SPECIAL SESSION
BUDGET WORKSHOP
BOARD OF SUPERVISORS
DEL NORTE COUNTY
STATE OF CALIFORNIA
981 H STREET, ROOM 100
CRESCENT CITY, CA 95531

Thursday, August 06, 2026

SPECIAL SESSION **9:00 AM**
BUDGET WORKSHOP

The Board of Supervisors of the County of Del Norte and the governing body of all other special assessment and taxing districts, for which said Board so acts, is now meeting in special session. Only those items that indicate a specific time will be heard at the assigned time. All other items may be taken out of sequence to accommodate the public and staff availability.

IF YOU REQUIRE AN ACCOMMODATION DUE TO DISABILITY under the Americans with Disability Act that does not allow you to participate remotely or provide written comment ahead of the meeting YOU MUST notify the Clerk of the Board at least 24 HOURS in advance of the meeting and a reasonable accommodation will be made.

AGENDA ITEMS

1. Call the meeting to order and take roll.

2. General Fund Budget Workshops (General Funds Summary Attached)

   A. Sheriff, Jail, Coroner & Animal Control Budgets

   B. Building Maintenance & Parks Budget

   C. Human Resources & Risk Management Budget

   D. Assessor Budget

   E. Auditor-Controller Budgets (Auditor-Controller, Misc Revenue and Expenditures, Contingency, Education and Culture, non-GF designated for Capital Expenditures)

F. Administration Budgets ((Administration, Advertising and Promotion, Court Related Services, Veterans Services, OES (non-GF Budget, but requires a GF contribution), Recreation, Board of Supervisors, Public Defender, Indigent Aid)

G. County Counsel Budget

ADJOURNMENT

Kylie Goughnour, Clerk of the Board
County of Del Norte, State of California   Date Posted: July 31, 2026

THE AGENDA AND ACTION SUMMARY ARE AVAILABLE ON THE COUNTY WEBSITE:
www.co.del-norte.ca.us

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COUNTY OF DEL NORTE | Auditor - Controllers Office
Budget Summary Report

27001 - Budget Projection

General Fund	2025-2026 Revised Budget			2025-2026 Actual			2026-2027 Department Request			2026-2027 Preliminary			2026-2027 Proposed Final			Variance
	Expense	Revenue	Net	Expense	Revenue	Net	Expense	Revenue	Net	Expense	Revenue	Net	Expense	Revenue	Net	June-Aug
1001000 Administration	1,397,293	-1,382,050	15,243	1,092,687	-1,306,764	-214,076	1,614,711	-1,382,254	232,457	1,617,711	-1,382,354	235,357	1,331,218	-1,458,080	-126,862	362,219
1001011 Advertising/Promotion	497,301	-5,000	492,301	497,302	0	497,302	501,130	0	501,130	501,130	0	501,130	501,130	0	501,130	0
1001012 Court Related Services	78,392	-29,756	48,636	37,937	0	37,937	81,184	-29,756	51,428	78,184	-29,756	48,428	66,184	-29,756	36,428	12,000
1002000 Veteran's Services	213,984	-64,624	149,360	210,532	-57,836	152,696	256,131	-39,992	216,139	256,248	-39,992	216,256	248,794	-39,992	208,802	7,454
1004000 Recreation	677,400	-273,455	403,945	539,973	-181,024	358,949	713,607	-274,242	439,365	710,224	-274,242	435,982	705,060	-274,242	430,818	5,164
1101000 Agriculture Commission	811,265	-414,897	396,368	785,395	-496,416	288,978	914,326	-482,625	431,701	912,943	-480,625	432,318	893,859	-480,625	413,234	19,084
1201000 Assessor	1,436,755	-205,000	1,231,755	1,370,771	-217,097	1,153,674	1,552,318	-199,000	1,353,318	1,547,906	-199,000	1,348,906	1,497,926	-199,000	1,298,926	49,980
1301000 Auditor-Controller	1,517,028	-1,025,598	491,430	1,430,342	-887,889	542,453	1,596,892	-1,017,633	579,259	1,596,951	-1,017,633	579,318	1,547,138	-1,017,633	529,505	49,813
1301010 Miscellaneous Rev. and Exp.	1,865,837	-18,744,801	-16,878,964	673,423	-19,023,819	-18,350,396	1,882,986	-19,078,743	-17,195,757	1,882,986	-19,078,743	-17,195,757	1,957,916	-20,566,292	-18,608,376	1,412,619
1301025 Contingency	904,498	0	904,498	18,795	0	18,795	600,000	0	600,000	600,000	0	600,000	300,000	0	300,000	300,000
1401000 Board of Supervisors	1,208,969	-101,061	1,107,908	1,145,689	-87,306	1,058,383	1,359,177	-85,268	1,273,909	1,341,100	-85,268	1,255,832	1,312,799	-85,268	1,227,531	28,301
1501000 Building Maintenance & Parks	2,236,327	-1,859,438	376,889	2,440,741	-2,058,139	382,602	2,801,410	-2,146,297	655,113	2,731,551	-2,151,297	580,254	2,626,812	-2,168,297	458,515	121,739
1701000 Elections	665,278	-141,200	524,078	428,970	-139,845	289,125	420,487	-26,600	393,887	420,546	-26,600	393,946	413,502	-26,600	386,902	7,044
1702000 Co. Clerk/Recorder/Pub. Admin.	632,163	-229,300	402,863	598,586	-240,968	357,618	686,546	-229,500	457,046	689,663	-229,500	460,163	677,913	-229,500	448,413	11,750
1801000 Community Development Admin.	476,303	-470,462	5,841	465,086	-3,696	461,390	718,895	-715,397	3,498	718,895	-715,397	3,498	524,564	-715,397	-190,833	194,331
1801010 Planning	689,460	-496,075	193,385	393,206	-157,849	235,357	638,715	-351,487	287,228	638,891	-351,487	287,404	692,729	-464,086	228,643	58,761
1801011 Building Inspection	463,853	-357,632	106,221	363,903	-386,727	-22,824	497,967	-324,175	173,792	478,084	-324,175	153,909	467,110	-342,175	124,935	28,974
1801012 Engineering	294,594	0	294,594	246,140	0	246,140	295,483	0	295,483	292,983	0	292,983	292,983	0	292,983	0
1801013 Environmental Health	506,470	-474,011	32,459	435,234	-391,136	44,098	561,088	-527,831	33,257	561,088	-562,236	-1,148	549,928	-564,736	-14,808	13,660
1801014 Code Enforcement	571,415	-298,438	272,977	405,296	-96,169	309,128	607,266	-197,529	409,737	607,442	-197,529	409,913	588,985	-301,524	287,461	122,452
1901000 County Counsel	770,284	-749,762	20,522	708,939	-759,852	-50,913	903,708	-516,562	387,146	908,408	-759,762	148,646	867,072	-764,762	102,310	46,336
2001000 District Attorney	2,073,510	-460,266	1,613,244	2,071,980	-124,667	1,947,313	2,990,270	-301,200	2,689,070	2,538,396	-388,158	2,150,238	2,210,700	-429,149	1,781,551	368,687
2101015 Indigent Aid	106	0	106	108	0	108	106	0	106	106	0	106	106	0	106	0
2201000 Human Resources	1,247,854	-337,192	910,662	1,032,208	-178,237	853,971	1,509,929	-402,400	1,107,529	1,380,095	-402,400	977,695	1,312,017	-402,400	909,617	68,078
2301000 Information Technology	1,552,676	-1,439,510	113,166	1,493,947	-1,334,936	159,011	1,752,733	-1,460,094	292,639	1,752,733	-1,510,094	242,639	1,702,655	-1,510,094	192,561	50,078
2401000 Probation	5,435,176	-3,977,926	1,457,250	3,688,177	-1,384,004	2,304,173	5,789,606	-3,626,461	2,163,145	5,922,075	-3,766,749	2,155,326	5,527,465	-3,766,749	1,760,716	394,610
2401010 Reentry Services	1,762,889	-533,742	1,229,147	1,805,802	-240,508	1,565,295	2,164,388	-598,517	1,565,871	2,104,505	-598,517	1,505,988	1,967,634	-598,517	1,369,117	136,871
2401011 Court Ward Misc	950	0	950	948	0	948	950	0	950	950	0	950	950	0	950	0
2501000 Public Defender	1,619,488	-626,357	993,131	893,106	-142,028	751,078	1,776,879	-504,421	1,272,458	1,826,938	-525,233	1,301,705	1,758,923	-525,233	1,233,690	68,015
2601000 Sheriff	7,087,969	-4,786,942	2,301,027	6,559,373	-2,860,198	3,699,175	6,750,533	-3,723,390	3,027,143	6,886,609	-3,857,945	3,028,664	6,846,856	-4,481,360	2,365,496	663,168
2602000 Jail	9,042,474	-3,916,562	5,125,912	6,338,978	-2,823,271	3,515,706	10,295,854	-2,030,663	8,265,191	9,651,822	-2,829,944	6,821,878	9,359,005	-3,019,546	6,339,459	482,419
2603000 Coroner	241,791	-22,913	218,878	228,050	-15,106	212,945	127,718	0	127,718	127,777	0	127,777	270,009	-18,400	251,609	-123,833
2604000 Animal Control	806,366	-321,786	484,580	618,844	-210,566	408,277	818,793	-199,783	619,010	818,998	-199,783	619,215	874,824	-290,800	584,024	35,191
2701000 Treasurer	227,280	-110,202	117,078	203,907	-97,139	106,768	261,524	-110,202	151,322	261,524	-110,202	151,322	250,692	-110,202	140,490	10,832
2702000 Tax Collector	405,076	-1,586,960	-1,181,884	383,912	-1,464,945	-1,081,033	413,544	-1,314,500	-900,956	416,244	-1,314,500	-898,256	410,182	-1,314,500	-904,318	6,062
2703000 County Collections	110,119	-250	109,869	92,821	0	92,821	136,607	0	136,607	136,666	0	136,666	128,497	0	128,497	8,169
2801000 Education Culture	70,970	0	70,970	72,143	0	72,143	74,683	0	74,683	76,683	0	76,683	75,444	0	75,444	1,239
TOTAL	49,599,563	-45,443,168	4,156,395	39,773,251	-37,368,139	2,405,112	54,068,144	-41,896,522	12,171,622	52,995,050	-43,409,121	9,585,929	50,759,581	-46,194,915	4,564,666	5,021,263

GF OVERVIEW

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2601000 SHERIFF	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	2,242,344	2,242,344	2,080,550	2,330,056	2,464,611	2,503,339
51100 Salaries and Wages AB443	3,000	3,000	0	3,000	3,000	3,000
51110 Extra Help	96,144	96,144	187,785	161,376	161,376	51,578
51115 Overtime	347,563	347,563	363,455	361,159	361,159	192,031
51116 Overtime-Holiday	79,633	79,633	72,925	92,615	92,615	92,751
51205 Cell Phone Allowance	1,080	1,080	1,556	1,500	1,500	1,500
51230 Uniform Allowance	25,000	25,000	16,700	25,000	25,000	25,000
51300 Medicare	40,751	40,751	1,159	41,363	41,363	39,831
51305 FICA	174,245	174,245	4,956	176,861	176,861	170,311
51400 Employee Insurance - Premiums	460,757	460,757	468,137	462,000	462,000	462,000
51405 Workers Compensation	335,222	335,222	335,222	314,659	314,659	314,659
51410 Unemployment Compensation	28,104	28,104	0	28,526	28,526	27,469
51411 Management Life Insurance	2,092	2,092	2,952	3,706	3,706	4,169
51412 Employee Life Insurance	1,311	1,311	1,056	0	1,521	1,430
51600 CalPERS	300,089	300,089	479,074	275,684	275,684	302,483
51610 CalPERS Unfunded	480,124	480,124	465,087	679,942	679,942	547,058
Total Salaries & Benefits	4,617,459	4,617,459	4,480,613	4,957,447	5,093,523	4,738,609
Services						
52100 Professional Services	28,175	28,175	17,480	33,075	33,075	33,075
52100 Professional Services INVST	0	0	0	3,000	3,000	30,000
52100 Professional Services MEASR	1,500	1,500	143	0	0	1,500
52115 Research/Investigative Svcs	8,000	8,000	5,562	5,000	5,000	5,000
52115 Research/Investigative Svcs SART	5,000	5,000	0	0	0	0
52130 Onboarding Services	900	900	2,888	900	900	900
52170 Medical Services SAR	0	0	0	500	500	500
52170 Medical Services SART	0	0	229	5,000	5,000	5,000
52177 Air Carrier Services	15,000	15,000	0	15,000	15,000	15,000
52210 Burial Services	0	0	0	0	0	0
52220 Medical/Laboratory Services	3,000	3,000	2,110	1,500	1,500	1,500
52225 Safety/Emergency Services	0	0	0	0	0	0
52320 Interpreting Services	0	0	0	0	0	0
52325 Waste Disposal Services	1,000	1,000	1,652	2,500	2,500	2,500
52330 Hazardous Waste Disposal Svcs	0	0	0	0	0	0
52335 Security Services	0	0	285	600	600	600

2601000 SHERIFF	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
52345 Janitorial Services	0	0	0	0	0	0
52360 Construction Services	0	0	0	0	0	0
52415 Process Service	0	0	28	150	150	150
52500 Maint - Equipment	30,700	35,050	30,149	75,700	75,700	75,700
52505 Maint - Bldg & Improvements	23,000	23,000	20,633	23,000	23,000	15,000
52505 Maint - Struct/Imp Ground MEASR	0	0	647	0	0	0
52515 Maint - Software	68,500	112,421	117,173	33,000	33,000	68,006
52520 Maint - Vehicles	75,000	75,000	92,860	60,000	60,000	85,000
52600 Rents/Leases - Equipment	10,500	10,500	6,906	8,500	8,500	8,500
52605 Rents/Leases - Buildings/Land	0	0	30,251	10,500	10,500	10,500
52605 Rents/Leases - Buildings/Land MEASR	24,060	24,060	2,060	25,464	25,464	25,464
52700 Insurance - Liability	281,873	281,873	281,876	119,163	119,163	119,163
52705 Insurance - Premiums	62,024	62,024	62,024	71,110	71,110	71,110
52800 Communications/Telephone	40,420	40,420	39,659	60,960	60,960	60,960
52820 Printing and Binding	1,500	1,500	1,251	2,300	2,300	2,300
52825 Bank Charges	0	0	0	0	0	0
52830 Publications and Legal Notices	600	600	0	600	600	600
52900 Training/Conference Expenses	37,060	37,060	51,145	29,060	29,060	29,060
52905 Business Travel/Mileage	0	0	656	0	0	0
52908 Travel/Mileage POST	75,000	75,000	46,862	75,000	75,000	60,000
Total Services	792,812	841,083	814,528	661,582	661,582	727,088
Supplies						
53100 Office Supplies	27,750	27,750	11,367	27,750	27,750	23,950
53100 Office Supplies EVDNC	0	0	156	5,000	5,000	4,000
53100 Office Supplies INVST	0	0	0	1,500	1,500	1,500
53100 Office Supplies MEASR	1,000	1,000	0	0	0	1,000
53110 Freight/Postage	3,000	3,000	2,175	3,000	3,000	3,000
53110 Freight/Postage EVDNC	0	0	0	1,000	1,000	0
53115 Books/Media/Subscriptions	9,425	9,425	7,642	9,425	9,425	9,425
53115 Books/Media/Subscriptions INVST	0	0	0	500	500	0
53120 Memberships/Certifications	6,800	6,800	5,313	0	0	6,800
53200 Utilities	40,000	40,000	80,765	40,000	40,000	40,000
53205 Utilities - Electric MEASR	6,000	6,000	660	6,000	6,000	6,000
53220 Utilities - Water MEASR	0	0	582	1,800	1,800	1,800
53250 Fuel	75,000	75,000	96,137	75,000	75,000	75,000

