# County of Monterey

Government Center - Board Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

## Meeting Agenda - Final

**Budget Hearings**

**Wednesday, May 27, 2026**
**9:00 AM**

**Join via Zoom at https://montereycty.zoom.us/j/224397747 - in person at the address listed above**

## Boronda County Sanitation District

***Chair Director Wendy Root Askew - District 4***
***Vice Chair Director Kate Daniels - District 5***
***Director Luis A. Alejo - District 1***
***Director Glenn Church - District 2***
***Director Chris Lopez - District 3***

**For information on The Ralph M. Brown Act: Open Meetings please click on the link below:**

**https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?division=2.&chapter=9.&part=1.&lawCode=GOV&title=5**

**Participation in meetings**

**While the Board chambers remain open, members of the public may participate in Board meetings in 2 ways:**

**1. You may attend the meeting in person; or,**

**2. You may observe the live stream of the Board of Supervisors meetings at https://monterey.legistar.com/Calendar.aspx, http://www.mgtvonline.com/, www.youtube.com/c/MontereyCountyTV or https://www.facebook.com/MontereyCoInfo/**

**If you choose not to attend the Board of Supervisors meeting but desire to make general public comment, or comment on a specific item on the agenda, you may do so in 2 ways:**

**a. submit your comment via email by 5:00 p.m. on the Monday prior to the Board meeting. Please submit your comment to the Clerk of the Board at cob@co.monterey.ca.us. In an effort to assist the Clerk in identifying the agenda item relating to your public comment please indicate in the Subject Line, the meeting body (i.e. Board of Supervisors Agenda) and item number (i.e. Item No. 10). Your comment will be placed into the record at the Board meeting.**

**b. you may participate through ZOOM. For ZOOM participation please join by computer audio at: https://montereycty.zoom.us/j/224397747**

**OR to participate by phone call any of these numbers below:**

**+1 669 900 6833 US (San Jose)**
**+1 346 248 7799 US (Houston)**
**+1 312 626 6799 US (Chicago)**
**+1 929 205 6099 US (New York)**
**+1 253 215 8782 US**
**+1 301 715 8592 US**

**Enter this Meeting ID number: 224397747 when prompted. Please note there is no Participant Code, you will just hit # again after the recording prompts you.**

**You will be placed in the meeting as an attendee; when you are ready to make a public comment if joined by computer audio please Raise your Hand; and by phone please push *9 on your keypad.**

**PLEASE NOTE: IF ALL BOARD MEMBERS ARE PRESENT IN PERSON, PUBLIC PARTICIPATION BY ZOOM IS FOR CONVENIENCE ONLY AND IS NOT REQUIRED BY LAW. IF THE ZOOM FEED IS LOST FOR ANY REASON, THE MEETING MAY BE PAUSED WHILE A FIX IS ATTEMPTED BUT THE MEETING MAY CONTINUE AT THE DISCRETION OF THE CHAIRPERSON.**

**Participación en reuniones**

**Mientras las cámaras de la Junta permanezcan abiertas, los miembros del público pueden participar en las reuniones de la Junta de 2 maneras:**

**1. Podrá asistir personalmente a la reunión; o,**

**2. Puede observar la transmisión en vivo de las reuniones de la Junta de Supervisores en https://monterey.legistar.com/Calendar.aspx, http://www.mgtvonline.com/, www.youtube.com/c/MontereyCountyTV o https://www.facebook.com/MontereyCoInfo/**

**Si elige no asistir a la reunión de la Junta de Supervisores pero desea hacer comentarios del público en general o comentar un tema específico de la agenda, puede hacerlo de 2 maneras:**

**a. envíe su comentario por correo electrónico antes de las 5:00 p.m. el lunes anterior a la reunión de la Junta. Envíe su comentario al Secretario de la Junta a cob@co.monterey.ca.us. En un esfuerzo por ayudar al secretario a identificar el tema de la agenda relacionado con su comentario público, indique en la línea de asunto el cuerpo de la reunión (es decir, la agenda de la Junta de Supervisores) y el número de artículo (es decir, el artículo n.º 10). Su comentario se colocará en el registro en la reunión de la Junta.**

**b. puedes participar a través de ZOOM. Para participar en ZOOM, únase por audio de computadora en: https://montereycty.zoom.us/j/224397747**

**O para participar por teléfono llame a cualquiera de estos números a continuación:**

**+1 669 900 6833 EE. UU. (San José)**
**+1 346 248 7799 EE. UU. (Houston)**
**+1 312 626 6799 EE. UU. (Chicago)**
**+1 929 205 6099 EE. UU. (Nueva York)**
**+1 253 215 8782 EE. UU.**
**+1 301 715 8592 EE. UU.**

**Ingrese este número de ID de reunión: 224397747 cuando se le solicite. Tenga en cuenta que no hay un código de participante, simplemente presione # nuevamente después de que la grabación lo solicite.**

**Se le colocará en la reunión como asistente; cuando esté listo para hacer un comentario público si se une al audio de la computadora, levante la mano; y por teléfono, presione *9 en su teclado.**

**TENGA EN CUENTA: SI TODOS LOS MIEMBROS DE LA JUNTA ESTÁN PRESENTES EN PERSONA, LA PARTICIPACIÓN DEL PÚBLICO POR ZOOM ES ÚNICAMENTE POR CONVENIENCIA Y NO ES REQUERIDA POR LA LEY. SI LA ALIMENTACIÓN DE ZOOM SE PIERDE POR CUALQUIER MOTIVO, LA REUNIÓN PUEDE PAUSARSE MIENTRAS SE INTENTA UNA SOLUCIÓN, PERO LA REUNIÓN PUEDE CONTINUAR A DISCRECIÓN DEL PRESIDENTE.**

**NOTE: All agenda titles related to numbered agenda items are live web links. Click on the title to be directed to the corresponding Board Report.**

**PUBLIC COMMENTS: Members of the public may address comments to the Board concerning each agenda item. The timing of public comment shall be at the discretion of the Chair.**

**9:00 A.M. - Call to Order**

**Roll Call**

**Additions and Corrections by Clerk**

The Clerk of the Board will announce agenda corrections and proposed additions, which may be acted on by the Board as provided in Sections 54954.2 of the California Government Code.

**General Public Comments**

This portion of the meeting is reserved for persons to address the Board on any matter not on this agenda but under the jurisdiction of the Board of Supervisors. Board members may respond briefly to the statement made or questions posed. They may ask a question for clarification; make a referral to staff for factual information or request staff to report back to the Board at a future meeting.

**Budget Public Hearings**

**Consent Calendar**

1. **Public Works, Facilities, and Parks…pg. 483**
   320064 Boronda County Sanitation District (PFP162)
   320065 Boronda CSD - Zone 2 - San Jerardo (PFP163)

   **Attachments:** County of Monterey FY 2026-27 Recommended Budget

**Budget Hearings for today's agenda may go past 5:00 p.m. and a short evening recess may take place. The Departmental Budget Public Hearings will be continued, if needed, to Thursday, May 28, 2026, at 9:00 a.m. in the Government Center Building – Board Chambers, 168 W. Alisal Street 1st Flr, Salinas CA 93901.**

**Adjournment**

**Introduced:** 5/18/2026
**Version:** 1

**Current Status:** Agenda Ready
**Matter Type:** BCSDGeneral

**Public Works, Facilities, and Parks…pg. 483**

320064 Boronda County Sanitation District (PFP162)
320065 Boronda CSD - Zone 2 - San Jerardo (PFP163)

# County of Monterey

# RECOMMENDED BUDGET

## Fiscal Year 2027

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# RECOMMENDED BUDGET

## COUNTY OF MONTEREY
## INCLUDING
## SPECIAL DISTRICTS GOVERNED
## BY THE
## BOARD OF SUPERVISORS

## FISCAL YEAR ENDING
## JUNE 30, 2027

| | |
|---|---|
| LUIS A. ALEJO | 1ST DISTRICT |
| GLENN CHURCH | 2ND DISTRICT |
| CHRIS LOPEZ | 3RD DISTRICT |
| WENDY ROOT ASKEW (CHAIR) | 4TH DISTRICT |
| KATE DANIELS (VICE CHAIR) | 5TH DISTRICT |

SONIA M. DE LA ROSA
COUNTY ADMINISTRATIVE OFFICER

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## County of Monterey
## California

For the Fiscal Year Beginning

**July 01, 2025**

Christopher P. Morrill

**Executive Director**

# County of Monterey
# Board of Supervisors

***Mission Statement***

*The Mission of Monterey County is to Excel at providing Quality Services for the benefit of all Monterey County residents while developing, maintaining, and enhancing the resources of the area.*

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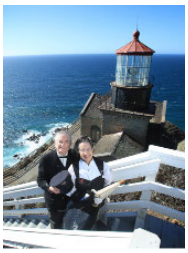
# About the Cover

This year's Recommended Budget Book cover features local volunteers from the 5th Supervisorial District of Monterey County. Photos were selected from **"Know-It-Alls – Dedicated Docents of Monterey County"**, a project by photographer Randy Tunnell. This project is a photographic portrait series highlighting volunteer docents at cultural and historic sites throughout Monterey County. Through portraits and brief interviews taken at the locations where they serve, the project provides a unique glimpse of the important role docents play in preserving and sharing the county's rich heritage, while celebrating the beauty and historical significance of the sites themselves. The resulting work is a book featuring 50 or more venues across the county and a traveling exhibition of large prints displayed at participating locations.

Copies of the book will be donated to local schools, libraries, and museums, helping preserve docent stories, promote public appreciation of Monterey County's cultural assets, and encourage new volunteers to join docent programs.

**Tim Thomas**

Doc Ricketts Lab
Cannery Row, CA



**Kevin Hanstick and Eleanor Wylde Morrice**

Point Sur Lighthouse
Big Sur, CA

**David Lee**

Pebble Beach Visitor Center
Pebble Beach, CA

**Lucinda "Cindy" Lloyd**

First Murphy House
Carmel, CA

**Linda Pagnella**

Asilomar Conference Grounds
Pacific Grove, CA

**Marc Rush**

Pacific Grove Museum of Natural History
Pacific Grove, CA

**Elliot Ruchowitz-Roberts**

Tor House & Hawk Tower
Carmel, CA

# Fiscal Year 2026-27 Recommended Budget

## Submitted by
## Sonia M. De La Rosa, County Administrative Officer

Prepared by
County Administrative Office
Budget and Analysis Division

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**Deja Sero, MPA, County Budget Director**

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**Administrative Analyst**
Agricultural Commissioner
Child Support Services
Civil Rights Office
Cooperative Extension
Elections
Library
Measure AA
Discretionary Revenue Projections
Pension Trust Fund Management
American Rescue Plan Act

**Michael Beaton**
**Deja Sero**
Countywide Budget & Fiscal Oversight
County Policy Review and Analysis
General Financial Policies
Staff to Budget Committee
Staff to Capital Improvement Committee
Benefits and ERP ISF
Capital Asset ISF Management
Debt Management
Debt Service & TEFRA Hearings

**Veronica Fernandez**
**Administrative Analyst**
Assessor/Clerk-Recorder
Auditor-Controller
Board of Supervisors
Clerk of the Board
County Administrative Office
County Counsel/Risk Management
Health Department
Treasurer-Tax Collector

**Tricia Hasan**
**Administrative Analyst**
Housing and Community Development
Human Resources
Information Technology
Military & Veterans Affairs Office
Social Services
Workforce Development Board
System and Training Lead
Fund Balance Reconciliation

**Bella Lesik**
**Administrative Analyst**
District Attorney
Emergency Communications
Emergency Management
Probation
Public Defender
Sheriff-Coroner
Prop 172 Forecast

**Trent Hill**
**Administrative Analyst**
Public Works, Facilities and Parks
Water Resources Agency
Natividad Medical Center
Labor Fiscal Analysis

**Budget Committee:**
Chair, Supervisor Glenn Church
Vice-Chair, Supervisor Luis A. Alejo

**Rocio Quezada**
Executive Support Staff:
Budget Committee
Capital Improvement Committee
Public Improvement Corporation
Budget Workshops Coordinator
Budget Hearings Coordinator

**Cover Design by:**
Supervisorial District 5
Layout Design by: Trent Hill

**Special Thanks to:**
County Elected Officials
County Department Heads
Department Finance Managers/Staff

# About the County of Monterey

## County Overview

The County of Monterey is located on the breathtaking Pacific Coast of California, south of San Francisco and north of Los Angeles. The County is comprised of 3,771 square miles with 100 coastline miles. There are 12 incorporated cities and numerous unincorporated areas. The City of Salinas is the largest municipality and serves as the County's seat. The County also hosts 17 County Library branches, six colleges and universities, four hospitals, nine County parks, and 18 State or National Parks and Reserves.

Established in 1850, the County was the second to be chartered in the newly formed State of California. The County derived its name from the Monterey Bay, which was named by Sebastian Vizcaino in 1602 in honor of Gaspar de Zuniga y Acevedo, Conde de Monterrey, the Viceroy of New Spain. The word itself is composed of the Spanish words "monte" and "rey," which translate to "king of the mountain." In 2025, the County celebrated its 175th anniversary.

The County offers the longest coastline of any California county and is known to the world for its majestic viewsheds including Big Sur, California State Route 1, and 17-Mile Drive on the Monterey Peninsula. In the heart of the County, the rich Salinas Valley, also known as the "Salad Bowl of the World," makes Monterey the third largest agricultural county in California. The County is also home to Pinnacles National Park near the City of Soledad, the Monterey Bay Aquarium in the City of Monterey, and the site of a Monarch butterfly preserve in the City of Pacific Grove.

## Population

The County is one of 58 counties in the State of California and is designated as the Salinas Metropolitan Statistical Area by the United States Census Bureau. As of March 2026, the California Department of Finance (DOF) projected the County's population in 2026 to be 440,385. This is a 0.5% increase over the revised projected population for 2025. For the next several years, the County's population is projected to increase at a steady rate.

Salinas is the largest city in the County with an estimated population of 160,645 residents according to the California DOF in May 2025. Outside of Salinas, the cities of Greenfield, Marina, Monterey, Seaside, and Soledad form the next highest population group, with resident numbers ranging from 20,785 to 32,019. The cities of King City and Pacific Grove form the mid-range population group, with approximately 14,500 residents each. The County's smallest cities include Carmel-by-the-Sea, Del Rey Oaks, Gonzales, and Sand City, with estimated populations ranging from 373 to 8,434. The estimated population of the County's unincorporated areas in 2025 is estimated at 105,096. While the County of Monterey experienced an overall projected population increase of 0.5% from the prior year, six of the incorporated cities and the unincorporated areas collectively saw estimated population decreases from 2024 to 2025.

***Figure 1*: County of Monterey Estimated Population 2021-2030**

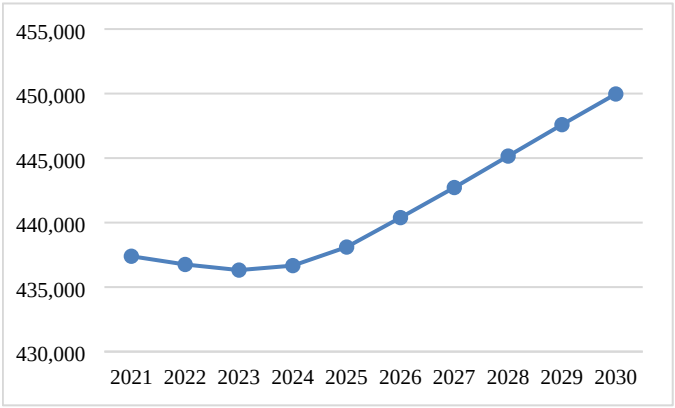



***Figure 2*: County of Monterey Population by City, 2025**

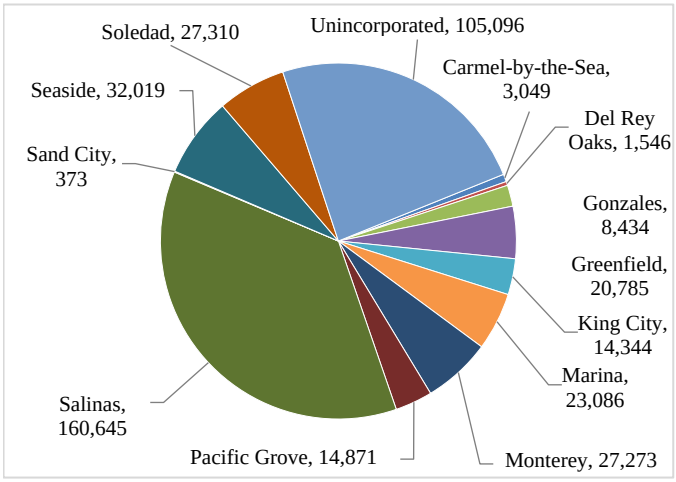
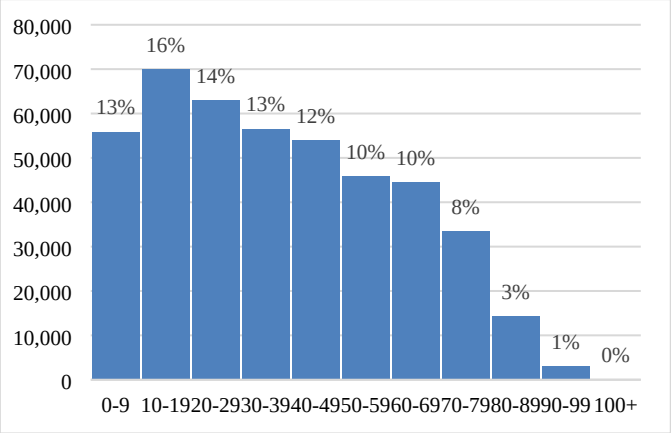


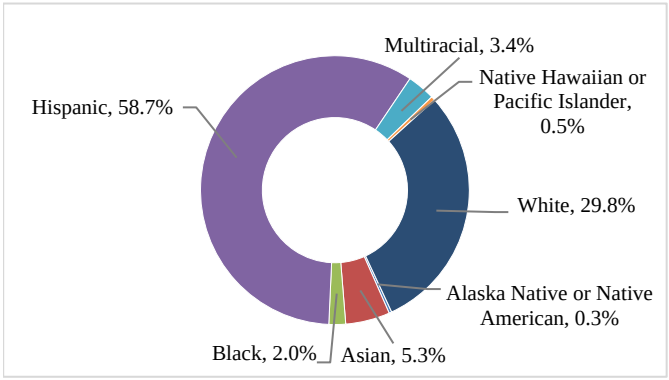
***Figure 3*: County of Monterey Population by Age, 2026**




In 2026, residents under 30 represent the largest age group, projected at 43% of total population, unchanged from 2025. The next largest group consists of adults ages 30 to 59, comprising 35% of the total population, down one percentage point from 2025. Older adults ages 60 to 100+ make up the County's smallest age group at 22% of the population, an increase of one percentage point from 2025. In 2026, the average age in the County is 37.5 years, and the median age is 35 years.

In population data, dependency ratios indicate how many people are likely financially dependent on the working-age population. These ratios can help articulate the County's community demands and economic pressures. In 2026, the youth population (age 0-14) is estimated at 88,473, resulting in a youth dependency ratio of 0.317. This indicates that there are about 32 youth dependents per 100 working-age adults. The older adult population (65+) is estimated at 72,769, resulting in an older adult dependency ratio of 0.261. The combined total dependency ratio in the County is 0.578, indicating approximately 58 dependents per 100 working-age residents. A balanced population is generally considered to have a total dependency ratio of 0.50 to 0.60.

***Figure 4*: County of Monterey Population by Race, 2026**




In 2025, the projected racial composition in the County is 58.7% Hispanic, 29.8% White, 5.3% Asian, 3.4% Multiracial, 2.0% Black, 0.5% Native Hawaiian or Pacific Islander, and 0.3% Alaska Native or Native American.

## Income, Employment, and Industry

Per the U.S. Census Bureau, in 2024 dollars, the County had a per capita income of $40,442, a small increase of approximately $900, or 2%, from the prior year. The County's per capita income is lower than that of the state as a whole and neighboring coastal Counties of San Luis Obispo, Santa Barbara, and Santa Cruz.

Median Household Income in the County is $97,230 in 2024 dollars, showing an increase of $2,744, or 3%, from the prior year. This is approximately 2% below the statewide average and the lowest Median Household Income when compared to the neighboring counties.

***Table 1*: Income Factors, Selected Counties and California**

| County | Per Capita Income | Median Household Income | Persons in Poverty |
|---|---|---|---|
| Monterey | $40,442 | $97,230 | 13.7% |
| San Luis Obispo | $51,592 | $97,446 | 12.6% |
| Santa Barbara | $48,028 | $98,161 | 15.7% |
| Santa Cruz | $56,941 | $111,093 | 11.9% |
| State of California | $49,513 | $99,122 | 11.8% |

The poverty level in the County reduced slightly from the prior year to 13.7% which is higher than the statewide average of 11.8%. Of the neighboring counties, only the County of Santa Barbara has a poverty level higher than that of the County of Monterey.

The County is home to several industries including agriculture, education, health, tourism, hospitality, and government services. The County's top industries are tourism and hospitality in the coastal regions and agriculture in the Salinas Valley. The education and research institution, non-profit, government, and military sectors also contribute as major industries represented across the County.

As noted by the California Employment Development Department, the County's average unemployment rate in 2025 was 7.7%, higher than the statewide unemployment rate of 5.5% and 0.3% higher than the county rate in 2024. Using the December 2025 rates, Monterey had the fifth-highest unemployment rate among the counties in the state. According to the Economic Policy Institute, the average national unemployment rate for 2025 was 4.3%, and California had the third-highest unemployment rate of all the states.

***Table 2*: County of Monterey Labor Statistics, 2025 Averages**

| | |
|---|---|
| Labor Force | 228,091 |
| Employment | 210,764 |
| Unemployment | 17,327 |
| Unemployment Rate | 7.7% |

***Table 3*: County of Monterey Occupational Share of Employment, 2025**

| Occupation Category | 2025 Occupational Share | 2025 Mean Hourly Wage |
|---|---|---|
| Farming, Fishing, and Forestry | 16.6% | $20.61 |
| Food Preparation and Serving-Related | 10.0% | $21.54 |
| Office and Administrative Support | 8.6% | $27.56 |
| Transportation and Material Moving | 8.5% | $22.18 |
| Educational Instruction and Library | 7.2% | $42.83 |
| Sales and Related | 7.0% | $25.94 |
| Healthcare Support | 5.3% | $20.48 |
| Management | 4.6% | $65.18 |
| Healthcare Practitioners and Technical | 4.5% | $65.27 |
| Business and Financial Operations | 3.6% | $45.84 |
| Production | 3.6% | $24.55 |
| Building, Grounds, and Maintenance | 3.4% | $22.83 |
| Construction and Extraction | 3.3% | $36.02 |
| Protective Service | 3.0% | $40.83 |
| Installation, Maintenance, and Repair | 2.9% | $32.41 |
| Personal Care and Service | 1.9% | $22.57 |
| Community and Social Services | 1.8% | $37.91 |
| Arts, Design, Entertainment, Sports, and Media | 1.2% | $36.23 |
| Computer and Mathematical | 1.1% | $53.04 |
| Life, Physical, and Social Science | 0.8% | $48.07 |
| Architecture and Engineering | 0.5% | $53.75 |
| Legal | 0.4% | $68.53 |

The County's economic strength lies in occupations that generally pay lower wages, helping explain why per capita income levels trend lower than in neighboring Counties of San Luis Obispo, Santa Barbara, and Santa Cruz.

In the County, 16.6% of the labor force is employed in Farming, Fishing, and Forestry, which had a mean hourly wage of $20.61 in 2025. Food Preparation and Serving-Related occupations are the second-largest category, accounting for 10.0% of the workforce with a mean wage of $21.54 per hour. The third-largest category is Office and Administrative Support occupations at 8.6% of the labor force with a mean wage of $27.56 per hour. These top three categories, out of 22 total occupational categories, represent 35.2% of all employment in the County.

