Auditor's Financial Update
June 30, 2025

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- This report will cover:
  - Revenue and Expenditure total for June 30, 2025 with year-end closing entries and percentage of budget utilized
  - Revenue Comparison of Current vs. Prior FY to Date for June 30
  - Expenditure Comparison of Current vs. Prior FY to Date for June 30
  - 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 September 30, 2025
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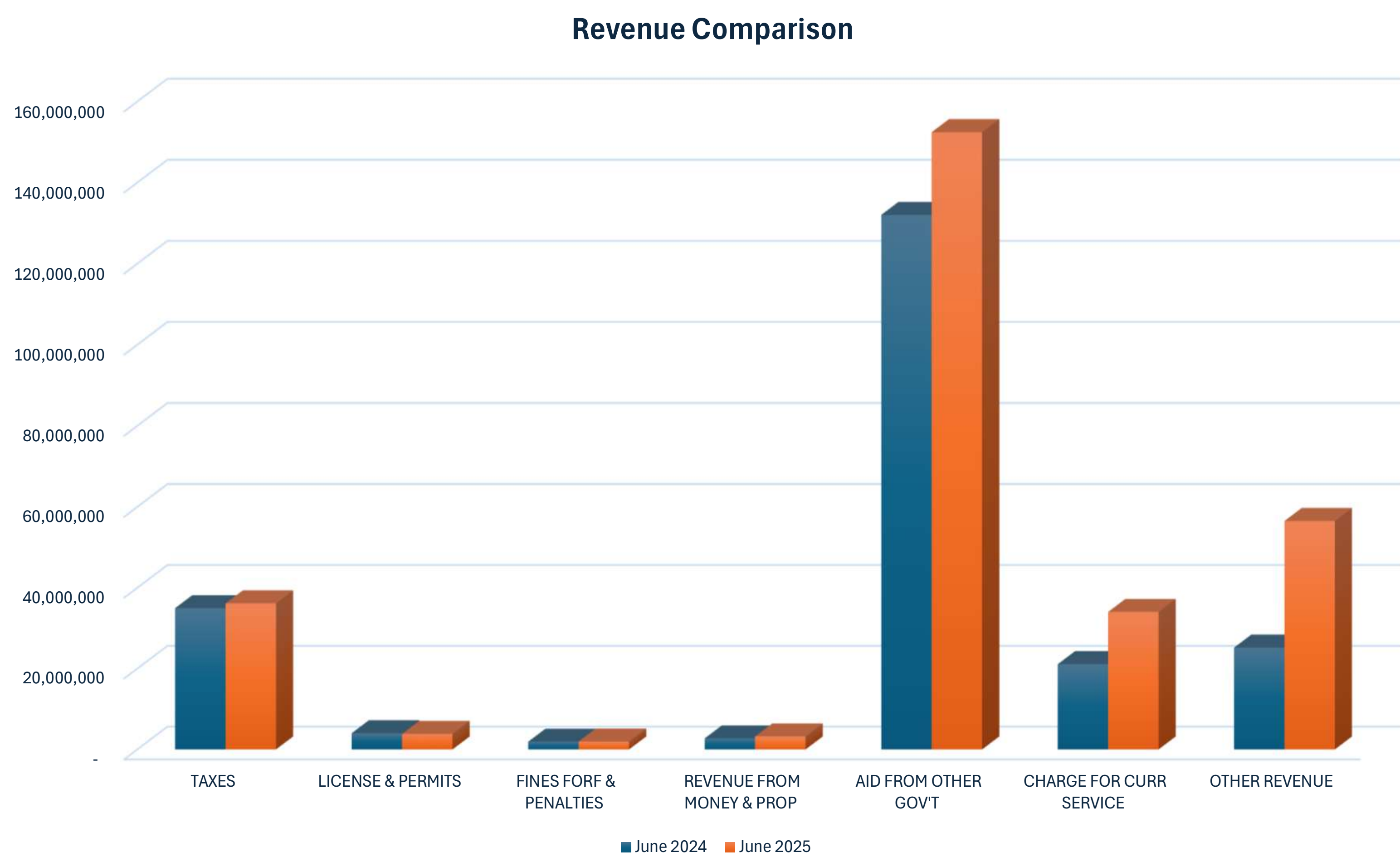
  - Positions vacated and positions hired from July 1 to September 30, 2025

Revenue Comparison

Revenue	June 2024	June 2025
TAXES	34,967,011	36,151,023
LICENSE & PERMITS	4,013,048	3,865,161
FINES FORF & PENALTIES	1,910,521	1,964,276
REVENUE FROM MONEY & PROP	2,743,597	3,226,732
AID FROM OTHER GOV'T	132,042,647	152,446,139
CHARGE FOR CURR SERVICE	21,105,669	34,042,048
OTHER REVENUE	25,206,768	56,527,340
Total	**221,989,261**	**288,222,719**