2601000 SHERIFF	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
53300 Clothing and Personal Supplies	19,775	19,775	3,895	18,500	18,500	8,500
53305 Household Expense	8,900	8,900	13,957	15,000	15,000	15,000
53320 Safety Supplies	0	0	1,688	2,000	2,000	2,000
53345 Construction Supplies/Material	0	0	0	0	0	0
53350 Maintenance Supplies	0	0	883	1,000	1,000	1,000
53400 Minor Equipment/Small Tools	7,000	7,000	4,504	42,500	42,500	20,500
53600 Special Department Expense	1,750	1,750	7,065	4,750	4,750	4,750
53600 Special Department Expense EVDNC	0	0	0	2,000	2,000	0
53600 Special Department Expense SAR	0	0	0	15,000	15,000	12,000
53600 Special Department Expense SART	32,385	32,385	0	0	0	8,000
53620 Law Enforcement Supplies	29,500	29,500	22,707	72,975	72,975	49,275
53620 Law Enforcement Supplies EVDNC	10,500	10,500	3,453	4,000	4,000	6,000
53620 Law Enforcement Supplies INVST	0	0	0	5,000	5,000	13,200
53620 Law Enf/Public Safety Supplies SAR	0	0	16,549	4,000	4,000	4,000
53622 Outreach Supplies	0	0	2,698	1,500	1,500	1,500
53630 Recruitment Supplies	0	0	0	0	0	0
53635 Service Awards	3,000	3,000	0	1,000	1,000	1,000
53665 Wellness Reimbursement	0	0	0	0	0	0
Total Supplies	281,785	281,785	282,198	360,200	360,200	319,200
Other Charges						
54410 Penalties and Fines	0	0	0	0	0	0
54907 Contribution-SAR	0	74,368	74,368	0	0	0
Total Other Charges	0	74,368	74,368	0	0	0
Capital Asset Exp						
55150 Land Improvements	0	0	0	0	0	0
55400 Equipment	101,637	131,637	37,617	9,070	9,070	9,070
55400 Equipment MEASR	0	0	0	0	0	11,673
55450 Vehicles	56,669	118,111	133,008	0	0	0
55450 Vehicles MEASR	149,850	149,850	128,716	0	0	278,982
Total Capital Asset Exp	308,156	399,598	299,341	9,070	9,070	299,725
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	540,042	540,042	540,048	540,042	540,042	540,042
59604 TR OUT-Intra Treasurer	1,000	1,000	-50	0	0	0
59702 TR OUT-Inter Technology Fund	68,328	68,328	68,328	89,382	89,382	89,382
59793 TR OUT-Inter Civil	11,844	11,844	0	23,032	23,032	23,032

2601000 SHERIFF	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
59794 TR OUT-Inter Boating Safety	240,145	240,145	0	109,778	109,778	109,778
59797 TR OUT-Inter Sheriff Canine	12,317	12,317	0	0	0	0
Total Other Financing Uses	873,676	873,676	608,326	762,234	762,234	762,234
Total Expense	6,873,888	7,087,969	6,559,373	6,750,533	6,886,609	6,846,856
REVENUES						
Services						
48311 City Dispatch Services	-195,552	-195,552	0	-196,222	-196,222	-196,222
48311 City Dispatch Services PRIOR	-65,555	-65,555	-70,691	0	0	0
Total Services	-261,107	-261,107	-70,691	-196,222	-196,222	-196,222
Taxes						
41063 Public Safety Sales Tax	-1,948,591	-1,948,591	-1,948,486	-1,948,591	-1,948,591	-1,948,591
41063 Public Safety Sales Tax PRIOR	-400,000	-400,000	0	0	0	0
Total Taxes	-2,348,591	-2,348,591	-1,948,486	-1,948,591	-1,948,591	-1,948,591
Fines/Forfeit/Pen						
41470 Court Fines	0	0	-34	-50	-50	-50
49047 Restitution-Co Collections	0	0	-220	-100	-100	-100
Total Fines/Forfeit/Pen	0	0	-254	-150	-150	-150
Aid From State						
41471 Trial Court Revenues	0	0	0	0	0	0
44554 COPS Allocation	0	0	0	-155,000	-155,000	0
45641 POST Reimbursement	-30,000	-30,000	-25,972	-30,000	-30,000	-45,000
45641 POST Reimbursement PRIOR	0	0	-2,457	0	0	0
45642 Educ Serv-Peace Officer Trn	0	0	0	0	0	0
45642 Educ Serv-Peace Officer Trn PRIOR	0	0	-14,265	0	0	0
45950 DMV Fees	-24,000	-24,000	-18,031	-24,000	-24,000	-24,000
45950 DMV Fees PRIOR	-6,500	-6,500	-6,715	0	0	0
45951 SAFE Program	-3,000	-3,000	0	-3,000	-3,000	-3,000
45952 CalOES Reimbursement	0	0	0	-78,460	-78,460	-62,360
46007 PC 4750 Pelican Bay Reimb	-8,000	-8,000	-4,079	-5,000	-5,000	-5,000
46007 PC 4750 Pelican Bay Reimburse PRIOR	0	0	-2,195	0	0	0
Total Aid From State	-71,500	-71,500	-73,715	-295,460	-295,460	-139,360
Aid From Federal						
46730 Fed Aid-Vests	-8,000	-8,000	0	-8,000	-8,000	-8,000
46730 Fed Aid-Vests PRIOR	0	0	-3,570	0	0	0
48312 F.S. Drug Enforcement	-20,000	-20,000	0	-20,000	-20,000	-20,000

2601000 SHERIFF	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
48313 F.S. Visitor Protection	-11,000	-11,000	0	-11,000	-11,000	-11,000
Total Aid From Federal	-39,000	-39,000	-3,570	-39,000	-39,000	-39,000
In Lieu / Other Gov						
47900 Miscellaneous	-1,014	-1,014	-6,842	-6,725	-6,725	-6,725
Total In Lieu / Other Gov	-1,014	-1,014	-6,842	-6,725	-6,725	-6,725
Charges for Services						
48100 Sale of Capital Assets	0	0	0	0	0	0
48240 Civil Process Services	0	0	-10,890	-9,600	-9,600	-9,600
48241 Transfers-In 2011 Realignment	0	0	0	0	0	0
48310 Licenses & Permits-Sheriff	-6,000	-6,000	-2,502	-2,000	-2,000	-2,000
48324 Charges for Services	0	0	-275	0	0	0
48333 Ambulance Dispatch	-22,800	-22,800	-5,700	-27,900	-27,900	-27,900
48333 Ambulance Dispatch PRIOR	-11,400	-11,400	-17,100	0	0	0
48334 Fingerprint Fee	-4,000	-4,000	0	-2,000	-2,000	-2,000
48750 Copy Sales	0	0	-76	-100	-100	-100
49701 TR IN-Inter Measure R	0	0	0	0	0	0
Total Charges for Services	-44,200	-44,200	-36,544	-41,600	-41,600	-41,600
Misc Revenue						
48760 Miscellaneous Sales	-500	-500	-24	-500	-500	-500
49010 Insurance Recovery	-15,000	-76,442	-6,895	-15,000	-15,000	-15,000
49048 Misc Refunds/Reimbursements	-5,000	-127,639	-937	-5,000	-5,000	-5,000
49048 Misc Refunds/Reimbursements PRIOR	0	0	-75,382	0	0	0
49510 TR IN-IntraFund Revenue	-47,571	-47,571	-720	-3,035	-3,035	-46,479
49510 TR IN-IntraFund Revenue 2011R	0	0	0	0	-134,555	-134,555
49710 TR IN-Inter Fund Revenue	-263,767	-293,767	-99,830	-598,571	-598,571	-634,458
49710 TR IN-Inter Fund Revenue 2011R	-655,000	-655,000	0	0	0	0
49710 TR IN-Inter Fund Revenue COPS	0	0	-100,000	0	0	-155,000
49710 TR IN-Inter Fund Revenue MEASR	-820,611	-820,611	-436,308	-573,536	-573,536	-1,118,720
Total Misc Revenue	-1,807,449	-2,021,530	-720,097	-1,195,642	-1,330,197	-2,109,712
Total Revenue	-4,572,861	-4,786,942	-2,860,198	-3,723,390	-3,857,945	-4,481,360
Total Expense	6,873,888	7,087,969	6,559,373	6,750,533	6,886,609	6,846,856
NET COST	2,301,027	2,301,027	3,699,175	3,027,143	3,028,664	2,365,496

2602000 JAIL	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	2,185,548	2,185,548	1,975,045	2,356,383	2,356,383	2,356,383
51110 Extra Help	0	0	81	0	0	0
51115 Overtime	180,556	180,556	234,141	180,556	180,556	180,556
51116 Overtime-Holiday	77,665	77,665	75,582	82,500	82,500	82,500
51205 Cell Phone Allowance	0	0	0	0	0	0
51230 Uniform Allowance	34,500	34,500	22,270	34,500	34,500	34,500
51300 Medicare	34,309	34,309	1,016	36,786	36,786	36,786
51305 FICA	146,698	146,698	4,344	157,290	157,290	157,290
51400 Employee Insurance - Premiums	490,000	490,000	508,110	515,369	515,369	515,369
51405 Workers Compensation	105,958	105,958	108,356	117,927	117,927	117,927
51410 Unemployment Compensation	23,661	23,661	0	25,369	25,369	25,369
51411 Management Life Insurance	1,212	1,212	1,407	2,556	2,556	2,556
51412 Employee Life Insurance	1,482	1,482	1,135	1,482	1,931	1,931
51600 CalPERS	289,676	289,676	441,210	312,595	312,595	312,595
51610 CalPERS Unfunded	470,068	470,068	455,346	711,638	711,638	402,921
Total Salaries & Benefits	4,041,333	4,041,333	3,828,042	4,534,951	4,535,400	4,226,683
Services						
52100 Professional Services	1,502,900	1,502,900	4,068	1,415,000	1,415,000	1,415,000
52115 Research/Investigative Svcs	0	0	0	0	0	0
52120 Medical/Labratory Svcs	1,505,856	1,505,856	1,182,309	1,734,574	1,734,574	1,734,574
52130 Onboarding Services	11,000	11,000	1,844	11,000	11,000	11,000
52171 Institutional Medical Services	0	0	0	0	0	0
52175 Transportation Services	0	0	0	0	0	0
52220 Medical/Laboratory Services	0	0	0	2,000	2,000	2,000
52225 Safety/Emergency Services	500	500	1,093	4,000	4,000	4,000
52325 Waste Disposal Services	0	0	14,771	0	0	0
52330 Hazardous Waste Disposal Svcs	0	0	0	0	0	0
52335 Security Services	2,000	2,000	480	0	0	0
52345 Janitorial Services	0	0	0	0	0	0
52360 Construction Services	0	0	0	0	0	0
52410 Electronic Monitoring/GPS	0	0	0	0	0	0
52500 Maint - Equipment	9,100	9,100	5,321	9,100	9,100	9,100
52505 Maint - Bldg & Improvements	1,000	1,000	0	0	0	0
52515 Maint - Software	12,000	12,000	5,826	12,000	12,000	12,000

2602000 JAIL	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
52520 Maint - Vehicles	5,600	5,600	6,607	5,600	5,600	5,600
52600 Rents/Leases - Equipment	0	0	293	0	0	0
52600 Rents/Leases - Equipment PBSP	0	0	0	0	0	0
52700 Insurance - Liability	44,472	44,472	44,472	16,616	16,616	16,616
52705 Insurance - Premiums	30,523	30,523	30,296	34,904	34,904	34,904
52800 Communications/Telephone	5,500	5,500	5,263	5,500	5,500	5,500
52820 Printing and Binding	1,500	1,500	1,030	1,500	1,500	1,500
52825 Bank Charges	0	0	0	0	0	0
52830 Publications and Legal Notices	300	300	0	300	300	300
52900 Training/Conference Expenses	7,500	7,500	8,281	0	0	0
52905 Business Travel/Mileage	0	0	1,479	7,500	7,500	7,500
52908 Travel/Mileage POST	0	0	0	0	0	0
52910 Transport of Prisoners	42,000	42,000	4,902	42,000	42,000	42,000
53410 In Custody Medical Expenses	174,000	174,000	0	17,200	172,000	172,000
Total Services	3,355,751	3,355,751	1,318,334	3,318,794	3,473,594	3,473,594
Supplies						
52710 Medical Malpractice Insurance	0	0	224	1,221	1,221	1,221
52907 Travel/Mileage STC	25,000	25,000	57,444	25,000	25,000	25,000
53100 Office Supplies	30,600	30,600	3,808	30,600	30,600	30,600
53105 Office Furniture/Fixtures	0	0	866	0	0	0
53110 Freight/Postage	1,300	1,300	616	1,300	1,300	1,300
53115 Books/Media/Subscriptions	0	0	7,450	86,400	86,400	86,400
53120 Memberships/Certifications	2,400	2,400	1,408	2,400	2,400	2,400
53200 Utilities	250,000	250,000	248,318	250,000	250,000	250,000
53250 Fuel	0	0	10,539	0	0	0
53300 Clothing and Personal Supplies	18,000	18,000	2,265	18,000	18,000	18,000
53305 Household Expense	0	0	4,837	0	0	0
53320 Safety Supplies	0	0	5,278	0	0	0
53345 Construction Supplies/Material	0	0	0	0	0	0
53350 Maintenance Supplies	0	0	0	0	0	0
53400 Minor Equipment/Small Tools	86,500	86,500	2,226	86,500	86,500	86,500
53425 In Custody Household Expenses	58,200	58,200	37,127	58,200	58,200	58,200
53426 In Custody Food Expense	226,505	226,505	143,028	226,505	226,505	226,505
53427 In Custody Support and Car	35,303	35,303	15,469	35,303	35,303	35,303
53500 Client Meals	0	0	0	0	0	0
53501 Client Incentives/Stipends	0	0	-412	0	0	0

2602000 JAIL		Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
53505 Client Lodging		0	0	0	0	0	0
53510 SCP-Client Clothing & Personal		0	0	159	0	0	0
53515 SCP-Client Transport Expenses		0	0	0	0	0	0
53520 SCP-Client Med Dntl and Lab		0	0	0	0	0	0
53525 Client Household Expenses		0	0	0	0	0	0
53600 Special Department Expense		0	0	729	1,000	1,000	1,000
53600 Special Department Expense	PBSP	58,000	58,000	0	58,000	58,000	58,000
53620 Law Enforcement Supplies		0	0	6,221	0	0	0
53630 Recruitment Supplies		0	0	0	0	0	0
53635 Service Awards		0	0	0	0	0	0
53665 Wellness Reimbursement		0	0	0	0	0	0
Total Supplies		791,808	791,808	547,601	880,429	880,429	880,429
Other Charges							
54331 Loan Repayment		0	0	0	0	0	0
54410 Penalties and Fines		0	0	0	0	0	0
Total Other Charges		0	0	0	0	0	0
Capital Asset Exp							
55300 Buildings and Improvements		0	0	0	0	0	0
55400 Equipment		180,100	180,100	0	96,100	96,100	90,000
55400 Equipment	MEASR	152,000	152,000	151,968	0	0	22,000
55450 Vehicles		0	0	0	60,000	60,000	60,000
Total Capital Asset Exp		332,100	332,100	151,968	156,100	156,100	172,000
Other Financing Uses							
59500 TR OUT-Intra Cost Plan		459,717	459,717	459,720	459,717	459,717	459,717
59502 TR OUT-Intra Technology Fund		27,965	27,965	0	0	0	0
59518 TR OUT-Intra Misc Rev/Exp		500	500	0	875,981	76,700	76,700
59532 TR OUT-Intra BM & Parks		3,000	3,000	0	3,000	3,000	3,000
59540 TR OUT-Intra Enviro Health		300	300	230	300	300	300
59702 TR OUT-Inter Technology Fund		0	0	27,965	36,582	36,582	36,582
59777 TR OUT-Inter Mntl Health Srvcs		30,000	30,000	0	30,000	30,000	30,000
59785 TR OUT-Inter IT		0	0	0	0	0	0
Total Other Financing Uses		521,482	521,482	487,915	1,405,580	606,299	606,299
	Total Expense	9,042,474	9,042,474	6,333,860	10,295,854	9,651,822	9,359,005