On the other end of the spectrum, the three occupation categories with the lowest occupational share in the County are among the top five earning categories. Legal occupations make up 0.4% of the workforce and earn a mean hourly wage of $68.53; Architecture and Engineering occupations make up 0.5% of the workforce and earn a mean hourly wage of $53.75; and Life, Physical, and Social Science occupations make up 0.8% of the workforce and earn a mean hourly wage of $48.07. Combined, these three categories represent only 1.7% of all employment in the County in 2025.

## Housing and Community

The U.S. Census Bureau recorded a total of 147,126 housing units in the County in 2024, with an owner-occupied housing unit rate of 52.1%. The median value of owner-occupied housing units from 2020 to 2024 was $781,000, which is similar to the state median value and those of the neighboring coastal counties with the exception of the County of Santa Cruz. As of 2024, there were 677 building permits recorded with the Census Bureau.

From 2020 to 2024, the County averaged 132,489 households with a per household average of 3.16 persons. Of these households, 97.3% had a computer and 93.8% had a broadband Internet subscription. These percentages are in line with the state as a whole and the neighboring counties.

Population health and well-being are something created within a community. Health is the overall ability of a population to thrive, and well-being covers both quality of life and the ability for people to contribute to their society. Community conditions, or social determinants of health, include the social and economic factors, physical environment, and health infrastructure into which people are born, live, learn, work, play, worship, and age.

Several factors contribute to the overall health and well-being of community members: health factors, such as access to healthcare providers and healthy foods; social and economic factors, such as high school completion and

***Table 4*: County of Monterey Health and Well-being Snapshot**

| | Monterey | California |
|---|---|---|
| Health Factors | | |
| Uninsured adults | 14% | 9% |
| Uninsured children | 4% | 3% |
| Life expectancy (years) | 81.0 | 79.7 |
| Food insecurity | 14% | 14% |
| Social & Economic Factors | | |
| Voter turnout | 69.2% | 67.9% |
| High school completion[1] | 73% | 85% |
| Gender pay gap[2] | 0.90 | 0.87 |
| Children in poverty | 20% | 15% |
| Homicides (per 100,000 population) | 6 | 5 |
| Physical Environment Factors | | |
| Homeownership | 52% | 56% |
| Broadband access | 94% | 93% |
| Air pollution-particulate matter[3] | 8.8 | 12.6 |

1 Percentage of adults ages 25 and over with a high school degree or equivalent.
2 Ratio of women's median earnings to men's median earnings for all full-time, year-round workers, presented as "cents on the dollar."
3 Average daily density of fine particulate matter in micrograms per cubic meter (PM2.5).

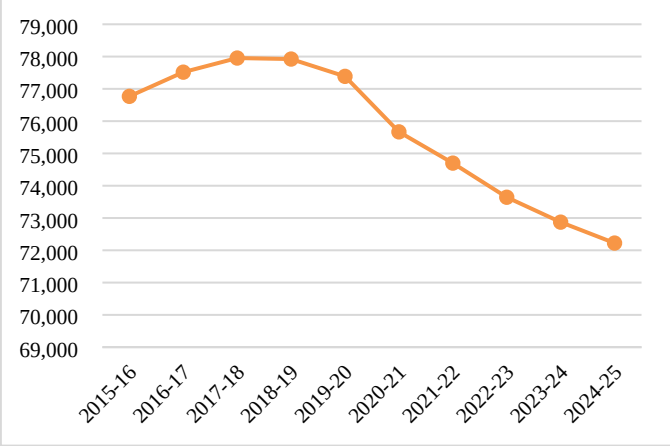
gender pay gap; and physical environment factors, such as the ability to purchase a home and air pollution rates. According to available health and community data from County Health Rankings, the County is faring about the same as the average county in California for population health and well-being, and better than the average county in the nation. However, in terms of community conditions, the County is faring slightly worse than the average county in California and the nation. Table 4 presents various indicators of the overall health and well-being of the County's residents as compared to the state.

## Education and Research

The County's education system primarily consists of a public school system headed by the Monterey County Office of Education (MCOE), which operates independently of the County. MCOE was established more than 150 years ago by California's Constitution and supports 24 school districts, two community colleges, and a state university.

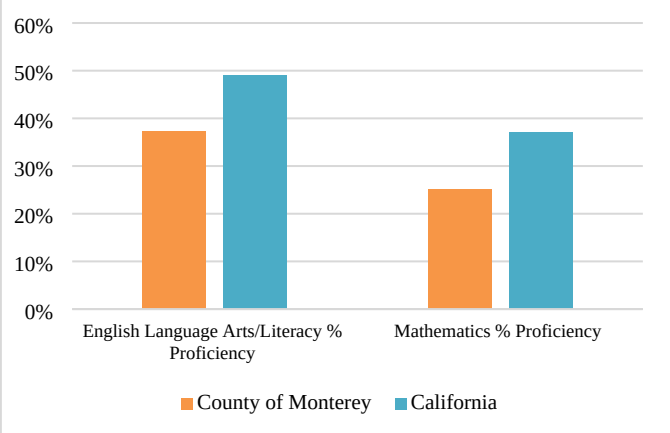
According to the California Department of Education (CDE), the County's student enrollment in K-12 public schools in the 2024-25 school year was 72,224, continuing the downward trend since the 2019-20 school year when enrollment decreased for the first time in a decade due, in part, to the pandemic. For most years since then, K-12 student enrollment has decreased by more than 1% annually. The 2024-25 school year shows the decline slowing, with only 0.88% lower enrollment than the previous school year. K-12 enrollment is similarly declining in the neighboring Counties of San Luis Obispo, Santa Barbara, and Santa Cruz, as well as across the state generally. However, in the most recent school year, some counties are seeing the decline slow, like in Monterey, or even reverse, like in Santa Cruz.

***Figure 5*: County of Monterey K-12 Public School Enrollment, 2015-2025**




Beginning in 2012, California schools saw increased revenue due to the voter-approved Proposition 30 (Sales and Income Tax Increase Incentive), which temporarily raised personal income and sales taxes to provide funding to public schools, alleviating many financial challenges. In 2016, voters approved Proposition 55 (Extension of the Proposition 30 Income Tax Increase), extending the tax increases through 2030. The state's implementation of a local control funding formula provides school district boards the flexibility on the use of funds for classroom expenses. This funding formula increases the local responsibility for student achievement.

***Figure 6*: English Language Arts/Literacy and Mathematics Proficiency Rates, 2024-25**




Historically, measures of educational performance in the County have lagged behind those of the state and neighboring coastal counties. However, in recent years, the County has seen year-over-year increases in proficiency levels in English Language Arts/Literacy (ELA) and Mathematics. In the 2024-25 school year, 37% of students tested in the County met or exceeded the ELA standard, and 25% of students met or exceeded the math standard. These rates show a slight increase over the previous school year.

In recent years, high school graduation rates in the County have been improving and remain in line with the neighboring coastal counties' graduation rates and higher than the statewide graduation rate. From 2022 to 2025, the high school graduation rate remained between 85.7% and 90.9%, reaching the highest percentage in the most recent school year.

***Table 5*: High School Graduation Rates**

| County | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Monterey | 88.5% | 85.7% | 88.7% | 90.9% |
| San Luis Obispo | 93.2% | 90.8% | 91.8% | 93.1% |
| Santa Barbara | 92.7% | 91.8% | 91.4% | 92.4% |
| Santa Cruz | 86.9% | 86.2% | 85.1% | 88.3% |
| State of California | 87.0% | 86.2% | 86.4% | 87.5% |

The County continues to prepare its students for higher education, enabling them to take advantage of the vast educational opportunities available in the area. According to the CDE, in the 2022-23 school year, the County's college-going rate was 68.9%, an increase of nearly six percentage points from the prior year. The college-going rate exceeded the state's average of 65.7% and is increasing faster than the state's overall rate. The number of high school graduates

enrolled in college is also increasing year-over-year. The 2022-23 school year saw an 8.2% increase over the prior year, while the state rate increased by 2.7%.

The County is home to a range of institutions of higher learning, particularly related to marine research. The higher education and research institutions located within the County contribute to the local economy through research and grant funding and by employing more than 15,000 faculty, staff, and researchers.

Institutions of note include:

- California Department of Fish and Wildlife Marine Region
- California State University, Monterey Bay
- Central Coast College
- Defense Language Institution Foreign Language Center
- Defense Manpower Data Center
- Elkhorn Slough National Estuarine Research Reserve
- Fleet Numerical Meteorology & Oceanography Center
- Hartnell College
- Hopkins Marine Station
- Middlebury Institute of International Studies
- Monterey Bay Aquarium Research Institute
- Monterey College of Law
- Monterey Bay National Marine Sanctuary
- Monterey Peninsula College
- Moss Landing Marine Laboratories
- Pacific Marine Environment Laboratory
- Panetta Institute for Public Policy
- National Weather Service
- Naval Postgraduate School
- U.S. Geological Survey, Pacific Science Center
- U.S. Naval Research Laboratory, Marine Meteorology
- University of California, Santa Cruz

## Social Services

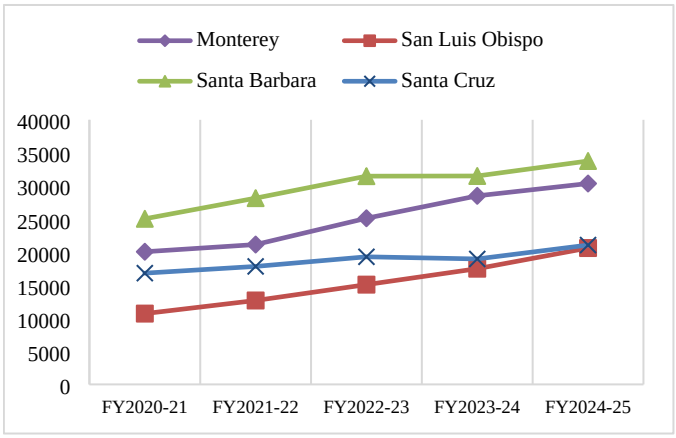
The County, through its Department of Social Services, provides temporary public assistance benefits and services to eligible residents for their basic needs. Services provided by the County include Community Benefits such as CalFresh, Medi-Cal, and General Assistance; CalWORKs Employment services like Welfare-to-Work and Family Stabilization; Family and Children's services like Pathways to Safety and Foster Care; and Aging and Adult services like Adult Protective Services and In-Home Supportive Services.

California Work Opportunities and Responsibility for Kids (CalWORKs) assists families along a path of work and self-sufficiency. It provides financial assistance to economically disadvantaged families. In FY 2024-25, the County had the highest annual enrollment among the neighboring coastal Counties of San Luis Obispo, Santa Barbara, and Santa Cruz. However, the County experienced a 1.82% decrease from the prior fiscal year in the annual number of CalWORKs applications processed and a 0.28% decrease in approved applications. The FY 2024-25 application approval rate did not change from the 22% recorded in FY 2023-24.

***Table 6*: CalWORKs Annual Applications, FY 2024-25**

| County | Processed | Approved | Denied | Pending/ Other |
|---|---|---|---|---|
| Monterey | 9,487 | 2,120 | 3,453 | 3,914 |
| San Luis Obispo | 3,763 | 655 | 1,550 | 1,558 |
| Santa Barbara | 9,281 | 1,296 | 2,583 | 5,402 |
| Santa Cruz | 2,556 | 432 | 1,133 | 894 |

***Figure 7*: Annual Average CalFresh Household Participation, Select Counties**




The County administers CalFresh, known federally as the Supplemental Nutrition Assistance Program (SNAP), which provides monthly food benefits to low-income individuals and families and provides economic benefits to communities. It is the largest food program in the state and provides an essential safety net for people facing hunger. Although federally mandated, it is a state-supervised and county-operated program. The amount of assistance is based on household size, family income, and resources. The available data shows that the County had an average of 30,371 households participating in CalFresh in FY2024-25. This is a 6.5% increase in household participation from the prior fiscal year (FY 2023-24), and a 51.4% increase from FY2020-21 at a steady rate. Though the five-year increase is significant, the annual growth rate of participation has declined for the past two years. All neighboring coastal counties have seen similar, steady increases in CalFresh household participation over the previous five fiscal years, and Monterey has the second-highest five-year growth.

## Agriculture

The County is one of the nation's top agricultural producers, and the Salinas Valley has been dubbed the "Salad Bowl of the World." Agriculture is the County's largest sector in terms of economic output and employment and represents a vital link to both the County's cultural past and competitive future. Agriculture shapes the lives of county residents and touches nearly every facet of life in the County: lettuce in the Salinas Valley, artichokes in Castroville, berries in North County, and vineyards in Carmel Valley. Most agricultural companies based in the County are family-owned and -operated. Unlike most crops across the country that are machine-harvested, the crops grown in the County depend on a highly skilled labor force to produce the fresh fruits and vegetables that feed the nation.

The 2024 Crop and Livestock Report (Ag Report) produced by the County's Office of the Agricultural Commissioner described a gross production value of over $4.99 billion in crop farming and livestock, which represents an increase of 14.7% from the production value in 2023. Of the six production areas listed in the report, three areas increased in production value: vegetable crops, fruit and nuts, and field crops. The report highlighted the diversification of growing many different crops and the beneficial impacts this lends to the agricultural industry in the County.

***Table 7*: County of Monterey Agriculture Production Value**

| Categories | 2023 Value | 2024 Value | Change in Value |
|---|---|---|---|
| Vegetable Crops | $2,882,975,000 | $3,454,347,000 | 19.8% |
| Fruit & Nuts | $1,191,221,000 | $1,265,713,000 | 6.3% |
| Nursery Crops | $128,886,000 | $119,703,000 | -7.1% |
| Livestock & Poultry | $115,584,000 | $114,186,000 | -1.2% |
| Field Crops | $30,350,000 | $34,645,000 | 14.2% |
| Seed Crops & Apiary | $4,322,000 | $3,987,000 | -7.8% |
| **Total:** | $4,353,338,000 | $4,992,581,000 | 14.8% |

In gross production value, vegetable crops continue to rank highest of the six production areas, with a 2024 value of $3.45 billion, representing 69.2% of the total gross production value of the crops and livestock produced in the County.

With more than 150 crops, the County's farmers are among the most productive and efficient in the world. The top four crops produced in the County since 2022 are strawberries, leaf lettuce, head lettuce, and broccoli. According to the Ag Report, the three top crops with the most significant changes from 2023 to 2024 were cilantro, which climbed in production value by six places; lemons, which dropped in production value by six places; and anise/fennel, which appeared for the first time on the list of top crops for the County.

***Table 8*: County of Monterey's Top Crops**

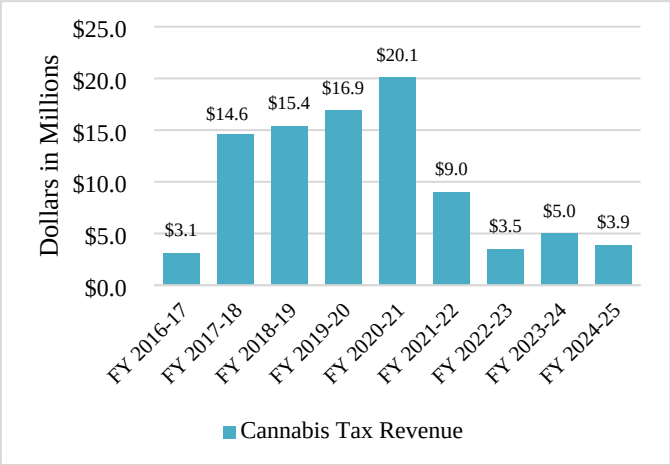
| Crop | 2024 Value | 2024 Rank | 2023 Rank | Crop | 2024 Value | 2024 Rank | 2023 Rank |
|---|---|---|---|---|---|---|---|
| Strawberry | $1,039,220,000 | 1 | 1 | Spring Mix | $81,180,000 | 14 | 13 |
| Leaf Lettuce | $933,907,000 | 2 | 2 | Mushroom | $66,212,000 | 15 | 12 |
| Head Lettuce | $596,602,000 | 3 | 3 | Artichoke | $65,149,000 | 16 | 19 |
| Broccoli | $578,870,000 | 4 | 4 | Carrot | $57,193,000 | 17 | 15 |
| Cauliflower | $228,112,000 | 5 | 6 | Cilantro | $40,110,000 | 18 | 24 |
| Celery | $191,876,000 | 6 | 7 | Onion, Dry | $39,805,000 | 19 | 20 |
| Spinach | $154,300,000 | 7 | 8 | Raspberry | $37,006,000 | 20 | 18 |
| Wine Grape | $152,251,000 | 8 | 5 | Peas | $34,918,000 | 21 | 22 |
| Nursery & Flower | $119,703,000 | 9 | 9 | Garlic | $32,804,000 | 22 | 21 |
| Livestock & Poultry | $114,186,000 | 10 | 10 | Lemon | $29,261,000 | 23 | 17 |
| Brussels Sprouts | $112,530,000 | 11 | 11 | Rangeland | $28,041,000 | 24 | 23 |
| Misc. Vegetables | $88,206,000 | 12 | 14 | Anise/Fennel | $14,008,000 | 25 | -- |
| Cabbage | $83,414,000 | 13 | 16 | Kale | $13,296,000 | 26 | 25 |

A subset of agricultural production, cannabis is a relatively new crop cultivated in the County. In 2015, the County's Board of Supervisors adopted an ordinance allowing cannabis cultivators to utilize greenhouse space for production. Several cities throughout the County followed suit, rolling out their own ordinances that limit cultivation to indoor facilities and greenhouses and introducing regulations and tax structures. Over the years, the Board of Supervisors has approved reductions in cannabis production tax rates to alleviate the financial burden on the industry so that it can continue to operate and thrive. The vast majority of cannabis cultivation operations take place in the unincorporated areas of the County.

Cannabis production value totaled $440.4 million in 2024, an increase of $77.9 million, or 21%, and represents two consecutive years of growth. The uptick in production value over the past two years indicates a potential industry recovery from the 2022 low of $283.2 million.

Beginning in FY 2016-17, the County cannabis tax revenue rose year over year, reaching a high of $20.1 million in FY 2020-21. However, revenues decreased dramatically to $3.5 million in FY 2022-23. In FY 2023-24, tax revenues increased by 42.9% to $5.0 million but dropped again by 22% in FY 2024-25 to $3.9 million. Projections for future fiscal years indicate that cannabis tax revenues will likely remain close to the $3.5 to $4 million range.

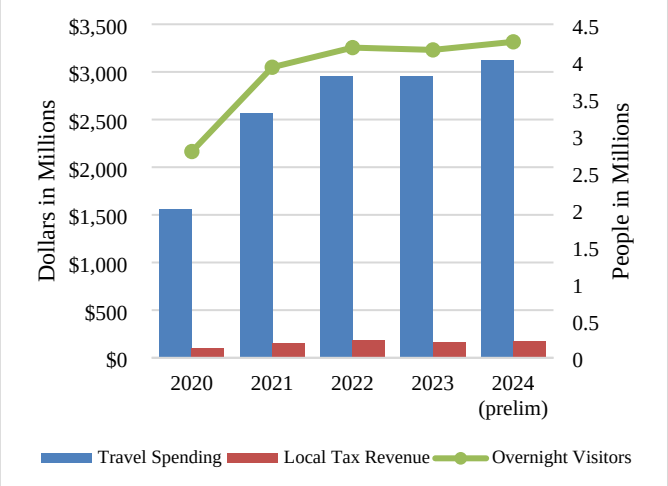
***Figure 8*: County of Monterey Cannabis Tax Revenue**




## Hospitality

The County remains a tourist destination, attracting a preliminary 4.263 million overnight visitors in 2024, and 2.6% increase from the 4.154 million in 2023. According to the Monterey County 2024 Travel Impacts Report published in April 2025 by See Monterey, travel spending in the County increased by 5.7% from $2.954 billion in 2023 to a preliminary $3.123 billion in 2024. This rise in travel spending led to a corresponding 5.7% increase in local tax revenues, from $166.6 million in 2023 to a preliminary $176.1 million in 2024. These increases indicate a recovery from the pandemic, with travel spending only 3.6% below 2019 pre-pandemic levels, down dramatically from the initial drop of 52% in 2020.

***Figure 9*: County of Monterey Travel Spending, Local Tax Revenues, and Overnight Visitors**




The County has recognized destinations such as Big Sur, Pebble Beach, Carmel-by-the-Sea, and Monterey. Similarly, attractions such as the Monterey Bay Aquarium, the National Steinbeck Center, 17-Mile Drive, Cannery Row, Fisherman's Wharf, Pinnacles National Park, and the Monterey Wine Country draws tourism from all over the world.

Visitors can enjoy a wide range of recreational activities including golfing, beach combing, scuba diving, sailing, kayaking, whale watching, fishing, camping, horseback riding, skydiving, hiking, biking, art galleries, exhibits, music, and theater. Nearly 300 special events take place in the County annually, including the AT&T Pebble Beach Pro-Am Golf Tournament, Monterey Jazz Festival, races at WeatherTech Raceway Laguna Seca, the Concours d'Elegance, Big Sur Marathon, California Rodeo Salinas, and other food, wine, cultural, and family festivals.

# County of Monterey Department Spotlight

## MILITARY & VETERANS AFFAIRS OFFICE

The Military & Veterans Affairs Office (MVAO) assists, supports, and advocates on behalf of 6,000 Active-duty Servicemembers and 23,000 Veterans, Survivors, and Dependents in the Counties of Monterey and San Benito. MVAO performs benefit claims counseling, development, and submission. MVAO is the only Department of Veterans Affairs accredited agency in the Counties of Monterey and San Benito.

MVAO has locations at the County Coastal Office, 2620 1st Ave., Marina, CA 93933; the Salinas One-Stop Career Center, 730 La Guardia, Salinas, CA 93905; and the Hollister Veterans Memorial Building, 649 San Benito St., Hollister, CA 95023. Each MVAO is open Monday through Friday from 8:00 am to 5:00 pm, providing appointments Monday through Thursday and walk-in hours Monday through Wednesday.

### Mission

MVAO provides advocacy, assistance, and services designed to enhance the lives of the County's veterans who served their country in the Armed Forces, their families, and their survivors. The office assists in obtaining entitlements and services from the U.S. Department of Veterans Affairs (VA), U.S. Department of Defense, California Department of Veterans Affairs (CDVA), and local programs for eligible veterans and their families. MVAO's employees are dedicated to providing these services in a customer-friendly environment with quality second to none.

### Services and Functions

MVAO assists and advocates for Veterans, military Servicemembers, and their families by providing support through the adjudication process with the VA regarding compensation, pension, education, burial, surviving spouse and dependent benefit and entitlement allocations. MVAO also assists with discharge upgrades, securing service and medical records, placement in VA and state medical and domiciliary facilities, survivor assistance for the families of military personnel, and services through the Service-members Civil Relief Act, which is the federal law designed to protect the rights of active-duty military personnel by easing financial and legal burdens during their service.

MVAO is a proud and contributing member of the California Association of County Veterans Services Officers (CACVSO) and the National Association of County Veterans Services Officers (NACVSO). The office has robust collaborative relationships with:

- county, state, and federal elected officials;
- community-based organizations such as the United Veterans Council, and the Military and Veterans Affairs Advisory Commission;
- local college and university programs such as Hartnell College, Monterey Peninsula College, Gavilan College, California State University Monterey Bay, and the Middlebury Institute;
- homelessness services providers such as the Coalition of Homeless Services Providers, the Veterans Transition Center, and Nation's Finest; and
- military installations such as the Presidio of Monterey, Defense Language Institute, Naval Support Activity Monterey, the Naval Postgraduate School, and Fort Hunter Liggett.

### Recent Accomplishments

During 2025, the MVAO's small team was responsible for conducting 136 outreach events resulting in 4,230 new contacts, conducting 5,239 client appointments, and answering 8,654 calls. These actions resulted in 4,982 Claim Actions filed, 3,256 unique Veterans served, and 1,935 compensation awards totaling $7 million in retroactive disability payments and $6.6

million in annualized monthly disability payments to the Veterans and their families of the County. Additionally, MVAO completed 256 College Tuition Fee Waivers, totaling $2.2 million in cost savings to the Veterans and their families. The total awards and benefits MVAO provided the County's Veterans are $15,904,493 of tax-free compensation and cost savings, which are used to boost the local economy.