Revenue Comparison
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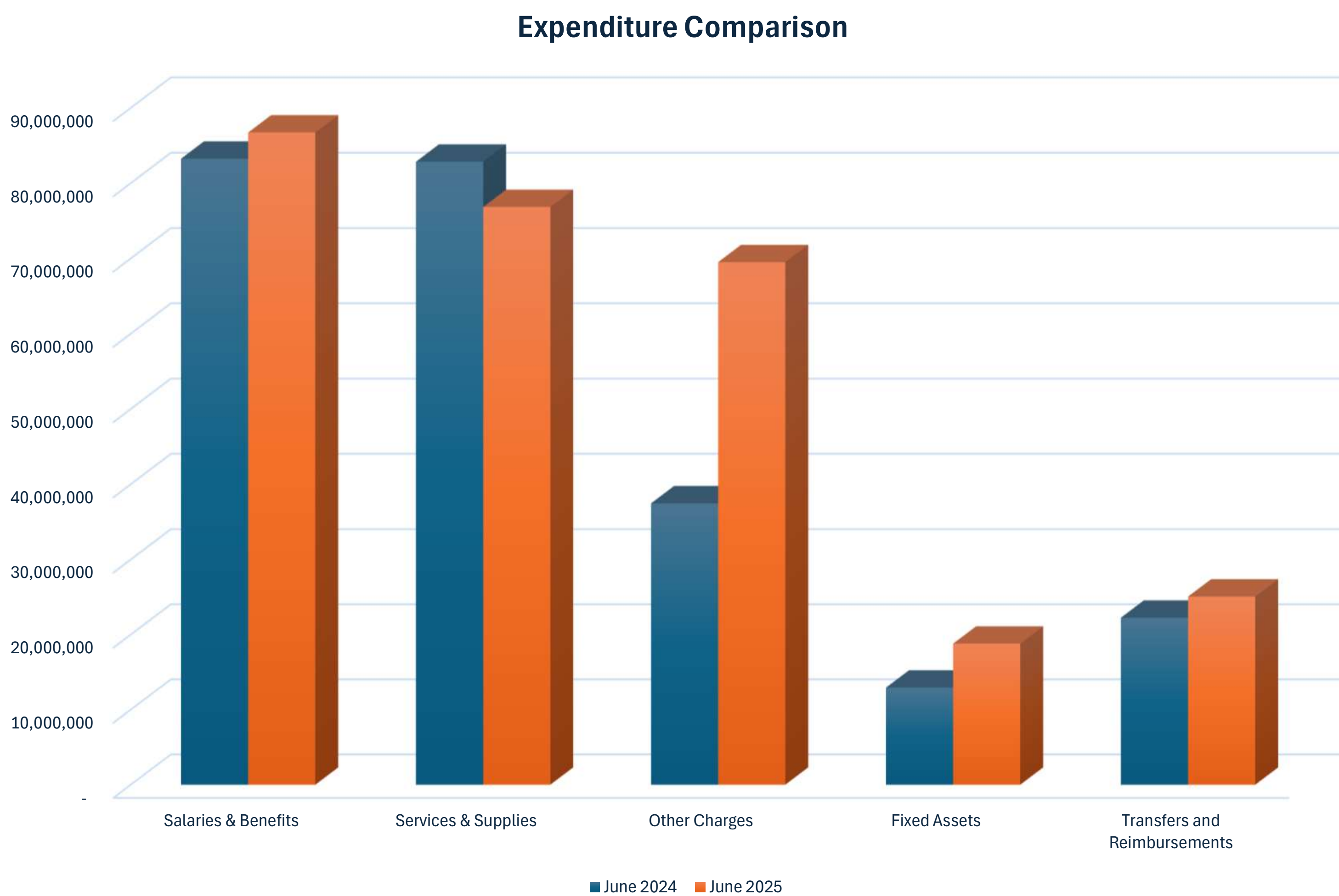
TAXES
LICENSE & PERMITS
FINES FORF & PENALTIES
REVENUE FROM MONEY & PROP
AID FROM OTHER GOV'T
CHARGE FOR CURR SERVICE
OTHER REVENUE
June 2024
June 2025

Revenue Differences

- **Property Tax & Sales Tax** - Up $1,184,012
- **License & Permit** - Down $147,887
- **Fines & Forfeitures** – Up $53,755
- **Use of Money** – Up $483,135
- **Aid From Other Agencies** – Up $20,403,492
- **Charge for Services** – Up $12,936,379
- **Other Revenues** – Up $31,320,572
- **Transfers** - Transfers to Other Funds – Up $2,796,387

Expenditure Comparison

Expenditure	June 2024	June 2025
Salaries & Benefits	83,253,715	86,731,599
Services & Supplies	82,855,153	76,831,297
Other Charges	37,461,186	69,507,545
Fixed Assets	12,936,812	18,800,139
Transfers and Reimbursements	22,261,789	25,073,021
Total	**238,768,655**	**276,943,601**


Expenditure Comparison
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50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
Salaries & Benefits
Services & Supplies
Other Charges
Fixed Assets
Transfers and Reimbursements
June 2024
June 2025