REVENUES

2602000 JAIL	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
Aid From State						
44554 COPS Allocation	0	0	0	0	0	0
44556 Trial Court Security Revenue	0	0	0	0	0	0
44556 Trial Court Security Revenue PRIOR	0	0	0	0	0	0
45169 St Aid - St Hospital Reimb	-8,000	-8,000	0	-8,000	-8,000	-8,000
45170 State Aid-CalAim/Path Grant Fu	-1,400,000	-1,400,000	-1,200,000	-600,000	-600,000	-600,000
46007 PC 4750 Pelican Bay Reimb	-5,100	-5,100	-241	-48,000	-48,000	-48,000
46007 PC 4750 Pelican Bay Reimb PRIOR	0	0	-1,060	0	0	0
48270 Booking Fees	-37,501	-37,501	-31,251	-37,501	-37,501	-37,501
48270 Booking Fees PRIOR	0	0	-6,250	0	0	0
48315 Court Security	-5,000	-5,000	-4,510	-5,000	-5,000	-5,000
48315 Court Security PRIOR	0	0	-3,570	0	0	0
Total Aid From State	-1,455,601	-1,455,601	-1,246,882	-698,501	-698,501	-698,501
Aid From Federal						
46730 Fed Aid-Vests	-4,000	-4,000	0	-4,000	-4,000	-4,000
Total Aid From Federal	-4,000	-4,000	0	-4,000	-4,000	-4,000
In Lieu / Other Gov						
47900 Miscellaneous	-550	-550	-16,796	0	0	0
Total In Lieu / Other Gov	-550	-550	-16,796	0	0	0
Misc Revenue						
48620 Inmate Medical Revenue	0	0	0	-50	-50	-50
48626 Inmate Store Commission	0	0	-755	0	0	0
49048 Misc Refunds/Reimbursements	0	0	0	-500	-500	-500
49510 TR IN-IntraFund Revenue	0	0	0	-32,200	-32,200	-32,200
49510 TR IN-IntraFund Revenue 2011R	0	0	-733,017	0	0	-823,806
49510 TR IN-IntraFund Revenue MEASR	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	-1,325,663	-1,325,663	-488,032	-512,554	-512,554	-512,554
49710 TR IN-Inter Fund Revenue 2011R	-533,731	-533,731	0	0	-799,281	0
49710 TR IN-Inter Fund Revenue COPS	0	0	-7,408	-11,500	-11,500	-11,500
49710 TR IN-Inter Fund Revenue MEASR	-404,580	-404,580	-183,715	-171,923	-171,923	-337,000
49710 TR IN-Inter Fund Revenue TCS	0	0	0	-437,235	-437,235	-437,235
Total Misc Revenue	-2,263,974	-2,263,974	-1,412,927	-1,165,962	-1,965,243	-2,154,845
Charges for Services						
48621 Inmate Transportation Revenue	-2,200	-2,200	0	-2,200	-2,200	-2,200
48625 Phone Commissions	0	0	0	0	0	0

2602000 JAIL	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
48730 Administrative Services PRIOR	-3,570	-3,570	0	0	0	0
49039 WellPath Transport Reimb	-160,000	-160,000	0	-160,000	-160,000	-160,000
49039 WellPath Transport Reimb PRIOR	-26,667	-26,667	-146,667	0	0	0
49701 TR IN-Inter Measure R	0	0	0	0	0	0
Total Charges for Services	-192,437	-192,437	-146,667	-162,200	-162,200	-162,200
Total Revenue	-3,916,562	-3,916,562	-2,823,271	-2,030,663	-2,829,944	-3,019,546
Total Expense	9,042,474	9,042,474	6,333,860	10,295,854	9,651,822	9,359,005
NET COST	5,125,912	5,125,912	3,510,588	8,265,191	6,821,878	6,339,459

2603000 CORONER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	73,651	73,651	71,912	0	0	80,417
51115 Overtime	3,750	3,750	1,552	0	0	3,750
51116 Overtime-Holiday	0	0	0	0	0	0
51205 Cell Phone Allowance	0	0	0	0	0	0
51230 Uniform Allowance	0	0	0	0	0	1,000
51300 Medicare	1,079	1,079	29	0	0	1,177
51305 FICA	4,613	4,613	125	0	0	5,032
51400 Employee Insurance - Premiums	14,000	14,000	14,577	0	0	14,000
51405 Workers Compensation	818	818	818	787	787	787
51410 Unemployment Compensation	744	744	0	0	0	812
51412 Employee Life Insurance	57	57	57	0	59	59
51600 CalPERS	9,972	9,972	14,957	0	0	17,098
51610 CalPERS Unfunded	12,053	12,053	11,675	0	0	13,146
Total Salaries & Benefits	120,737	120,737	115,701	787	846	137,278
Services						
52100 Professional Services	43,600	43,600	56,402	33,600	33,600	33,600
52100 Professional Services PBSP	10,000	10,000	7,927	10,000	10,000	10,000
52115 Research/Investigative Svcs	0	0	110	0	0	0
52171 Institutional Medical Services	0	0	0	0	0	0
52210 Burial Services	0	0	0	0	0	0
52220 Medical/Laboratory Services	40,000	40,000	31,634	60,000	60,000	60,000
52225 Safety/Emergency Services	0	0	0	0	0	0
52325 Waste Disposal Services	0	0	0	0	0	0
52330 Hazardous Waste Disposal Svcs	0	0	0	0	0	0
52500 Maint - Equipment	0	0	0	0	0	0
52520 Maint - Vehicles	0	0	0	0	0	5,000
52700 Insurance - Liability	1,364	1,364	1,364	1,227	1,227	1,227
52705 Insurance - Premiums	141	141	140	155	155	155
52800 Communications/Telephone	0	0	0	0	0	0
52825 Bank Charges	0	0	0	0	0	0
52900 Training/Conference Expenses	5,000	5,000	3,825	5,000	5,000	5,000
52905 Business Travel/Mileage	0	0	1,420	0	0	0
Total Services	100,105	100,105	102,821	109,982	109,982	114,982

2603000 CORONER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
Supplies						
53100 Office Supplies	5,000	5,000	83	0	0	0
53110 Freight/Postage	0	0	0	0	0	0
53115 Books/Media/Subscriptions	0	0	0	0	0	0
53120 Memberships/Certifications	600	600	0	600	600	600
53200 Utilities	0	0	0	0	0	0
53250 Fuel	0	0	64	0	0	800
53300 Clothing and Personal Supplies	0	0	0	0	0	0
53320 Safety Supplies	0	0	9	0	0	0
53400 Minor Equipment/Small Tools	0	4,000	4,262	5,000	5,000	5,000
53620 Law Enforcement Supplies	1,500	1,500	20	1,500	1,500	1,500
Total Supplies	7,100	11,100	4,438	7,100	7,100	7,900
Other Charges						
54410 Penalties and Fines	0	0	0	0	0	0
Total Other Charges	0	0	0	0	0	0
Special Items-Expend						
57200 Extraordinary Items	5,000	5,000	242	5,000	5,000	5,000
Total Special Items-Expend	5,000	5,000	242	5,000	5,000	5,000
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	4,849	4,849	4,848	4,849	4,849	4,849
Total Other Financing Uses	4,849	4,849	4,848	4,849	4,849	4,849
Total Expense	237,791	241,791	228,050	127,718	127,777	270,009
REVENUES						
45953 Toxicology Tests State Aid	0	0	0	0	0	0
48327 Special and Extraordinary Rev	-5,000	-5,000	-3,922	0	0	-5,000
Total	-5,000	-5,000	-3,922	0	0	-5,000
Aid From State						
46007 PC 4750 Pelican Bay Reimb	-10,000	-10,000	0	0	0	-10,000
46007 PC 4750 Pelican Bay Reimb PRIOR	0	0	-4,639	0	0	0
Total Aid From State	-10,000	-10,000	-4,639	0	0	-10,000
In Lieu / Other Gov						
47900 Miscellaneous	0	-4,000	-4,000	0	0	0
Total In Lieu / Other Gov	0	-4,000	-4,000	0	0	0

2603000 CORONER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue MEASR	0	0	-2,545	0	0	-3,400
Total Misc Revenue	0	0	-2,545	0	0	-3,400
Charges for Services						
49701 TR IN-Inter Measure R	-3,913	-3,913	0	0	0	0
Total Charges for Services	-3,913	-3,913	0	0	0	0
Total Revenue	-18,913	-22,913	-15,106	0	0	-18,400
Total Expense	237,791	241,791	228,050	127,718	127,777	270,009
NET COST	218,878	218,878	212,945	127,718	127,777	251,609

2604000 ANIMAL CONTROL	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	282,842	282,842	251,195	311,450	311,450	311,450
51115 Overtime	16,507	16,507	25,879	16,507	16,507	16,507
51205 Cell Phone Allowance	0	0	0	0	0	0
51300 Medicare	4,341	4,341	124	4,755	4,755	4,755
51305 FICA	18,560	18,560	531	20,333	20,333	20,333
51400 Employee Insurance - Premiums	84,000	84,000	86,374	84,000	84,000	84,000
51405 Workers Compensation	6,879	6,879	6,879	27,993	27,993	27,993
51410 Unemployment Compensation	2,993	2,993	0	3,280	3,280	3,280
51412 Employee Life Insurance	205	205	157	205	410	410
51600 CalPERS	25,031	25,031	41,843	27,563	27,563	27,563
51610 CalPERS Unfunded	42,092	42,092	40,772	42,092	42,092	45,918
Total Salaries & Benefits	483,450	483,450	453,754	538,178	538,383	542,209
Services						
52100 Professional Services	3,500	3,500	690	5,000	5,000	5,000
52130 Onboarding Services	450	450	0	450	450	450
52150 Veterinary Services	20,000	20,000	3,596	20,000	20,000	20,000
52335 Security Services	1,500	1,500	608	450	450	450
52500 Maint - Equipment	200	200	358	200	200	200
52505 Maint - Struct/Imp Ground	20,825	20,825	894	16,100	16,100	16,100
52515 Computer Software/Licensing	3,500	3,500	2,950	3,500	3,500	3,500
52520 Maint - Vehicles	2,500	2,500	5,951	2,500	2,500	2,500
52600 Rents/Leases - Equipment	3,600	3,600	5,698	5,500	5,500	5,500
52700 Insurance - Liability	7,277	7,277	7,276	6,594	6,594	6,594
52705 Insurance - Premiums	4,601	4,601	4,600	5,184	5,184	5,184
52800 Communications/Telephone	1,628	1,628	1,689	1,628	1,628	1,628
52820 Printing and Binding	800	800	1,120	1,500	1,500	1,500
52825 Bank Charges	2,500	2,500	780	1,500	1,500	1,500
52830 Publications and Legal Notices	300	300	0	300	300	300
52900 Training/Conference Expenses	3,000	3,000	81	3,000	3,000	3,000
52905 Business Travel/Mileage	0	0	774	1,500	1,500	1,500
Total Services	76,181	76,181	37,065	74,906	74,906	74,906
Supplies						
53100 Office Supplies	3,350	3,350	823	4,650	4,650	4,650
53110 Freight/Postage	3,000	3,000	3,900	4,200	4,200	4,200

2604000 ANIMAL CONTROL	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
53115 Books/Media/Subscriptions	0	0	0	0	0	0
53120 Memberships/Certifications	250	250	0	250	250	250
53200 Utilities	28,000	28,000	14,632	28,000	28,000	28,000
53250 Fuel	5,504	5,504	8,270	5,504	5,504	5,504
53300 Clothing and Personal Supplies	2,650	2,650	1,912	3,050	3,050	3,050
53305 Household Expense	1,500	1,500	905	3,330	3,330	3,330
53310 Refunds/Reimbursements	0	0	0	0	0	0
53311 Staff Reimbursements	500	500	0	0	0	0
53400 Minor Equipment/Small Tools	8,000	8,000	4,657	2,000	2,000	2,000
53600 Special Department Expense	1,500	1,500	0	1,500	1,500	1,500
53605 Animal Feed/Supplies	20,998	20,998	26,209	26,000	26,000	26,000
53610 Veterinary Supplies	13,600	13,600	2,750	13,600	13,600	13,600
Total Supplies	88,852	88,852	64,056	92,084	92,084	92,084
Capital Asset Exp						
55150 Land Improvements	0	0	0	0	0	0
55300 Buildings and Improvements MEASR	30,000	30,000	0	0	0	30,000
55400 Equipment	0	0	0	0	0	0
55400 Equipment MEASR	16,000	16,000	0	0	0	22,000
55450 Vehicles	0	0	0	0	0	0
Total Capital Asset Exp	46,000	46,000	0	0	0	52,000
Other Charges						
55310 Refunds/Reimbursements	150	150	0	150	150	150
Total Other Charges	150	150	0	150	150	150
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	54,765	54,765	54,768	54,765	54,765	54,765
59502 TR OUT-Intra Technology Fund	9,197	9,197	0	0	0	0
59518 TR OUT-Intra Misc Rev/Exp	200	200	79	200	200	200
59592 TR OUT-Intra Sheriff	47,571	47,571	0	46,479	46,479	46,479
59604 TR OUT-Intra Treasurer	0	0	-75	0	0	0
59702 TR OUT-Inter Technology Fund	0	0	9,197	12,031	12,031	12,031
Total Other Financing Uses	111,733	111,733	63,969	113,475	113,475	113,475
Total Expense	806,366	806,366	618,844	818,793	818,998	874,824
REVENUES						
Taxes						
41120 TImber Yield Tax	-600	-600	-540	-600	-600	-600