As an example of the many services MVAO provides, the Office first met with a Veteran who had recently returned from a trip to Florida that was supposed to be a vacation but turned into a six-month stay after the Veteran suffered a heart attack and required multiple surgeries. He was a Navy Veteran with combat service in Vietnam who had never applied for veterans' benefits. MVAO compiled the Veteran's service and medical records, composed the case narrative, and filed the claim on his behalf. This claim resulted in the Veteran receiving a totally disabling rating, which makes him entitled to $4,158 in monthly recurring disability compensation and cost-free healthcare for him and his spouse. The Veteran then requested MVAO to similarly assist his father-in-law, a Korean War-era Navy Veteran with hearing loss who also had never applied for veterans' benefits. Upon compiling and submitting the second claim, the Veteran was awarded a monthly entitlement of $1,566 and cost-free healthcare at the age of 94. MVAO's services benefit Veterans and families just like these two all across the County's Veteran community.

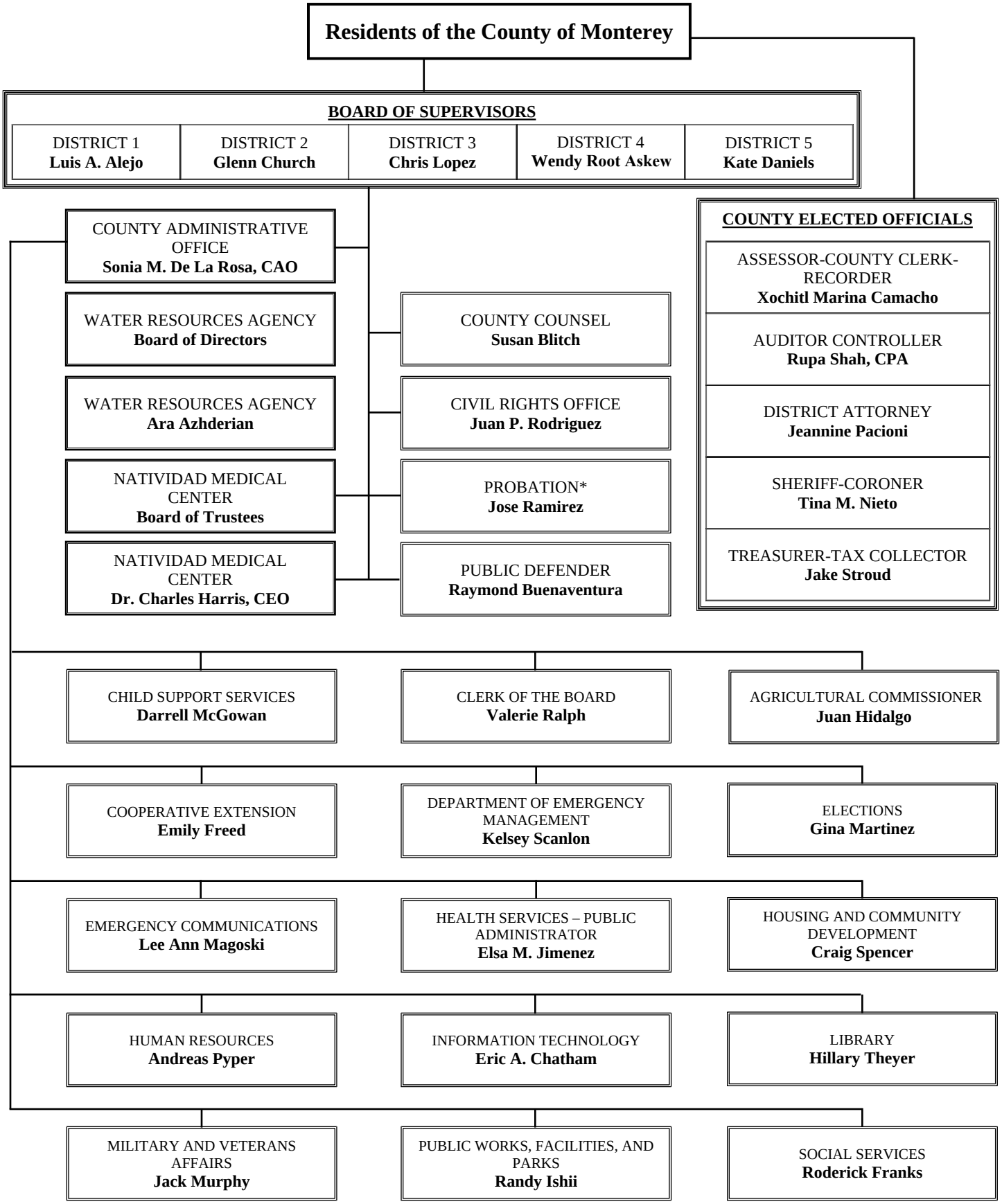
## Contributions to the County's Strategic Plan Goals

As a County department, MVAO works to support the County's **Strategic Goal E: Dynamic Organization and Employer of Choice**. In collaboration with the County Human Resources Department, MVAO has made significant updates to the County's Military Leave and Hiring Preference for Veterans Policies. These policy updates align with the County's Strategic Plan Goal by supporting hiring and retention strategies.

**Military Leave Policy:** For many years, County employees working non-standard business hours who serve in the Armed Forces through the National Guard or Reserve components were required to use leave accruals to attend required inactive duty training. Military Leave would be approved only for those activated under Title 10, United States Code orders. MVAO advocated and provided significant input to reshape this policy. In November 2025, the Board of Supervisors approved an update to the policy, which would allow servicemembers who work for the County to attend required inactive duty service without using leave accruals. This makes the County's Military Leave Policy one of the most Military-friendly policies in the state.

**Hiring Preference for Veterans and Eligible Military Spouses Policy:** MVAO advocated for expanded qualification criteria for Veterans preference, to include eligible military spouses for the first time, and supported opening this policy to an increased number of positions within the County's workforce. In this process, MVAO solicited input from the local Veteran community, the Active-Duty Military Installations, the County Veterans Employee Resources Group, the Board of Supervisors, and the California Association of County Veterans Service Officers to craft the qualifying criteria. In November 2025, the Board of Supervisors repealed the original Hiring Preference for Veterans Policy and approved the new Hiring Preference for Veterans and Eligible Military Spouses Policy. The new policy allows Veterans, disabled Veterans, the caregiving spouses of totally disabled Veterans, and military spouses to apply and qualify for various levels of preference points for hiring.

# County of Monterey



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# Executive Summary

## County Administrative Officer's Message

Dear Honorable Members of the Board of Supervisors:

It is my pleasure to present the County of Monterey's ***Fiscal Year (FY) 2026-27 Recommended Budget***, prepared in collaboration with the County's Elected Officials and their offices, as well as Appointed Department Heads and their departments, for your review, modification, and adoption. Over the past year, the County has made substantial investments in key infrastructure projects and has continued to deliver essential services and critical programs for our diverse communities and resilient populations, all while strategically planning for the County's long-term fiscal stability. This budget book offers enhanced clarity through expanded information on funding authorities for the various office and departmental budgets.

The Recommended Budget proposes a balanced $2.34 billion spending plan, an increase of $117.2 million (5.3%) over the current year FY 2025-26 Adopted Budget. It supports a workforce of 5,700.8 positions, representing a decrease of 111.1 (-2%) from the current year. The budget anticipates the use of $64.5 million in fund balance, consisting of restricted funds that support health clinics, social services programs, capital projects, behavioral health programs, and state-realigned public safety, health, and social services programs. Expenditure increases reflect negotiated salary adjustments, implementation of backlogged base wage study recommendations, and the expansion of health, social service, and sustainability programs. Primary cost drivers across County offices and departments include approved employee compensation increases, rising California Public Employees' Retirement System (CalPERS) pension costs, and higher health insurance premiums. Expenditures at Natividad Medical Center (NMC) have increased to support growing labor costs and the continued demand for medical services.

Compiling the FY 2026-27 Recommended Budget was particularly challenging because several resources previously used to support ongoing operations were one-time solutions that are no longer available. In the current year, the County again suspended the supplemental Unfunded Accrued Liability (UAL) contribution to the Section 115 Trust in order to redirect limited funds toward critical programs and services at risk of reduction or elimination. This approach, while not ideal for long-term pension liability management, is fiscally prudent in the near term since the base CalPERS-required UAL payment continues to be made in full. Temporarily pausing the supplemental contribution allows the County to stabilize essential operations without compromising its core pension obligations. Additionally, Unassigned Fund Balance was utilized to address other unfunded needs that could not be deferred. These strategic reallocations were necessary due to persistent cost pressures that continue to outpace revenue growth. leading the County to implement multiple expenditure reductions and operational adjustments to align ongoing costs with available resources while prioritizing the preservation of essential services.

The Recommended Budget relies on limited one-time funding solutions to sustain critical programs and services across County offices and departments that would otherwise face suspension due to insufficient ongoing revenue. Although many needs remain unfunded, the proposed plan initiates a targeted reduction of vacant positions to lower overall costs and improve the structural balance between ongoing expenditures and recurring revenues. At the same time, the County is undertaking a comprehensive review of existing positions to ensure that our workforce structure aligns with modern operational needs, emerging service models, and evolving community expectations. This effort helps confirm that the positions we maintain, and the roles we invest in, are the right ones to support efficient, effective, and future-focused service delivery. The budget anticipates continued economic growth and modest revenue increases, driven primarily by rising assessed property values. However, sales tax and other discretionary revenues remain flat, and realignment revenue growth continues to lag behind escalating service delivery costs, even as it remains stable overall. These constraints underscore the need for careful evaluation and strategic planning before initiating any new or expanded programs. The County will continue to partner with and support external agencies that share priorities and contribute to a diverse, thriving economy and safe, resilient communities.

As we navigate these fiscal conditions, the County remains firmly committed to strengthening trust and partnership across all levels of the organization. The complexity of our budget environment reinforces the importance of open communication, shared problem-solving and collaborative stewardship of public resources. We encourage departments, employees, labor partners, community stakeholders, and external agencies to bring forward innovative ideas, practical solutions, and new

approaches that enhance efficiency and support high-quality service delivery. This collective engagement is essential to advancing the 2025–2028 County of Monterey Strategic Plan and ensuring that, even in difficult times, we continue to serve the community with integrity, transparency, and forward-thinking leadership.

Building on the fiscal challenges and strategic choices outlined above—and guided by your Board's leadership— the County will continue aligning essential needs with available resources while preserving the financial reserves necessary to respond to unanticipated events. This approach reflects the County's Strategic Goals, particularly our commitments to long-term fiscal sustainability, resilient service delivery, and effective stewardship of public resources. Through your Board's prudent financial management, strategic reserves have been partially replenished using one-time surpluses and will continue to grow as pending federal disaster reimbursements are received.

I want to thank the County's Elected Officials and Department Heads for their collaborative partnership throughout the budget development process, and all County employees who consistently deliver outstanding services that advance our shared goals for a healthy, safe, and thriving community. I also extend my gratitude to the Budget Team from the County Administrative Office and the finance and budget staff across all departments for their dedication and professionalism. The following budget overview provides your Board and the community with a summary of the County's spending plan for the upcoming fiscal year and illustrates how we will continue advancing the County's Strategic Goals through responsible budgeting and thoughtful prioritization.

Sincerely,

Sonia M. De La Rosa
County Administrative Officer

# Budget Overview

## Current Financial Outlook

The County of Monterey (County) faces significant cost pressures in FY 2026-27, driven primarily by increases in employee compensation, pension obligations, and health care costs. While discretionary revenues have grown – supported by Measure AA unincorporated area general tax collections, sales tax, Transient Occupancy Tax (TOT), and property tax – this growth has not kept pace with rising expenditures. Over the past several fiscal years, cost escalation has outstripped revenue gains, resulting in sustained structural pressure on the County's General Fund.

Many needs will remain unmet in the upcoming fiscal year as one-time solutions used in the FY 2025-26 Adopted Budget are no longer available. The one-time solutions included the temporary redirection of TOT from the Road Fund, which provided $3.8 million to support General Fund augmentations, as well as $5.4 million of contingency reserves used to fund modifications during Budget Hearings. With the expiration of these one-time resources, the associated funding gaps re-emerge in FY 2026-27. These gaps are further widened by negotiated salary adjustments from labor agreements, implementation of backlogged base wage studies approved to begin phased implementation in the current year, and rising costs associated with Jail Medical Services.

The Recommended Budget includes $26.2 million in General Fund augmentations, the majority of which are supported by one-time resources. This includes the use of $20 million in prior year Unassigned Fund Balance, which helps preserve discretionary funding for filled positions and essential programs across County offices and departments, with priority given to public safety, social services, and public works. In addition, the Recommended Budget redirects $1 million in 1991 Realignment funds from Health to Social Services to offset increased service costs driven by changes in federal policy. Despite these targeted investments, requests for new service expansions and continued funding for long-term vacant positions are not recommended due to constrained ongoing resources.

In response to the widening imbalance between growing costs and comparatively slow revenue growth, voters in the unincorporated area approved Measure AA, a new 1% transaction and use tax, on the November 2024 ballot. The County began receiving revenue from this measure in June 2025 for activity effective April 2025. The Recommended Budget incorporates $25 million of the original $29 million annual estimate. While this revenue source is anticipated to be ongoing, the Recommended Budget includes only $8.4 million in ongoing unincorporated-area costs, which will be reviewed annually to ensure alignment with available funding and service demands. The remaining $16.6 million in Measure AA revenue is allocated for one-time expenditures associated with unincorporated area needs. Given the current economic uncertainty and lack of historical revenue collection trends, the County will continue to budget Measure AA revenues conservatively and adjust estimates as more data becomes available.

Although the broader economy remains resilient and the Recommended Budget reflects continued stability in key discretionary revenue sources, uncertainty in federal policy and financial markets poses the risk of potential economic slowdown. Any negative shift in economic conditions would directly affect County revenues and could result in adverse impacts on programs and service levels.

To address current operational gaps, the Recommended Budget relies on one-time funds while maintaining a prudent focus on essential services. The spending plan provides departments with the resources necessary to retain filled positions that are critical to ongoing operations, while eliminating selected vacant positions across multiple offices and departments to begin realigning the workforce with available ongoing resources. The Recommended Budget also includes a fully funded $9.5 million General Fund Contingency appropriation, achieving the 1% of discretionary revenue requirement per the County's General Financial Policy, to ensure capacity to respond to unanticipated events or emergencies during the fiscal year.

In alignment with the County's General Financial Policy, one-time surpluses continue to be deposited into the General Fund Strategic Reserve. The reserve closed FY 2024-25 with a balance of $68.7 million for the General Fund and $33.5 million for Natividad Medical Center (NMC). During the current fiscal year, the County has not drawn upon these reserves, and the combined balance stands at $102.2 million, further strengthening the County's fiscal position and preparedness.

## Recommended Budget – All Funds

The Recommended Budget for all the County's funds total $2.34 billion for FY 2026-27 and includes 5,700.8 authorized positions. Significant changes from the FY 2025-26 Adopted Budget are summarized below.

Appropriations increase by $117.2 million across all funds. The General Fund reflects an increase of $50.1 million to support higher employee salary and benefit costs and expanded programmatic needs in social services. NMC increases by $26.5 million, driven by rising labor costs and continued demand for medical services. The Health Department's Behavioral

Health Division increases by $14.7 million to accommodate staffing costs and service delivery needs. The Road Fund increases by $32.6 million for current construction and unincorporated road projects. These increases are partially offset by decreased appropriations in several funds which include Building Improvement and Replacement of $5.6 million and Enterprise Resource Planning of $3.8 million.

**Revenue increase by $139.7 million across all funds.** The General Fund reflects a $42.6 million increase, driven by higher non-program revenues, increased charges for services related to health clinic operations, additional federal and state reimbursements for social services programs, and new grant funding supporting sustainability initiatives. NMC revenues increase by $26.1 million, consisting of $16.7 million in higher charges for services and $9.4 million in additional federal aid. Other significant revenue increases include $28.5 million in Public Works, Facilities, and Parks, largely attributable to grants ($23.3 million in capital construction grants and $4.5 million in miscellaneous revenues; $10.8 million in Behavioral Health funding to support operational needs; and $19.5 million in State Realignment revenues supporting expanded public safety, social services, and health programs.

| All Funds | Actual 2024-2025 | Adopted 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|
| Expenditures | | | |
| Salaries and Employee Benefits | $ 926.8 | $ 1,040.3 | $ 1,106.6 |
| Services and Supplies | 551.9 | 548.3 | 571.1 |
| Other Charges | 197.3 | 213.7 | 244.6 |
| Capital Assets | 75.3 | 123.2 | 124.8 |
| Other Financing Uses | 617.8 | 293.2 | 286.6 |
| Appropriation For Contingencies | 0.0 | 7.3 | 9.5 |
| **Total Expenditures** | **$ 2,369.1** | **$ 2,226.0** | **$ 2,343.2** |
| Revenues | | | |
| Taxes | $ 328.1 | $ 325.1 | $ 361.9 |
| Licenses, Permits, and Franchises | 32.1 | 31.1 | 32.8 |
| Fines, Forfeitures, and Penalties | 12.1 | 13.7 | 12.8 |
| Revenue from Use of Money & Property | 63.6 | 29.0 | 36.1 |
| Intergovernmental Revenues | 883.1 | 919.8 | 971.5 |
| Charges For Services | 479.0 | 522.2 | 551.4 |
| Miscellaneous Revenues | 39.6 | 18.2 | 22.3 |
| Other Financing Sources | 617.1 | 279.9 | 290.9 |
| **Total Revenues** | **$ 2,454.7** | **$ 2,139.0** | **$ 2,279.7** |
| **Use of Fund Balance** | **$ (85.6)** | **$ 87.0** | **$ 63.5** |

**Rising labor costs**. Next fiscal year, salaries and benefits costs for the County's workforce total $1,106.6 million, a $66.3 million increase over the current year adopted budget. Employee wages increase by $38.8 million across all funds due to Cost-of-Living Adjustments (COLA) approved through negotiated salary adjustments from labor agreements, higher step increases, and wage study implementations resulting in higher compensation. Most labor agreements were finalized in FY 2024-25, with many labor groups receiving a 4% COLA during the prior and current year. Most bargaining units will receive 4% increases in the next year with most agreements expiring June 30, 2027. NMC and the General Fund account for the most significant salary and benefit cost increases, as these funds have the greatest number of employees. Other major cost drivers within the salaries and benefits category include pension contributions of $11.6 million, health insurance premiums of $10.3 million, and employer paid 401A contributions of $2 million over the current year adopted budget (all funds).

**Recommended use of fund balance.** The General Fund uses fund balance to support departmental programs with restricted fund balance and to fund one-time expenses ($32 million). Other funds with significant fund balance utilization include realignment funds ($8.3 million) to meet State-County Realignment commitments for public safety, health, and social services programs; Behavioral Health ($8.4 million) for expanded programs and one-time expenses; and Capital Project Fund ($13.9 million). NMC expects to improve its fund balance by $3.5 million.

**Infrastructure replacement.** The Recommended Budget provides $43.2 million in appropriations for capital projects such as continuation of solar projects within county facilities; continued progress on the Carmel River and Carmel Lagoon floodplain projects; parking lot repaving at the King City Courthouse; continuing repairs and renovation of the women's shelter building; continued planning on redesign of the Seaside Community Benefits Office; and Sheriff Jail accessability improvments . Other projects include repairs and/or replacements throughout various county buildings occupied by various departments. Projects include replacement of generators, hvac repairs, and replacements.

## Recommended Budget – General Fund

The General Fund supports 3,439.3 authorized positions in 23 offices/departments, which encompass most county services and essential governmental functions, including public safety and criminal justice, health, social services, land use, recreation, environment, administration, and finance. The following is an overview of the General Fund:

**General Fund appropriations expenditures total $1,021.2 million next fiscal year, an increase of $50.1 million over the current year adopted budget.** Most of the increase is driven by $40.7 million higher cost for employee salaries and benefits, of which $23.9 million is due to wage increases from negotiated salary adjustments from labor agreements and backlogged base wage study implementation. The Recommended Budget for the General Fund includes a decrease of 68.9 vacant positions to begin the alignment of operational expenditures with ongoing revenues. Even with a significant reduction of vacant positions, countywide labor cost is the main cost driver. The remaining $16.8 million increase in the salaries and benefits category is due to rising pension and health insurance costs.

| General Fund | Actual 2024-2025 | Adopted 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|
| Expenditures | | | |
| Salaries and Employee Benefits | $ 527.3 | $ 608.9 | $ 649.6 |
| Services and Supplies | 197.4 | 218.9 | 222.5 |
| Other Charges | 65.5 | 79.3 | 92.7 |
| Capital Assets | 6.8 | 20.5 | 11.0 |
| Other Financing Uses | 55.4 | 36.2 | 35.9 |
| Appropriation For Contingencies | 0.0 | 7.3 | 9.5 |
| **Total Expenditures** | **$ 852.3** | **$ 971.1** | **$ 1,021.2** |
| Revenues | | | |
| Taxes | $ 300.7 | $ 300.0 | $ 336.1 |
| Licenses, Permits, and Franchises | 29.6 | 29.5 | 32.3 |
| Fines, Forfeitures, and Penalties | 11.0 | 11.2 | 10.2 |
| Revenue from Use of Money & Property | 14.6 | 4.8 | 7.4 |
| Intergovernmental Revenues | 314.2 | 343.9 | 316.0 |
| Charges For Services | 83.1 | 99.1 | 110.3 |
| Miscellaneous Revenues | 7.9 | 6.8 | 5.6 |
| Other Financing Sources | 144.1 | 152.4 | 172.4 |
| **Total Revenues** | **$ 905.3** | **$ 947.7** | **$ 990.3** |
| **Use of Fund Balance** | **$ (52.9)** | **$ 23.5** | **$ 30.9** |

**Revenue increases $42.6 million over the current year's adopted budget.** This is derived from program and non-program revenue growth. Program revenue increases by $2.8 million, with growth driven primarily by: expanded clinic and public health services to meet demand resulting in higher Charges for Services; and increased realignment transfers to the General Fund for public safety, health, and social service programs. Due to strong assessments and inclusion of Measure AA revenue of $25 million, non-program revenue will increase by $39.8 million next year.

**Recommended use of one-time funds includes $30.9 million to support department programs and funding needs arising from cost pressures.** Departmental restricted fund balance is utilized by the Health Department ($10.5 million) to cover a liability payment to the state related to the true-up of payments (adjustment payment made after an initial estimate or projection, to account for any differences between the initial amount and the actual amount) received and services rendered in health clinics and for environmental health oversight. The Department of Social Services plans to utilize $2.2 million in restricted funds for its community programs. Public safety departments plan to use $650,405 in departmental restricted fund balance for expenses that meet the restrictions of the funds.

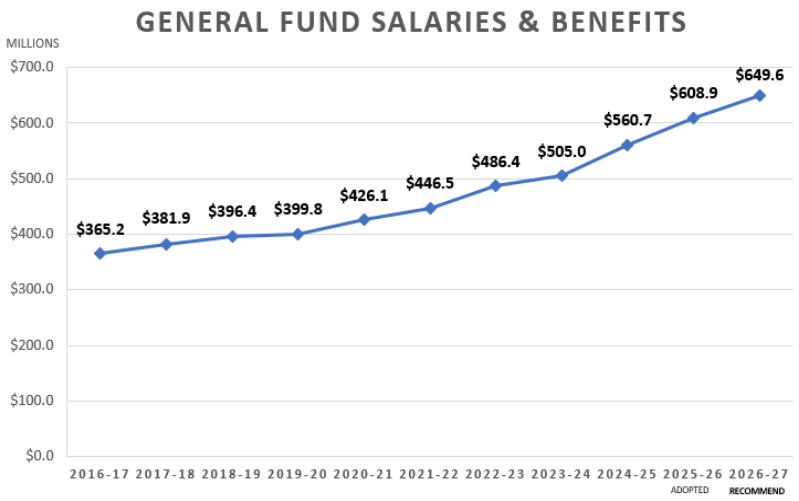
**Provides funding to the Road Fund to support road maintenance.** It is recommended that $9.5 million be contributed to the Road Fund to meet the voter-approved Measure X (Transportation Safety and Investment Plan approved on November 8, 2016, by Monterey County voters) Maintenance-of-Effort (MOE) requirement.