Notes to Expenditure Differences

- As of June 30, 2025, total expenditures were $276,943,601, with a budget of $291,952,133. This equates to 94.86% of appropriations spent. This compared to only 78.9% spent in Fiscal 2023/24. This variance is possibly due to the extended accrual period.
- **Salary & Benefits** – Up $3,477,884
- **Service & Supplies** – Down $6,023,656
- **Other Charges** – Up $32,046,359
- **Fixed Assets** – Up $5,863,327
- **Transfers & Reimbursements** – Up $2,811,232

General Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
Taxes	$ 29,993,124	$ 1,064,861	$ 5,258,248	$ 17,624,199	$ 30,676,203	$ (683,079)	102.3%
License & Permits	2,199,335	318,688	636,250	2,075,609	2,574,766	(375,431)	117.1%
Fines & Forfeitures	1,203,338	154,243	1,251,061	1,441,788	1,739,880	(536,542)	144.6%
From Property	1,131,087	16,499	487,246	1,016,586	1,956,651	(825,564)	173.0%
Aid from Other Gov't	7,142,925	357,458	903,003	4,755,781	4,644,170	2,498,755	65.0%
Charges for Services	6,250,822	712,344	2,095,238	3,623,439	5,127,193	1,123,629	82.0%
Other Revenue	671,105	14,416	79,035	114,803	229,069	442,036	34.1%
Total Revenues	**$ 48,591,736**	**$ 2,638,509**	**$ 10,710,081**	**$ 30,652,206**	**$ 46,947,932**	**$ 17,939,531**	96.6%

- Received 96.6% of budgeted revenue
- Property tax exceeded budget by $252,588 and Sales tax up $418,122
- Fines & Forfeitures exceeding budgeted revenue – Franchise Fee revenue came in higher than anticipated with $389,131 more than budgeted
- Interest Revenue up - $884,098 over anticipated revenue
- Aid from Other Gov't low. Significant areas where budget was unmet include Advertising ($431,111) mainly budgeted for Broadband, Disaster Relief ($1,975,763) for Park Fire reimbursements and State Grants in Parks & Recreation ($338,561)
- Other revenue is mostly Nomlaki donation – 2023/24 contribution of $350,000 still not received. Additionally, the contributions totally $107,439 for Veteran Halls are budgeted, but a yearend transfer true up is done and revenues are not actually recognized in budget unit

General Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	$ 17,641,595	$ 4,958,523	$ 8,590,218	$ 11,866,257	$ 15,966,834	$ 1,674,761	90.5%
Service/Supplies	9,049,704	1,057,483	4,270,700	5,630,928	7,640,381	1,409,323	84.4%
Other Charges	2,014,953	258,045	624,393	1,132,926	1,404,386	610,567	69.7%
Fixed Assets	1,195,928	12,675	288,234	386,791	814,775	381,153	68.1%
Transfers/Reimburse	27,437,848	9,872,428	15,525,531	19,248,700	24,798,019	2,639,829	90.4%
Total Appropriations	**$ 57,340,028**	**$ 16,159,154**	**$ 29,299,076**	**$ 38,265,602**	**$ 50,624,395**	**$ 6,715,633**	**88.3%**
CONTINGENCIES							
General	$ 300,000	$ -	$ -	$ -	$ 190,944	$ 109,056	63.6%
Special	$ 209,175	$ -	$ -	$ -	$ 40,965	$ 168,210	19.6%

- Expenditure overall at 88.3%
- General Fund Contribution to Public Safety of $22,641,605, or 91.2% of $24,824,479 was expended
- Fixed Asset budget 68.1%. These expenses were mostly offset with one-time monies from LATCF & various grants. The bulk of the unspent allocation is due to Parks – Improvements to Grounds & Structures.

Road Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
Taxes	$ 850,000	$ -		$ -	$ 510,042	$ 339,958	60.0%
License & Permits	10,000	1,880	4,170	5,930	8,715	1,285	87.2%
From Property	-	-			10	(10)	0.0%
Aid from Other Gov't	42,591,906	8,130,366	17,501,141	28,970,313	37,821,997	4,769,909	88.8%
Charges for Services	597,102	2,420	5,498	78,532	236,569	360,533	39.6%
Other Revenue	2,500	5,970	5,970	(5,970)	31,753	(29,253)	1270.1%
Total Revenues	$ 44,051,508	$ 8,140,636	**$17,516,779**	**$29,048,806**	**$38,609,086**	5,442,422	87.6%

- Road received 87.6% of budgeted revenues
- 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.
- The bulk of the unrecognized revenue is due to claims for reimbursement for projects and disaster relief with an outstanding amount of $3,656,716