2604000 ANIMAL CONTROL	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
41160 Animal Licenses	-30,000	-30,000	-12,882	-20,000	-20,000	-20,000
41160 Animal Licenses PRIOR	-30	-30	0	0	0	0
Total Taxes	-30,630	-30,630	-13,422	-20,600	-20,600	-20,600
Fines/Forfeit/Pen						
41376 Administrative Citations	-1,000	-1,000	-405	-1,000	-1,000	-1,000
41470 Court Fines	-50	-50	-308	-50	-50	-50
49047 Restitution-Co Collections	0	0	-1,540	-1,500	-1,500	-1,500
Total Fines/Forfeit/Pen	-1,050	-1,050	-2,253	-2,550	-2,550	-2,550
Aid From State						
41471 Trial Court Revenues	0	0	0	0	0	0
48270 Booking Fees	0	0	0	0	0	0
Total Aid From State	0	0	0	0	0	0
41772 Administrative Citations	0	0	-135	0	0	0
48280 City Contract	-45,000	-45,000	-66,073	-45,000	-45,000	-45,000
48280 City Contract PRIOR	-66,074	-66,074	0	0	0	0
48281 Impound/Board/Mileage	-18,000	-18,000	-13,036	-18,000	-18,000	-18,000
48281 Impound/Board/Mileage PRIOR	-150	-150	0	0	0	0
48282 Humane Services-Rabies Vaccine	-1,500	-1,500	0	-1,500	-1,500	-1,500
Total	-130,724	-130,724	-79,244	-64,500	-64,500	-64,500
Misc Revenue						
47500 Donations/Contributions	-3,750	-3,750	-1,520	-3,750	-3,750	-3,750
49010 Insurance Recovery	-250	-250	-2,993	0	0	0
49049 Misc Sales (Non Services)	-1,000	-1,000	0	0	0	0
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	-5,000	-5,000	-3,007	-5,000	-5,000	-5,000
49710 TR IN-Inter Fund Revenue MEASR	0	0	-103,773	0	0	-194,000
Total Misc Revenue	-10,000	-10,000	-111,293	-8,750	-8,750	-202,750
In Lieu / Other Gov						
47900 Miscellaneous	-400	-400	-4,354	-400	-400	-400
Total In Lieu / Other Gov	-400	-400	-4,354	-400	-400	-400
Charges for Services						
49701 TR IN-Inter Measure R	-148,982	-148,982	0	-102,983	-102,983	0
Total Charges for Services	-148,982	-148,982	0	-102,983	-102,983	0

2604000 ANIMAL CONTROL	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
Total Revenue	-321,786	-321,786	-210,566	-199,783	-199,783	-290,800
Total Expense	806,366	806,366	618,844	818,793	818,998	874,824
NET COST	484,580	484,580	408,277	619,010	619,215	584,024

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1501000 BUILDING MAINTENANCE & PARKS	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	961,590	961,590	981,296	1,123,395	1,123,395	1,123,395
51110 Extra Help	18,000	18,000	5,667	18,000	18,000	0
51115 Overtime	15,000	15,000	21,094	20,000	20,000	20,000
51205 Cell Phone Allowance	0	0	1,044	812	1,040	1,040
51300 Medicare	0	0	439	16,580	16,580	16,580
51305 FICA	0	0	1,878	70,890	70,890	70,890
51400 Employee Insurance - Premiums	581	581	260,608	263,235	263,235	263,235
51405 Workers Compensation	33,397	33,397	33,397	25,384	25,384	25,384
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	325	325	502	639	639	639
51412 Employee Life Insurance	0	0	563	0	1,053	1,053
51600 CalPERS	155,055	155,055	155,359	97,680	97,680	97,680
51610 CalPERS Unfunded	170,053	170,053	164,720	240,519	240,519	179,380
51990 Other Employee Benefits	261,615	261,615	0	0	0	0
Total Salaries & Benefits	1,615,616	1,615,616	1,626,568	1,877,134	1,878,415	1,799,276
Services						
52100 Professional Services	2,000	2,000	1,098	2,000	2,000	2,000
52130 Onboarding Services	500	500	0	500	500	500
52325 Waste Disposal Services	0	0	12,955	10,000	10,000	10,000
52340 Landscaping Services	0	0	0	0	0	0
52500 Maint - Equipment	40,000	40,000	21,672	40,000	40,000	40,000
52505 Maint - Bldg & Improvements	200,000	200,000	80,291	200,000	160,000	125,000
52520 Maint - Vehicles	10,000	10,000	11,558	10,000	10,000	10,000
52600 Rents/Leases - Equipment	2,000	2,000	3,800	2,000	2,000	2,000
52605 Rents/Leases - Buildings/Land	0	0	-975	0	0	0
52700 Insurance - Liability	41,450	41,450	41,448	27,088	27,088	27,088
52705 Insurance - Property	55,556	55,556	55,560	63,365	63,365	63,365
52800 Communications/Telephone	4,500	4,500	1,496	7,000	5,960	5,960
52810 Advertising/Marketing	200	200	0	200	200	200
52820 Printing and Binding	2,000	2,000	139	2,000	2,000	2,000
52830 Publications and Legal Notices	0	0	0	0	0	0
52900 Training/Conference Expenses	10,000	10,000	3,216	10,000	10,000	5,000
Total Services	368,206	368,206	232,258	374,153	333,113	293,113

1501000 BUILDING MAINTENANCE & PARKS	Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
Supplies						
53100 Office Supplies	3,000	3,000	3,061	3,000	2,900	2,900
53105 Office Furniture/Fixtures	0	0	656	100	100	100
53110 Freight/Postage	500	500	466	500	500	500
53120 Memberships/Certifications	1,100	1,100	515	1,100	1,100	1,100
53200 Utilities	13,000	13,000	70,521	13,000	13,000	78,500
53205 Utilities - Electric	47,000	47,000	2,602	47,000	47,000	0
53250 Fuel	35,000	35,000	29,124	35,000	35,000	35,000
53300 Clothing and Personal Supplies	6,100	6,100	1,329	6,100	6,100	2,000
53305 Household Expense	65,000	65,000	68,654	65,000	65,000	65,000
53320 Safety Supplies	0	0	1,791	2,000	2,000	2,000
53325 Landscaping/Ag Supplies	0	0	1,626	2,000	2,000	2,000
53345 Construction Supplies/Material	0	0	0	0	0	0
53350 Maintenance Supplies	0	0	80	100	100	100
53355 Vehicle Repair Supplies	0	0	983	1,500	1,500	1,500
53400 Minor Equipment/Small Tools	6,000	6,000	37,673	10,000	30,000	30,000
53608 Rental Return/Refund	0	0	630	390	390	390
Total Supplies	176,700	176,700	219,712	186,790	206,690	221,090
Other Charges						
54800 Contributions	4,000	4,000	3,988	0	0	0
Total Other Charges	4,000	4,000	3,988	0	0	0
Capital Asset Exp						
55300 Buildings and Improvements	0	0	0	0	0	0
55400 Equipment	25,000	25,000	23,668	0	0	0
55450 Vehicles	0	26,871	26,871	50,000	0	0
Total Capital Asset Exp	25,000	51,871	50,539	50,000	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	287,256	287,257	287,257	287,257
59518 TR OUT-Intra Misc Rev/Exp	0	0	0	0	0	0
59540 TR OUT-Intra Enviro Health	0	0	184	0	0	0
59585 TR OUT-Intra IT	0	0	0	0	0	0
59604 TR OUT-Intra Treasurer	0	0	-45	0	0	0
59702 TR OUT-Inter Technology Fund	19,934	19,934	19,934	26,076	26,076	26,076
59704 TR OUT-Inter Cap Improv	0	0	0	0	0	0
59706 TR OUT-Inter Court Related Srv	0	0	0	0	0	0
59718 TR OUT-Inter Misc Rev/Exp	0	0	0	0	0	0

1501000 BUILDING MAINTENANCE & PARKS	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
59733 TR OUT-Inter Child Support	0	0	0	0	0	0
59741 TR OUT-Inter Code Enf	0	0	0	0	0	0
59745 TR OUT-Inter CSA 1	0	0	0	0	0	0
59752 TR OUT-Inter Roads	0	0	346	0	0	0
59759 TR OUT-Inter Victim Witness	0	0	0	0	0	0
59765 TR OUT-Inter Health	0	0	0	0	0	0
59766 TR OUT-Inter Snap Ed	0	0	0	0	0	0
59767 TR OUT-Inter Homekey	0	0	0	0	0	0
59768 TR OUT-Inter Housing	0	0	0	0	0	0
59769 TR OUT-Inter EMS	0	0	0	0	0	0
59770 TR OUT-Inter WIC	0	0	0	0	0	0
59771 TR OUT-Inter TUPP	0	0	0	0	0	0
59776 TR OUT-Inter Mental Health	0	0	0	0	0	0
59777 TR OUT-Inter Mntl Health Srvcs	0	0	0	0	0	0
59778 TR OUT-Inter LPS	0	0	0	0	0	0
59779 TR OUT-Inter IGT	0	0	0	0	0	0
59780 TR OUT-Inter AOD	0	0	0	0	0	0
59781 TR OUT-Inter Alcohol PC1463.16	0	0	0	0	0	0
59782 TR OUT-Inter Alcohol PC1463.25	0	0	0	0	0	0
59784 TR OUT-Inter Health Ins	0	0	0	0	0	0
59800 TR OUT-Inter Inmate Welfare	0	0	0	0	0	0
59820 TR OUT-Inter Child and Fam	0	0	0	0	0	0
Total Other Financing Uses	19,934	19,934	307,675	313,333	313,333	313,333
Total Expense	2,209,456	2,236,327	2,440,741	2,801,410	2,731,551	2,626,812
REVENUES						
Misc Revenue						
44253 Rent - Building/Land	-6,000	-6,000	-4,390	-6,000	-6,000	-6,000
48650 Key deposits	0	0	-320	0	0	0
48654 Florence Keller Camping Fees	-100,000	-100,000	-109,183	-100,000	-100,000	-110,000
48654 Florence Keller Camping Fees PRIOR	-160	-160	-160	-160	-160	-160
48655 Van Deventer Camping Fees	-25,000	-25,000	-34,383	-25,000	-25,000	-32,000
48656 Kamph Park Camping Fees	-21,000	-21,000	-19,805	-21,000	-21,000	-21,000
48711 Courthouse Revenue	-48,000	-48,000	-32,000	-48,000	-48,000	-48,000
48711 Courthouse Revenue PRIOR	0	0	-12,000	0	0	0
49010 Insurance Recovery	0	0	-30,938	0	0	0

1501000 BUILDING MAINTENANCE & PARKS	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
49048 Misc Refunds/Reimbursements	0	-26,871	-19,522	0	-5,000	-5,000
49500 TR IN-Intra Cost Plan	-1,001,445	-1,001,445	-1,288,704	-1,288,704	-1,288,704	-1,288,704
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49700 TR IN-Inter Cost Plan	-125,227	-125,227	-125,232	-125,232	-125,232	-125,232
49710 TR IN-Inter Fund Revenue	-505,735	-505,735	-381,021	-532,201	-532,201	-532,201
Total Misc Revenue	-1,832,567	-1,859,438	-2,057,659	-2,146,297	-2,151,297	-2,168,297
In Lieu / Other Gov						
47900 Miscellaneous	0	0	-480	0	0	0
Total In Lieu / Other Gov	0	0	-480	0	0	0
Total Revenue	-1,832,567	-1,859,438	-2,058,139	-2,146,297	-2,151,297	-2,168,297
Total Expense	2,209,456	2,236,327	2,440,741	2,801,410	2,731,551	2,626,812
NET COST	376,889	376,889	382,602	655,113	580,254	458,515

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2201000 HUMAN RESOURCES	Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	619,950	614,640	633,574	777,181	777,181	777,181
51110 Extra Help	5,000	10,310	12,589	2,500	2,500	2,500
51115 Overtime	2,000	2,000	33	500	500	500
51205 Cell Phone Allowance	0	0	0	0	0	0
51300 Medicare	0	0	290	11,313	11,313	11,313
51305 FICA	0	0	1,238	48,371	48,371	48,371
51400 Employee Insurance - Premiums	132,200	132,200	5,178	133,772	133,772	133,772
51405 Workers Compensation	13,606	13,606	13,606	8,016	8,016	8,016
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	1,637	1,637	3,022	5,751	5,751	5,751
51600 CalPERS	100,505	100,505	101,024	67,575	67,575	67,575
51610 CalPERS Unfunded	95,902	95,902	92,894	166,395	166,395	115,817
Total Salaries & Benefits	970,800	970,800	863,447	1,221,374	1,221,374	1,170,796
Services						
52100 Professional Services	1,000	2,654	251	3,145	500	500
52115 Research/Investigative Svcs	0	0	0	1,500	1,500	1,500
52121 Fingerprinting Services	450	10,000	7,320	8,895	8,895	8,895
52130 Onboarding Services	2,550	2,550	1,119	2,550	2,550	2,550
52140 Legal Services	0	0	0	0	2,000	2,000
52170 Medical Services	0	0	0	3,900	3,900	3,900
52180 Administration Services	0	0	0	0	0	0
52220 Medical/Laboratory Services	0	0	0	0	0	0
52225 Safety/Emergency Services	0	0	0	12,500	2,500	0
52305 Training Services	0	0	0	0	0	0
52310 Consulting Services	0	0	0	0	0	0
52320 Interpreting Services	0	0	0	580	580	580
52325 Waste Disposal Services	0	432	218	0	645	645
52500 Maint - Equipment	0	0	0	0	0	0
52505 Maint - Struct/Imp Ground	0	2,300	2,299	5,000	0	0
52515 Maint - Software	54,074	64,412	63,011	49,574	13,574	13,574
52520 Maint - Vehicles	0	236	1,373	0	0	0
52700 Insurance - Liability	3,905	3,905	3,904	3,580	3,580	3,580
52705 Insurance - Premiums	2,750	2,750	2,752	3,176	3,176	3,176
52800 Communications/Telephone	3,500	3,500	2,927	3,500	3,500	3,500

2201000 HUMAN RESOURCES	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
52810 Advertising/Marketing	2,500	2,500	500	2,500	2,500	2,500
52820 Printing and Binding	2,500	2,500	3,182	2,500	2,500	2,500
52830 Publications and Legal Notices	0	0	0	0	0	0
52900 Training/Conference Expenses	20,000	9,535	3,844	18,000	18,000	18,000
52905 Business Travel/Mileage	0	2,359	2,358	7,000	7,000	2,000
Total Services	93,229	109,633	95,058	127,900	76,900	69,400
Supplies						
53100 Office Supplies	2,500	4,302	4,308	2,500	2,500	2,500
53105 Office Furniture/Fixtures	3,000	3,000	1,134	3,000	3,000	3,000
53110 Freight/Postage	1,500	1,500	1,296	1,500	1,500	1,500
53115 Books/Media/Subscriptions	6,897	6,897	407	2,011	2,011	2,011
53120 Memberships/Certifications	919	5,501	5,501	2,669	2,669	2,669
53200 Utilities	5,600	5,600	3,215	5,600	5,600	5,600
53250 Fuel	0	210	209	0	0	0
53320 Safety Supplies	0	218	499	20,000	20,000	10,000
53400 Minor Equipment/Small Tools	0	1,013	563	0	0	0
53600 Special Department Expense	2,000	2,000	25	500	500	500
53622 Outreach Supplies	3,000	4,294	4,293	3,000	3,000	3,000
53623 Employee Recognition	10,000	10,000	5,528	8,000	8,000	8,000
53630 Recruitment Supplies	5,000	5,000	908	5,000	5,000	5,000
53635 Service Awards	0	0	0	500	500	500
53650 Business Related Meals/Supply	0	0	0	0	0	0
Total Supplies	40,416	49,535	27,887	54,280	54,280	44,280
Fines/Forfeit/Pen						
52715 Small Claims Settlement	100,000	74,477	2,407	75,000	0	0
Total Fines/Forfeit/Pen	100,000	74,477	2,407	75,000	0	0
Capital Asset Exp						
55300 Buildings and Improvements	0	0	0	13,834	0	0
55400 Equipment	0	0	0	0	10,000	10,000
Total Capital Asset Exp	0	0	0	13,834	10,000	10,000
Other Financing Uses						
59702 TR OUT-Inter Technology Fund	43,409	43,409	43,409	17,541	17,541	17,541
Total Other Financing Uses	43,409	43,409	43,409	17,541	17,541	17,541
Total Expense	1,247,854	1,247,854	1,032,208	1,509,929	1,380,095	1,312,017