**Includes Transient Occupancy Tax (TOT) funding for external agencies that support public safety and promote tourism, arts, and economic development**. The Recommended Budget provides for contributions to Development Set Aside (DSA) Agencies, fire agencies, and 9-1-1 user agencies. Contributions to the DSA agencies and the Monterey County Business Council (MCBC) total $3.2 million in the next fiscal year, an increase of $164,721 from the current year's adopted budget. Discretionary contributions of Proposition 172 (1993) (Public Safety Sales Tax) funds to the fire agencies and the 9-1-1 dispatch center user agencies total $4.1 million and $2.2 million, respectively.

## Fiscal Pressures Shaping the General Fund Budget

The following section outlines major cost drivers that are affecting the General Fund:

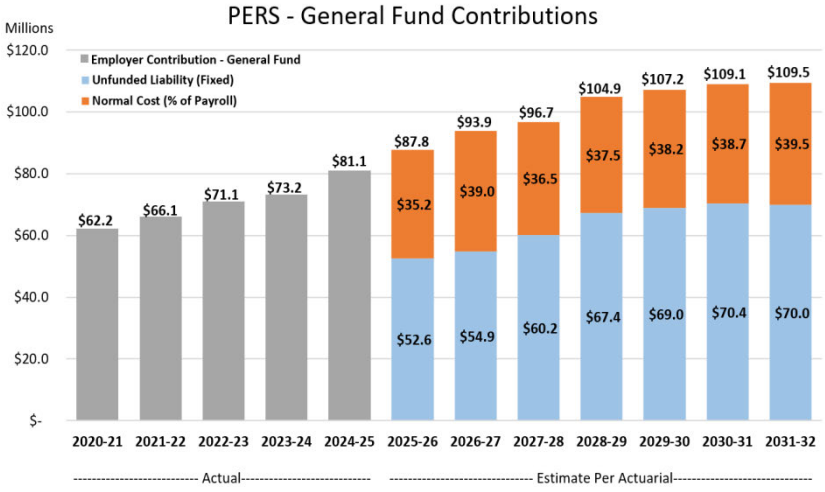
**Employee compensation and a growing workforce.** Salaries and benefits of $649.6 million increased by $40.7 million (6.7%) over the current year adopted budget. This includes wages of $407.1 million that are $33.1 million (8.9%) higher than the current year adopted budget, this is after county offices and departments included salary savings of $33.7 million. The majority of budget salary savings are in the Departments of Health and Social Services of $23.7 million for expected vacant positions, estimated at a 5.8% savings for the County and combined 13.7% savings for the departments. Many of the labor groups received a 4% COLA during FY 2024-25 and current fiscal year (FY 2025-26) and will receive another 4% increase in the next fiscal year, with most agreements expiring June 30, 2027. Additionally, some classifications received wage adjustments due to backlogged base wage studies, and the County continues to undertake compensation studies for various classifications, typically resulting in higher compensation.




The Recommended Budget eliminates vacant positions for some offices and departments for a total decrease of 68.9 positions (-1.7%) in the General Fund from the current year's (FY 2025-26) adopted budget. Despite the reduction of vacant positions, the growth in salaries and benefits costs remain considerable and is one of the main cost drivers.

The impact of salaries and benefits has continued to magnify over the years, as wage increases from the prior year, rising pension costs, and health insurance premium increases accumulate. Additionally, over time, the County has added staff to its workforce, contributing to the growth in salaries and benefits. Employee salaries and benefits are the County's most significant cost, representing 63.0% of the General Fund budget. The cost has grown from $381.9 million in FY 2017-18 to $649.6 million in FY 2026-27, an increase of $267.7 million (70%).

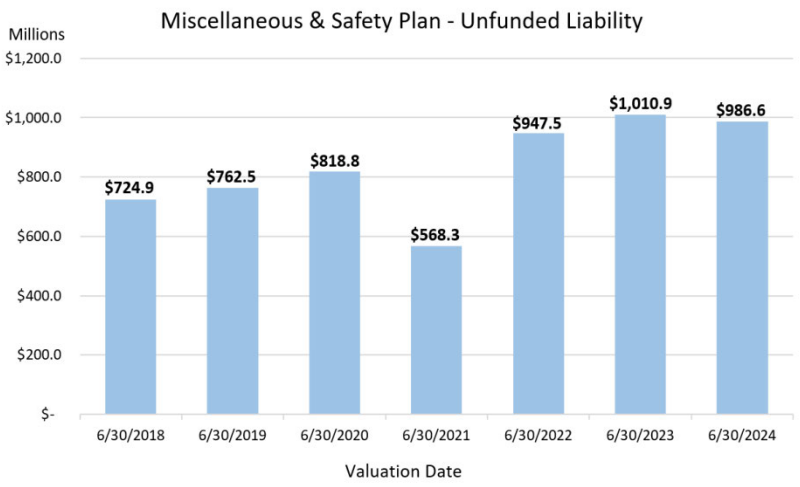
**Pension contributions continue to increase.** Contributions to the CalPERS pension fund have increased significantly since FY 2017-18 due to changes in CalPERS' actuarial methodology and funding policies. Significant changes include lowering the discount rate to reflect CalPERS' expected return on investments, updating demographic assumptions that show retirees live longer and require higher lifetime payouts of benefits, and accelerating payment of unfunded liabilities by changing amortization policies. Part of the pension contributions go toward paying down unfunded liabilities; since FY 2017-18, this portion of the payment is fixed and not based on payroll, protecting the pension fund in situations where employers have declining payroll.




The projections in the PERS – General Fund Contributions chart are based on CalPERS' actuarial valuations, which are built on actual payroll data obtained by CalPERS, and therefore, based on existing staffing levels and do not account for new positions. These estimates are based on current pension plans and assume no gains or losses to the current portfolio. Changes in any of the preceding matters will impact required contributions. The chart reflects the projected fixed contributions toward unfunded liabilities, about 60% of the total contributions. The Recommended Budget includes funding for required employer contributions for regular costs and unfunded liability. The estimated $54.9 million in the General Fund, $93.9 million including all funds, goes towards paying down the County's unfunded pension liability.

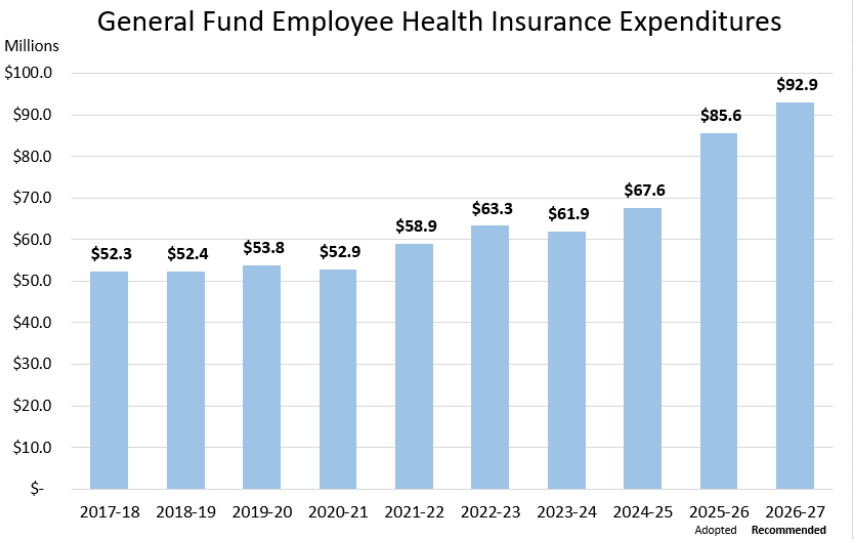
Pension costs also impact county employees. Over the years, employees have also contributed to the CalPERS pension fund because of ongoing fiscal pressures and pension reform. In the upcoming fiscal year (FY 2026-27), based on actuarial information, employees will contribute an estimated $39.0 million for all funds into the miscellaneous and safety pension plans.

**Unfunded pension liabilities.** Despite rising employee and employer contributions toward pensions, the County has an unfunded liability of approximately $986.6 million as of the most recent CalPERS valuation on June 30, 2024. This represents a modest decrease from the prior year, reflecting improved investment performance relative to the significant losses experienced in the prior valuation cycle. While investment returns have rebounded, the unfunded liability remains substantial and is not expected to decline significantly in the near term due to existing amortization schedules, prior losses being phased in, and ongoing sensitivity to economic assumptions.



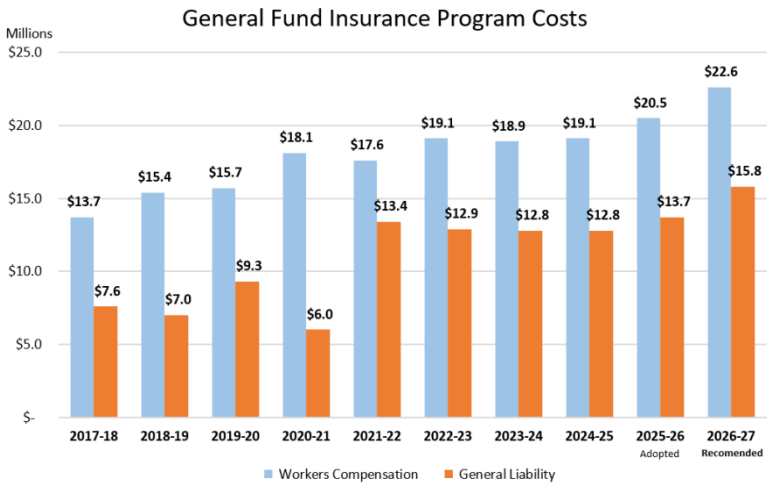

The Board of Supervisors adopted a pension liability policy on June 2, 2021 (Resolution 21-147), and the County established an Internal Revenue Service (IRS) Section 115 pension trust, which serves as an investment vehicle outside of the County's Treasury Pool to generate proceeds to address future pension liability obligations. The County had previously implemented a supplemental pension contribution charge to offices and departments to contribute on an ongoing basis to the pension trust fund; the last contribution charged to offices and departments was in FY 2023-24 ($10.9 million in the General Fund and $15.2 million in all funds). The charges have been suspended in the FY 2026-27 Recommended Budget as resources were redirected to other critical programs and services. Although there is no planned contribution to the pension trust, the Recommended Budget includes $2.3 million from the trust to pay toward the unfunded accrued liability payment.

**Health insurance premiums continue to rise.** The Recommended Budget includes $92.9 million for health insurance costs, an increase of $7.3 million (8.5%) over the FY 2025-26 Adopted Budget. Recent increases beginning in FY 2022-23 result from higher contributions for premiums under negotiated labor contracts. Another factor impacting the increase is position growth over the years. Historically, the County has absorbed yearly premium increases, which is a significant cost pressure. The County's cost of health care insurance has cumulatively increased by $40.6 million (77% increase) since FY 2017-18.




It should be noted that the County typically has salary and benefit savings due to vacancies. The budget figures on the Health Insurance Expenditures chart for FY 2025-26 and FY 2026-27 do not reflect savings. However, salary savings/vacancy assumptions are factored into the overall salary and benefit figures in the adopted and recommended budgets to account for the potential lower number of filled positions.

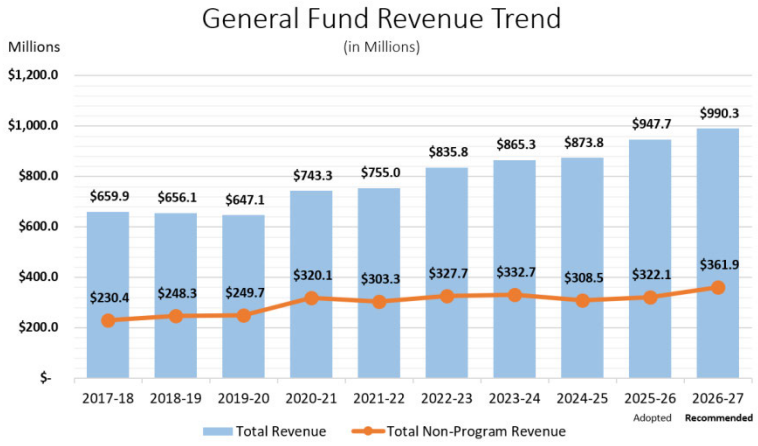
**Workers' Compensation and General Liability program costs.** In recent years, costs for Workers' Compensation (WC) and General Liability (GL) have levelled off. However, costs are still significant for the County and are $17.1 million (80.3%) higher than in FY 2017-18. Both programs are forecast to increase 10-15% in the following two fiscal years. Additionally, the programs may be impacted by changes in actual claims as compared to the actuarial estimates and by investment return on assets.




The General Fund Insurance Program Costs chart reflects the historical trend for WC and GL costs. Due to budgetary constraints, the decrease in FY 2020-21 for GL costs reflects the suspension of approximately $8.5 million in charges of GL non-recoverable costs to General Fund offices and departments. That was a one-time funding solution, and in FY 2021-22, the increased costs resumed. The WC and GL insurance programs are based on a 70% funding confidence level.

## General Fund Revenue

Overall, General Fund revenue increases by $42.6 million. Significant increases come from federal and state aid for caseload and grant increases in CalWORKs in the Department of Social Services, increased charges for services in the Health Department due to the expansion of clinic services and public health programs, and new grant revenue for homelessness strategies and initiatives programs. Additionally, offices and departments are utilizing about $8.3 million more in realignment funds over the current year adopted budget for social service, health, and public safety programs in the General Fund. General Fund revenue comprises about two-thirds of the program revenue generated by offices and departments for their specific programs, and about one-third is discretionary revenue.




Discretionary revenue increases $39.8 million (12.3.%) from the adopted budget. The bulk of the increase is due to full inclusion of Measure AA revenues projected at $25 million, an increase of $20.5 million, and property taxes anticipated to increase by $13.4 million based on projections from the Assessor's Office. Other changes to discretionary revenue include higher TOT and franchise fees. Offsetting revenues are from anticipated decreases in collections from cannabis tax and steadily declining tobacco settlement funds.

The next fiscal year assumes that current economic conditions do not deteriorate. It is important to note that TOT is highly sensitive to the economy, and a recession would rapidly impact this revenue, as well as sales and use tax revenue.

## Baseline Budgets and Requested Augmentations

In March, the County Administrative Office presented the Financial Forecast, which estimated a deficit of $40.6 million for FY 2026-27 due to significant cost pressures, resulting predominantly from wage increases stemming from approved labor agreements and backlogged base wage study implementations. Additional cost pressures include rising pension and health care costs. Contributing to the deficit was the elimination of one-time funding solutions used in the FY 2025-26 Adopted Budget including $3.8 million of redirected TOT contribution to the Road Fund and $5.4 million of contingency reserves used to fund ongoing needs. These sources are unavailable, yet costs continue to outpace other ongoing resources.

In March, departments submitted initial baseline budgets, which communicated what level of operations can be afforded with preliminary General Fund Contributions (GFC). General Fund supported departments start out with a base-level GFC allocation, adjusted for variances in Workers Compensation and General Liability payments and Cost Plan charges, so that it remains budget neutral. Initially, all discretionary revenue growth was allocated to departments for utilization in baseline budgets.

| Revenue | Actual 2024-2025 | Adopted 2025-2026 | Recommended 2026-2027 | Change from Rec. to Adopt. |
|---|---|---|---|---|
| Property Taxes Revenue | $ 229,893,473 | $ 234,511,046 | $ 247,991,693 | $ 13,480,647 |
| Transient Occupancy Tax | 40,148,614 | 39,227,287 | 40,951,587 | 1,724,300 |
| Cannabis Tax | 4,015,020 | 3,500,000 | 3,000,000 | (500,000) |
| Vehicle License Fee | 722,285 | 458,205 | 458,205 | 0 |
| Sales and Use Taxes | 15,904,935 | 15,088,516 | 15,904,935 | 816,419 |
| Franchises | 8,797,443 | 7,801,216 | 8,375,613 | 574,397 |
| Tobacco Settlement | 3,623,367 | 3,819,638 | 3,442,199 | (377,439) |
| Federal Aid - Taxes | 1,167,714 | 1,108,394 | 1,108,394 | 0 |
| Federal Aid - Grants, Programs, Contributions | 7,903,686 | - | - | - |
| Other | 35,149,187 | 16,612,990 | 40,626,913 | 24,013,923 |
| **Total** | **$ 347,325,724** | **$ 322,127,292** | **$ 361,859,539** | **$ 39,732,247** |

At the April 7, 2026, Budget Workshop, the Board of Supervisors was presented with the status of the baseline budgets and requested augmentations, and the Board provided direction to staff. The County Administrative Office presented available one-time funding options for augmentations and potential redirection of resources to maintain critical programs and services at risk of elimination.

County offices and departments reduced baseline budgets to meet allocated GFC targets. They submitted augmentation requests for gaps in funding status quo operations because of cost pressures, for expansion of programs, adding new programs, and for infrastructure. General Fund office and departments reduced 132.8 positions from their baseline budgets to meet their GFC targets. Offices and departments did not request to restore all eliminated positions. These departments are eliminating vacant positions to align expenditures with ongoing revenues, as revenues are not keeping pace with costs. General Fund office and departments requested augmentations for 77.8 filled and 37.5 vacant positions to maintain status quo operations.

General Fund augmentation requests totaled $46.1 million in expenditures, offset by $3.6 million of revenues, for a net request of $42.5 million. The following table breaks out augmentations in the General Fund and other funds.

| Requested Augmentations by Fund | Req FTE | Expenditures | Revenues | Net Request | Rec FTE | Recommended |
|---|---|---|---|---|---|---|
| **1001-General** | **132.8** | **43,499,613** | **1,652,404** | **41,847,209** | **105.8** | **25,635,066** |
| Contribution to Other Funds | 4.5 | 698,396 | - | 698,396 | - | - |
| New Mandated Program/Service w/ General Fund | - | 512,230 | - | 512,230 | - | - |
| New Program/Service w/ General Fund Funding | - | 6,293,491 | - | 6,293,491 | - | 4,000 |
| New Program/Service w/ Outside Funding | 3.0 | 567,573 | 567,573 | - | 3.0 | - |
| Request New Position | 10.0 | 1,696,759 | 916,025 | 780,734 | 6.0 | 27,299 |
| Status Quo Filled Position | 77.8 | 19,447,635 | - | 19,447,635 | 77.8 | 19,447,635 |
| Status Quo Other | - | 7,854,550 | - | 7,854,550 | - | 3,412,956 |
| Status Quo Vacant Position | 37.5 | 6,428,979 | 168,806 | 6,260,173 | 19.0 | 2,743,176 |
| **1331-Health and WelfareRealignment Public Health** | **-** | **1,517,457** | **1,000,000** | **517,457** | **-** | **517,457** |
| Status Quo Other | - | 1,517,457 | 1,000,000 | 517,457 | - | 517,457 |
| **1380-Hitchcock Road AnimalServices** | **-** | **998,395** | **896,585** | **101,810** | **-** | **-** |
| New Mandated Program/Service w/ General Fund | - | 300,000 | 198,190 | 101,810 | - | - |
| Status Quo Vacant Position | - | 698,395 | 698,395 | - | - | - |
| **1407-CSA #17 Rancho TierraGrande** | **-** | **20,000** | **-** | **20,000** | **-** | **-** |
| Contribution to Other Funds | - | 20,000 | - | 20,000 | - | - |
| **1423-CSA #44 Corral De Tierra Oaks 1/2/3** | **-** | **25,000** | **-** | **25,000** | **-** | **-** |
| Status Quo Other | - | 25,000 | - | 25,000 | - | - |
| **1525-San Jerardo Co Sanitation District** | **-** | **30,000** | **-** | **30,000** | **-** | **-** |
| Contribution to Other Funds | - | 30,000 | - | 30,000 | - | - |
| **Grand Total** | **132.8** | **46,090,465** | **3,548,989** | **42,541,476** | **105.8** | **26,152,523** |

**Position impacts $25.9 million.** Status quo position-related impacts for baseline budgets included $19.4 million for 77.8 filled positions including 33 sworn officers in the Sheriff's Office; 11 positions in the Public Works, Facilities, and Park Department; 10 positions in the District Attorney's Office; 7 positions in the Assessor's Office, 6 positions in the Office of the Public Defender; 3 positions in the Human Resources Department; 3 positions in County Counsel; 2 positions in the Auditor-Controller's Office; one position in the County Administrative Office; one position in the Department of Emergency Management; and a partially filled position in both Civil Rights and Cooperative Extension. Offices and departments requested $6.3 million to restore 42 vacant positions in the General Fund, including 14 positions in the Sheriff's Office; 7 positions in the Auditor-Controller's Office; 6 positions in the Assessor's Office; 4.5 positions in the Probation Department; 4.5 positions in the Health Department Animal Services program (contribution to other funds); 3 positions in

the Public Works, Facilities and Parks Department; 2 positions in the Department of Social Services and one position in Department of Emergency Management.

**Other status quo needs $7.9 million.** County offices and departments requested other status quo needs to continue with current service levels. Examples of these requests include; Public Works, Facilities and Parks Department unscheduled and preventative maintenance at County facilities, contributions to Vehicle Asset Management Program (VAMP), Carmel River Lagoon sandbar management; the Human Resources Department legal services related to labor negotiations; the Department of Social Services Out-of-Home care costs for placement of children in foster care and General Assistance; the Sheriff's Office flock cameras and other equipment; and Clerk of the Board general operating support.

**New positions $1.7 million.** County offices and departments requested 10 new positions offset by $916,025 in department revenues leaving 4 new positions requesting General Fund appropriations of $780,734.

**New Programs and Services $7.7 million.** Requests are offset by $765,763 in department revenues and include County general plan housing and safety element updates; Chualar community plan; low-cost spay and neuter mobile clinics; Medi-Cal outreach; funding to install additional Flock Safety cameras [security system that utilizes Automatic License Plate Readers (ALPRs) to capture vehicle data] and expansion of AXON fleet car camera system throughout the County; Deputy Sheriff Recruits pilot program; service vehicles for both the Sheriff's Office and the Public Works, Facilities & Parks; Department and supplemental deputy assignments for **C**ounty code enforcement. There are an additional three new positions requested under new programs: 3 management analysts for the Sustainability Climate Action Plan program within the County Administrative Office.

## Recommended Augmentations

During the March 2026 Budget Workshop, the Board of Supervisors gave general direction to the County Administrative Office. Board direction from the workshop resulted in the prioritization of augmentation requests to the extent of resource availability. As in prior years, the baseline budget allocated all discretionary revenue to departments. Revisions to discretionary revenue provided $1.0 million for augmentations. Alternative funding sources were identified, primarily consisting of $5.4 million of reserve funds designated for contingencies; $4.1 million in TOT funds that were redirected from contributions to the Road Fund and DSA agencies; $1.9 million in revenue from of a new 1% Transaction and Use Tax (Measure AA); and $348,824 in use of assigned funds. The primary funding sources for recommended augmentations include:

- **$20 million in prior year unassigned fund balance which freed up discretionary revenue to fund augmentations.** This funding was primarily used to fund the $12.6 million in at-risk status quo filled positions, $2.7 million in vacant positions, $2.7 million in Out of Home Care costs and general assistance grants in Social Services, and the remaining $2 million in status quo operational needs in the Public Works, Facilities and Parks Department, Office of the Public Defender, the Human Resources Department , and Clerk of the Board,
- **$8.4 million in new Measure AA funds.** Requested augmentations determined to meet the criteria for the newly passed ordinance establishing a 1% transaction and use tax in County unincorporated areas, fund 23.5 filled sworn officers in the Sheriff's Office, spay and neuter clinics costs, 4 partial positions in animal services, and the Housing and Community Development Department's planning programs.
- **Other one-time funds.** County accounting and auditing charges ($100,000) and Health 1991 realignment funds to Social Services ($1,000,000).