Road Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	$ 8,534,717	$ 2,268,107	$ 3,956,709	$ 5,559,718	$ 7,447,424	$ 1,087,293	87.3%
Service/Supplies	33,409,999	5,997,238	13,508,317	19,781,135	25,539,182	7,870,817	76.4%
Other Charges	372,622	-	44,901	105,230	145,951	226,671	39.2%
Fixed Assets	878,375	-	371,499	422,735	718,570	159,805	81.8%
Transfers/Reimburse	855,795	-	7,062	49,006	49,006	806,789	5.7%
Total Appropriations	$ 44,051,508	$ 8,265,345	**$17,888,488**	**$25,917,824**	**$33,900,133**	$ 10,151,375	77.0%

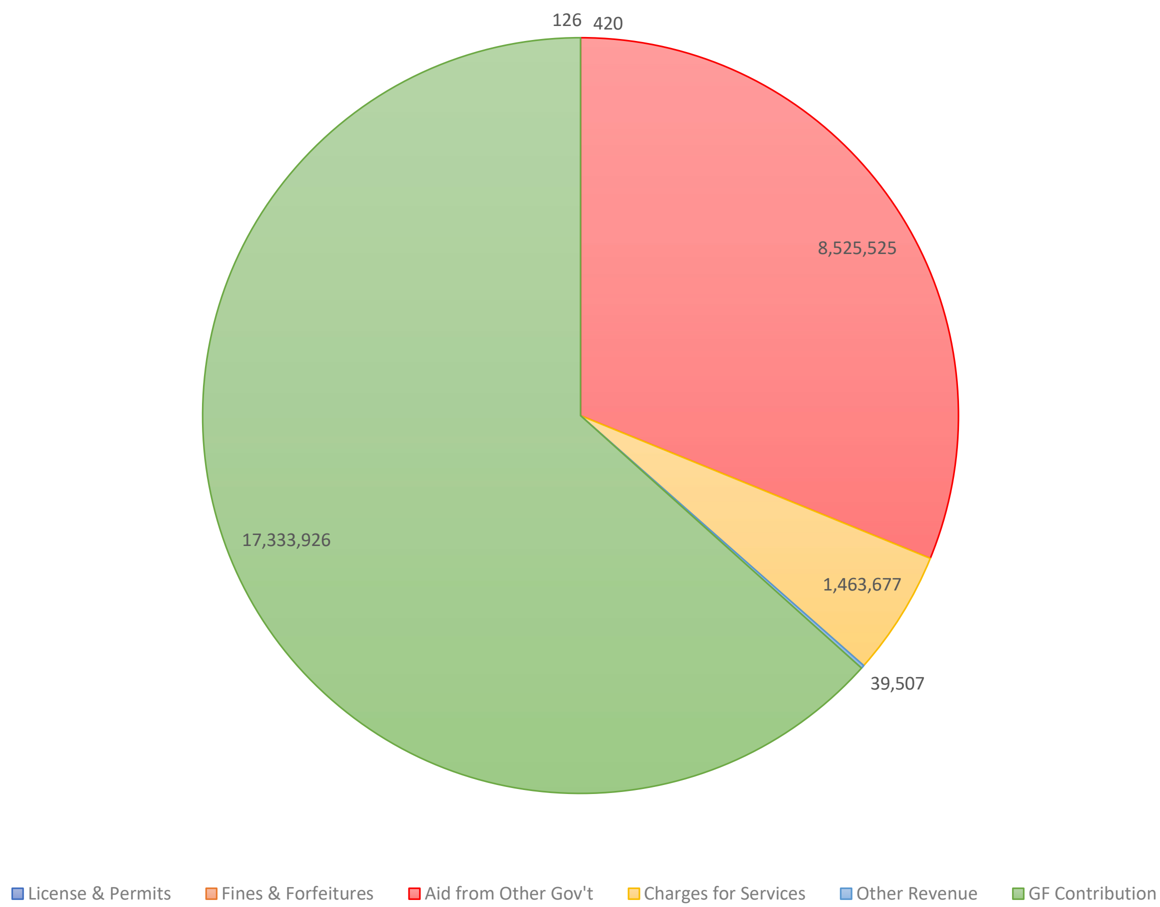
- Overall expenditures ended with 77% of budgeted appropriations being spent.
- Salary savings due to staffing issues.
- Svc & Supplies 76.4% of $33,409,999 budgeted appropriation. The remaining $7,870,817 is related to ongoing road project costs.
- The unexpended budget in Other Charges is mainly due to Right of Ways expense budgeted, but not needed in 2024/25
- Fixed Asset budget used 81.8% of budget. Remainder budgeted for vehicles in 2025/26.