REVENUES

2201000 HUMAN RESOURCES	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
In Lieu / Other Gov						
47900 Miscellaneous	-5,000	-5,000	0	0	0	0
Total In Lieu / Other Gov	-5,000	-5,000	0	0	0	0
Misc Revenue						
48701 Trindel Contribution	-10,000	-10,000	-10,000	-33,000	-33,000	-33,000
48702 Trindel Risk Manager	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000
49048 Misc Refunds/Reimbursements	0	0	-6	0	0	0
49510 TR IN-IntraFund Revenue	-50,217	-50,217	-2,303	-5,569	-5,569	-5,569
49710 TR IN-Inter Fund Revenue	-211,975	-211,975	-105,928	-303,831	-303,831	-303,831
Total Misc Revenue	-332,192	-332,192	-178,237	-402,400	-402,400	-402,400
Total Revenue	-337,192	-337,192	-178,237	-402,400	-402,400	-402,400
Total Expense	1,247,854	1,247,854	1,032,208	1,509,929	1,380,095	1,312,017
NET COST	910,662	910,662	853,971	1,107,529	977,695	909,617

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1201000 ASSESSOR	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	765,255	765,255	739,990	818,538	818,538	818,538
51110 Extra Help	0	0	0	0	0	0
51115 Overtime	0	0	0	0	0	0
51135 Longevity Pay	0	0	0	0	0	0
51205 Cell Phone Allowance	0	1,012	1,044	1,052	1,052	1,052
51210 Director/Commissioner Pay	0	0	0	0	0	0
51300 Medicare	0	0	302	11,870	11,870	11,870
51305 FICA	0	0	1,292	50,750	50,750	50,750
51400 Employee Insurance - Premiums	133,655	133,655	130,690	134,190	134,190	134,190
51405 Workers Compensation	7,358	7,358	7,358	7,082	7,082	7,082
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	1,048	1,048	1,292	1,661	1,661	1,661
51412 Employee Life Insurance	0	0	209	0	468	468
51600 CalPERS	123,400	123,400	113,499	71,172	71,172	71,172
51610 CalPERS Unfunded	134,479	134,479	130,262	175,250	175,250	135,270
Total Salaries & Benefits	1,165,195	1,166,207	1,125,937	1,271,565	1,272,033	1,232,053
Services						
52100 Professional Services	1,150	1,150	1,150	1,150	1,150	1,150
52130 Onboarding Services	100	100	49	100	100	100
52140 Legal Services	10,000	10,000	0	10,000	5,000	0
52325 Waste Disposal Services	360	360	302	370	370	370
52415 Process Service	0	0	0	0	0	0
52500 Maint - Equipment	1,200	1,200	487	1,200	1,820	1,820
52505 Maint - Bldg & Improvements	0	0	0	0	0	0
52515 Maint - Software	70,576	70,576	0	0	0	0
52520 Maint - Vehicles	2,100	2,100	1,206	2,200	2,200	2,200
52600 Rents/Leases - Equipment	3,600	3,600	0	0	0	0
52700 Insurance - Liability	6,483	6,483	6,484	5,878	5,878	5,878
52705 Insurance - Premiums	4,951	4,951	4,952	5,698	5,698	5,698
52800 Communications/Telephone	3,650	2,950	2,863	2,900	2,900	2,900
52810 Advertising/Marketing	0	0	0	0	0	0
52820 Printing and Binding	700	700	68	250	250	250
52825 Bank Charges	0	0	0	0	0	0
52830 Publications and Legal Notices	100	100	0	100	100	100

1201000 ASSESSOR	Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
52835 Filing Fees	0	0	0	0	0	0
52900 Training/Conference Expenses	15,000	9,102	4,661	15,000	15,000	15,000
Total Services	119,970	113,372	22,221	44,846	40,466	35,466
Supplies						
53100 Office Supplies	5,100	5,100	3,689	4,700	4,200	4,200
53105 Office Furniture/Fixtures	0	5,530	5,530	0	5,000	0
53110 Freight/Postage	7,000	7,000	6,392	6,000	6,000	6,000
53115 Books/Media/Subscriptions	5,000	5,000	4,675	5,000	5,000	5,000
53120 Memberships/Certifications	900	900	890	900	900	900
53200 Utilities	10,000	10,000	7,614	10,000	10,000	10,000
53250 Fuel	1,000	1,000	600	1,000	1,000	1,000
53300 Clothing and Personal Supplies	0	56	55	100	100	100
53320 Safety Supplies	0	0	0	50	50	50
53400 Minor Equipment/Small Tools	0	0	0	5,000	0	0
53600 Special Department Expense	0	0	0	0	0	0
53630 Recruitment Supplies	0	0	0	0	0	0
53635 Service Awards	0	0	0	0	0	0
Total Supplies	29,000	34,586	29,446	32,750	32,250	27,250
Other Charges						
54410 Penalties and Fines	0	0	0	0	0	0
Total Other Charges	0	0	0	0	0	0
Capital Asset Exp						
55300 Buildings and Improvements	0	0	0	0	0	0
Total Capital Asset Exp	0	0	0	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	96,347	96,347	96,348	96,347	96,347	96,347
59702 TR OUT-Inter Technology Fund	26,243	26,243	96,819	106,810	106,810	106,810
Total Other Financing Uses	122,590	122,590	193,167	203,157	203,157	203,157
Total Expense	1,436,755	1,436,755	1,370,771	1,552,318	1,547,906	1,497,926
REVENUES						
In Lieu / Other Gov						
47900 Miscellaneous	0	0	0	0	0	0
Total In Lieu / Other Gov	0	0	0	0	0	0
Charges for Services						
48010 Supplemental Admin Fees	-20,000	-20,000	-27,375	-15,000	-15,000	-15,000

1201000 ASSESSOR	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
48011 R&T 482 Penalty Fees	-2,000	-2,000	-1,041	-1,000	-1,000	-1,000
48011 R&T 482 Penalty Fees PRIOR	0	0	-100	0	0	0
48012 Assessor Services	-28,000	-28,000	-29,141	-28,000	-28,000	-28,000
48012 Assessor Services PRIOR	0	0	-5	0	0	0
48019 Assessment Appeal Fee	0	0	0	0	0	0
48030 Prop Tax Admin Fees	-155,000	-155,000	-159,436	-155,000	-155,000	-155,000
Total Charges for Services	-205,000	-205,000	-217,097	-199,000	-199,000	-199,000
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
Total Misc Revenue	0	0	0	0	0	0
Total Revenue	-205,000	-205,000	-217,097	-199,000	-199,000	-199,000
Total Expense	1,436,755	1,436,755	1,370,771	1,552,318	1,547,906	1,497,926
NET COST	1,231,755	1,231,755	1,153,674	1,353,318	1,348,906	1,298,926

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1301000 AUDITOR-CONTROLLER	Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	914,816	914,816	901,273	955,465	955,465	955,465
51110 Extra Help	10,000	10,000	4,747	5,000	5,000	0
51205 Cell Phone Allowance	0	0	2,088	0	0	0
51300 Medicare	15,094	15,094	397	13,927	13,927	13,927
51305 FICA	54,889	54,889	1,696	59,550	59,550	59,550
51400 Employee Insurance - Premiums	93,167	93,167	145,687	135,555	135,555	135,555
51405 Workers Compensation	8,993	8,993	8,993	8,656	8,656	8,656
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	2,176	2,176	3,035	5,112	5,112	5,112
51412 Employee Life Insurance	34	34	0	0	59	59
51600 CalPERS	148,280	148,280	133,060	83,078	83,078	83,078
51610 CalPERS Unfunded	149,672	149,672	144,978	204,565	204,565	164,752
Total Salaries & Benefits	1,397,121	1,397,121	1,345,953	1,470,908	1,470,967	1,426,154
Services						
52100 Professional Services	22,000	22,000	0	22,000	22,000	22,000
52125 Accounting/Auditing Services	3,000	3,000	2,600	3,000	3,000	3,000
52130 Onboarding Services	150	150	0	150	150	150
52500 Maint - Equipment	500	500	616	500	500	500
52515 Maint - Software	2,900	2,900	2,635	3,000	3,000	3,000
52600 Rents/Leases - Equipment	2,700	2,700	577	2,700	2,700	2,700
52700 Insurance - Liability	4,289	4,289	4,288	4,029	4,029	4,029
52705 Insurance - Premiums	4,265	4,265	4,264	4,928	4,928	4,928
52800 Communications/Telephone	4,100	4,100	1,155	4,100	4,100	4,100
52820 Printing and Binding	2,000	2,000	650	450	2,000	2,000
52820 Printing and Binding PBSP	450	450	114	2,000	450	450
52825 Bank Charges	0	0	0	0	0	0
52900 Training/Conference Expenses	14,000	14,000	14,506	20,000	20,000	15,000
Total Services	60,354	60,354	31,404	66,857	66,857	61,857
Supplies						
53100 Office Supplies	12,000	12,000	5,984	10,000	10,000	10,000
53105 Office Furniture/Fixtures	0	0	476	0	0	0
53110 Freight/Postage	5,000	5,000	6,684	5,500	5,500	5,500
53115 Books/Media/Subscriptions	0	0	0	0	0	0
53120 Memberships/Certifications	500	500	1,000	500	500	500

1301000 AUDITOR-CONTROLLER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
53200 Utilities	7,500	7,500	7,362	8,000	8,000	8,000
53400 Minor Equipment/Small Tools	0	0	0	0	0	0
53600 Special Department Expense	1,000	1,000	1,929	2,200	2,200	2,200
Total Supplies	26,000	26,000	23,436	26,200	26,200	26,200
Capital Asset Exp						
55300 Buildings and Improvements	0	0	0	0	0	0
Total Capital Asset Exp	0	0	0	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	0	0	0	0
59604 TR OUT-Intra Treasurer	7,000	7,000	0	1,500	1,500	1,500
59702 TR OUT-Inter Technology Fund	26,553	26,553	29,493	31,427	31,427	31,427
Total Other Financing Uses	33,553	33,553	29,493	32,927	32,927	32,927
Total Expense	1,517,028	1,517,028	1,430,287	1,596,892	1,596,951	1,547,138
REVENUES						
Aid From State						
46000 Other State Aid	0	0	0	0	0	0
46007 PC 4750 Pelican Bay Reimb	-35,000	-35,000	-3,914	-35,000	-35,000	-35,000
46007 PC 4750 Pelican Bay Reimb PRIOR	-8,763	-8,763	-5,351	0	0	0
Total Aid From State	-43,763	-43,763	-9,265	-35,000	-35,000	-35,000
In Lieu / Other Gov						
47900 Miscellaneous	-1,000	-1,000	-394	-1,200	-1,200	-1,200
Total In Lieu / Other Gov	-1,000	-1,000	-394	-1,200	-1,200	-1,200
Charges for Services						
48010 Supplemental Admin Fees	-3,500	-3,500	-4,562	-3,500	-3,500	-3,500
48030 Prop Tax Admin Fees	-26,000	-26,000	-26,573	-28,000	-28,000	-28,000
48080 Audit/Accounting Fees	-15,000	-15,000	-12,824	-15,000	-15,000	-15,000
48080 Audit/Accounting Fees PRIOR	-1,402	-1,402	-377	0	0	0
48750 Copy Sales	-500	-500	-215	-500	-500	-500
Total Charges for Services	-46,402	-46,402	-44,552	-47,000	-47,000	-47,000
Misc Revenue						
49500 TR IN-Intra Cost Plan	-267,604	-267,604	-267,972	-267,976	-267,976	-267,976
49510 TR IN-IntraFund Revenue	-150,000	-150,000	0	0	0	0
49700 TR IN-Inter Cost Plan	-516,829	-516,829	-516,456	-516,457	-516,457	-516,457

1301000 AUDITOR-CONTROLLER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
49710 TR IN-Inter Fund Revenue	0	0	-49,194	-150,000	-150,000	-150,000
Total Misc Revenue	-934,433	-934,433	-833,623	-934,433	-934,433	-934,433
Total Revenue	-1,025,598	-1,025,598	-887,834	-1,017,633	-1,017,633	-1,017,633
Total Expense	1,517,028	1,517,028	1,430,287	1,596,892	1,596,951	1,547,138
NET COST	491,430	491,430	542,453	579,259	579,318	529,505

1301010 MISCELLANEOUS REV. AND EXP.	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51205 Cell Phone Allowance	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Services						
52100 Professional Services	50,000	50,000	0	50,000	50,000	20,000
52155 Director/Commissioner Services	4,000	4,000	0	4,000	4,000	0
52180 Administration Services	1,500	1,500	600	1,500	1,500	1,500
52310 Consulting Services	0	0	0	0	0	0
52418 Court MOE	312,847	312,847	193,445	312,847	312,847	312,847
52615 Court CFP	85,441	85,441	85,441	85,441	85,441	85,441
52620 Court Shared Cost	150,252	150,252	189,416	150,252	150,252	206,495
Total Services	604,040	604,040	468,902	604,040	604,040	626,283
Supplies						
53600 Special Department Expense	0	0	0	0	0	0
53623 Employee Recognition	0	0	0	0	0	4,000
Total Supplies	0	0	0	0	0	4,000
Other Charges						
54100 Principal on Bonds/COP	0	0	144,737	0	0	0
54310 Interest on Bonds/COP	0	0	27,059	0	0	0
54326 Loan-Principal	144,738	144,738	0	149,181	149,181	149,181
54327 Loan-Interest	47,473	47,473	20,413	42,527	42,527	42,527
54800 Contributions	0	0	0	0	0	0
Total Other Charges	192,211	192,211	192,210	191,708	191,708	191,708
Capital Asset Exp						
55100 Land	0	0	0	0	0	0
55450 Vehicles	0	0	0	0	0	0
Total Capital Asset Exp	0	0	0	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	12,312	12,308	12,308	12,308
59708 TR OUT-Inter Vet Cemetery	19,636	19,636	0	0	0	0
59709 TR OUT-Inter OES	291,492	291,492	0	336,850	336,850	336,850
59719 TR OUT-Inter Mitigation (Stim)	96,352	96,352	0	96,352	96,352	96,352
59724 TR OUT-Inter Fish and Game	7,364	7,364	0	0	0	4,942
59727 TR OUT-Inter 99 COP	385,918	385,918	0	390,128	390,128	390,128
59751 TR OUT-Inter Pac Shores	19,445	19,445	0	0	0	43,745

