\$318,110	\$8,270,850	\$0	\$8,270,850
MODOC	\$306,718	\$0	\$306,718	\$12,269	\$318,987	\$0	\$318,987
MONO	\$146,470	\$0	\$146,470	\$5,859	\$152,329	\$819	\$153,148
MONTEREY	\$19,361,942	\$627,060	\$19,989,002	\$799,560	\$20,788,562	\$457,139	\$21,245,701
NAPA	\$4,967,597	\$1,266,160	\$6,233,757	\$249,350	\$6,483,107	\$0	\$6,483,107
NEVADA	\$2,541,938	\$62,737	\$2,604,675	\$104,187	\$2,708,862	\$29,542	\$2,738,404
ORANGE	\$77,181,064	\$27,968,367	\$105,149,431	\$4,205,977	\$109,355,408	\$0	\$109,355,408
PLACER	\$9,863,710	\$12,861,792	\$22,725,502	\$3,085,032	\$25,810,534	\$0	\$25,810,534
PLUMAS	\$689,517	\$1,593,681	\$2,283,198	\$458,296	\$2,741,494	\$0	\$2,741,494
RIVERSIDE	\$95,696,282	\$29,490	\$95,725,772	\$28,760	\$124,485,532	\$13,989	\$124,625,521
SACRAMENTO	\$95,792,346	\$7,630,118	\$103,422,464	\$4,132,896	\$107,555,360	\$0	\$107,555,360
SAN BENITO	\$1,988,699	\$9,398,567	\$11,387,266	\$420,767	\$11,808,033	\$52,169	\$11,860,202
SAN BERNARDINO	\$1,988,699	\$0	\$1,988,699	\$79,548	\$2,068,247	\$191,691	\$2,259,938
SAN DIEGO	\$90,913,909	\$12,617,004	\$103,530,913	\$4,141,237	\$107,672,150	\$0	\$107,672,150
SAN FRANCISCO	\$173,553,978	\$5,242,083	\$178,796,061	\$7,151,842	\$185,947,903	\$4,162,666	\$190,110,569
SAN JOAQUIN	\$18,999,034	\$0	\$18,999,034	\$759,961	\$19,758,995	\$0	\$19,758,995
SAN LUIS OBISPO	\$8,527,745	\$0	\$8,527,745	\$341,110	\$8,868,855	\$613,912	\$9,482,767
SAN MATEO	\$23,572,401	\$3,073,019	\$26,645,420	\$1,065,817	\$27,711,237	\$0	\$27,711,237
SANTA BARBARA	\$12,286,370	\$361,341	\$12,647,711	\$505,908	\$13,153,619	\$384,822	\$13,538,441
SANTA CLARA	\$131,064,412	\$0	\$131,064,412	\$5,242,576	\$136,306,988	\$0	\$136,306,988
SANTA CRUZ	\$10,890,429	\$0	\$10,890,429	\$435,617	\$11,326,046	\$266,865	\$11,592,911
SHASTA	\$9,879,848	\$0	\$9,879,848	\$395,194	\$10,275,042	\$0	\$10,275,042
SIERRA	\$150,851	\$3,577	\$154,428	\$6,177	\$160,605	\$1,689	\$162,294
SISKIYOU	\$1,343,632	\$0	\$1,343,632	\$53,745	\$1,397,377	\$0	\$1,397,377
SOLANO	\$16,753,049	\$0	\$16,753,049	\$670,122	\$17,423,171	\$0	\$17,423,171
SONOMA	\$30,644,012	\$0	\$30,644,012	\$1,225,760	\$31,869,772	\$755,954	\$32,625,726
STANISLAUS	\$19,017,074	\$0	\$19,017,074	\$760,683	\$19,777,757	\$0	\$19,777,757
SUTTER	\$3,035,907	\$0	\$3,035,907	\$121,436	\$3,157,343	\$77,213	\$3,234,556
TEHAMA	\$2,461,852	\$0	\$2,461,852	\$98,474	\$2,560,326	\$313,029	\$2,873,355