**General Fund Augmentations** - In reviewing requests for augmentation, recommendations were prioritized based on feedback received at the 2026 Budget Workshop. Augmentation requests were prioritized for at-risk filled and vacant positions, while leveraging sustainable revenue from other agencies. Additionally, recommendations for critical programs and services were limited due to funding constraints. In total, $26.2 million (net of offsetting revenues) are recommended in augmentations in the General Fund and are summarized below. Attachment A includes further details.

| Fund / Department | Rec FTE | Expenditures | Revenues | Net Request | Recommended |
|---|---|---|---|---|---|
| **1001-General** | **105.8** | **28,653,030** | **1,652,404** | **27,000,626** | **25,635,066** |
| Assessor-County Clerk-Recorder | 13.0 | 2,047,740 | - | 2,047,740 | 1,682,180 |
| Auditor-Controller | 6.0 | 1,509,980 | - | 1,509,980 | 1,509,980 |
| Civil Rights Office | 1.5 | 133,378 | - | 133,378 | 133,378 |
| Clerk of the Board | - | 100,400 | - | 100,400 | 100,400 |
| Cooperative Extension Service | 0.3 | 45,448 | - | 45,448 | 45,448 |
| County Administrative Office | 4.0 | 761,799 | 567,573 | 194,226 | 194,226 |
| County Counsel | 3.0 | 1,338,454 | - | 1,338,454 | 1,338,454 |
| Department of Emergency Management | 1.0 | 129,145 | - | 129,145 | 129,145 |
| District Attorney | 10.0 | 3,082,446 | - | 3,082,446 | 3,082,446 |
| Health | 3.0 | 648,273 | 648,273 | - | - |
| Human Resources | 3.0 | 1,099,215 | - | 1,099,215 | 1,099,215 |
| Probation | 2.0 | 450,746 | - | 450,746 | 450,746 |
| Public Defender | 6.0 | 1,941,288 | - | 1,941,288 | 1,941,288 |
| Public Works, Facilities and Parks | 12.0 | 1,859,846 | - | 1,859,846 | 1,859,846 |
| Sheriff-Coroner | 37.0 | 9,202,135 | - | 9,202,135 | 9,202,135 |
| Social Services | 4.0 | 4,302,737 | 436,558 | 3,866,179 | 2,866,179 |
| **1331-Health and WelfareRealignment Public** | **-** | **1,517,457** | **1,000,000** | **517,457** | **517,457** |
| Health | - | 1,517,457 | 1,000,000 | 517,457 | 517,457 |
| **Grand Total** | **105.8** | **30,170,487** | **2,652,404** | **27,518,083** | **26,152,523** |

Recommended augmentations approve 77.8 filled, 19.0 vacant unfunded positions, and 9 new positions. Additionally, 6.0 new positions are recommended with only one new position in the Civil Rights Office funded at $21,799 in the General Fund. Additionally, the remaining five new positions are fully funded with departmental revenues, including three in the Health Department and two in the Department of Social Services.

- $9.2 million is recommended for the Sheriff's Office, which includes $7.6 million in Measure AA funds, to fund 33 filled and four vacant position augmentations. The filled positions include 18 deputies in operations and 15 deputies in corrections. Measure AA funds were utilized for 23.5 of the 33 filled deputy positions patrolling the unincorporated county area.
- $3.9 million is recommended for the Department of Social Services, which includes $3.3 million to fund the Out-of-Home Care program for the placement of children with acute needs in foster care, and $432,261 for the General Assistance Program. Funding includes a $1 million transfer from Health 1991 realignment funds.
- $3.1 million is recommended for the District Attorney's Office, including $480,026 of Measure AA funds for directly related unincorporated County caseload, to fund 10 filled positions. The filled positions include ten district attorney investigators.
- $1.9 million is recommended for the Office of the Public Defender from prior year unassigned fund balance to fund 6 filled positions and trial related services with the Alternate Defender Office. The filled positions include one investigator, four deputy attorneys, and one legal secretary.
- $1.9 million for the Public Works, Facilities, and Parks Department, including $1.75 million to fund 11 filled positions, one vacant position, and $125,000 for A&B Fire Protections Services contract. The filled positions include two management analysts, one accountant, one accounting technician, and seven building maintenance workers.
- $194,226 to the County Administrative Office to fund an at-risk filled management analyst position within the Homelessness Strategies and Initiatives Program.

## Remaining Unfunded Needs

Remaining unfunded requests are described below, and Attachment A includes further details. Unfunded requests total $15.9 million including 27.0 FTE.

| Fund / Augmentation Category | Req FTE | Expenditures | Revenues | Net Request |
|---|---|---|---|---|
| **1001-General** | **27.0** | **14,846,583** | **-** | **14,846,583** |
| Contribution to Other Funds | 4.50 | 698,396 | - | 698,396 |
| New Mandated Program/Service w/ General Fund | - | 512,230 | - | 512,230 |
| New Program/Service w/ General Fund Funding | - | 6,289,491 | - | 6,289,491 |
| Request New Position | 4.00 | 753,435 | - | 753,435 |
| Status Quo Other | - | 3,441,594 | - | 3,441,594 |
| Status Quo Vacant Position | 18.50 | 3,151,437 | - | 3,151,437 |
| **1380-Hitchcock Road AnimalServices** | **-** | **998,395** | **896,585** | **101,810** |
| New Mandated Program/Service w/ General Fund | - | 300,000 | 198,190 | 101,810 |
| Status Quo Vacant Position | - | 698,395 | 698,395 | - |
| **1407-CSA #17 Rancho TierraGrande** | **-** | **20,000** | **-** | **20,000** |
| Contribution to Other Funds | - | 20,000 | - | 20,000 |
| **1423-CSA #44 Corral De TierraOaks 1/2/3** | **-** | **25,000** | **-** | **25,000** |
| Status Quo Other | - | 25,000 | - | 25,000 |
| **1525-San Jerardo Co SanitationDistrict** | **-** | **30,000** | **-** | **30,000** |
| Contribution to Other Funds | - | 30,000 | - | 30,000 |
| **Grand Total** | **27.0** | **15,919,978** | **896,585** | **15,023,393** |

**New position requests.** A total of 4.0 new positions ($482,719) were not recommended including: one equal Opportunity Specialist in the Civile Rights Office ($136,450), one Human Resources Program Manager ($270,716), one Real Property Specialist ($217,831) and one Senior Groundskeeper ($128,438) in the Public Works, Facilities, and Parks Department.

**Vacant positions augmentation requests.** Vacant position augmentations totaled 18.5 for $3.15 million. The table below lists the offices and departments that requested augmentations for vacant positions, but were not recommended:

| Augmentation Category / Department | Req FTE | Expenditures | Revenues | Net Request |
|---|---|---|---|---|
| **Status Quo Vacant Position** | | | | |
| **1001-General** | **18.5** | **3,151,437** | **-** | **3,151,437** |
| Auditor-Controller | 3.0 | 609,057 | - | 609,057 |
| Department of Emergency Management | 1.0 | 179,701 | - | 179,701 |
| Probation | 2.5 | 410,010 | - | 410,010 |
| Public Works, Facilities and Parks | 2.0 | 286,574 | - | 286,574 |
| Sheriff-Coroner | 10.0 | 1,666,095 | - | 1,666,095 |
| **Grand Total** | **18.5** | **3,151,437** | **-** | **3,151,437** |

**Other status quo needs.** County offices and departments have requested other augmentations to maintain status quo operations, totaling $3.5 million. Unfunded augmentations are primarily in the Public Works, Facilities, and Parks Department of $2.8 million for unscheduled facilities maintenance ($1.0 million), preventative maintenance ($1.0 million), and Carmel River Lagoon sandbar management, contribution to VAMP, encampment cleanup, HVAC service, Parks Ranger Academy and Rifle Range operations ($795,664 combined requests); Sheriff's Office requested support for 60 flock cameras, airplane engine overhaul, SWAT ballistics shields, and drone licenses ($398,728 combined requests); were not included in the Recommended Budget.

**New mandated programs.** Requests for $300,000 for the County General Plan Housing and Safety Element Update, $150,000 for the Fort Ord Open Space Unscheduled Maintenance, $164,040 for Spay/Neuter Clinics.

**New or expanded programs remain unfunded.** The Sheriff's Office had $4.2 million in unfunded augmentation requests, including Deputy Sheriff Recruit Pilot Program to position the Office to fill ongoing vacancies in a timely manner and to supplement deputy assignments for code enforcement ($1.7 million), installing additional Flock Security Cameras throughout County, Axon fleet cameras, and airplane thermal imaging camera to enhance public safety ($1.5 million), new vehicles ($640,000), and handgun replacement, evidence locker upgrades, evidence audit, and forensic computers ($408,000); Public Works, Facilities, and Parks department had $599,485 in requests, such as a new mobile shred truck ($404,085), maintenance management system and enhanced security services at county offices ($195,400 combined requests); Health request of $750,000 for Medi-Cal Outreach Program; and Homelessness Strategies and Initiative Unincorporated Encampment Outreach of $250,000 were not included in the Recommended Budget.

## Next Steps

The Recommended Budget will be presented at the Budget Hearings commencing on May 27th. The County Administrative Office will present an overview of the spending plan, and the Board of Supervisors will hear presentations from Elected

Officials and Appointed Department Heads. In addition, input from individuals and organizations within the community is anticipated. During the budget hearings, the Board may make additions, reductions, or modifications to the recommended spending plan, and can consider other options, presented below, for potential funding of additional requests.

- **Contingencies appropriation.** Per the General Financial Policy, the budget includes 1% of estimated General Fund revenues ($9.5 million for FY 2026-27) for operational contingencies that arise in the next fiscal year. Contingencies are considered one-time funding; therefore, to the extent these funds are utilized to fund ongoing operations, funding gaps will emerge in the subsequent budget cycle.
- **Measure AA Funds.** The County enacted a new sales tax ordinance providing a 1% transaction and use tax effective April 1, 2025. The Recommended Budget incorporates $8.4 million of the budgeted $25 million in revenues and will be revisited annually for funding decisions by the Board of Supervisors. The remaining $16.6 million of Measure AA funds will be appropriated during the fiscal year for one-time expenses for unincorporated County only. This new revenue source is considered ongoing; however, caution is warranted as there is only one full year of historical revenue collections available to date.
- **Redirection of resources.** The Board can direct the deletion or modification of county programs, contributions to other agencies, and Board directed discretionary contributions to outside agencies funded in the Recommended Budget in order utilize those resources to fund other requests.

## Other Funds

This section summarizes the Recommended Budget and anticipated fund balance for other major funds. Fund balance information for FY 2024-25 is derived from the County's financial system, which is different than what is presented in the Annual Comprehensive Financial Report (ACFR), which contains adjustments required per the Governmental Accounting Standards Board (GASB) to report changes in fair market value of investments.

### Natividad Medical Center (NMC)

| Natividad Medical Center | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 305,599,249 | $ 319,328,701 | $ 319,328,701 | $ 200,589,303 |
| B. Revenue | 776,953,630 | 545,093,167 | 567,362,768 | 571,156,168 |
| C. Use of Fund Balance | - | 0 | - | - |
| D. Total Financing, A+B+C | 1,082,552,879 | 864,421,868 | 886,691,469 | 771,745,471 |
| E. Expenditures | 893,367,880 | 531,635,149 | 555,958,463 | 558,144,542 |
| F. Assignments to Fund Balance | - | 0 | - | - |
| G. Total Financing Uses, E+F | 893,367,880 | 531,635,149 | 555,958,463 | 558,144,542 |
| H. Ending Fund Balance | 189,184,998 | 332,786,719 | 330,733,007 | 213,600,929 |

The NMC Enterprise Fund's Recommended Budget includes $558.1 million in expenditures and $571.2 million in revenue, increasing the fund balance by $13.0 million. Major cost drivers are personnel and medical operating costs, with personnel expenses rising due to step increases, benefit cost growth, and pay raises. Services and supplies remain steady, while Intergovernmental Transfers account for a large portion of remaining costs.

Revenues total $567.4 million, primarily from patient services and intergovernmental funding. Patient service revenue increases due to a more favorable payor mix. NMC continues monitoring the CalAIM Medi□Cal reform initiative, which may affect future reimbursement structures and reporting requirements.

NMC also maintains a capital project fund for projects over $100,000, transferring resources from the enterprise fund and drawing on the fund as needed to pay for capital projects.

### Road Fund

| Road Fund | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 23,042,404 | $ 6,432,657 | $ 6,432,657 | $ 19,823,227 |
| B. Revenue | 68,910,879 | 63,921,111 | 65,116,388 | 92,412,849 |

| | | | | |
|---|---|---|---|---|
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 91,953,283 | 70,353,768 | 71,549,045 | 112,236,076 |
| E. Expenditures | 71,489,447 | 64,594,726 | 65,756,998 | 97,179,258 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 71,489,447 | 64,594,726 | 65,756,998 | 97,179,258 |
| H. Ending Fund Balance | 20,463,837 | 5,759,042 | 5,792,048 | 15,056,818 |

The Recommended Road Fund Budget totals $97.2 million in expenditures, supported by $92.0 million in revenues and requiring $5.2 million from fund balance. The fund is supported by multiple sources, including HUTA, TOT, SB 1 (RMRA), Measure X, federal and regional grants, and reimbursements. TOT contributions help the County meet required Maintenance of Effort commitments tied to transportation funding.

The Annual Work Plan includes $68.4 million in projects, featuring major efforts such as the Davis Road Bridge construction, Carmel Valley Road overlay, Safe Routes to School projects, the Prunedale Roundabout, and Old Stage Road rehabilitation, along with $15.0 million for road and bridge maintenance across several districts.

The fund balance has been declining due to its use as a primary project funding source. Starting at $19.8 million, it includes $2.4 million reserved for contingencies, used recently for storm damage, and $3.6 million scheduled to return to the General Fund's Strategic Reserve. The available fund balance is projected to drop to about $9.0 million.

## County Library Fund

| Library Fund | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 9,948,803 | $ 7,986,580 | $ 7,986,580 | $ 10,213,168 |
| B. Revenue | 13,446,737 | 13,081,580 | 13,282,875 | 13,718,038 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 23,395,540 | 21,068,160 | 21,269,455 | 23,931,206 |
| E. Expenditures | 12,242,181 | 14,447,457 | 14,223,066 | 16,054,919 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 12,242,181 | 14,447,457 | 14,223,066 | 16,054,919 |
| H. Ending Fund Balance | 11,153,359 | 6,620,703 | 7,046,389 | 7,876,287 |

The Monterey County Free Libraries rely primarily on property taxes for funding. The Recommended Budget includes $16.1 million in expenditures and $13.7 million in revenues, using $2.3 million in fund balance to close the gap. Expenditures rise by $1.6 million mainly due to $1.1 million in project costs across several branches, including new furnishings for the Bradley and East Garrison libraries, landscaping for the San Lucas branch, rehabilitation of the Pajaro branch, and other major improvements. These projects are funded from the library's fund balance. Property taxes make up $12.7 million, or 92% of revenues, and are increasing by $0.5 million over the prior year.

## Local Revenue Fund 2011

| Local Revenue Fund 2011 | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 86,153,232 | $ 80,051,331 | $ 80,051,331 | $ 74,377,594 |
| B. Revenue | 88,771,720 | 100,479,700 | 103,871,852 | 102,810,111 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 174,924,952 | 180,531,031 | 183,923,183 | 177,187,705 |
| E. Expenditures | 95,420,210 | 116,218,579 | 108,999,000 | 103,810,811 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 95,420,210 | 116,218,579 | 108,999,000 | 103,810,811 |
| H. Ending Fund Balance | 79,504,742 | 64,312,452 | 74,924,183 | 73,376,894 |

Local Revenue Fund 2011 was created to receive money from specified tax sources, and other money specifically appropriated to be deposited in this fund exclusively for public safety purposes as defined in the Government Code. section 30025(h). These funds partially support the County's public safety, behavioral health, and social service programs. The Recommended Budget includes revenue of $100.5 million and expenditures of $116.2 million, in the form of Operating Transfers Out to the various programs, exceeding revenues by $15.7 million. The use of fund balance is primarily to cover

authorized uses in the Probation Department ($9.3 million), the Department of Social Services ($753,756), and the Health Department's Behavioral Health Bureau programs ($5.6 million). Public Safety departments collectively project completely depleting their portion of this fund balance by FY 2027-28 due to increasing state mandates and salary and benefit costs.

## Behavioral Health Services Fund

| Behavioral Health | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 28,702,497 | $ 22,817,015 | $ 22,817,015 | $ 25,641,291 |
| B. Revenue | 187,315,423 | 194,843,727 | 207,049,203 | 205,620,868 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 216,017,920 | 217,660,742 | 229,866,218 | 231,262,159 |
| E. Expenditures | 186,887,694 | 199,316,276 | 210,538,138 | 213,996,200 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 186,887,694 | 199,316,276 | 210,538,138 | 213,996,200 |
| H. Ending Fund Balance | 29,130,226 | 18,344,466 | 19,328,081 | 17,265,959 |

The Recommended Budget for the Behavioral Health Services Fund includes $214.0 million in expenditures and $205.6 million in revenues for FY 2026–27, resulting in a structural gap funded through available fund balance. Compared to the FY 2025–26 Adopted Budget, expenditures increase by $14.7 million (7.4%), while revenues increase by $10.8 million (5.5%), reflecting continued expansion of behavioral health services and infrastructure investments.

Additional cost pressures include workforce-related expenditures and increased demand for behavioral health and substance use disorder services. Revenue growth is largely attributable to intergovernmental funding sources, including BHCIP and increased operating transfers from 1991 and 2011 Realignment funds. The Recommended Budget maintains a strong level of programmatic investment while drawing down fund balance to support one-time and strategic initiatives. Notably, $4.0 million is allocated to the Recuperative Care Project, which will provide post-acute shelter and recovery support for individuals experiencing homelessness, and approximately $0.4 million supports one-time program enhancements within Behavioral Health Services.

Overall, the fund continues to support a comprehensive system of care that includes direct services and contracted providers, with an increasing emphasis on integrated, community-based, and culturally responsive care aligned with State initiatives such as CalAIM and the Behavioral Health Services Act (BHSA). These structural changes will continue to influence funding flexibility and long-term sustainability.

## Health and Welfare Realignment Fund

| Health and Welfare Realignment | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 65,541,937 | $ 54,013,034 | $ 54,013,034 | $ 54,936,213 |
| B. Revenue | 81,323,233 | 72,638,611 | 82,764,869 | 89,830,314 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 146,865,170 | 126,651,645 | 136,777,903 | 144,766,527 |
| E. Expenditures | 83,431,757 | 87,621,738 | 91,262,069 | 97,104,596 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 83,431,757 | 87,621,738 | 91,262,069 | 97,104,596 |
| H. Ending Fund Balance | 63,433,413 | 39,029,907 | 45,515,834 | 47,661,931 |

The Health and Welfare Realignment Fund Recommended Budget includes $97.1 million in expenditures and $88.8 million in revenues for FY 2026–27. Compared to the FY 2025–26 Adopted Budget, expenditures increase by $9.5 million (10.8%), while revenues increase by $16.2 million (22.3%), reflecting growth in state allocations and programmatic demand. The Realignment Fund continues to serve as a critical financing mechanism for health and social service programs, supported primarily by state sales tax and Vehicle License Fee (VLF) revenues. The increase in expenditures is driven by higher Operating Transfers Out to meet statutory obligations, including increased In-Home Supportive Services (IHSS) Maintenance of Effort, as well as rising caseloads in CalWORKs, Out-of-Home Care, and other entitlement programs. Additional cost pressures are evident in children's medical services and public health programming.

The Health Department plans to utilize approximately $11.2 million in fund balance, including support for the Assembly Bill 85 redirection payment and ongoing investments in children's medical services and public health programs. This

includes continued support for Enhanced Care Management, which integrates physical health, behavioral health, and social services for high-risk Medi-Cal populations. Behavioral Health will utilize approximately $1.2 million in fund balance to support program supplies and involuntary treatment services, while the Department of Social Services plans to use $2.6 million to address increased caseloads and timing delays in revenue receipts.

## Emergency Communications Fund

| Emergency Communications | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 2,912,230 | $ 2,912,230 | $ 2,912,230 | $ 3,688,814 |
| B. Revenue | 14,861,671 | 15,682,524 | 15,847,029 | 16,337,337 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 17,773,901 | 18,594,754 | 18,759,259 | 20,026,151 |
| E. Expenditures | 14,805,895 | 15,682,524 | 15,126,221 | 16,947,301 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 14,805,895 | 15,682,524 | 15,126,221 | 16,947,301 |
| H. Ending Fund Balance | 2,968,006 | 2,912,230 | 3,633,038 | 3,078,850 |

The Emergency Communications Department operates from a Special Revenue Fund to provide emergency and non-emergency call answering and dispatch services to law enforcement, fire, and emergency medical response agencies across the County. Costs are shared according to the cost-sharing formula in the 9-1-1 Service Agreement, which allocates costs based on an equally weighted three-factor ratio of Population, Assessed Value, and Workload for each user agency. Approximately 70% is collected as revenue from non-county users for every dollar of cost. The County pays the remaining 30% for services provided to the Sheriff's Office, the Probation Department, and to subsidize the fire districts' costs.

The Recommended Budget includes $16.9 million in expenditures, financed by $16.3 million in revenue, with an estimated ending fund balance of $3.1 million. The department is using prior year's fund balance to cover the gap. The Recommended Budget does not include any augmentations or contributions to the Dispatch Reserve, which has reached its target of 15% of its annual budget or $2.3 million. Overall expenditures increased $1.3 million (8.0%) from the current year's adopted budget, mainly due to higher wages resulting from negotiated salary adjustments from labor agreements and the implementation of base wage studies.

## Parks Lake and Resort Operations Fund

| Parks Lake and Resort Operations | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 3,117,304 | $ 3,204,165 | $ 3,204,165 | $ 5,381,886 |
| B. Revenue | 7,166,444 | 4,938,979 | 4,212,676 | 4,576,520 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 10,283,748 | 8,143,144 | 7,416,841 | 9,958,406 |
| E. Expenditures | 3,866,032 | 5,490,251 | 5,248,506 | 4,820,626 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 3,866,032 | 5,490,251 | 5,248,506 | 4,820,626 |
| H. Ending Fund Balance | 6,417,716 | 2,652,893 | 2,168,335 | 5,137,780 |

The Parks Lake and Resort Operations Fund supports Lake Nacimiento, which operates as a self-funded enterprise managed under a contract with Explor US. The operator is reimbursed for operating losses, and the County pays both a monthly management fee and an annual incentive fee while also covering capital improvements.

The Recommended Budget projects $4.6 million in revenue and $4.8 million in expenditures, resulting in a $0.2 million net loss. Revenues are expected to rise 8.6% over the current year's estimate due to high water levels and improved lodging availability. Operating expenditures, excluding capital, are expected to decrease by 1.5% because last year included higher cost allocations and a one-time transfer for Quagga-related work.

The budget anticipates an ending net position of $5.1 million, including capital expenditures. After adjusting for $0.8 million in capital costs and a $0.4 million audit adjustment, the projected ending net position is approximately $5.6 million.

### Laguna Seca Recreation Area

| Laguna Seca Recreation Area | Actuals 2024-2025 | Adopted 2025-2026 | Current Year Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| A. Beginning Fund Balance | $ 29,498,829 | $ 28,102,282 | $ 28,102,282 | $ 27,279,067 |
| B. Revenue | 2,883,821 | 701,097 | 814,971 | 438,250 |
| C. Use of Fund Balance | - | - | - | - |
| D. Total Financing, A+B+C | 32,382,650 | 28,803,379 | 28,917,253 | 27,717,317 |
| E. Expenditures | 2,784,809 | 3,238,261 | 3,133,745 | 2,921,382 |
| F. Assignments to Fund Balance | - | - | - | - |
| G. Total Financing Uses, E+F | 2,784,809 | 3,238,261 | 3,133,745 | 2,921,382 |
| H. Ending Fund Balance | 29,597,841 | 25,565,118 | 25,783,507 | 24,795,935 |

Laguna Seca Recreation Area operates as a fee-for-service enterprise, offering camping, track rentals, venue bookings, and major event services. As of August 1, 2024, Friends of Laguna Seca (FLS) assumed operational management under a 5-year concession agreement, with options for two additional 25-year extensions. The County becomes eligible to receive an incentive fee beginning in 2028.