1301010 MISCELLANEOUS REV. AND EXP.	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
59765 TR OUT-Inter Health	44,000	44,000	0	44,000	44,000	44,000
59776 TR OUT-Inter Mental Health	12,600	12,600	0	12,600	12,600	12,600
59834 TR OUT-Inter BAR-O	192,779	192,779	0	195,000	195,000	195,000
Total Other Financing Uses	1,069,586	1,069,586	12,312	1,087,238	1,087,238	1,135,925
Total Expense	1,865,837	1,865,837	673,423	1,882,986	1,882,986	1,957,916
REVENUES						
Salaries & Benefits						
51101 Salary Savings	0	0	0	0	0	-375,000
Total Salaries & Benefits	0	0	0	0	0	-375,000
Taxes						
41010 Property Taxes Secured	-4,600,000	-4,600,000	-5,115,670	-4,850,000	-4,850,000	-5,380,000
41010 Property Taxes Secured PRIOR	0	0	0	0	0	0
41015 Property Taxes Unsecured	-140,000	-140,000	-168,236	-175,000	-175,000	-175,000
41015 Property Taxes Unsecured PRIOR	0	0	-5,831	0	0	0
41030 Property Tax Supplemental	-175,000	-175,000	-93,160	-95,000	-95,000	-115,000
41050 Property Tax In-Lieu VLF	-6,614,572	-6,614,572	-6,614,572	-6,615,000	-6,615,000	-6,615,000
41060 Sales Tax - County 1%	-1,600,000	-1,600,000	-1,277,155	-1,600,000	-1,600,000	-1,600,000
41060 Sales Tax - County 1% PRIOR	-247,000	-247,000	-279,913	0	0	0
41061 Sales Tax - Roosevelt Annex	-65,000	-65,000	0	-65,000	-65,000	-65,000
41061 Sales Tax - Roosevelt Annex PRIOR	-65,000	-65,000	-71,749	0	0	0
41120 TImber Yield Tax	-185,000	-185,000	-116,264	-110,000	-110,000	-115,000
41800 Penalties/Costs on Delinq Tax	-360,000	-360,000	-736,828	-360,000	-360,000	-375,000
45580 HOPTR-Secured/Unsecured	-55,000	-55,000	-55,671	-60,000	-60,000	-60,000
Total Taxes	-14,106,572	-14,106,572	-14,535,049	-13,930,000	-13,930,000	-14,500,000
License/Permits/Fran						
41350 Franchise Fee-Cable TV	-220,000	-220,000	-115,044	-220,000	-220,000	-175,000
41350 Franchise Fees PRIOR	-44,400	-44,400	-39,761	0	0	0
41351 Franchise Fee - Public Utility	-500,000	-500,000	-572,581	-600,000	-600,000	-650,000
Total License/Permits/Fran	-764,400	-764,400	-727,386	-820,000	-820,000	-825,000
Fines/Forfeit/Pen						
41370 Parking Violations	0	0	-70	0	0	0
41370 Parking Violations PRIOR	0	0	-8	0	0	0
Total Fines/Forfeit/Pen	0	0	-78	0	0	0
Aid From State						
41471 Trial Court Revenues	-250,000	-250,000	-261,288	-250,000	-250,000	-250,000

1301010 MISCELLANEOUS REV. AND EXP.	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
41471 Trial Court Revenues PRIOR	-12,000	-12,000	0	0	0	0
45692 Tobacco Settlement	-260,000	-260,000	-216,158	-260,000	-260,000	-230,000
46000 Other State Aid	-140,100	-140,100	-140,070	-140,100	-140,100	-140,100
Total Aid From State	-662,100	-662,100	-617,515	-650,100	-650,100	-620,100
Interest						
42000 Interest	-1,000,000	-1,000,000	-1,362	-950,000	-950,000	-950,000
42000 Interest PRIOR	-300	-300	-331	0	0	0
44490 Solid Waste Interest	-47,454	-47,454	0	-44,526	-44,526	0
Total Interest	-1,047,754	-1,047,754	-1,693	-994,526	-994,526	-950,000
Misc Revenue						
44491 Solid Waste Principal	-150,468	-150,468	0	-150,875	-150,875	0
48101 Sale of Property/Land	0	0	0	0	0	0
48653 Concessions/Vending	0	0	0	-50	-50	-50
48653 Concessions/Vending PRIOR	-41	-41	-62	0	0	0
49500 TR IN-Intra Cost Plan	-235,728	-235,728	-259,824	-259,820	-259,820	-259,820
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49700 TR IN-Inter Cost Plan	-693,129	-693,129	-681,348	-681,338	-681,338	-681,338
49710 TR IN-Inter Fund Revenue	-150,000	-150,000	-22,515	-150,000	-150,000	-180,000
Total Misc Revenue	-1,229,366	-1,229,366	-963,749	-1,242,083	-1,242,083	-1,121,208
In Lieu / Other Gov						
44520 State Motor Veh In-Lieu Tax	-37,000	-37,000	0	-37,000	-37,000	-37,000
44520 State Motor Veh In-Lieu Tax PRIOR	0	0	-35,581	0	0	0
44521 State MV In-Lieu Prison Annex	-85,000	-85,000	-53,937	-85,000	-85,000	-85,000
44521 State MV In-Lieu Prison Annex PRIOR	-26,500	-26,500	-51,412	0	0	0
44600 ST Dept of Wildlife In-Lieu Tx	-20,984	-20,984	-20,985	-20,984	-20,984	-20,984
44600 ST Dept of Wildlife In-Lieu Tx PRIOR	0	0	-36	0	0	0
46009 RDA - Pass Thru	-260,000	-260,000	-313,946	-260,000	-260,000	-315,000
46010 RPTFF Residual	-75,000	-75,000	-85,888	-75,000	-75,000	-85,000
47900 Miscellaneous	-12,000	-12,000	-17,011	-13,000	-13,000	-13,000
47900 Miscellaneous PRIOR	-8,144	-8,144	-10,181	0	0	0
47910 In Lieu-Property Tax (Yurok)	-15,300	-15,300	-24,900	-11,850	-11,850	-25,000
47911 Impact Fees	-25,000	-25,000	-25,000	-25,000	-25,000	-50,000
Total In Lieu / Other Gov	-564,928	-564,928	-638,877	-527,834	-527,834	-630,984
Aid From Federal						
46610 Federal In-Lieu Taxes BLM	-910,200	-910,200	-1,539,273	-910,200	-910,200	-1,540,000

	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
1301010 MISCELLANEOUS REV. AND EXP.	**Adopted Budget**	**Revised Budget**	**YTD Actual**	**Dept Request**	**Preliminary Budget**	**Proposed Final**
46610 Federal In-Lieu Taxes BLM PRIOR	679,519	679,519	0	0	0	0
Total Aid From Federal	-230,681	-230,681	-1,539,273	-910,200	-910,200	-1,540,000
Charges for Services						
48019 Assessment Appeal Fee	-4,000	-4,000	-200	-4,000	-4,000	-4,000
48100 Sale of Capital Assets	0	0	0	0	0	0
48758 Passenger Facility Charge	-135,000	-135,000	0	0	0	0
Total Charges for Services	-139,000	-139,000	-200	-4,000	-4,000	-4,000
Total Revenue	-18,744,801	-18,744,801	-19,023,819	-19,078,743	-19,078,743	-20,566,292
Total Expense	1,865,837	1,865,837	673,423	1,882,986	1,882,986	1,957,916
NET COST	-16,878,964	-16,878,964	-18,350,396	-17,195,757	-17,195,757	-18,608,376

1301025 CONTINGENCY	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51205 Cell Phone Allowance	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Approp-Contingencies						
58100 Appropriations for Contingency	804,498	780,703	0	500,000	500,000	200,000
58200 Appropriations for Reserve	100,000	100,000	0	100,000	100,000	100,000
Total Approp-Contingencies	904,498	880,703	0	600,000	600,000	300,000
Other Financing Uses						
59505 TR OUT-Intra Advertising/Promo	0	5,000	0	0	0	0
59709 TR OUT-Inter OES	0	18,795	18,795	0	0	0
Total Other Financing Uses	0	23,795	18,795	0	0	0
Total Expense	904,498	904,498	18,795	600,000	600,000	300,000
REVENUES						
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
Total Misc Revenue	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0
Total Expense	904,498	904,498	18,795	600,000	600,000	300,000
NET COST	904,498	904,498	18,795	600,000	600,000	300,000

2801000 EDUCATION CULTURE	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	24,945	24,945	26,213	28,167	28,167	28,167
51205 Cell Phone Allowance	0	0	0	0	0	0
51300 Medicare	0	0	10	409	409	409
51305 FICA	0	0	42	1,746	1,746	1,746
51400 Employee Insurance - Premiums	14,250	14,250	14,156	14,282	14,282	14,282
51405 Workers Compensation	818	818	818	787	787	787
51410 Unemployment Compensation	0	0	0	0	0	0
51412 Employee Life Insurance	34	34	34	0	0	0
51600 CalPERS	4,022	4,022	4,102	2,450	2,450	2,450
51610 CalPERS Unfunded	4,316	4,316	4,180	6,031	6,031	4,792
Total Salaries & Benefits	48,385	48,385	49,555	53,872	53,872	52,633
Services						
52700 Insurance - Liability	398	398	400	366	366	366
52705 Insurance - Property	1,626	1,626	1,628	1,884	1,884	1,884
52900 Training/Conference Expenses	4,000	4,000	0	2,000	0	0
Total Services	6,024	6,024	2,028	4,250	2,250	2,250
Other Charges						
54800 Contributions	4,500	4,500	8,500	4,500	8,500	8,500
Total Other Charges	4,500	4,500	8,500	4,500	8,500	8,500
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	12,061	12,061	12,060	12,061	12,061	12,061
Total Other Financing Uses	12,061	12,061	12,060	12,061	12,061	12,061
Total Expense	70,970	70,970	72,143	74,683	76,683	75,444
REVENUES						
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
Total Misc Revenue	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0
Total Expense	70,970	70,970	72,143	74,683	76,683	75,444
NET COST	70,970	70,970	72,143	74,683	76,683	75,444

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1001000 ADMINISTRATION	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	617,840	617,840	551,645	764,457	764,457	768,409
51110 Extra Help	0	0	0	0	0	0
51115 Overtime	5,000	5,000	0	0	0	0
51205 Cell Phone Allowance	0	0	0	0	0	0
51300 Medicare	0	0	226	11,085	11,085	11,142
51305 FICA	0	0	966	47,396	47,396	47,642
51400 Employee Insurance - Premiums	76,180	76,180	172,052	77,655	77,655	77,693
51405 Workers Compensation	3,270	3,270	3,270	2,361	2,361	2,361
51410 Unemployment Compensation	363	363	0	0	0	0
51411 Management Life Insurance	1,246	1,246	1,726	2,939	2,939	2,939
51600 CalPERS	99,625	99,625	79,706	66,470	66,470	66,814
51610 CalPERS Unfunded	100,638	100,638	97,482	163,670	163,670	100,840
Total Salaries & Benefits	904,162	904,162	907,073	1,136,033	1,136,033	1,077,840
Services						
52100 Professional Services	414,532	414,532	46,525	400,000	400,000	10,000
52130 Onboarding Services	0	0	0	0	0	0
52180 Administration Services	0	0	0	0	0	0
52200 Feasibility Study	0	0	0	0	0	0
52310 Consulting Services	0	0	75,000	0	0	160,000
52325 Waste Disposal Services	468	468	292	480	480	480
52365 Architect Services	0	0	0	0	0	0
52500 Maint - Equipment	0	0	0	0	0	0
52515 Maint - Software	0	0	0	0	0	0
52520 Maint - Vehicles	500	500	343	500	500	500
52600 Rents/Leases - Equipment	0	0	0	0	0	0
52700 Insurance - Liability	1,913	1,913	1,912	1,383	1,383	1,383
52705 Insurance - Premiums	3,564	3,564	3,564	4,116	4,116	4,116
52800 Communications/Telephone	2,500	2,500	3,017	0	3,000	3,000
52810 Advertising/Marketing	0	0	0	0	0	0
52820 Printing and Binding	2,000	2,000	174	1,000	1,000	1,000
52825 Bank Charges	0	0	0	0	0	0
52830 Publications and Legal Notices	1,500	1,500	108	1,000	1,000	1,000
52900 Training/Conference Expenses	6,000	6,000	117	5,000	5,000	5,000
Total Services	432,977	432,977	131,051	413,479	416,479	186,479

	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
1001000 ADMINISTRATION	**Adopted Budget**	**Revised Budget**	**YTD Actual**	**Dept Request**	**Preliminary Budget**	**Proposed Final**
Supplies						
53100 Office Supplies	2,500	2,500	755	1,500	1,500	1,500
53110 Freight/Postage	1,500	1,500	734	1,000	1,000	1,000
53115 Books/Media/Subscriptions	15,000	15,000	15,357	16,500	16,500	16,500
53120 Memberships/Certifications	1,000	1,000	180	500	500	500
53200 Utilities	7,500	7,500	10,437	9,000	9,000	11,000
53250 Fuel	0	0	0	300	300	500
53600 Special Department Expense	500	500	9	0	0	0
53630 Recruitment Supplies	0	0	0	0	0	0
Total Supplies	28,000	28,000	27,472	28,800	28,800	31,000
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	0	0	0	0
59583 TR OUT-Intra HR	0	0	0	500	500	0
59633 TR OUT-Intra Iformation Tech	20,000	20,000	14,870	20,000	20,000	20,000
59700 TR OUT-Inter Cost Plan	0	0	0	0	0	0
59702 TR OUT-Inter Technology Fund	12,154	12,154	12,154	15,899	15,899	15,899
59752 TR OUT-Inter Roads	0	0	67	0	0	0
Total Other Financing Uses	32,154	32,154	27,092	36,399	36,399	35,899
Total Expense	1,397,293	1,397,293	1,092,687	1,614,711	1,617,711	1,331,218
REVENUES						
Aid From State						
46007 PC 4750 Pelican Bay Reimb	-38,000	-38,000	-20,352	-38,000	-38,000	-38,000
46007 PC 4750 Pelican Bay Reimb PRIOR	-17,872	-17,872	-14,848	0	0	0
Total Aid From State	-55,872	-55,872	-35,200	-38,000	-38,000	-38,000
In Lieu / Other Gov						
47900 Miscellaneous	-5,000	-5,000	-109	0	-100	-100
Total In Lieu / Other Gov	-5,000	-5,000	-109	0	-100	-100
Misc Revenue						
48701 Trindel Contribution	0	0	0	0	0	0
48702 Trindel Risk Manager	0	0	0	0	0	0
49500 TR IN-Intra Cost Plan	-406,977	-406,977	-407,448	-407,442	-407,442	-407,442
49510 TR IN-IntraFund Revenue	0	0	0	-48,252	-48,252	-48,252
49700 TR IN-Inter Cost Plan	-780,321	-780,321	-779,856	-779,856	-779,856	-779,856
49710 TR IN-Inter Fund Revenue	-25,176	-25,176	-16,172	0	0	-32,080

1001000 ADMINISTRATION	Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
49710 TR IN-Inter Fund Revenue MEASR	-108,704	-108,704	-67,979	-108,704	-108,704	-152,350
Total Misc Revenue	-1,321,178	-1,321,178	-1,271,455	-1,344,254	-1,344,254	-1,419,980
Total Revenue	-1,382,050	-1,382,050	-1,306,764	-1,382,254	-1,382,354	-1,458,080
Total Expense	1,397,293	1,397,293	1,092,687	1,614,711	1,617,711	1,331,218
NET COST	15,243	15,243	-214,076	232,457	235,357	-126,862

1001011 ADVERTISING/PROMOTION	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51205 Cell Phone Allowance	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Services						
52100 Professional Services	0	0	0	0	0	0
Total Services	0	0	0	0	0	0
Other Charges						
54800 Contributions	0	0	0	0	0	0
54801 Cont-Chamber	114,340	119,340	119,340	119,340	119,340	119,340
54802 Cont-Area on Age	24,102	24,102	24,102	24,102	24,102	24,102
54803 Cont-Humboldt Film	15,000	15,000	15,000	15,000	15,000	15,000
54804 Cont-DNACA	10,000	10,000	10,000	10,000	10,000	10,000
54806 Cont-DN Historical	9,000	9,000	9,000	9,000	9,000	9,000
54807 Cont-BCRAA	271,608	271,608	271,608	271,608	271,608	271,608
54808 Cont-LAFCO	48,251	48,251	48,252	52,080	52,080	52,080
Total Other Charges	492,301	497,301	497,302	501,130	501,130	501,130
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0	0
Total Expense	492,301	497,301	497,302	501,130	501,130	501,130
REVENUES						
In Lieu / Other Gov						
47900 Miscellaneous	0	0	0	0	0	0
Total In Lieu / Other Gov	0	0	0	0	0	0
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	-5,000	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
Total Misc Revenue	0	-5,000	0	0	0	0
Total Revenue	0	-5,000	0	0	0	0
Total Expense	492,301	497,301	497,302	501,130	501,130	501,130
NET COST	492,301	492,301	497,302	501,130	501,130	501,130