TRINITY	\$451,110	\$0	\$451,110	\$18,044	\$469,154	\$0	\$469,154
TULARE	\$7,967,832	\$0	\$7,967,832	\$318,713	\$8,286,545	\$0	\$8,286,545
TUOLUMNE	\$950,492	\$0	\$950,492	\$38,020	\$988,512	\$0	\$988,512
VENTURA	\$21,181,766	\$810,394	\$21,992,160	\$879,686	\$22,871,846	\$516,149	\$23,387,995
YOLO	\$8,228,007	\$0	\$8,228,007	\$329,120	\$8,557,127	\$0	\$8,557,127
YUBA	\$2,614,498	\$0	\$2,614,498	\$104,580	\$2,719,078	\$97,955	\$2,817,033
TOTAL	\$2,015,159,294	\$104,645,181	\$2,119,804,475	\$84,792,180	\$2,204,596,655	\$11,442,087	\$2,216,038,742

**IN-HOME SUPPORTIVE SERVICES (IHSS) MAINTENANCE OF EFFORT (MOE) SERVICES
RECONCILIATION**

COUNTY	Final FY 2024-25 IHSS County MOE (Attachment I)	CFL 24/25-51 Billed Based on Preliminary IHSS County MOE	FY 2024-25 IHSS County MOE Balance Payable to CDSS
ALAMEDA	\$129,532,900	\$129,532,900	\$0
ALPINE	\$132,079	\$131,835	\$244
AMADOR	\$662,648	\$662,648	\$0
BUTTE	\$13,119,481	\$12,993,256	\$126,225
CALAVERAS	\$1,262,931	\$1,262,931	\$0
COLUSA	\$355,208	\$355,208	\$0
CONTRA COSTA	\$43,720,209	\$42,636,698	\$1,083,511
DEL NORTE	\$1,516,888	\$1,516,888	\$0
EL DORADO	\$3,907,439	\$3,907,439	\$0
FRESNO	\$56,497,158	\$56,497,158	\$0
GLENN	\$1,658,200	\$1,658,200	\$0
HUMBOLDT	\$5,586,257	\$5,586,257	\$0
IMPERIAL	\$16,538,974	\$16,345,670	\$193,304
INYO	\$454,886	\$454,886	\$0
KERN	\$14,234,119	\$13,171,747	\$1,062,372
KINGS	\$5,881,075	\$5,881,075	\$0
LAKE	\$7,817,539	\$7,817,539	\$0
LASSEN	\$526,957	\$526,957	\$0
LOS ANGELES	\$778,029,732	\$778,029,732	\$0
MADERA	\$5,866,383	\$5,866,383	\$0
MARIN	\$11,706,904	\$11,214,933	\$491,971
MARIPOSA	\$857,589	\$857,589	\$0
MENDOCINO	\$7,103,663	\$6,554,806	\$548,857
MERCED	\$8,270,850	\$8,270,850	\$0
MODOC	\$318,987	\$318,987	\$0
MONO	\$153,148	\$152,329	\$819
MONTEREY	\$21,245,701	\$20,788,562	\$457,139
NAPA	\$6,483,107	\$6,483,107	\$0
NEVADA	\$2,738,404	\$2,708,862	\$29,542
ORANGE	\$80,210,820	\$80,210,820	\$0
PLACER	\$11,915,687	\$11,915,687	\$0
PLUMAS	\$761,756	\$747,767	\$13,989
RIVERSIDE	\$107,455,296	\$107,455,296	\$0
SACRAMENTO	\$109,450,719	\$109,398,550	\$52,169
SAN BENITO	\$2,259,938	\$2,068,247	\$191,691
SAN BERNARDINO	\$109,355,408	\$109,355,408	\$0
SAN DIEGO	\$107,672,150	\$107,672,150	\$0
SAN FRANCISCO	\$190,110,569	\$185,947,903	\$4,162,666
SAN JOAQUIN	\$19,758,995	\$19,758,995	\$0
SAN LUIS OBISPO	\$9,482,767	\$8,868,855	\$613,912