For FY 2026-27, LSRA generates limited revenue of about $0.4 million, mainly from a Mission Foods sponsorship, cost plan reimbursements, and investment income. Expenditures total $2.9 million, driven by insurance, legal and professional services, depreciation, and a transfer to the General Fund to repay a prior project advance.

The Recommended Budget projects a $2.5 million net loss and an ending net position of $24.8 million, of which $23.3 million reflects capital assets. The remaining $1.5 million consists of restricted and unrestricted funds available for County use.

## Budget Hearings

Budget Hearings to consider the FY 2026-27 Recommended Budget are scheduled to begin on Wednesday, May 27, 2026. The schedule will be available online at the County of Monterey's Clerk of the Board's website (County of Monterey - Calendar) on or before Friday, May 22, 2026.

## Appropriation Limits

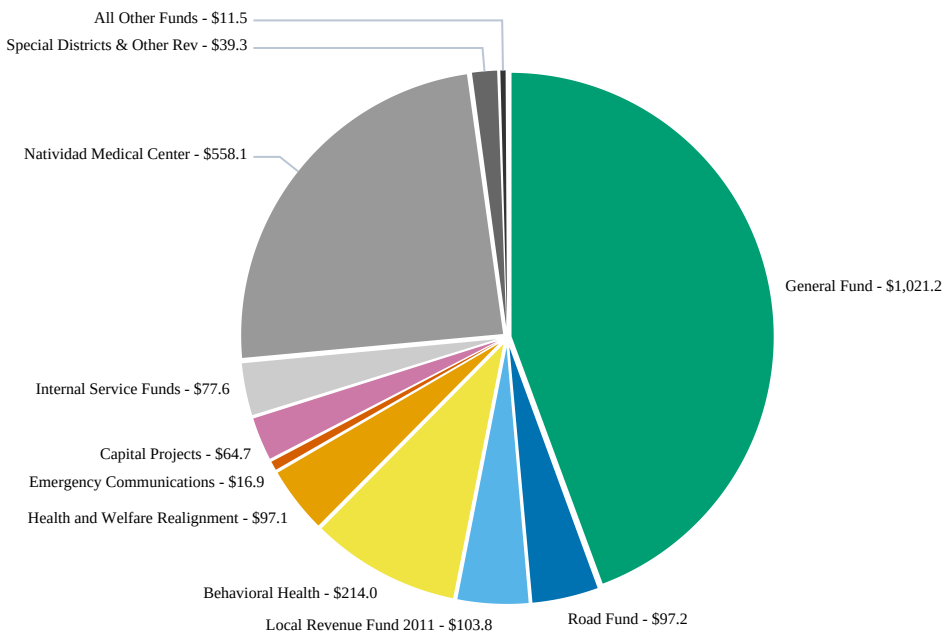
The Gann Limit, formally known as Proposition 4 (1979), constitutionally (Article XIIIB of the California State Constitution) limits the amount of tax money that state and local governments in California can spend. This requires the County to calculate an appropriations limit, compile revenues subject to this limit, and make a comparison between the two. If the County's revenues (tax proceeds) exceed the limit, the law allows the voters to approve the increase, or the County must return the excess revenues to the taxpayers within two years.

The Auditor-Controller's Office prepares the County's General Fund and Library Fund appropriations limit calculations with assistance from the County Administrative Office. All districts subject to the Gann Limit are within their limits.

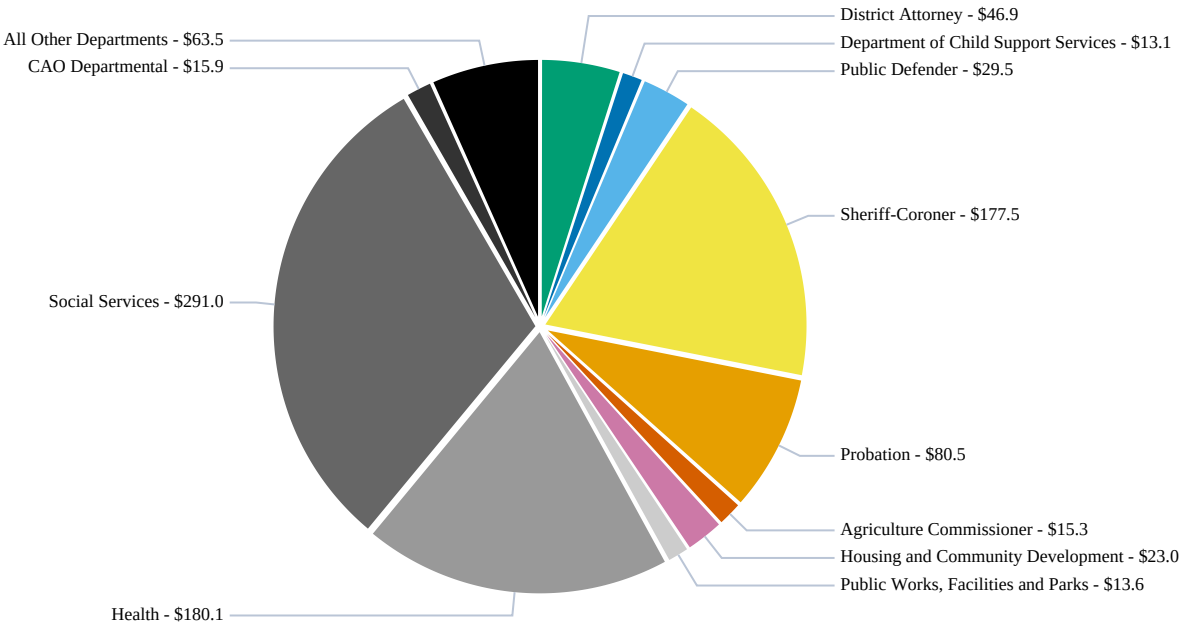
## Supplemental Charts

This section provides supplemental information on the Recommended Budget, including recommended appropriations by fund and office / department, General Fund expenditures and revenue, GFC, information on the County's Strategic Reserve, and countywide positions.

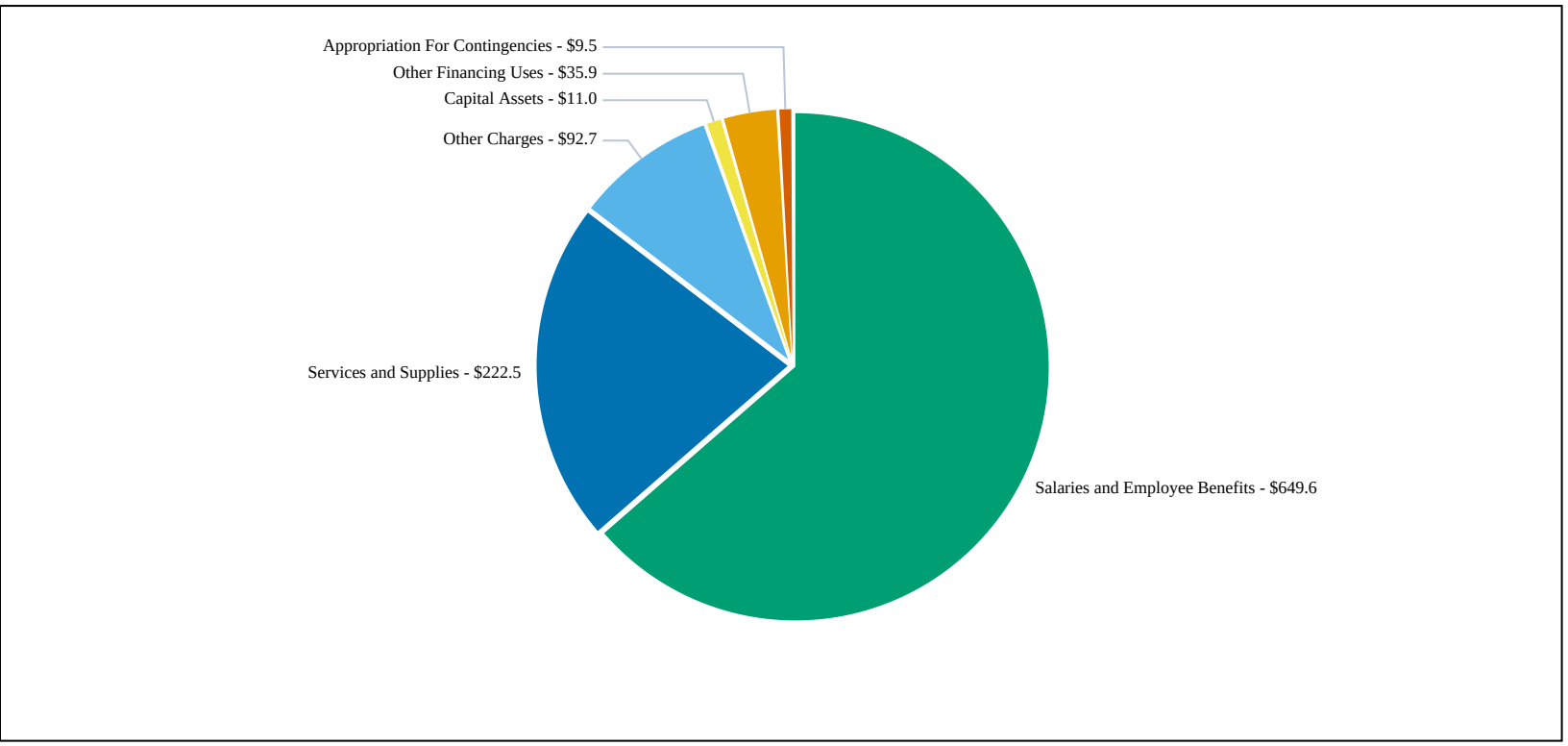
## Chart 1. Recommended Appropriations by Fund, All Funds (Millions)



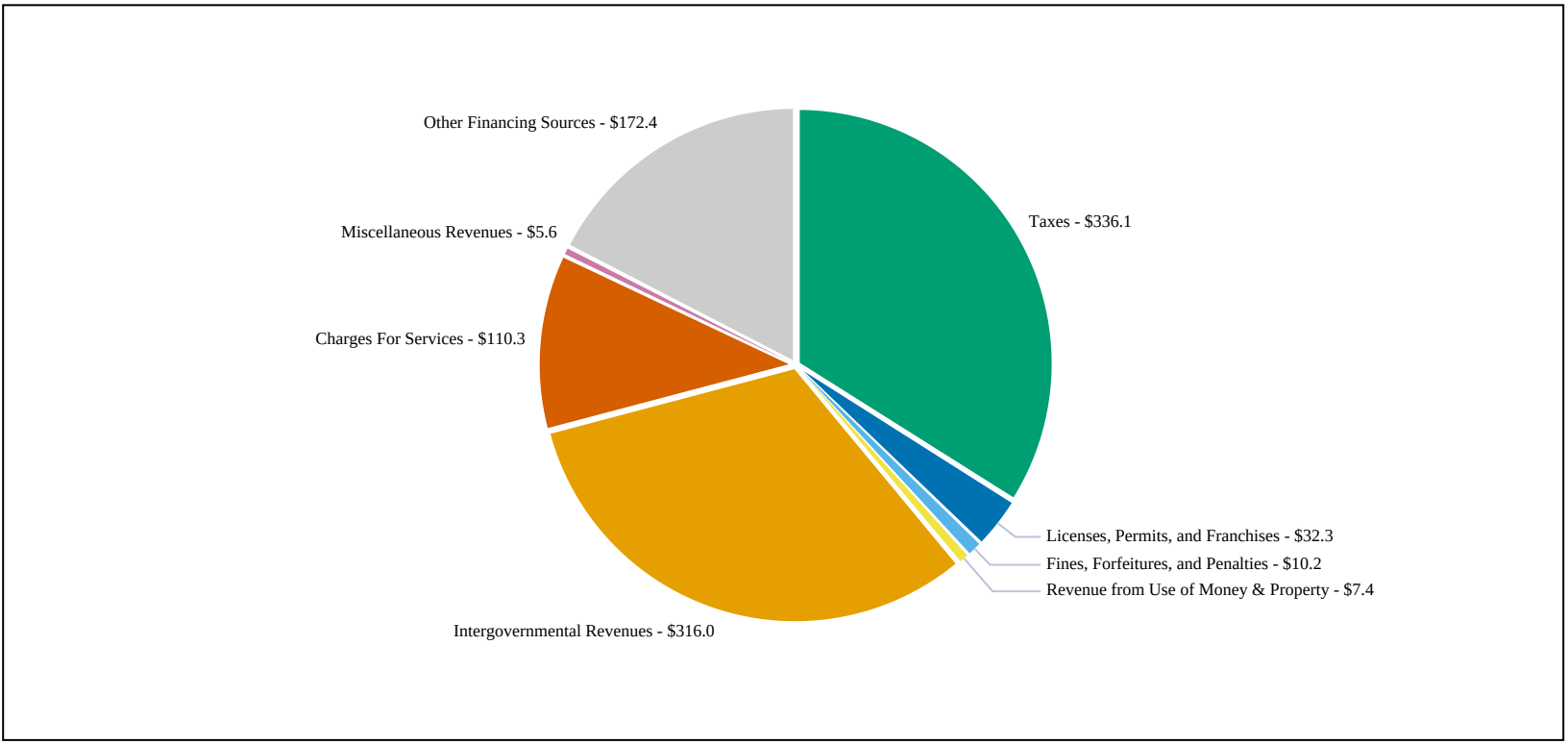

## Chart 2. General Fund Appropriations by the County Office / Department (Millions)



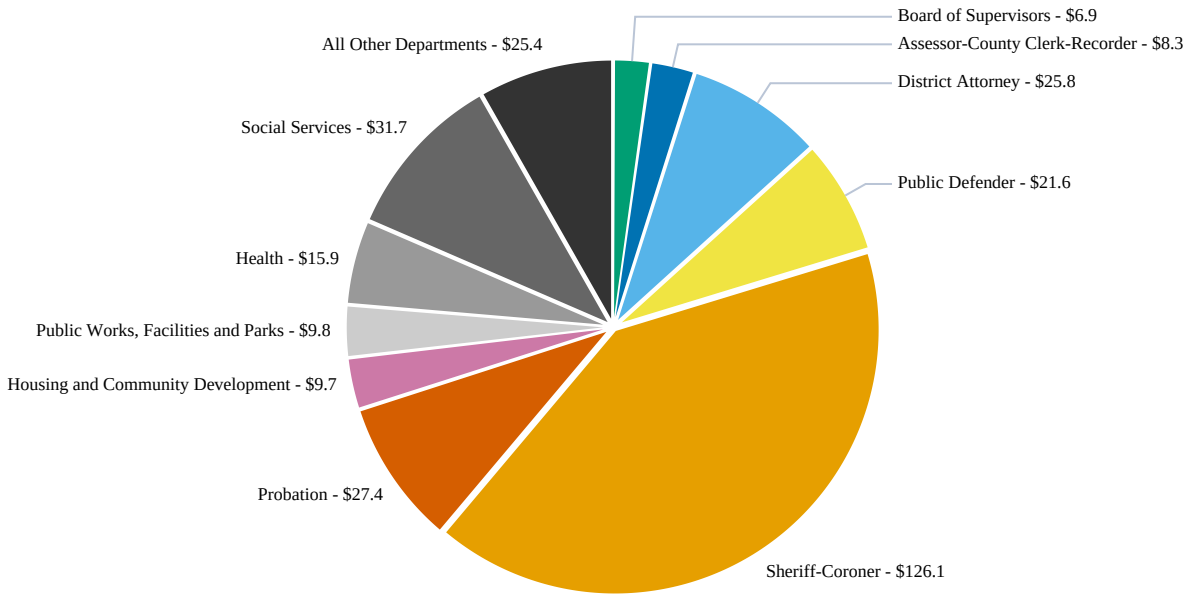
## Chart 3. General Fund Expenditures by Category (Millions)




## Chart 4. General Fund Sources of Revenue (Millions)



## Chart 5. General Fund Contributions by Office / Department (Millions)




### *General Fund Strategic Reserve*

The chart below reflects funds set aside in the Strategic Reserve. Per the County's General Financial Policies, a strategic reserve equal to 10% of estimated annual revenue, can only be utilized to provide temporary funding of unforeseen needs, and restored to the minimum level of 10% of General Fund estimated revenues within five fiscal years following the fiscal year in which the event occurred. In FY 2024-25 strategic reserves utilized $9.2 million for disaster response, $1.6 million for the 2023 winter storm, and $850,000 to repair the south access road damaged during the 2023 winter storm for a total use of $11.7 million and added $22.5 million from prior year surplus ($10.0 million) and FEMA reimbursements ($12.2 million), ending the year with a balance of $68.7 million. During the current year (FY 2025-26), the County added $4.8 million from prior year's surplus, bringing the General Fund Strategic Reserve to an estimated $73.5 million. Based on the estimated balance, the reserve is currently at 7.4% of estimated General Fund revenues, below the 10% target. NMC has a designated reserve of $33.5 million.

## Chart 6. Strategic Reserve (Millions)

## *County Employees*

The table below summarizes the authorized positions in all funds by office / department and recommended changes from the FY 2025-26 Adopted Budget.

**Table 1. Position Summary**

| Department | 2025-2026 Adopted | 2026-2027 Recommended | Change |
|---|---|---|---|
| Board of Supervisors | 20.0 | 20.0 | - |
| Department of Emergency Management | 11.0 | 10.0 | (1.0) |
| County Administrative Office | 77.0 | 77.0 | - |
| Human Resources | 39.0 | 39.0 | - |
| Civil Rights Office | 5.0 | 5.0 | - |
| Auditor-Controller | 57.5 | 45.5 | (12.0) |
| Treasurer-Tax Collector | 49.0 | 49.0 | - |
| Assessor-County Clerk-Recorder | 65.0 | 65.0 | - |
| County Counsel | 54.0 | 52.0 | (2.0) |
| Clerk of the Board | 6.0 | 6.0 | - |
| Elections | 12.0 | 12.0 | - |
| Emergency Communication | 75.0 | 74.0 | (1.0) |
| Information Technology Department | 110.0 | 107.0 | (3.0) |
| District Attorney | 159.0 | 157.0 | (2.0) |
| Department of Child Support Services | 73.0 | 70.0 | (3.0) |
| Public Defender | 62.0 | 64.0 | 2.0 |
| Sheriff-Coroner | 461.0 | 445.0 | (16.0) |
| Probation | 300.5 | 298.0 | (2.5) |
| Agriculture Commissioner | 75.0 | 75.0 | - |
| Housing and Community Development | 108.0 | 107.0 | (1.0) |
| Public Works, Facilities and Parks | 273.5 | 272.0 | (1.5) |
| Health | 1,285.8 | 1,255.9 | (29.9) |
| Social Services | 855.0 | 857.0 | 2.0 |
| Library | 66.0 | 66.7 | 0.7 |
| Cooperative Extension Service | 3.0 | 3.0 | - |
| Natividad Medical Center | 1,508.7 | 1,468.8 | (39.9) |
| **Total** | **5,810.9** | **5,700.8** | **(110.1)** |

# Attachment A

## All Funds – Recommended Augmentations, by Funding Source

| Fund / Department / Recommended Augmentation | Rec FTE | Expenditures | Revenues | Net Request | Recommended |
|---|---|---|---|---|---|
| **1001-General** | **105.8** | **28,653,030** | **1,652,404** | **27,000,626** | **25,635,066** |
| **Assessor-County Clerk-Recorder** | **13.00** | **2,047,740** | **-** | **2,047,740** | **1,682,180** |
| Administrative Secretary-Confidential | 1.00 | 142,294 | - | 142,294 | - |
| Appraiser II | 3.00 | 484,521 | - | 484,521 | 484,521 |
| Auditor Appraiser III | 1.00 | 186,165 | - | 186,165 | 186,165 |
| Business Technology Analyst | 1.00 | 177,192 | - | 177,192 | 177,192 |
| Information Systems Manager II | 1.00 | 284,565 | - | 284,565 | 284,565 |
| Office Assistant II | 1.00 | 111,273 | - | 111,273 | - |
| Office Assistant III | 3.00 | 395,510 | - | 395,510 | 395,510 |
| Senior Account Clerk | 1.00 | 111,993 | - | 111,993 | - |
| Senior Property Transfer Clerk | 1.00 | 154,227 | - | 154,227 | 154,227 |
| **Auditor-Controller** | **6.00** | **1,509,980** | **-** | **1,509,980** | **1,509,980** |
| Accountant Auditor III | 2.00 | 420,362 | - | 420,362 | 420,362 |
| Assistant Auditor-Controller | 1.00 | 349,800 | - | 349,800 | 349,800 |
| Auditor-Controller Analyst I | 2.00 | 481,140 | - | 481,140 | 481,140 |
| Auditor-Controller Analyst II | 1.00 | 258,678 | - | 258,678 | 258,678 |
| **Civil Rights Office** | **1.50** | **133,378** | **-** | **133,378** | **133,378** |
| Program Manager I | 1.00 | 27,299 | - | 27,299 | 27,299 |
| Senior Equal Opportunity Analyst | 0.50 | 106,079 | - | 106,079 | 106,079 |
| **Clerk of the Board** | **-** | **100,400** | **-** | **100,400** | **100,400** |
| General Operations | - | 50,400 | - | 50,400 | 50,400 |
| Publications and Legal Notices | - | 50,000 | - | 50,000 | 50,000 |
| **Cooperative Extension Service** | **0.30** | **45,448** | **-** | **45,448** | **45,448** |
| Accounting Technician | 0.30 | 41,448 | - | 41,448 | 41,448 |
| Office Supplies & Staff Training | - | 4,000 | - | 4,000 | 4,000 |
| **County Administrative Office** | **4.00** | **761,799** | **567,573** | **194,226** | **194,226** |
| Climate Action Plan - Management Analyst II | 3.00 | 567,573 | 567,573 | - | - |
| Homelessness Management Analyst III | 1.00 | 194,226 | - | 194,226 | 194,226 |
| **County Counsel** | **3.00** | **1,338,454** | **-** | **1,338,454** | **1,338,454** |
| Chief Deputy County Counsel | 2.00 | 912,296 | - | 912,296 | 912,296 |
| Deputy County Counsel IV | 1.00 | 426,158 | - | 426,158 | 426,158 |
| **Department of Emergency Management** | **1.00** | **129,145** | **-** | **129,145** | **129,145** |
| Administrative Secretary Allocated Filled Full Time -Permanent | 1.00 | 129,145 | - | 129,145 | 129,145 |
| **District Attorney** | **10.00** | **3,082,446** | **-** | **3,082,446** | **3,082,446** |
| District Attorney Investigator I | 2.00 | 522,310 | - | 522,310 | 522,310 |
| District Attorney Investigator III | 8.00 | 2,560,136 | - | 2,560,136 | 2,560,136 |
| **Health** | **3.00** | **648,273** | **648,273** | **-** | **-** |
| Clinic Nurse Practitioner | 1.00 | 300,517 | 300,517 | - | - |
| Public Health Microbiologist II | 1.00 | 180,299 | 180,299 | - | - |
| Water Quality Specialist | 1.00 | 167,457 | 167,457 | - | - |
| **Human Resources** | **3.00** | **1,099,215** | **-** | **1,099,215** | **1,099,215** |
| Assistant Director of HR | 1.00 | 287,265 | - | 287,265 | 287,265 |
| Employee Benefits Analyst III | - | 119,935 | - | 119,935 | 119,935 |
| HR Analyst II | - | 110,782 | - | 110,782 | 110,782 |
| HR Program Manager II | - | 134,396 | - | 134,396 | 134,396 |
| HR Technician-Confidential | 1.00 | 121,703 | - | 121,703 | 121,703 |
| Legal Services for Labor Negotiations | - | 100,000 | - | 100,000 | 100,000 |
| Program Manager I | 1.00 | 225,134 | - | 225,134 | 225,134 |
| **Probation** | **2.00** | **450,746** | **-** | **450,746** | **450,746** |
| Deputy Probation Officer II - Supervised Home Confinement | 2.00 | 450,746 | - | 450,746 | 450,746 |
| **Public Defender** | **6.00** | **1,941,288** | **-** | **1,941,288** | **1,941,288** |
| Deputy Public Defender IV | 4.00 | 1,222,962 | - | 1,222,962 | 1,222,962 |
| Legal Secretary II | 1.00 | 129,987 | - | 129,987 | 129,987 |
| Public Defender Investigator III | 1.00 | 198,156 | - | 198,156 | 198,156 |
| Trial Related Services (ADO) | - | 390,183 | - | 390,183 | 390,183 |