Public Safety Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
Taxes	$ 42,399	$ -	$ -	$ -	$ -	$ 42,399	0.0%
License & Permits	1,556	20	30	126	191	1,365	12.3%
Fines & Forfeitures	3,161	95	244	420	703	2,458	22.2%
Aid from Other Gov't	17,799,676	1,770,423	4,975,986	8,525,525	16,283,194	1,516,482	91.5%
Charges for Services	2,713,976	355,481	918,334	1,463,677	2,454,218	259,758	90.4%
Other Revenue	144,631	4,573	27,982	39,507	389,821	(245,190)	269.5%
GF Contribution	24,824,479	9,146,283	14,510,644	17,333,926	22,641,605	2,182,874	91.2%
Total Revenues with GF Contribution	$ 45,529,878	$ 11,276,875	**$20,433,220**	**$27,363,181**	**$41,769,732**	$ 3,760,146	91.7%
Total Revenues without GF Contribution	$ 20,705,399	$ 2,130,592	**$ 5,922,576**	**$10,029,255**	**$19,128,127**	$ 1,577,272	92.4%

- Total Overall Revenue with General Fund Contribution was 91.7% of the budgeted $45,529,878.
- Total revenue without General Fund contribution was 92.4% of their budgeted $20,705,399. General Fund largely supports Public Safety and contributed 54% of the overall revenues.
- Secondary main source of revenue is Aid From Other Gov Agencies with 91.5% received through June 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.
- Other Revenue exceeded the budget of $144,631 by $245,190 largely due to settlements received through the District Attorney

Public Safety



Public Safety Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	$ 31,948,208	$ 9,417,957	$15,893,923	$21,746,441	$29,584,451	$ 2,363,757	92.6%
Service/Supplies	11,126,241	2,262,068	4,338,890	7,285,631	10,911,016	215,225	98.1%
Other Charges	126,000	6,368	7,858	8,013	9,565	116,435	7.6%
Fixed Assets	1,427,949	105,165	192,549	380,992	1,319,876	108,073	92.4%
Transfers/Reimburse	90,908	-	-	-	90,908	-	100.0%
Special Contingency	1,166,145	-	-	-	290,315	875,830	24.9%
Total Appropriations	$ 45,885,451	$ 11,791,558	**$20,433,220**	**$29,421,076**	**$42,206,131**	$ 3,679,320	92.0%

- Expended 92% of the budgeted $45,885,451.
- Salary & Benefits ended with 92.6% and Service and Supplies with 98.1% of budgeted appropriations spent
- Other Charges is only 7.6% expended and is used mostly for contributions to other agencies & Support & Care.
- 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 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
From Property	$ 39,362	$ 10,586	$ 21,172	$ 31,757	$ 42,343	$ (2,981)	107.6%
Aid from Other Gov't	54,080,128	10,620,346	24,918,282	36,251,852	48,660,551	5,419,577	90.0%
Charges for Services	136,654	12,173	58,879	91,984	149,381	(12,727)	109.3%
Other Revenue	1,131,383	351,885	635,081	931,093	1,154,455	(23,072)	102.0%
Total Revenues	$ 55,387,527	$ 10,994,990	**$25,633,414**	**$37,306,687**	**$50,006,730**	$ 5,380,797	90.3%

- Recognized 90.3% of budgeted $55,387,527 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 $23,272,238 and received $22,590,954, or 97.1%.
- Administrative revenue is budgeted at $30,807,891, with recognized revenue of $26,069,596, or 84.6%.
- Other revenue budget of $1,131,383 is mainly comprised of the General Fund contribution of $976,909. The excess revenue received is mainly due to Unanticipated revenues of $77,029, Insurance Settlements of $48,239 and various repayments.

Social Services Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	$ 19,275,683	$ 5,462,534	$ 9,484,532	$13,072,921	$17,534,524	$ 1,741,159	91.0%
Service/Supplies	10,604,776	678,012	2,383,727	5,385,529	8,757,530	1,847,246	82.6%
Other Charges	25,312,252	5,919,120	11,681,507	17,610,108	23,649,218	1,663,034	93.4%
Fixed Assets	91,388	-	-	26,312	50,897	40,491	55.7%
Transfers/Reimburse	108,428	-	15,426	107,042	107,042	1,386	98.7%
Total Appropriations	$ 55,392,527	$ 12,059,666	**$23,565,192**	**$36,201,912**	**$50,099,211**	$ 5,293,316	90.4%

- Expended 90.4% of their appropriations budget of $55,392,527.
- Salary & Benefits ended with 91% expended.
- Other charges is primarily assistance payments and reached 93.4% of budgeted appropriations.
- Fixed assets expended 55.7% of the $91,388 allocated for a server & router project.
- Transfers/Reimbursements is budgeted at $108,428 which is the funds portion of the Aircon Debt.

Health Agency Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
From Property	$ -	$ -	$ -	$ -		$ -	0.0%
Aid from Other Gov't	24,342,296	3,093,575	5,545,385	8,048,104	28,112,020	(3,769,724)	115.5%
Charges for Services	15,472,995	1,062,785	6,802,552	9,986,531	15,020,459	452,536	97.1%
Other Revenue	271,047	60,240	73,243	487,637	594,176	(323,129)	219.2%
TRAN Proceeds	-	-	-	-	30,000,000	-	0.0%
Total Revenues	$ 40,086,338	$ 4,216,600	**$12,421,180**	**$18,522,271**	**$73,726,655**	$ (3,640,317)	183.9%

- Received 109.1% of anticipated revenue of $40,086,338 (excluding TRAN revenue.
- Main funding source is Aid From Other Gov't Agencies with 115.5% of budgeted revenues being received.
- Charges for Services is another main source of revenue with 97.1% of budgeted revenues received as of June 2025. The amount received is mostly comprised of Mental Health Med-Cal Fees of $12,939,893.
- Other Revenues Budget is for various small programs as well as $83,392 from General Fund. This source received 219.2% of the anticipated $271,047. The excess is due to reimbursements for April 2024 through Sept 2025 for the Crisis Care Mobile Unit.