SAN MATEO	\$27,711,237	\$27,711,237	\$0
SANTA BARBARA	\$13,538,441	\$13,153,619	\$384,822
SANTA CLARA	\$136,306,988	\$136,306,988	\$0
SANTA CRUZ	\$11,592,911	\$11,326,046	\$266,865
SHASTA	\$10,275,042	\$10,275,042	\$0
SIERRA	\$162,294	\$160,605	\$1,689
SISKIYOU	\$1,397,377	\$1,397,377	\$0
SOLANO	\$17,423,171	\$17,423,171	\$0
SONOMA	\$32,625,726	\$31,869,772	\$755,954
STANISLAUS	\$19,777,757	\$19,777,757	\$0
SUTTER	\$3,234,556	\$3,157,343	\$77,213
TEHAMA	\$2,873,355	\$2,560,326	\$313,029
TRINITY	\$469,154	\$469,154	\$0
TULARE	\$8,286,545	\$8,286,545	\$0
TUOLUMNE	\$988,512	\$988,512	\$0
VENTURA	\$23,387,995	\$22,871,846	\$516,149
YOLO	\$8,557,127	\$8,557,127	\$0
YUBA	\$2,817,033	\$2,719,078	\$97,955
TOTAL	\$2,216,038,742	\$2,204,596,655	\$11,442,087

**FISCAL YEAR 2025-26 IN-HOME SUPPORTIVE SERVICES (IHSS)
PRELIMINARY MAINTENANCE OF EFFORT (MOE)
SERVICES REQUIREMENT**

COUNTY	FY 2024-25 IHSS County MOE Base	Annualized FY 2024-25 MOE Adjustments due to Rate Changes	FY 2024-25 IHSS County MOE Base (Annualized)	Four Percent Inflation Factor	FY 2025-26 IHSS County MOE Base
ALAMEDA	\$129,532,900	\$0	\$129,532,900	\$5,181,316	\$134,714,216
ALPINE	\$131,835	\$1,392	\$133,227	\$5,329	\$138,556
AMADOR	\$662,648	\$0	\$662,648	\$26,506	\$689,154
BUTTE	\$12,993,256	\$251,481	\$13,244,737	\$529,789	\$13,774,526
CALAVERAS	\$1,262,931	\$0	\$1,262,931	\$50,517	\$1,313,448
COLUSA	\$355,208	\$0	\$355,208	\$14,208	\$369,416
CONTRA COSTA	\$42,636,698	\$1,961,595	\$44,598,293	\$1,783,932	\$46,382,225
DEL NORTE	\$1,516,888	\$0	\$1,516,888	\$60,676	\$1,577,564
EL DORADO	\$3,907,439	\$0	\$3,907,439	\$156,298	\$4,063,737
FRESNO	\$56,497,158	\$0	\$56,497,158	\$2,259,886	\$58,757,044
GLENN	\$1,658,200	\$0	\$1,658,200	\$66,328	\$1,724,528
HUMBOLDT	\$5,586,257	\$0	\$5,586,257	\$223,450	\$5,809,707
IMPERIAL	\$16,345,670	\$771,654	\$17,117,324	\$684,693	\$17,802,017
INYO	\$454,886	\$0	\$454,886	\$18,195	\$473,081
KERN	\$13,171,747	\$1,154,604	\$14,326,351	\$573,054	\$14,899,405
KINGS	\$5,881,075	\$0	\$5,881,075	\$235,243	\$6,116,318
LAKE	\$7,817,539	\$0	\$7,817,539	\$312,702	\$8,130,241
LASSEN	\$526,957	\$0	\$526,957	\$21,078	\$548,035
LOS ANGELES	\$778,029,732	\$0	\$778,029,732	\$31,121,189	\$809,150,921
MADERA	\$5,866,383	\$0	\$5,866,383	\$234,655	\$6,101,038
MARIN	\$11,214,933	\$600,111	\$11,815,044	\$472,602	\$12,287,646
MARIPOSA	\$857,589	\$0	\$857,589	\$34,304	\$891,893