## CONTINUED - All Funds – Recommended Augmentations, by Funding Source

| Fund / Department / Recommended Augmentation | Rec FTE | Expenditures | Revenues | Net Request | Recommended |
|---|---|---|---|---|---|
| **1001-General** | **105.8** | **28,653,030** | **1,652,404** | **27,000,626** | **25,635,066** |
| **Public Works, Facilities and Parks** | **12.00** | **1,859,846** | **-** | **1,859,846** | **1,859,846** |
| A&B Fire Protection Services | - | 125,000 | - | 125,000 | 125,000 |
| Accountant I | 1.00 | 144,310 | | 144,310 | 144,310 |
| Accounting Technician | 1.00 | 142,012 | | 142,012 | 142,012 |
| Building Maintenance Worker | 7.00 | 918,673 | | 918,673 | 918,673 |
| Management Analyst II | 1.00 | 190,218 | | 190,218 | 190,218 |
| Management Analyst III | 1.00 | 207,524 | | 207,524 | 207,524 |
| Senior Building Maintenance Worker | 1.00 | 132,109 | - | 132,109 | 132,109 |
| **Sheriff-Coroner** | **37.00** | **9,202,135** | **-** | **9,202,135** | **9,202,135** |
| Correction Specialist | 1.00 | 105,354 | - | 105,354 | 105,354 |
| Custody & Control Specialist | 1.00 | 126,974 | - | 126,974 | 126,974 |
| Deputy Sheriff-Corrections | 16.00 | 4,055,135 | - | 4,055,135 | 4,055,135 |
| Deputy Sheriff-Operations | 18.00 | 4,778,838 | - | 4,778,838 | 4,778,838 |
| Work Alternative Specialist | 1.00 | 135,834 | - | 135,834 | 135,834 |
| **Social Services** | **4.00** | **4,302,737** | **436,558** | **3,866,179** | **2,866,179** |
| Building Maintenance Supervisor | 1.00 | 148,195 | 148,195 | - | - |
| Building Maintenance Worker | 1.00 | 119,557 | 119,557 | - | - |
| General Assistance Grant Increase | - | 432,261 | - | 432,261 | 432,261 |
| Out of Home Care Costs | - | 1,125,000 | - | 1,125,000 | 1,125,000 |
| Out of Home Care Costs Due to Big Beautiful Bill | - | 2,140,112 | - | 2,140,112 | 1,140,112 |
| Social Worker III | 2.00 | 337,612 | 168,806 | 168,806 | 168,806 |
| **1331-Health and WelfareRealignment Public Health** | **-** | **1,517,457** | **1,000,000** | **517,457** | **517,457** |
| **Health** | **-** | **1,517,457** | **1,000,000** | **517,457** | **517,457** |
| Health and Welfare Realignment | - | 1,517,457 | 1,000,000 | 517,457 | 517,457 |
| **Grand Total** | **105.8** | **30,170,487** | **2,652,404** | **27,518,083** | **26,152,523** |

## Unfunded Augmentations, by Office / Department

| Fund / Department / Unfunded Augmentations | Req FTE | Expenditures | Revenues | Net Request |
|---|---|---|---|---|
| **1001-General** | **27.0** | **14,846,583** | **-** | **14,846,583** |
| **Auditor-Controller** | **3.0** | **609,057** | **-** | **609,057** |
| ERP Business Analyst | 1.0 | 230,148 | - | 230,148 |
| Internal Auditor III | 1.0 | 228,636 | - | 228,636 |
| Senior Payroll Technician | 1.0 | 150,273 | - | 150,273 |
| **Civil Rights Office** | **1.0** | **136,450** | **-** | **136,450** |
| Equal Opportunity Specialist - Confidential | 1.0 | 136,450 | - | 136,450 |
| **Cooperative Extension Service** | **-** | **36,551** | **-** | **36,551** |
| Vehicle Replacement | - | 36,551 | - | 36,551 |
| **County Administrative Office** | **-** | **250,000** | **-** | **250,000** |
| Encampment Outreach in Unincorporated Areas | - | 250,000 | - | 250,000 |
| **Department of Emergency Management** | **1.0** | **179,701** | **-** | **179,701** |
| Management Analyst I | 1.0 | 179,701 | - | 179,701 |
| **Health** | **4.5** | **1,510,626** | **-** | **1,510,626** |
| Management Analyst I | 1.0 | 203,275 | - | 203,275 |
| Medi-Cal Outreach Program | - | 750,000 | - | 750,000 |
| Office Assistant II | 2.0 | 247,002 | - | 247,002 |
| Reg Vet Tech .5 FTE | 0.5 | 97,546 | - | 97,546 |
| Senior Animal Care Technician | 1.0 | 150,573 | - | 150,573 |
| Spay/Neuter Clinics | - | 62,230 | - | 62,230 |
| **Housing and Community Development** | **-** | **800,000** | **-** | **800,000** |
| Chualar Community Plan | - | 500,000 | - | 500,000 |
| General Plan Housing and Safety Element Update | - | 300,000 | - | 300,000 |
| **Human Resources** | **1.0** | **270,716** | **-** | **270,716** |
| HR Program Manager II | 1.0 | 270,716 | - | 270,716 |
| **Probation** | **2.5** | **410,010** | **-** | **410,010** |
| Deputy Probation Officer II - Juvenile Sex Offender/Mental Health | 1.0 | 188,188 | - | 188,188 |
| Deputy Probation Officer II - Post Release | 1.0 | 174,304 | - | 174,304 |
| Probation Aide - Silver Star Youth Program | 0.5 | 47,518 | - | 47,518 |
| **Public Works, Facilities and Parks** | **4.0** | **4,425,194** | **-** | **4,425,194** |
| Carmel Lagoon sandbar management and flood prevention | - | 263,120 | - | 263,120 |
| CMMS Implementation in Facilities Division | - | 115,000 | - | 115,000 |
| Facility Unscheduled Maintenance | - | 1,000,000 | - | 1,000,000 |
| Fort Ord Open Space Unscheduled Maintenance | - | 150,000 | - | 150,000 |
| Honeywell HVAC and BMS Services | - | 150,000 | - | 150,000 |
| Mobile Shred Truck | - | 404,085 | - | 404,085 |
| New Service Vehicle for Building Maintenance Worker | - | 118,350 | - | 118,350 |
| Parks Ranger Academy | - | 40,000 | - | 40,000 |
| Parks Senior Secretary | 1.0 | 128,438 | - | 128,438 |
| Preventative Maintenance | - | 1,000,000 | - | 1,000,000 |
| Real Property Specialist | 1.0 | 217,831 | - | 217,831 |
| Restore VAMP Annual Contribution | - | 338,971 | - | 338,971 |
| Rifle Range Operations Funding Restoration | - | 40,425 | - | 40,425 |
| Salary & Benefit Savings (Parks) | - | 92,000 | - | 92,000 |
| Security System at Castroville Library and SupervisorOffices | - | 30,000 | - | 30,000 |
| Security System at County Coastal Offices | - | 30,000 | - | 30,000 |
| Security System at Pajaro Library and AG CommissionerOffices | - | 20,400 | - | 20,400 |
| Senior Groundskeeper | 1.0 | 128,438 | - | 128,438 |
| Senior Parks Utilities and Water System Specialist | 1.0 | 158,136 | - | 158,136 |

## CONTINUED - Unfunded Augmentations, by Office / Department

| Fund / Department / Unfunded Augmentations | Req FTE | Expenditures | Revenues | Net Request |
|---|---|---|---|---|
| **1001-General** | **27.0** | **14,846,583** | **-** | **14,846,583** |
| **Sheriff-Coroner** | **10.0** | **6,218,278** | **-** | **6,218,278** |
| 10 Deputy Sheriff-Recruits Pilot Program | - | 1,273,455 | - | 1,273,455 |
| 2 SAR 12 Passenger Mercedes Sprinter AWD Diesel | - | 150,000 | - | 150,000 |
| 2 SAR Polaris Police Response Enclosed UTV | - | 140,000 | - | 140,000 |
| 3 Forensic Computers | - | 60,000 | - | 60,000 |
| 60 Flock Cameras | - | 253,000 | - | 253,000 |
| Airplane Camera System Thermal Imaging Upgrade | - | 450,000 | - | 450,000 |
| Airplane Engine Overhaul | - | 100,000 | - | 100,000 |
| AXON Air - Replenish UAS Fleet and Expand OS Program | - | 110,000 | - | 110,000 |
| AXON Air Drone Licenses | - | 20,728 | - | 20,728 |
| AXON Fleet Car Camera System - 81 Vehicles | - | 452,000 | - | 452,000 |
| Deputy Sheriff-Operations | 8.0 | 1,484,376 | - | 1,484,376 |
| Evidence Room Lockers | - | 115,000 | - | 115,000 |
| Flock Camera Program Expansion - 140 Cameras | - | 420,000 | - | 420,000 |
| Property Evidence Full Inventory Audit | - | 80,000 | - | 80,000 |
| Records Specialist I | 1.0 | 111,546 | - | 111,546 |
| Records Supervisor | 1.0 | 70,173 | - | 70,173 |
| Replace 160 Duty Handguns/Holsters with Glock 47 | - | 153,000 | - | 153,000 |
| Replace SWAT Ballistic Shields | - | 25,000 | - | 25,000 |
| SAR 4x4 Ford Ranger | - | 75,000 | - | 75,000 |
| SAR QTAC Utility Truck | - | 275,000 | - | 275,000 |
| Supplemental Deputy Assignments for County CodeEnforcement | - | 400,000 | - | 400,000 |
| **1380-Hitchcock Road AnimalServices** | **-** | **998,395** | **896,585** | **101,810** |
| **Health** | **-** | **998,395** | **896,585** | **101,810** |
| Positions costs - JPA's approved share of cost for County's allocation | - | 698,395 | 698,395 | - |
| Spay/Neuter Clinics | - | 300,000 | 198,190 | 101,810 |
| **1407-CSA #17 Rancho TierraGrande** | **-** | **20,000** | **-** | **20,000** |
| **Public Works, Facilities and Parks** | **-** | **20,000** | **-** | **20,000** |
| County Service Area 17 - Rancho Tierra Granda (CSA 17): Prop 218 | - | 20,000 | - | 20,000 |
| **1423-CSA #44 Corral De TierraOaks 1/2/3** | **-** | **25,000** | **-** | **25,000** |
| **Public Works, Facilities and Parks** | **-** | **25,000** | **-** | **25,000** |
| County Service Area 44 - Corral De Tierra Oaks (CSA 44): Prop 218 | - | 25,000 | - | 25,000 |
| **1525-San Jerardo Co SanitationDistrict** | **-** | **30,000** | **-** | **30,000** |
| **Public Works, Facilities and Parks** | **-** | **30,000** | **-** | **30,000** |
| Boronda County Sanitation District - Zone 2 San Jerardo | - | 30,000 | - | 30,000 |
| **Grand Total** | **27.0** | **15,919,978** | **896,585** | **15,023,393** |

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# Appropriation Limits

## COUNTY OF MONTEREY
### APPROPRIATION LIMITS FOR THE 2026-27 FISCAL YEAR
Pursuant to Article XIIIB of the California Constitution

| FUND | 1978-79 Base Year | Appropriation Limit | Estimated Tax Proceeds |
|---|---|---|---|
| County General and Library Funds | $ 33,688,425 | $ 1,015,171,576 | $ 365,420,066 |
| Special Districts | | | |
| CSA #9 Oak Park | 42,702 | 575,667 | 57,713 |
| CSA #10 Laguna Seca Ranch | 9,658 | 130,200 | - |
| CSA #15 Serra Village, Toro Park | 87,250 | 1,176,219 | 215,653 |
| CSA #20 Royal Estates | 4,977 | 67,095 | 3,497 |
| CSA #25 Carmel Valley Golf and Country Club | 9,339 | 125,899 | 64,914 |
| CSA #26 New Moss Landing Heights | 1,026 | 13,832 | 4,429 |
| CSA #32 Green Valley Acres/Moon Subdivision | 1,836 | 24,751 | 5,612 |
| CSA #35 Paradise Park | 5,283 | 71,220 | 7,631 |
| CSA #41 Gabilan Acres/Boronda | 2,727 | 36,763 | 13,390 |
| CSA #47 Carmel Views/Mar Vista | 5,013 | 67,580 | 28,550 |
| CSA #50 Rioway Tract No.2 | 944 | 12,726 | 2,662 |
| CSA #52 Carmel Valley Village | 2,055 | 27,703 | 7,282 |
| CSA #54 Manzanita/Sarsi Subdivisions | 219 | 2,952 | 1,534 |
| CSA #58 Vista Dorado | 1,406 | 18,954 | 3,148 |
| CSA #62 Rancho Del Monte 14 | 5,363 | 72,299 | 15,925 |
| Pajaro Co Sanitation District | 254,092 | 3,425,419 | 388,559 |

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# Recommendations

It is recommended that the Board of Supervisors:

1. Hold a Public Hearing on May 27, 2026, at 9:00 a.m. to adopt the Fiscal Year (FY) 2026-27 Appropriation Limits pursuant to Article XIIIB of the California State Constitution.

2. Commence Budget Hearings with the County Administrative Office summary presentation of the FY 2026-27 Recommended Budget on May 27, 2026, at 9:00 a.m. and continue Budget Hearings on May 28, 2026, beginning at 9:00 a.m. if necessary.

3. Authorize and direct the County Administrative Office to prepare the FY 2026-27 Adopted Budget Resolution reflecting changes made by the Board during Budget Hearings, to make any changes in budget units to reflect any position and/or account adjustments approved by the Board during or prior to Budget Hearings.

4. Authorize and direct the County Administrative Office to adjust, if needed, position counts, appropriations, revenues, fund balances, etc., to correct clerical, technical, and inadvertent errors due to erroneous entries in the County's budget system.

5. Conduct a Public Hearing on May 27, 2026, at 9:00 a.m. to consider approving the FY 2026-27 departmental fee schedule (second hearing).

6. Authorize up to 10% of the deposited funds in the County's 1991 Health and Welfare Realignment for FY 2026-27 for Health and Mental Health be redirected to Social Services, pursuant to Welfare & Institutions Code § 17600.20, not to exceed $1,000,000 in redirection.

7. Authorize the County Administrative Office to reorganize the CAO Cannabis Division (105007-1001-CAO103) by placing it under Housing and Community Development oversight beginning in FY2026-27.

8. Authorize the County Administrative Office to temporarily suspend the annual contribution to the unfunded accrued liability (UAL) supplemental pension (115 Pension Trust) program as set forth in the Pension Liability Policy, to meet other unfunded needs in the FY 2026-27 Recommended Budget.

9. Authorize the County Administrative Office, in the event that any unbudgeted/unassigned fund balance is available at year-end FY 2025-26, to allocate in the following order of priority:

    a. For support of the Strategic Commitment Reserve (30175), not to exceed established Board policy of 10% of estimated FY 2025-26 General Fund revenues (excluding Natividad Medical Center Strategic Reserve) as prescribed in the County of Monterey General Financial Policy;

    b. In an assignment to be used for the FY 2027-28 Recommended Budget;

    c. For the General Fund Contingency (30015) to help cover unanticipated events or emergencies as prescribed in the County General Financial Policy.

    d. Contribute to the unfunded accrued liability (UAL) supplemental pension (115 Pension Trust) program.

10. Authorize the County Administrative Office to transfer or release to/from assignments associated with the following self-funded programs in the event they require additional funds or have excess funds at the end of FY 2025-26:

    a. Information Technology Charges Mitigation Assignment (30045);

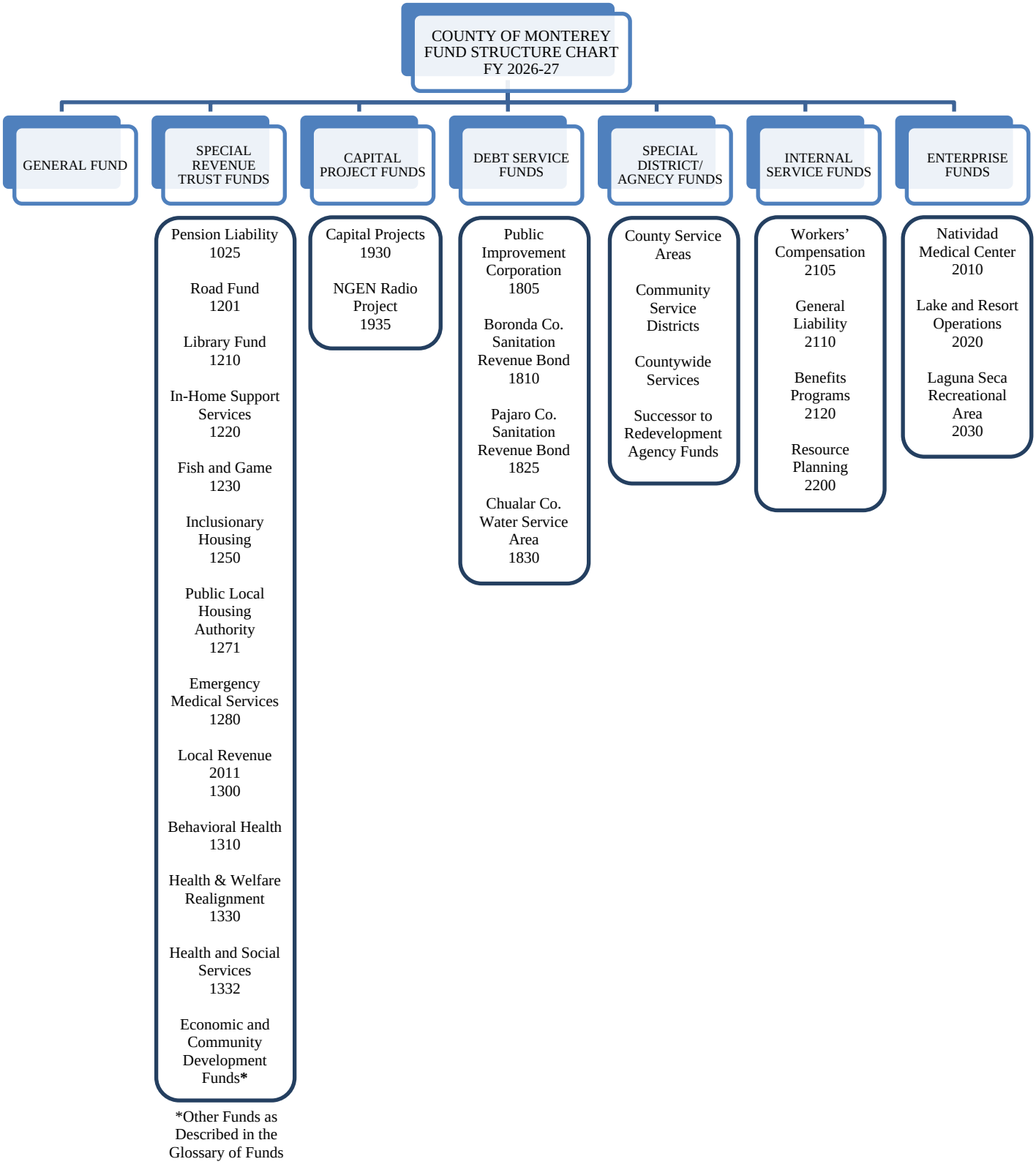
    b. Measure AA Sales Tax Assignment (30215).

11. Authorize the County Administrative Office to adjust the FY 2026-27 Adopted Budgets for the other funds under the authority of the Board of Supervisors to reflect the FY 2025-26 year-end final available fund balance.

12. Authorize the County Administrative Office to eliminate the County soft hiring freeze and implement position control based on departmental maximum filled full-time equivalent levels as approved by the Board during Budget Hearings.

13. Consider approval and adoption of the Public Works Annual Work Program for the Road Fund for FY 2026-27. California Code of Regulations Section 994 - Road Construction & Maintenance Activity, and Streets & Highways Code Division 3, Chapter 1, Section 2007 require that a Road Fund budget be submitted to the Board of Supervisors at the same time as other County departments submit their recommended budgets. The Public Works Facilities and Parks - Public Works Annual Work Program outlines planned expenditures within the recommended Work Program (Road Fund) budget by project and activity. It details anticipated administrative, engineering, and reimbursable expenditures along with planned capital project expenses and maintenance activities.

# Fund Structure



# Fund and Organizational Structure Relationship

| Departments | Governmental Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | Proprietary Funds | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Revenue | | | | | | | | | | | | | | | | | | | | | | | | Debt Service | | | Capital Projects | | Enterprise | | | Internal Service | | | |
| | 1001 | 1025 | 1201 | 1210 | 1220 | 1230 | 1240 | 1250 | 1260 | 1270 | 1271 | 1280 | 1290 | 1300 | 1310 | 1320 | 1330 | 1340 | 1350 | 1360 | 1370 | 1390 | 1531 | 1905 | 1910 | CSAs/ CSDs* | 1805 | 1820 | 1830 | 1930 | 1935 | 2010 | 2020 | 2030 | 2110 | 2105 | 2120 | 2200 |
| Board of Supervisors | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Emergency Management | X | | | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | | | | | | |
| County Administrative Office | X | X | | | | | | | X | | | | X | | | | | | | | | | | | | | | | | | | | | | | | X |
| Human Resources | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | X | |
| Civil Rights Office | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Auditor-Controller | X | | | | | | | | | | | | | | | | | | | | | | | | | | X | | | | | | | | | | |
| Treasurer-Tax Collector | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Assessor-County Clerk-Recorder | X | | | | | | | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | | |
| County Counsel | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | X | X | | |
| Clerk of the Board | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Elections | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Emergency Communications | | | | | | | | | | | | | | | | | | X | X | | | | | | | | | | | | X | | | | | | |
| Information Technology | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| District Attorney | X | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | | | | | | | | |
| Child Support Services | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public Defender | X | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | | | | | | | | |
| Sheriff-Coroner | X | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | | | | | | | | |
| Probation | X | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | | | | | | | | |
| Agricultural Commissioner | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing & Community Dev. | X | | | | | | | X | | X | X | | | | | | | | | | X | | X | | X | | | | | | | | | | | | |
| Public Works, Facilities & Parks | X | X | | | | X | | | | | | | | | | | | | | | | X | | X | | X | | X | X | X | | | X | X | | X |
| Health | X | | | | | | | | | | | X | | X | X | | X | | | | | | | | | X | | | | | | | | | | | |
| Social Services | X | | | | X | | X | | | | | | | X | | | X | | | | | | | | | | | | | | | | | | | | |
| Library | | | | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cooperative Extension Service | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Natividad Medical Center | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | X | X | | | | | |

* CSA funds include 1401-1443; CSD funds include 1521-1525.

# Three Year Forecast

Monterey County Financial Forecast
March 2026

## Introduction

The County Administrative Office is pleased to present the financial forecast for the County of Monterey. The forecast is the first step of the annual budget development cycle, which concludes with the adoption of a balanced budget by July 1 of each year. To meet this timeline, staff conducts a comprehensive mid-year review of planned spending and anticipated revenues for the current fiscal year (FY 2025-26), the upcoming budget year (FY 2026-27), and two additional years. The result of this review is an assessment of the County's financial condition, emerging needs, and expected fiscal capacity to meet those needs.