Health Agency Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	$ 18,838,233	$ 4,455,763	$ 7,899,459	$10,969,176	$14,799,354	$ 4,038,879	78.6%
Service/Supplies	12,397,406	894,902	4,110,985	6,420,299	12,035,832	361,574	97.1%
Other Charges	7,749,485	689,307	2,714,553	5,557,581	8,709,640	(960,155)	112.4%
Retire TRAN	-	-	-	-	30,000,000	-	0.0%
TRAN Interest Expense	-	-	-	-	964,933	-	0.0%
Fixed Assets	1,115,447	118,350	183,689	180,189	341,528	773,919	30.6%
Transfers/Reimburse						-	
Debt Service	118,954	-	17,143	118,954	118,954	-	100.0%
Intrafund Transfers	(311,924)	-	-	-	-	(311,924)	0.0%
Total Appropriations	$ 39,907,601	$ 6,158,322	**$14,925,829**	**$23,246,199**	**$66,970,241**	$ 2,937,360	167.8%

- Spent 90.2% of allocation budget of $39,907,601 (not including TRAN expense and interest).
- Salary & Benefits savings due to staffing issues. Year ended with only 78.6% expended.
- Other Charges exceeded budgeted allocation by $960,155 (excluding TRAN). This budget is for support and care of clients, Managed Care and Institutional Care.
- Only 30.6% of the Fixed Asset budget was used. The remainder is re-budgeted in 2025-26.

Auditor’s Financial Update September 30, 2025

September Quarter Highlights

Revenue

Taxes

- Total budget $39,297,004, – mostly property tax due in Dec & April
- $1,172,921, or 3% received
- Sales tax - $3,201,441 of overall budget with $104,667 received

Aid From Other Gov't Agencies

- Very little revenue received due to 2024/25 accruals
- $133,140,269 budgeted, $16,107,470, or 12.1% received

Revenue Continued...

License & Permit Revenue

- $3,740,600 overall budget
- Budget related to construction/building is $1,557,294 with $678,071 or 43.5% received
- Depts included in the above total are Building, Environmental Health, Planning and Road
- Franchises make up $1,725,000 of the overall budget with only $27,970 received

Money From Property

- Overall budget $1,941,261
  - Interest budget $1,725,100 with $0 revenue – Sept qtr posts in October
  - Rents budget $216,161 with $39,017 received

Revenue Continued...

Other Revenue

- Mainly made up of contributions from General Fund and the TRAN from county pool to Health Agency
- Total budget $54,457,258 with $25,915,112 received
  - $25 million TRAN
  - The remainder mostly transfers to Social Service from General Fund & Transfers to Debt Svc for debt payments on COP

Expense

Salary & Benefits

- All funds, but Health Agency have exceeded the 25% threshold
- Due to one-time PERS Unfunded payment of $9,877,269 and Advanced Discretionary Payment (ADP) payments of $2,468,225

Service & Supplies

- Total budget across funds is $61,320,276 with expenses through Sept 30 of $7,317,574 or about 12 %
- Much of the budget in this category is for Professional Services and Maintenance, so much of the July and August expenditures are affected by accruals

Expense Continued...

Other Charges

- Mainly support and care of clients, debt payments and TRAN.
- Total budget $64,505,783 with $7,649,124 in expenditures

Fixed Assets

- Total Budget $16,330,565
- Jail Re-entry project - $13,000,000 budget and $594,933 expensed
- Vehicles budgeted at $1,740,591 ($1.4 Million for Fire)

Transfers & Reimbursements

- Total budget of $34,362,980
- Mostly transfers from General Fund to other funds
- Debt service payment transfers
- Contingency budget (vacancy, special, & regular)

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				$ 30,052,254	3.3%
License & Permits	2,368,435	334,041				2,034,394	14.1%
Fines & Forfeitures	1,903,338	148,140				1,755,198	7.8%
From Property	1,396,291	14,905				1,381,386	1.1%
Aid from Other Gov't	4,639,741	871,741				3,768,000	18.8%
Charges for Services	5,676,126	951,934				4,724,192	16.8%
Other Revenue	632,989	19,004				613,985	3.0%
Total Revenues	**$ 47,679,166**	**$ 3,349,757**	**$ -**	**$ -**	**$ -**	**$ 44,329,409**	**7.0%**

- Received only 7% of budgeted revenue
- Property & Sales Tax revenues make up 65.1% of General Fund revenues. This revenue will begin to be recognized in the 2nd quarter of the year. Sales tax only represents one month of activity as of September 30,2025.
- Aid from Other Gov't includes revenues from LATCF transfers, PILT transfer, and other state grants & contracts. To date, only $871,741 of anticipated $4,639,741 has been received. This includes $300,000 for special election and state grants related to Broadband project.
- Other revenue is mostly Nomlaki donation – Still anticipate receiving 2023/24 allocation in this fiscal year. This budget also includes contributions to Vet's Halls and donations expected.