1001012 COURT RELATED SERVICES	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51205 Cell Phone Allowance	0	0	0	0	0	0
51210 Director/Commissioner Pay	0	0	0	0	0	0
51210 Director/Commissioner Pay JVJU	0	0	0	0	0	0
51405 Workers Compensation	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Services						
52100 Professional Services	34,000	34,000	0	30,000	30,000	0
52355 Appointee Fees	0	0	0	0	0	0
52700 Insurance - Liability	0	0	0	0	0	0
52705 Insurance - Property	24,929	24,929	24,928	28,721	28,721	28,721
52820 Printing and Binding	4,000	4,000	85	4,000	4,000	3,000
52830 Publications and Legal Notices	0	0	0	0	0	0
52900 Training/Conference Expenses	3,500	3,500	1,560	3,500	3,500	2,500
52905 Business Travel/Mileage	0	0	0	0	0	0
53627 Hearing Officer Fees	0	0	0	0	0	15,000
Total Services	66,429	66,429	26,573	66,221	66,221	49,221
Supplies						
53100 Office Supplies	200	200	0	200	200	200
53100 Office Supplies JVJU	0	0	0	0	0	0
53110 Freight/Postage	400	400	0	400	400	400
53115 Books/Media/Subscriptions	0	0	0	0	0	0
53120 Memberships/Certifications	0	0	0	0	0	0
53300 Clothing and Personal Supplies	0	0	0	0	0	0
53600 Special Department Expense	0	0	0	0	0	0
53624 Grand Jury Fees	0	0	0	0	0	3,000
53626 Juvenile Justice Fees	0	0	0	0	0	2,000
Total Supplies	600	600	0	600	600	5,600
Other Charges						
54800 Contributions	0	0	0	3,000	0	0
Total Other Charges	0	0	0	3,000	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	11,363	11,363	11,364	11,363	11,363	11,363
Total Other Financing Uses	11,363	11,363	11,364	11,363	11,363	11,363

1001012 COURT RELATED SERVICES	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
Total Expense	78,392	78,392	37,937	81,184	78,184	66,184
REVENUES						
Aid From State						
46000 Other State Aid	0	0	0	0	0	0
Total Aid From State	0	0	0	0	0	0
Misc Revenue						
49048 Misc Refunds/Reimbursements	-29,756	-29,756	0	-29,756	-29,756	-29,756
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
Total Misc Revenue	-29,756	-29,756	0	-29,756	-29,756	-29,756
Total Revenue	-29,756	-29,756	0	-29,756	-29,756	-29,756
Total Expense	78,392	78,392	37,937	81,184	78,184	66,184
NET COST	48,636	48,636	37,937	51,428	48,428	36,428

1002000 VETERAN'S SERVICES	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	109,915	109,915	112,759	131,094	131,094	131,094
51115 Overtime	0	0	0	0	0	0
51205 Cell Phone Allowance	0	0	0	0	0	0
51300 Medicare	0	0	49	1,900	1,900	1,900
51305 FICA	0	0	211	8,128	8,128	8,128
51400 Employee Insurance - Premiums	29,100	29,100	28,917	29,320	29,320	29,320
51405 Workers Compensation	2,102	2,102	2,102	1,574	1,574	1,574
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	100	100	0	0	0	0
51412 Employee Life Insurance	68	68	60	0	117	117
51600 CalPERS	17,725	17,725	16,762	11,400	11,400	11,400
51610 CalPERS Unfunded	11,559	11,559	11,196	28,067	28,067	20,613
Total Salaries & Benefits	170,569	170,569	172,057	211,483	211,600	204,146
Services						
52100 Professional Services	800	800	0	400	400	400
52130 Onboarding Services	0	0	0	0	0	0
52325 Waste Disposal Services	0	0	146	200	200	200
52500 Maint - Equipment	300	300	82	300	300	300
52515 Maint - Software	0	0	0	0	0	0
52600 Rents/Leases - Equipment	350	350	0	350	350	350
52700 Insurance - Liability	797	797	796	733	733	733
52705 Insurance - Premiums	1,573	1,573	1,572	1,818	1,818	1,818
52800 Communications/Telephone	400	400	387	400	400	400
52810 Advertising/Marketing	0	0	0	150	150	150
52820 Printing and Binding	400	400	156	300	300	300
52830 Publications and Legal Notices	500	500	149	0	0	0
52900 Training/Conference Expenses	10,500	10,500	8,805	4,000	4,000	4,000
52905 Business Travel/Mileage	0	0	0	5,000	5,000	5,000
Total Services	15,620	15,620	12,093	13,651	13,651	13,651
Supplies						
53100 Office Supplies	2,000	1,400	629	2,000	2,000	2,000
53104 Food/Pantry Supplies	0	0	0	0	0	0
53110 Freight/Postage	800	800	790	500	500	500
53115 Books/Media/Subscriptions	0	0	0	300	300	300

1002000 VETERAN'S SERVICES	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
53120 Memberships/Certifications	3,000	3,000	3,000	3,000	3,000	3,000
53200 Utilities	0	0	0	0	0	0
53250 Fuel	0	0	0	1,000	1,000	1,000
53300 Clothing and Personal Supplies	0	0	0	250	250	250
53305 Household Expense	0	600	0	1,000	1,000	1,000
53600 Special Department Expense	200	200	117	200	200	200
53605 Animal Feed/Supplies	0	0	0	0	0	0
Total Supplies	6,000	6,000	4,537	8,250	8,250	8,250
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	18,706	18,706	18,708	18,706	18,706	18,706
59583 TR OUT-Intra HR	0	0	49	0	0	0
59702 TR OUT-Inter Technology Fund	3,089	3,089	3,089	4,041	4,041	4,041
Total Other Financing Uses	21,795	21,795	21,846	22,747	22,747	22,747
Total Expense	213,984	213,984	210,532	256,131	256,248	248,794
REVENUES						
Aid From State						
45870 Veterans Affairs State Aid	-45,407	-45,407	-17,607	-38,992	-38,992	-38,992
45870 Veterans Affairs State Aid PRIOR	-19,217	-19,217	-40,029	0	0	0
Total Aid From State	-64,624	-64,624	-57,636	-38,992	-38,992	-38,992
In Lieu / Other Gov						
47900 Miscellaneous	0	0	-200	-1,000	-1,000	0
Total In Lieu / Other Gov	0	0	-200	-1,000	-1,000	0
Misc Revenue						
49057 Donations	0	0	0	0	0	-1,000
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue MEASR	0	0	0	0	0	0
Total Misc Revenue	0	0	0	0	0	-1,000
Total Revenue	-64,624	-64,624	-57,836	-39,992	-39,992	-39,992
Total Expense	213,984	213,984	210,532	256,131	256,248	248,794
NET COST	149,360	149,360	152,696	216,139	216,256	208,802

1002010 VETERAN'S CEMETERY	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51205 Cell Phone Allowance	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Services						
52505 Maint - Struct/Imp Ground	11,940	11,940	11,940	11,940	11,940	11,940
Total Services	11,940	11,940	11,940	11,940	11,940	11,940
Supplies						
53100 Office Supplies	0	0	0	0	0	0
53200 Utilities	500	500	0	850	850	850
53400 Minor Equipment/Small Tools	0	0	0	0	0	0
53600 Special Department Expense	0	0	0	0	0	0
Total Supplies	500	500	0	850	850	850
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	0	0	0	0
59700 TR OUT-Inter Cost Plan	11,404	11,404	11,400	11,404	11,404	11,404
Total Other Financing Uses	11,404	11,404	11,400	11,404	11,404	11,404
Total Expense	23,844	23,844	23,340	24,194	24,194	24,194
REVENUES						
Interest						
42000 Interest	-200	-200	-1,455	-200	-200	-200
Total Interest	-200	-200	-1,455	-200	-200	-200
In Lieu / Other Gov						
47900 Miscellaneous	0	0	0	0	0	0
Total In Lieu / Other Gov	0	0	0	0	0	0
Charges for Services						
48761 Cemetery Plot Fees	-4,500	-4,500	-9,200	-4,500	-4,500	-4,500
Total Charges for Services	-4,500	-4,500	-9,200	-4,500	-4,500	-4,500
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	-19,636	-19,636	0	0	0	0
49710 TR IN-Inter Fund Revenue MEASR	0	0	0	0	0	0
Total Misc Revenue	-19,636	-19,636	0	0	0	0

1002010 VETERAN'S CEMETERY	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
Total Revenue	-24,336	-24,336	-10,655	-4,700	-4,700	-4,700
Total Expense	23,844	23,844	23,340	24,194	24,194	24,194
NET COST	-492	-492	12,685	19,494	19,494	19,494

1004000 RECREATION	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	108,980	108,980	71,609	113,282	113,282	113,282
51105 Extended Hours	0	0	0	0	0	0
51110 Extra Help	150,000	150,000	102,057	150,000	150,000	141,000
51115 Overtime	5,000	5,000	390	3,000	3,000	3,000
51205 Cell Phone Allowance	0	0	0	0	0	0
51230 Uniform Allowance	5,840	5,840	987	3,500	0	0
51300 Medicare	0	0	65	4,499	4,499	4,499
51305 FICA	0	0	277	19,238	19,238	19,238
51400 Employee Insurance - Premiums	0	0	29,630	29,151	29,151	29,151
51405 Workers Compensation	1,635	1,635	1,635	1,574	1,574	1,574
51410 Unemployment Compensation	29,100	29,100	0	0	0	0
51411 Management Life Insurance	68	68	0	0	0	0
51412 Employee Life Insurance	0	0	63	0	117	117
51600 CalPERS	29,430	29,430	18,618	9,850	9,850	9,850
51610 CalPERS Unfunded	16,921	16,921	16,391	24,254	24,254	13,090
Total Salaries & Benefits	346,974	346,974	241,721	358,348	354,965	334,801
Services						
52130 Onboarding Services	750	750	0	0	0	0
52130 Onboarding Services MHSA	6,310	6,310	0	2,560	2,560	2,560
52150 Veterinary Services	0	0	0	0	0	0
52500 Maint - Equipment	500	500	450	500	500	500
52505 Maint - Bldg & Improvements	3,000	3,000	703	3,000	3,000	3,000
52515 Maint - Software	5,000	5,000	3,647	5,000	5,000	5,000
52520 Maint - Vehicles	250	250	0	300	300	300
52525 Maint - Infrastructure/Land	6,700	6,700	1,707	7,000	7,000	7,000
52600 Rents/Leases - Equipment	0	0	309	0	0	0
52700 Insurance - Liability	2,589	2,589	2,588	1,808	1,808	1,808
52705 Insurance - Premiums	12,337	12,337	12,336	14,242	14,242	14,242
52800 Communications/Telephone	670	670	874	700	700	700
52810 Advertising/Marketing	820	820	0	450	450	450
52810 Advertising/Marketing MHSA	450	450	0	1,250	1,250	1,250
52820 Printing and Binding	1,500	1,500	64	1,000	1,000	1,000
52820 Printing and Binding MHSA	850	850	0	950	950	950
52825 Bank Charges	0	0	0	0	0	0

1004000 RECREATION	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
52830 Publications and Legal Notices	0	0	0	0	0	0
52900 Training/Conference Expenses	3,000	3,000	0	1,500	1,500	1,500
52900 Training/Conference Expenses MHSA	7,800	7,800	2,035	0	0	0
52905 Business Travel/Mileage	0	0	0	2,000	2,000	2,000
52905 Business Travel/Mileage MHSA	0	0	0	7,800	7,800	7,800
Total Services	52,526	52,526	24,712	50,060	50,060	50,060
Supplies						
53100 Office Supplies	2,000	2,000	458	1,000	1,000	1,000
53100 Office Supplies MHSA	820	820	272	820	820	820
53110 Freight/Postage	500	500	24	300	300	300
53115 Books/Media/Subscriptions	0	0	0	0	0	0
53120 Memberships/Certifications	300	300	0	550	550	550
53130 Rec Dept Equipment	1,421	1,421	1,383	4,294	4,294	4,294
53130 Rec Dept Equipment MHSA	3,634	3,634	3,634	4,594	4,594	4,594
53131 Program Awards	8,000	8,000	1,867	9,190	9,190	9,190
53131 Program Awards MHSA	3,950	3,950	1,327	5,900	5,900	5,900
53132 Rec Dept Refreshments	0	0	0	0	0	0
53200 Utilities	20,000	20,000	35,546	25,000	25,000	40,000
53250 Fuel	150	150	61	500	500	500
53300 Clothing and Personal Supplies	0	0	0	7,300	7,300	7,300
53300 Clothing & Personal Supplies MHSA	18,360	18,360	15,011	22,375	22,375	22,375
53310 Refunds/Reimbursements	1,050	1,050	0	1,050	1,050	1,050
53400 Minor Equipment/Small Tools	500	500	100	750	750	750
53400 Minor Equipment/Small Tools MHSA	3,000	3,000	703	3,000	3,000	3,000
53600 Special Department Expense	1,644	1,644	0	0	0	0
53600 Special Department Expense MHSA	6,443	6,443	4,653	6,435	6,435	6,435
Total Supplies	71,772	71,772	65,042	93,058	93,058	108,058
Capital Asset Exp						
55450 Vehicles	0	0	0	0	0	0
Total Capital Asset Exp	0	0	0	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	201,217	201,217	201,204	201,217	201,217	201,217
59583 TR OUT-Intra HR	0	0	1,862	4,500	4,500	4,500
59592 TR OUT-Intra Sheriff	0	0	520	0	0	0

1004000 RECREATION	Fiscal Year 2025-2026 Adopted Budget	Revised Budget	YTD Actual	Fiscal Year 2026-2027 Dept Request	Preliminary Budget	Proposed Final
59604 TR OUT-Intra Treasurer	0	0	0	0	0	0
59702 TR OUT-Inter Technology Fund	4,911	4,911	4,911	6,424	6,424	6,424
Total Other Financing Uses	206,128	206,128	208,497	212,141	212,141	212,141
Total Expense	677,400	677,400	539,973	713,607	710,224	705,060
REVENUES						
Charges for Services						
44250 Rent	0	0	0	0	0	0
Total Charges for Services	0	0	0	0	0	0
Misc Revenue						
44253 Rent-Building/Land	-17,797	-17,797	-12,094	-16,400	-16,400	-16,400
44253 Rent-Building/Land PRIOR	-3,707	-3,707	-920	0	0	0
46747 Promise Neighborhood Grant PRIOR	-5,004	-5,004	0	0	0	0
47500 Donations/Contributions	0	0	0	0	0	0
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue	0	0	-2	0	0	0
49710 TR IN-Inter Fund Revenue MEASR	0	0	0	0	0	0
49710 TR IN-Inter Fund Revenue MHSA	-154,367	-154,367	-94,573	-166,902	-166,902	-166,902
Total Misc Revenue	-180,875	-180,875	-107,588	-183,302	-183,302	-183,302
44255 Rent-Equipment	-1,440	-1,440	-454	-1,500	-1,500	-1,500
48651 Welfare Recoupment	-12,500	-12,500	-14,883	-10,000	-10,000	-10,000
48651 Welfare Recoupment PRIOR	0	0	-1,222	0	0	0
48652 Recreation Programs	-78,640	-78,640	-56,877	-79,440	-79,440	-79,440
Total	-92,580	-92,580	-73,436	-90,940	-90,940	-90,940
In Lieu / Other Gov						
47900 Miscellaneous	0	0	0	0	0	0
Total In Lieu / Other Gov	0	0	0	0	0	0
Total Revenue	-273,455	-273,455	-181,024	-274,242	-274,242	-274,242
Total Expense	677,400	677,400	539,973	713,607	710,224	705,060
NET COST	403,945	403,945	358,949	439,365	435,982	430,818