MENDOCINO	\$6,554,806	\$736,138	\$7,290,944	\$291,638	\$7,582,582
MERCED	\$8,270,850	\$0	\$8,270,850	\$330,834	\$8,601,684
MODOC	\$318,987	\$0	\$318,987	\$12,759	\$331,746
MONO	\$152,329	\$5,096	\$157,425	\$6,297	\$163,722
MONTEREY	\$20,788,562	\$457,139	\$21,245,701	\$849,828	\$22,095,529
NAPA	\$6,483,107	\$0	\$6,483,107	\$259,324	\$6,742,431
NEVADA	\$2,708,862	\$57,202	\$2,766,064	\$110,643	\$2,876,707
ORANGE	\$80,210,820	\$0	\$80,210,820	\$3,208,433	\$83,419,253
PLACER	\$11,915,687	\$0	\$11,915,687	\$476,627	\$12,392,314
PLUMAS	\$747,767	\$26,884	\$774,651	\$30,986	\$805,637
RIVERSIDE	\$107,455,296	\$0	\$107,455,296	\$4,298,212	\$111,753,508
SACRAMENTO	\$109,398,550	\$69,073	\$109,467,623	\$4,378,705	\$113,846,328
SAN BENITO	\$2,068,247	\$284,318	\$2,352,565	\$94,103	\$2,446,668
SAN BERNARDINO	\$109,355,408	\$0	\$109,355,408	\$4,374,216	\$113,729,624
SAN DIEGO	\$107,672,150	\$0	\$107,672,150	\$4,306,886	\$111,979,036
SAN FRANCISCO	\$185,947,903	\$4,162,666	\$190,110,569	\$7,604,423	\$197,714,992
SAN JOAQUIN	\$19,758,995	\$0	\$19,758,995	\$790,360	\$20,549,355
SAN LUIS OBISPO	\$8,868,855	\$1,029,673	\$9,898,528	\$395,941	\$10,294,469
SAN MATEO	\$27,711,237	\$0	\$27,711,237	\$1,108,449	\$28,819,686
SANTA BARBARA	\$13,153,619	\$384,822	\$13,538,441	\$541,538	\$14,079,979
SANTA CLARA	\$136,306,988	\$0	\$136,306,988	\$5,452,280	\$141,759,268
SANTA CRUZ	\$11,326,046	\$783,845	\$12,109,891	\$484,396	\$12,594,287
SHASTA	\$10,275,042	\$0	\$10,275,042	\$411,002	\$10,686,044
SIERRA	\$160,605	\$3,262	\$163,867	\$6,555	\$170,422
SISKIYOU	\$1,397,377	\$0	\$1,397,377	\$55,895	\$1,453,272
SOLANO	\$17,423,171	\$0	\$17,423,171	\$696,927	\$18,120,098
SONOMA	\$31,869,772	\$2,251,636	\$34,121,408	\$1,364,856	\$35,486,264
STANISLAUS	\$19,777,757	\$0	\$19,777,757	\$791,110	\$20,568,867
SUTTER	\$3,157,343	\$129,325	\$3,286,668	\$131,467	\$3,418,135
TEHAMA	\$2,560,326	\$313,029	\$2,873,355	\$114,934	\$2,988,289
TRINITY	\$469,154	\$0	\$469,154	\$18,766	\$487,920
TULARE	\$8,286,545	\$0	\$8,286,545	\$331,462	\$8,618,007
TUOLUMNE	\$988,512	\$0	\$988,512	\$39,540	\$1,028,052
VENTURA	\$22,871,846	\$1,496,337	\$24,368,183	\$974,727	\$25,342,910
YOLO	\$8,557,127	\$0	\$8,557,127	\$342,285	\$8,899,412
YUBA	\$2,719,078	\$161,700	\$2,880,778	\$115,231	\$2,996,009
TOTAL	\$2,204,596,655	\$17,092,982	\$2,221,689,637	\$88,867,585	\$2,310,557,222