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	$ 17,178,591	$ 5,436,405				$ 11,742,186	31.6%
Service/Supplies	5,897,417	1,094,376				4,803,041	18.6%
Other Charges	1,888,595	243,676				1,644,919	12.9%
Fixed Assets	491,929	152,520				339,409	31.0%
Transfers/Reimburse	29,461,911	739,994				28,721,917	2.5%
Total Appropriations	**$ 54,918,443**	**$ 7,666,971**	**$ -**	**$ -**	**$ -**	**$ 47,251,472**	**14.0%**
CONTINGENCIES							
General	$ 300,000	$ -	$ -	$ -		$ 300,000	0.0%
Special	$ 209,175	$ -	$ -	$ -		$ 209,175	0.0%
Vacancy Contingency	$ 1,165,277	$ -	$ -	$ -		$ 1,165,277	0.0%

- Expenditure overall at 14%
- Salary & Benefits above 25% threshold due to one-time Unfunded PERS payment.
- General Fund Contributions has only contributed 2.5% of budgeted expenditures. The true up for Public Safety makes up the bulk of this expense. Because of yearend closing entries, the monthly transfer was done in October and is not reflected in this total.
- Other Charges are at 12.9% and fixed assets 31%.

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				8,745	13.5%
From Property	-	-				-	0.0%
Aid from Other Gov't	19,806,309	2,078,740				17,727,569	10.5%
Charges for Services	325,806	1,630				324,176	0.5%
Other Revenue	29,300	864				28,436	2.9%
Total Revenues	$ 20,677,524	$ 2,082,594	$ -	$ -		$ 18,594,930	10.1%

- Road has received 10.1% of budgeted revenues
- Aid From Other Gov't Agencies is highest source of revenue. This includes reimbursements from CalTrans for Road projects, SB1 for Road Repairs, and State Hwy User's Tax money. The fund continues to receive reimbursements for their on-going projects from CalTrans. At this point, this revenue source is making up the bulk of the fund's received revenue.
- Local Transportation Funds (1/4 cent Statewide tax) has not yet been received. These are typically received in February or March.

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				$ 5,753,671	30.0%
Service/Supplies	11,529,876	1,270,581				10,259,295	11.0%
Other Charges	728,907	27,151				701,756	0.0%
Fixed Assets	150,000	-				150,000	0.0%
Transfers/Reimburse	48,369	-				48,369	0.0%
Total Appropriations	$ 20,677,524	$ 3,764,433	$ -	$ -	$ -	$ 16,913,091	18.2%

- Overall expenditures are only at 18.2% of budgeted appropriations.
- Salary & Benefits is above the 25% benchmark due to one-time Unfunded PERS payment
- Svc & Supplies is at 11% and increases will depend on level of road project costs.
- There have been very little other expenditures as of September 30, 2025.

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				1,516	2.6%
Fines & Forfeitures	-	243				(243)	0.0%
Aid from Other Gov't	16,747,198	585,661				16,161,537	3.5%
Charges for Services	2,417,794	127,878				2,289,916	5.3%
Other Revenue	61,124	16,559				44,565	27.1%
GF Contribution	25,789,929	-				25,789,929	0.0%
Total Revenues with GF Contribution	$ 45,062,901	$ 730,381	$ -	$ -		$ 44,332,520	1.6%
Total Revenues without GF Contribution	$ 19,272,972	$ 730,381	$ -	$ -		$ 18,542,591	3.8%

- Total revenue without General Fund contribution is currently only 3.8% and the contribution from General Fund has not been made as of Sept 30.
- The General Fund makes up the difference each month to cover expenditures in Public Safety. The contribution will be just over $11 million.

Agencies with only 3.5% through September 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. These numbers only represent one month of revenue due to accruals. Additionally, since transfers from other funds are typically done quarterly, there is very little revenue to record until October.

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				$ 20,237,401	34.7%
Service/Supplies	9,618,058	1,968,849				7,649,209	20.5%
Other Charges	136,775	9,276				127,499	6.8%
Fixed Assets	239,985	(51,062)				291,047	-21.3%
Transfers/Reimburse							
Special Contingency	1,257,053	-				1,257,053	0.0%
Vacancy Contingency	2,812,474	-				2,812,474	0.0%
Total Appropriations	$ 45,062,901	$ 12,688,218	$ -	$ -		$ 32,374,683	28.2%

- Overall, the Fund expended 28.2% of the budgeted $45,062,901.
- Salary & Benefits at 34.7% due to one-time Unfunded PERS payment.
- Service and Supplies at 20.5% of budgeted appropriations
- Other Charges is only 6.8% expended and is used mostly for contributions to other agencies & Support & Care.
- Contingency is generally used at year-end to cover vacation-in-lieu, retirement payouts, health insurance increases and special comp time payouts. The new account for vacancies will be used quarterly. Adjustments haven’t been made but will be discussed in this presentation.