1401000 BOARD OF SUPERVISORS	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	261,200	261,200	288,632	308,562	308,562	308,562
51205 Cell Phone Allowance	0	0	2,088	0	2,080	2,080
51300 Medicare	0	0	162	4,474	4,474	4,474
51305 FICA	0	0	694	19,131	19,131	19,131
51400 Employee Insurance - Premiums	84,000	84,000	84,270	73,092	73,092	73,092
51405 Workers Compensation	4,905	4,905	4,905	4,722	4,722	4,722
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	662	662	1,416	3,195	3,195	3,195
51600 CalPERS	42,110	42,110	36,692	26,830	26,830	26,830
51610 CalPERS Unfunded	41,178	41,178	39,886	66,063	66,063	52,762
Total Salaries & Benefits	434,055	434,055	458,746	506,069	508,149	494,848
Services						
52100 Professional Services	45,000	45,000	7,725	45,000	45,000	6,800
52125 Accounting/Auditing Services	47,000	47,000	0	47,000	47,000	47,000
52160 Lobbyist Services	90,000	90,000	90,000	90,000	90,000	90,000
52310 Consulting Services	0	0	0	0	0	23,200
52500 Maint - Equipment	950	950	950	950	950	950
52600 Rents/Leases - Equipment	2,401	2,401	3,814	2,401	2,401	2,401
52700 Insurance - Liability	127,192	127,192	127,196	183,761	183,761	183,761
52705 Insurance - Premiums	3,297	3,297	3,296	3,810	3,810	3,810
52800 Communications/Telephone	6,000	6,000	2,107	6,000	3,920	3,920
52810 Advertising/Marketing	0	0	0	0	0	0
52820 Printing and Binding	250	250	9	250	250	250
52825 Bank Charges	0	0	0	0	0	0
52830 Publications and Legal Notices	3,500	3,500	585	3,500	3,500	3,500
52900 Training/Conference Expenses	45,000	45,000	39,747	45,000	45,000	45,000
52901 Travel-Japanese Delegation	2,500	2,500	745	2,500	2,500	2,500
52905 Business Travel/Mileage	0	0	470	0	0	0
Total Services	373,090	373,090	276,645	430,172	428,092	413,092
Supplies						
53100 Office Supplies	1,500	1,500	841	1,500	1,500	1,500
53110 Freight/Postage	650	650	34	650	650	650
53115 Books/Media/Subscriptions	100	100	90	100	100	100
53120 Memberships/Certifications	13,850	13,850	13,681	13,850	13,850	13,850

1401000 BOARD OF SUPERVISORS	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
53200 Utilities	17,000	17,000	11,308	17,000	17,000	17,000
53600 Special Department Expense	550	550	250	550	550	550
Total Supplies	33,650	33,650	26,204	33,650	33,650	33,650
Other Charges						
53609 Property Assessment Fee	550	550	0	550	550	550
Total Other Charges	550	550	0	550	550	550
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	307,773	307,773	325,848	325,850	307,773	307,773
59552 TR OUT-Intra Roads	50,000	50,000	48,395	50,000	50,000	50,000
59702 TR OUT-Inter Technology Fund	9,851	9,851	9,851	12,886	12,886	12,886
Total Other Financing Uses	367,624	367,624	384,094	388,736	370,659	370,659
Total Expense	1,208,969	1,208,969	1,145,689	1,359,177	1,341,100	1,312,799
REVENUES						
Charges for Services						
44250 Rent	0	0	0	0	0	0
44250 Rent PRIOR	-230	-230	-230	0	0	0
Total Charges for Services	-230	-230	-230	0	0	0
Misc Revenue						
44253 Rent-Building/Land	-1,000	-1,000	-1,665	-1,750	-1,750	-1,750
49500 TR IN-Intra Cost Plan	-60,441	-60,441	-18,144	-18,147	-18,147	-18,147
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49700 TR IN-Inter Cost Plan	0	0	-60,372	-60,371	-60,371	-60,371
49710 TR IN-Inter Fund Revenue	0	0	0	0	0	0
Total Misc Revenue	-61,441	-61,441	-80,181	-80,268	-80,268	-80,268
In Lieu / Other Gov						
47900 Miscellaneous	-39,000	-39,000	-6,505	-5,000	-5,000	-5,000
47900 Miscellaneous PRIOR	-390	-390	-390	0	0	0
Total In Lieu / Other Gov	-39,390	-39,390	-6,895	-5,000	-5,000	-5,000
Total Revenue	-101,061	-101,061	-87,306	-85,268	-85,268	-85,268
Total Expense	1,208,969	1,208,969	1,145,689	1,359,177	1,341,100	1,312,799
NET COST	1,107,908	1,107,908	1,058,383	1,273,909	1,255,832	1,227,531

2501000 PUBLIC DEFENDER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	183,520	183,520	0	224,260	208,260	208,260
51205 Cell Phone Allowance	0	0	0	0	0	0
51300 Medicare	0	0	0	3,252	3,252	3,252
51305 FICA	0	0	0	13,905	13,905	13,905
51400 Employee Insurance - Premiums	34	34	27,997	30,245	30,245	30,245
51405 Workers Compensation	1,635	1,635	1,635	1,574	1,574	1,574
51411 Management Life Insurance	369	369	0	639	639	639
51412 Employee Life Insurance	0	0	0	0	59	59
51600 CalPERS	29,593	29,593	0	16,500	16,500	16,500
51610 CalPERS Unfunded	0	0	0	48,015	48,015	0
51990 Other Employee Benefits	29,835	29,835	0	0	0	0
Total Salaries & Benefits	244,986	244,986	29,632	338,390	322,449	274,434
Services						
52100 Professional Services	0	0	0	0	15,000	15,000
52100 Professional Services PBSP	450,000	450,000	120,841	450,000	450,000	450,000
52115 Research/Investigative Svcs	70,000	70,000	79,403	85,000	85,000	100,000
52115 Research/Investigative Svcs PBSP	15,000	15,000	0	15,000	15,000	15,000
52130 Onboarding Services	0	0	0	0	1,000	1,000
52140 Legal Services	700,000	700,000	507,811	750,000	750,000	650,000
52140 Legal Services PBSP	0	0	22,397	15,000	15,000	15,000
52142 Legal Services-Conflict	70,000	70,000	97,035	85,000	85,000	150,000
52142 Legal Services-Conflict PBSP	0	0	0	0	0	0
52170 Medical Services PBSP	15,000	15,000	0	0	0	0
52700 Insurance - Liability	797	797	796	733	733	733
52705 Insurance - Property	0	0	0	0	0	0
52900 Training/Conference Expenses	9,800	9,800	4,182	10,000	10,000	10,000
52900 Training/Conference Expenses PBSP	0	0	0	0	0	0
Total Services	1,330,597	1,330,597	832,465	1,410,733	1,426,733	1,406,733
Supplies						
53105 Office Furniture/Fixtures	0	0	0	0	50,000	50,000
53115 Books/Media/Subscriptions	15,000	15,000	2,100	15,000	15,000	15,000
53115 Books/Media/Subscriptions PBSP	0	0	0	0	0	0
53600 Special Department Expense PBSP	0	0	0	0	0	0
Total Supplies	15,000	15,000	2,100	15,000	65,000	65,000

2501000 PUBLIC DEFENDER	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
Other Charges						
54348 Return of Funds Care Court	0	16,438	16,438	0	0	0
Total Other Charges	0	16,438	16,438	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	11,528	11,528	11,532	11,528	11,528	11,528
59702 TR OUT-Inter Technology Fund	939	939	939	1,228	1,228	1,228
Total Other Financing Uses	12,467	12,467	12,471	12,756	12,756	12,756
Total Expense	1,603,050	1,619,488	893,106	1,776,879	1,826,938	1,758,923
REVENUES						
Aid From State						
45172 Care Court (SB1338)	0	-16,438	-30,000	0	0	0
46007 PC 4750 Pelican Bay Reimburse	-480,000	-480,000	-44,216	-480,000	-480,000	-480,000
46007 PC 4750 Pelican Bay Reimb PRIOR	-105,498	-105,498	-67,812	0	0	0
Total Aid From State	-585,498	-601,936	-142,028	-480,000	-480,000	-480,000
Misc Revenue						
49510 TR IN-IntraFund Revenue	0	0	0	0	0	0
49510 TR IN-IntraFund Revenue 2011R	0	0	0	0	-10,000	-10,000
49710 TR IN-Inter Fund Revenue	-24,421	-24,421	0	-24,421	-24,421	-24,421
49710 TR IN-Inter Fund Revenue 2011R	0	0	0	0	-10,812	-10,812
Total Misc Revenue	-24,421	-24,421	0	-24,421	-45,233	-45,233
Total Revenue	-609,919	-626,357	-142,028	-504,421	-525,233	-525,233
Total Expense	1,603,050	1,619,488	893,106	1,776,879	1,826,938	1,758,923
NET COST	993,131	993,131	751,078	1,272,458	1,301,705	1,233,690

2101015 INDIGENT AID	Fiscal Year 2025-2026 Adopted Budget	Fiscal Year 2025-2026 Revised Budget	Fiscal Year 2025-2026 YTD Actual	Fiscal Year 2026-2027 Dept Request	Fiscal Year 2026-2027 Preliminary Budget	Fiscal Year 2026-2027 Proposed Final
EXPENSES						
Salaries & Benefits						
51205 Cell Phone Allowance	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	108	106	106	106
59700 TR OUT-Inter Cost Plan	106	106	0	0	0	0
Total Other Financing Uses	106	106	108	106	106	106
Total Expense	106	106	108	106	106	106
Total Expense	106	106	108	106	106	106
NET COST	106	106	108	106	106	106

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1901000 COUNTY COUNSEL	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
EXPENSES						
Salaries & Benefits						
51100 Salaries and Wages	439,100	439,100	420,271	505,190	505,190	505,190
51205 Cell Phone Allowance	0	0	2,640	0	4,200	4,200
51300 Medicare	0	0	208	7,325	7,325	7,325
51305 FICA	0	0	889	31,322	31,322	31,322
51400 Employee Insurance - Premiums	60,390	60,390	59,136	61,052	61,052	61,052
51405 Workers Compensation	3,270	3,270	3,270	3,148	3,148	3,148
51410 Unemployment Compensation	0	0	0	0	0	0
51411 Management Life Insurance	1,024	1,024	1,341	2,300	2,300	2,300
51600 CalPERS	70,805	70,805	65,709	43,927	43,927	43,927
51610 CalPERS Unfunded	59,861	59,861	57,983	108,161	108,161	76,825
Total Salaries & Benefits	634,450	634,450	611,447	762,425	766,625	735,289
Services						
52100 Professional Services	0	155	155	200	200	200
52140 Legal Services	30,000	16,465	6,391	20,000	20,000	20,000
52315 Transcript Services	0	0	0	0	0	0
52325 Waste Disposal Services	0	320	285	300	300	300
52490 Other Professional Services	0	0	0	0	0	0
52505 Maint - Bldg & Improvements	0	0	0	0	0	0
52515 Maint - Software	7,200	7,360	7,359	9,000	9,000	9,000
52520 Maint - Vehicles	0	236	235	0	500	500
52700 Insurance - Liability	1,913	1,913	1,912	1,749	1,749	1,749
52705 Insurance - Premiums	1,673	1,673	1,672	1,931	1,931	1,931
52800 Communications/Telephone	5,000	5,000	514	1,500	1,500	1,500
52820 Printing and Binding	500	500	182	500	500	500
52830 Publications and Legal Notices	0	0	0	0	0	0
52835 Filing Fees	0	0	0	0	0	0
52840 Permits/License Fees	0	0	0	0	0	0
52900 Training/Conference Expenses	50,000	50,000	25,863	50,000	50,000	40,000
Total Services	96,286	83,622	44,569	85,180	85,680	75,680
Supplies						
53100 Office Supplies	2,500	2,264	2,873	2,500	2,500	2,500
53105 Office Furniture/Fixtures	0	900	860	2,500	2,500	2,500
53110 Freight/Postage	1,000	1,000	506	500	500	500
53115 Books/Media/Subscriptions	20,000	30,000	30,664	30,000	30,000	30,000

1901000 COUNTY COUNSEL	Fiscal Year 2025-2026			Fiscal Year 2026-2027		
	Adopted Budget	Revised Budget	YTD Actual	Dept Request	Preliminary Budget	Proposed Final
53120 Memberships/Certifications	7,000	9,000	9,218	10,000	10,000	10,000
53200 Utilities	4,000	4,000	3,754	4,000	4,000	4,000
53400 Minor Equipment/Small Tools	0	0	0	0	0	0
53630 Recruitment Supplies	0	0	0	0	0	0
53650 Business Related Meals/Supply	0	0	0	0	0	0
53665 Wellness Reimbursement	0	0	0	0	0	0
Total Supplies	34,500	47,164	47,875	49,500	49,500	49,500
Other Charges						
54400 Judgments and Damages	0	0	0	0	0	0
54410 Penalties and Fines	0	0	0	0	0	0
54800 Contributions	0	0	0	0	0	0
Total Other Charges	0	0	0	0	0	0
Other Financing Uses						
59500 TR OUT-Intra Cost Plan	0	0	0	0	0	0
59702 TR OUT-Inter Technology Fund	5,048	5,048	5,048	6,603	6,603	6,603
Total Other Financing Uses	5,048	5,048	5,048	6,603	6,603	6,603
Total Expense	770,284	770,284	708,939	903,708	908,408	867,072
REVENUES						
In Lieu / Other Gov						
47900 Miscellaneous	0	0	0	0	0	0
Total In Lieu / Other Gov	0	0	0	0	0	0
Charges for Services						
48140 Legal Services	-20,000	-20,000	-10,508	-30,000	-30,000	-35,000
Total Charges for Services	-20,000	-20,000	-10,508	-30,000	-30,000	-35,000
Misc Revenue						
49048 Misc Refunds/Reimbursements	0	0	-8	0	0	0
49500 TR IN-Intra Cost Plan	-276,909	-276,909	-276,912	-276,909	-276,909	-276,909
49510 TR IN-IntraFund Revenue	0	0	-214,023	0	0	0
49700 TR IN-Inter Cost Plan	-209,653	-209,653	-209,652	-209,653	-209,653	-209,653
49710 TR IN-Inter Fund Revenue	-243,200	-243,200	-48,749	0	-243,200	-243,200
Total Misc Revenue	-729,762	-729,762	-749,344	-486,562	-729,762	-729,762
Total Revenue	-749,762	-749,762	-759,852	-516,562	-759,762	-764,762
Total Expense	770,284	770,284	708,939	903,708	908,408	867,072
NET COST	20,522	20,522	-50,913	387,146	148,646	102,310