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				$ 32,163	22.9%
Aid from Other Gov't	53,238,207	8,147,585				45,090,622	15.3%
Charges for Services	175,918	27,451				148,467	15.6%
Other Revenue	1,158,838	314,493				844,345	27.1%
Total Revenues	$ 54,614,670	$ 8,499,073	$ -	$ -		$ 46,115,597	15.6%

- Recognized 15.6% 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 $22,985,662 and has received $3,738,780, or 16%.
- Administrative revenue is budgeted at $30,252,545, with recognized revenue of $4,408,805, or 15%.
- Other revenue budget of $1,131,383 is mainly comprised of the General Fund contribution of $976,909.

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				$ 13,447,326	30.8%
Service/Supplies	10,347,304	1,037,448				9,309,856	10.0%
Other Charges	24,709,926	5,898,433				18,811,493	23.9%
Fixed Assets	10,000	-				10,000	0.0%
Transfers/Reimburse	105,651	-				105,651	0.0%
Total Appropriations	$ 54,615,170	$ 12,930,844	$ -	$ -		$ 41,684,326	23.7%

- Have expended 23.7% of their appropriations budget of $54,615,170.
- Salary & Benefits are 30.8% expended. This amount is affected by the one-time Unfunded PERS payment.
- Other charges is primarily assistance payments and has reached 23.9% of budgeted appropriations.
- Transfers/Reimbursements is budgeted at $105,651 which is the funds 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				18,808,917	14.0%
Charges for Services	17,495,146	1,288,919				16,206,227	7.4%
Other Revenue	476,945	73				476,872	0.0%
TRAN Proceeds	25,000,000	25,000,000				-	100.0%
Total Revenues	$ 64,854,284	$ 29,362,268	$ -	$ -		$ 35,492,016	45.3%

- Has received 10.9% of anticipated revenue of $39,854,284 (without the $25 Million TRAN).
- Main funding source is Aid From Other Gov't Agencies with 14% of budgeted revenues being received.
- Charges for Services, another main source of revenue, has received only 7.4% of budgeted revenues received as of September 2025.
- Other Revenues is for various small programs as well as $82,608 from General Fund.
- The TRAN revenue is transferred on the 1st of the year and will be paid back on June 30.

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				$ 17,124,059	22.4%
Service/Supplies	12,697,058	1,189,747				11,507,311	9.4%
Other Charges	4,630,076	705,149				3,924,927	15.2%
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	-				394,721	0.0%
Transfers/Reimburse							
Debt Service	118,954	-				118,954	
Intrafund Transfers	(42,232)	-	-			(42,232)	0.0%
Total Appropriations	$ 65,854,909	$ 6,827,169	$ -	$ -		$ 59,027,740	10.4%

- Currently spent 16.3% of allocation budget of $41,854,909 (without TRAN principal & interest).
- Salary & Benefits expended 22.4% even with the one-time Unfunded PERS payment. This indicated there are still staffing issues that will result in salary savings for 2025-26 thus far.
- Other Charges budget is for support and care of clients and has only spent $705,149 of the $4,630,076 budgeted.

Vacancy Contingency Budgets

Initial Budget				
	# of Positions	Budgeted Amt	Budget to move	Remaining Budget
101	13	1,165,277	285,559	879,718
106	26	2,812,474	452,599	2,359,875
September Qtr Activity				
	New Hires	Termed	Positions hired prior to July 1 and not included in dept budget	
101	4	3	2	
106	6	6	2	
Positions Unbudgeted (including prior to July 1)				
	# of Positions	Budget Needed		
101	4	285,559		
106	5	452,599		

Positions filled
July 1 – Sept 30

Fund	Dept	Department	Position
101	1013	Clerk of the Board	Deputy County Clerk
101	1023	Appraiser	Appraiser I
101	2077	Planning	Planner I
101	6021	Library	Library Clerk I
106	2027	Sheriff	Deputy Sheriff I
106	2029	Sheriff- Animal Reg	Animal Regulations Officer
106	2032	Jail	Correctional Deputy I
106	2032	Jail	Correctional Deputy I
106	2032	Jail	Dietary Cook
106	2036	Juvenile Hall	Juvenile Detention Officer I

Vacated Positions
July 1 – Sept 30

Fund	Dept	Department	Position
101	1013	Clerk of the Board	Deputy County Clerk II
101	1023	Assessor	Transfer Analyst
101	2078	Animal Services	Animal Care Specialist
106	2027	Sheriff	Communications Specialist
106	2027	Sheriff	Communications Specialist
106	2027	Sheriff	Deputy Sheriff
106	2032	Jail	Correctional Deputy
106	2035	Day Reporting	Sup Correctional Counselor
106	2036	Juvenile Hall	Juvenile Detention Officer I