## Approach and Assumptions

The forecast is an analysis of estimated revenues and costs for existing levels of staffing and services within the context of current statutes and policies. A forecast is different than a budget. In forecasting, departments estimate "normal" cost of operations, which generally include the filling of vacancies and current level of discretionary spending. Developing a three-year forecast provides a window of opportunity to identify potential actions necessary to balance revenues and expenditures over the long-term to ensure financial sustainability of the County. Similarly, the forecast also serves as a tool for the upcoming budget to assess the impact that decisions made in the present, such as considering wage increases, a new revenue source or the funding of a new program, will have on future fiscal condition of the County.

The forecast includes employee salary and benefits changes as authorized under existing memorandums of understanding (MOUs) and scheduled employee step advances. The forecast also takes into consideration known increases in PERS retirement rates and health insurance premiums. Revenue estimates are based on the most recent financial data and available information about federal and State funding levels. The forecast compares expenditures required to carry out existing operations related to estimated financing sources. This analysis is a key financial management tool to guide the upcoming budget process and help preserve long-term financial stability.

## General Fund Results Prior Fiscal Year

The general fund supports core governmental functions related to public safety, land use and environment, public assistance, health and sanitation, recreation and education, and finance and administration. The FY 2024-25 adopted budget included $892.3 million in appropriations, matched by an equivalent amount of financing: $873.8 million in revenue and $18.5 million in fund balance. Throughout the year, subsequent modifications increased appropriations by $40.1 million, financed by $10.0 million in additional revenue and $32.0 million in additional bund balance for one-time expenditures.

The County ended the fiscal year with a favorable performance compared to the final budget. The general fund ended with revenues of $899.5 million, cancellation of assigned funds of $15.4 million, cancellation of $9.3 million of restricted fund balance, releases of strategic reserve of $11.7 million; expenditures of $851.2 million, additions to restricted fund balance of $27.0 million, additions to assigned fund balance of $19.4 million, and replenishment of strategic reserve of $31.0 million which resulted in an initial operating surplus of $39.9 million. $36.6 million of additions were made to the assigned fund at the direction of Board of Supervisors following the Budget End of Year Report for FY 2024-25. These additions included $20 million to cover salary and projected cost increases, $8 million for the purchase of the Life Foundation building, $4.8 million to replenish the Strategic Reserve, $2 million to replenish the Contingency Reserve, and $1.7 million for other projects that can be found in RES 25-182. Even though the County had to release significant amounts from its strategic reserves, the Board's strong commitment to prioritize its replenishment is a strong indicator of the County's commitment to weathering future unforeseen events and meet emerging needs with strategic planned used of its reserves.

## General Fund Current Fiscal Year Estimated Results

The three-year forecast for the General Fund indicates unfavorable results in FY 2025-26, with those results turning to significant deficits in the three following fiscal years. Given this forecast, the Board's commitment to prudent financial management of the County's finances will be imperative in the upcoming fiscal years. The County could see an estimated reduction of $11.8 million in fund balance at the end of FY 2025-26. The modified budget is not inclusive of transactions

occurring after the submission of the current year estimate. Upcoming challenges with potential federal funding issues and increases in wages can continue to add to the volatility of these estimates.

General Fund Outlook through 2028-29 (figures in millions of dollars)

| | 2024-2025 | 2025-2026 | | | 2026-2027 | 2027-2028 | 2028-2029 |
|---|---|---|---|---|---|---|---|
| | Actual | Adopted | Modified | Year End Estimate | Forecast | | |
| Available Financing: | | | | | | | |
| Beg. Unassigned Fund Balance | 32,742,020 | 23,456,798 | 5,663,697 | 48,443,072 | | | |
| Release of Fund Balance | 36,327,267 | 19,243,110 | 19,243,110 | 19,243,110 | - | - | - |
| Revenues | 899,473,939 | 947,689,122 | 948,918,083 | 959,225,208 | 924,298,912 | 941,054,960 | 966,136,617 |
| Total Financing Sources | $ 968,543,226 | $ 990,389,030 | $ 973,824,890 | $ 1,026,911,390 | $ 924,298,912 | $ 941,054,960 | $ 966,136,617 |
| Financing Uses: | | | | | | | |
| Assignments/Restrictions | 68,943,198 | | | 16,551,484 | | | |
| Expenditures | 851,156,956 | 983,090,943 | 968,343,628 | 968,184,076 | 1,037,693,119 | 1,078,875,226 | 1,122,658,915 |
| Appropriations for Contingencies | - | 7,298,087 | 5,481,262 | 5,481,262 | 5,481,262 | 5,481,262 | 5,481,262 |
| Total Financing Uses | $ 920,100,154 | $ 990,389,030 | $ 973,824,890 | $ 990,216,822 | $ 1,043,174,381 | $ 1,084,356,488 | $ 1,128,140,177 |
| Ending Unassigned Fund Balance | $ 48,443,072 | $ - | $ - | $ 36,694,568 | $ (118,875,469) | $ (143,301,528) | $ (162,003,560) |

Overall, 11 General Fund departments are estimating ending the year within their budget and estimating an $8.4 million collective surplus. However, 12 departments estimate they will end the year over their allocated GFC, resulting in a collective deficit of $11.9 million. Significant deficits are estimated for the Sheriff's Department, County Administrative Office, and Public Works, Facilities and Parks. Details for departmental forecasts are provided toward the end of this report.

| Entity Parent Name | Final Budget | Current Year Estimate | Variance |
|---|---|---|---|
| Agriculture Commissioner | $ (4,192,039) | $ (3,595,772) | $ 596,267 |
| Assessor-County Clerk-Recorder | $ (6,724,223) | $ (7,320,920) | $ (596,697) |
| Auditor-Controller | $ (1,288,707) | $ (865,613) | $ 423,094 |
| Board of Supervisors | $ (6,303,408) | $ (6,319,713) | $ (16,305) |
| Civil Rights Office | $ 163,333 | $ 159,959 | $ (3,374) |
| Clerk of the Board | $ (1,152,251) | $ (1,085,727) | $ 66,524 |
| Cooperative Extension Service | $ (587,498) | $ (592,329) | $ (4,831) |
| County Administrative Office | $ (12,329,974) | $ (14,231,277) | $ (1,901,303) |
| County Counsel | $ (246,618) | $ (498,400) | $ (251,782) |
| Department of Child Support Services | $ (28,529) | $ (27,826) | $ 703 |
| Department of Emergency Management | $ (3,095,318) | $ (3,181,827) | $ (86,509) |
| District Attorney | $ (23,294,444) | $ (22,795,830) | $ 498,614 |
| Elections | $ (6,490,855) | $ (4,752,378) | $ 1,738,477 |
| Health | $ (28,665,489) | $ (26,446,217) | $ 2,219,272 |
| Housing and Community Development | $ (10,333,224) | $ (8,896,327) | $ 1,436,897 |
| Human Resources | $ 28,247 | $ 105,961 | $ 77,714 |
| Information Technology Department | $ (3,750,639) | $ (3,961,282) | $ (210,643) |
| Probation | $ (27,731,501) | $ (27,266,703) | $ 464,798 |
| Public Defender | $ (18,665,948) | $ (17,789,766) | $ 876,182 |
| Public Works, Facilities and Parks | $ (10,868,021) | $ (12,693,083) | $ (1,825,062) |
| Sheriff-Coroner | $ (113,496,448) | $ (120,332,755) | $ (6,836,307) |
| Social Services | $ (26,684,758) | $ (26,719,270) | $ (34,512) |
| Treasurer-Tax Collector | $ (212,043) | $ (322,189) | $ (110,146) |

Current year non-program revenue is estimated $12.6 million higher than budget primarily due to an unbudgeted reimbursement from PARS of $6.1 million and increased property taxes of $5 million.

## Forecast

The forecast reveals significant deficits in the upcoming three years. FY 2026-27 forecasts estimates a deficit of $118.9 million. The deficit grows to $143.3 million and $162.0 million in FY 2027-28 and 2028-29 respectively. This imbalance is the result of continuing increased costs which will exceed available funding. The forecast reflects deficits primarily driven by the rising cost of health insurance, PERS, general liability insurance, worker's compensation, and negotiated salary increases. More details about the cost drivers creating this imbalance are provided in the cost driver section of this report.

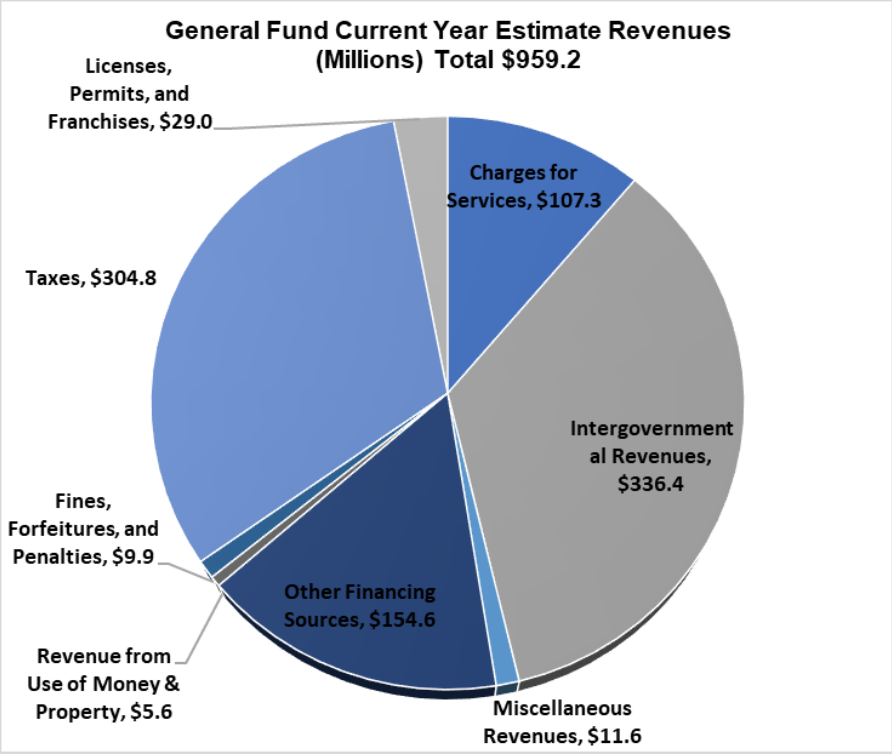
Departments estimate program revenues based on the programs they deliver and known federal and State funding sources as well as grants for the forecast period. Non-program revenue, which is the County's discretionary revenue, is projected to increase. County staff are typically conservative when estimating revenues and expenditures with actual performance generally favorable compared to forecasts. These hypothetical deficits are based on current operations and policy and do not include future service enhancements, wage increases for wage studies, changes in federal or State financial commitments, or revenue declines in an economic downturn, or inflationary changes.

Looking into the future, the County, like the State and other local governments, must continue to plan for a stable and sustainable future for coming generations by maintaining its Strategic Reserve, addressing infrastructure needs, and paying down unfunded liabilities. The financial forecast assumes that the economy continues to grow through the forecast period and does not include potential impacts that may result from possible federal or State policy changes or impacts of a recession or current year discretionary revenue declines.

While some growth is assumed in forecasted years, it is not sufficient to cover increases in costs for current levels of staffing and services. Any new budget commitments will increase the severity of reductions the County would have to make in an economic downturn. Given these uncertainties and events, prudent financial management practices, including limiting new on-going commitments or expansion of programs, is paramount for the current environment.

## General Fund Revenues

General fund revenue is composed of program and non-program revenue. Program revenue is specifically designated and/or statutorily required for programs. Sources of program revenue are derived from State and federal aid for various mandated programs primarily in Health and Social Services, charges for services are primarily fees collected by health clinics and other revenues include primarily reimbursement from realignment funds for health, social services, and public safety programs.



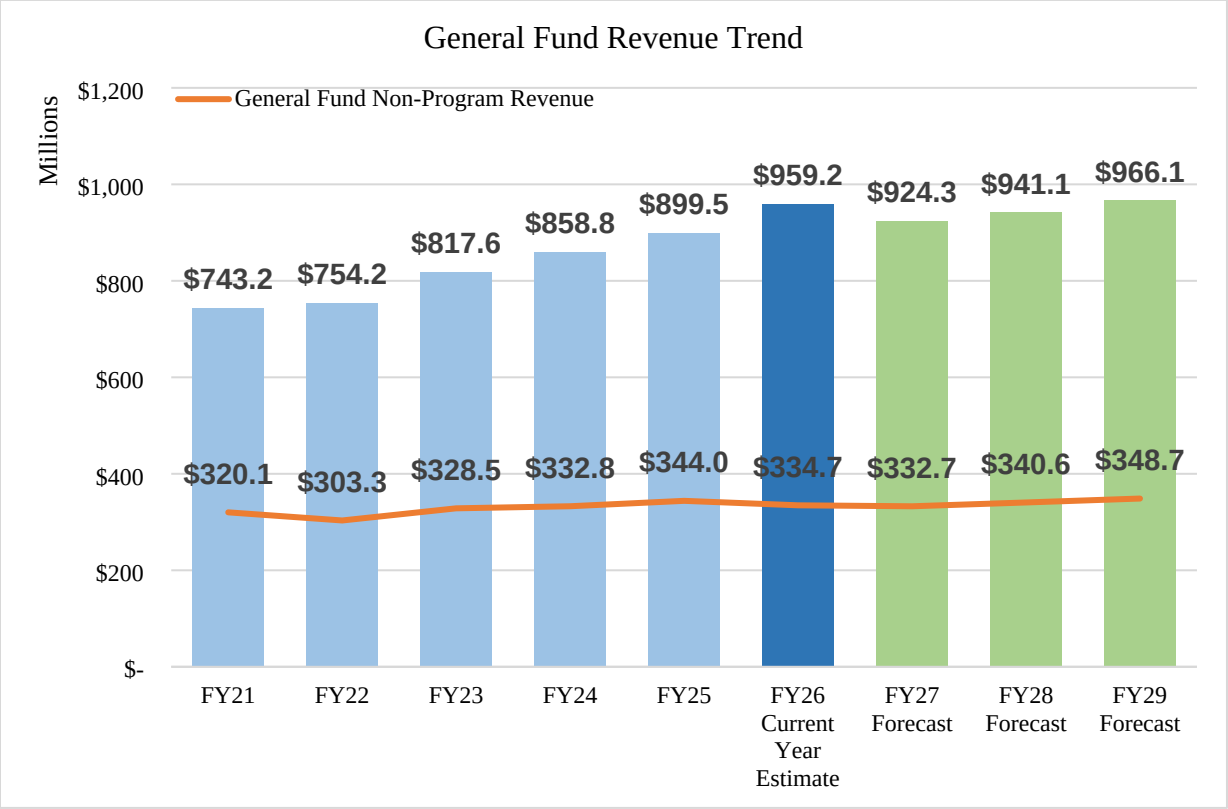

Non-program or "discretionary" revenues are mostly derived from taxes and are utilized to address local priorities and to provide funds to leverage federal and State monies, including maintenance of effort requirements.

**Current year revenues are $10.3 million over budget expectations.** The major variances compared to budgeted revenue in the current year include:

- **Non-program revenue is projected to be $12.6 million higher than budget.** In the current year, the increase in discretionary revenue is driven by a PARS reimbursement of $6.1 million and property tax $5 million above budget due to higher property values.

- **Revenue in Public Works, Facilities, and Parks is $4.0 million higher than budget.** The increase in revenues is largely attributable to AB 102 funding for the Pajaro Mansion project totaling $2.9 million. Additionally, $0.8 million in revenue was transferred in to cover the unscheduled maintenance projects. Parks revenues also increased by approximately $.3 million due to improved water levels at Lake San Antonio.
- **Revenue in the Elections Department is $2.8 million higher than budget.** Due to the unscheduled November 4, 2025, Statewide Special Election, both expenditures and revenues will exceed the adopted budget. The County received $3.5 million in State funding to offset costs associated with administering the special election, which was not included in the budget.
- **Revenue in the Health Department is $2.6 million higher than budget.** The increase in revenue is driven primarily by a $1.6 million settled deficit from FY 2024-25, associated with the conversion of primary care clinics from standalone to intermittent status, which resulted in an improved reimbursement rate and increased revenue.
- **Revenue in the County Administrative Office is $5.4 million lower than budget.** This revenue decrease was driven by unrecognized grant revenue for Homelessness Strategies and Initiatives.
- **Revenue in the Department of Social Services is $4.8 million below Budget.** Lower revenues were driven by a decrease in reimbursable expenditures by the State due to higher than anticipated vacancy rate, lower retirement costs, and reduced entitlement costs for CalWORKs.

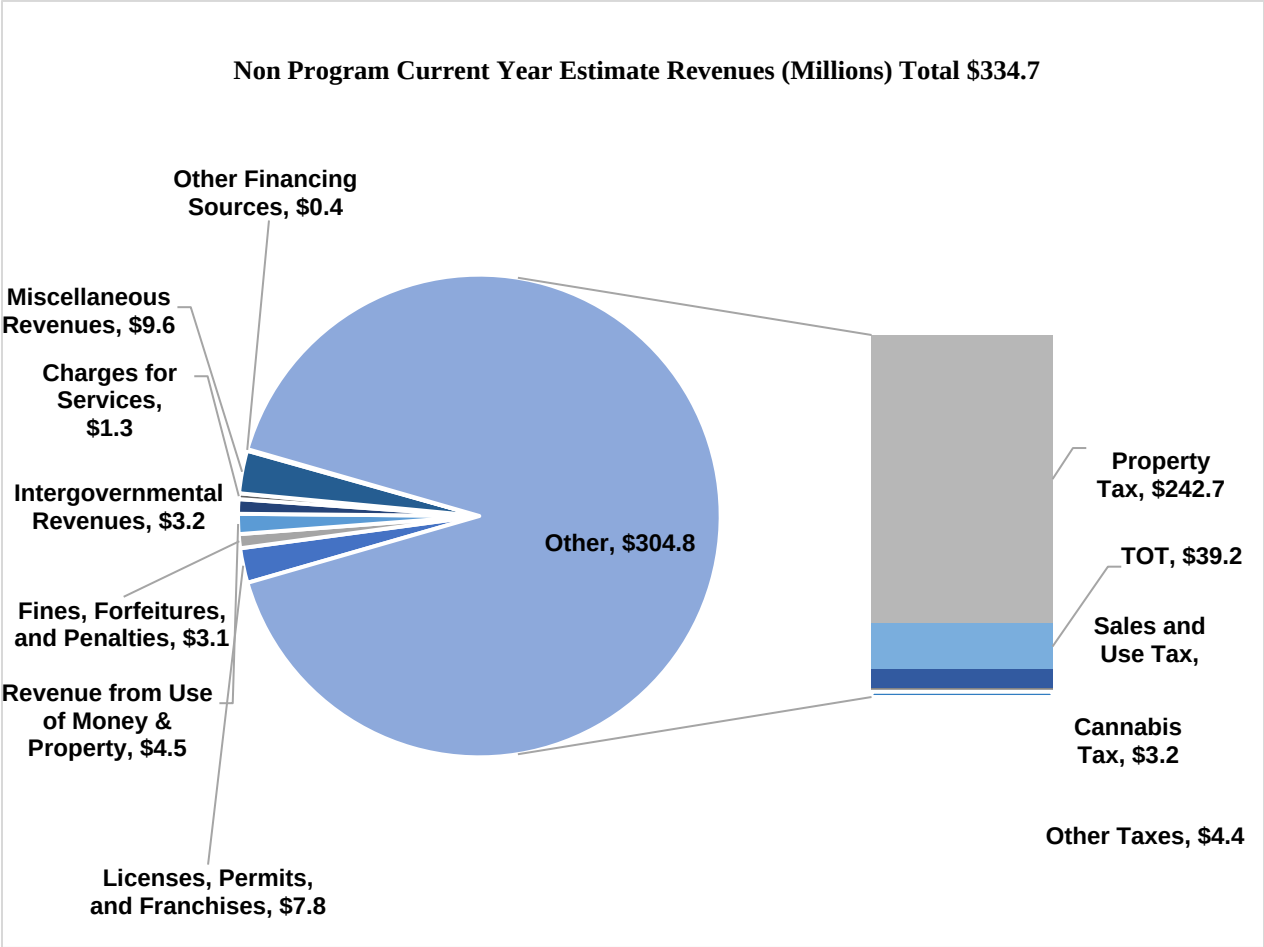
**Forecasted years exclude one-time revenue sources, but overall, assume modest growth in program and discretionary revenues**. Departments balance their budgeted expenditures based on a combination of revenues earned directly by the program (State reimbursement, permit fees, clinic charges, etc.) and County contributions of discretionary "non-program" revenue.



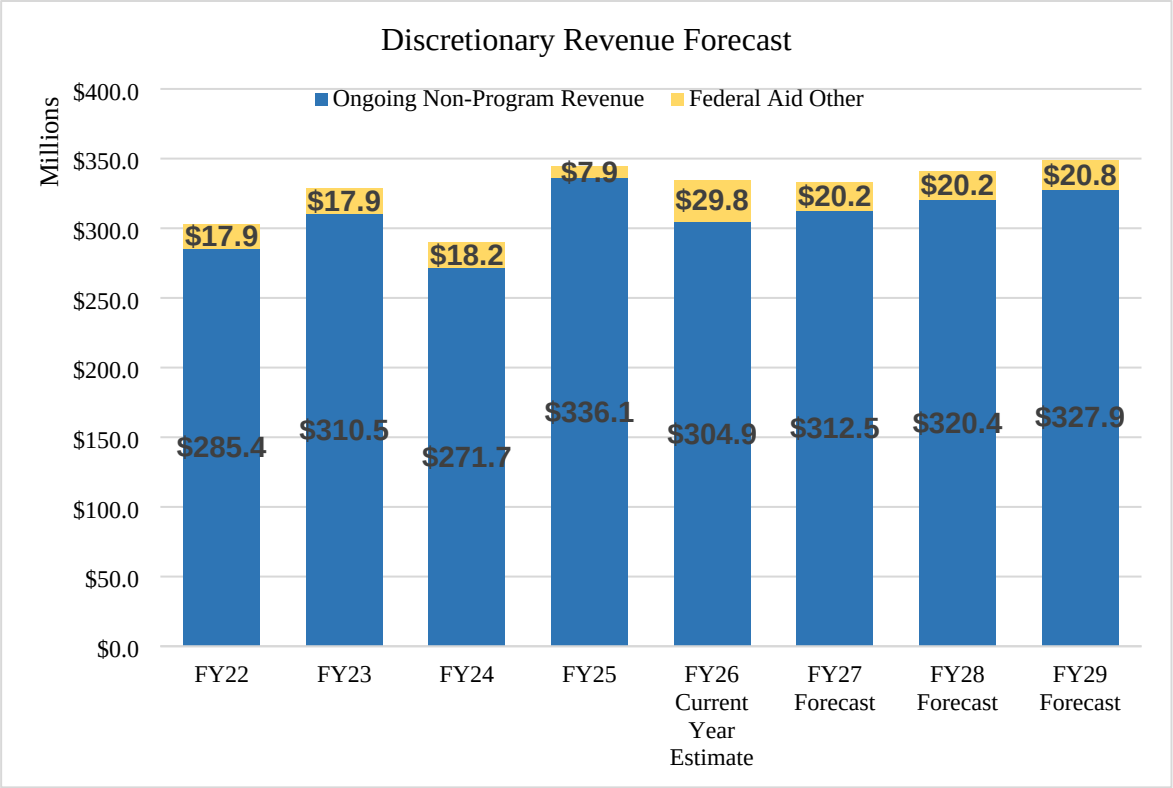

Since FY 2013-14, the County's program revenues have mostly grown under state-county realignment and the Affordable Care Act to support increased responsibilities and associated costs, including mandated public assistance and health and public safety programs. For FY 2025-26, general fund revenues are estimated to increase $59.8 million over FY 2024-25. This increase is primarily due to higher State reimbursements within DSS and the Health Department salary increases and will be offset by the related expenses. The chart above reflects the overall general fund revenue trend and the non-program revenue trend, which accounts for slightly over one-third of general fund revenues.

## Discretionary Revenues

Discretionary revenues provide the Board flexibility to address local priorities and to provide matching funds to leverage federal and State monies and to meet maintenance of effort requirements.

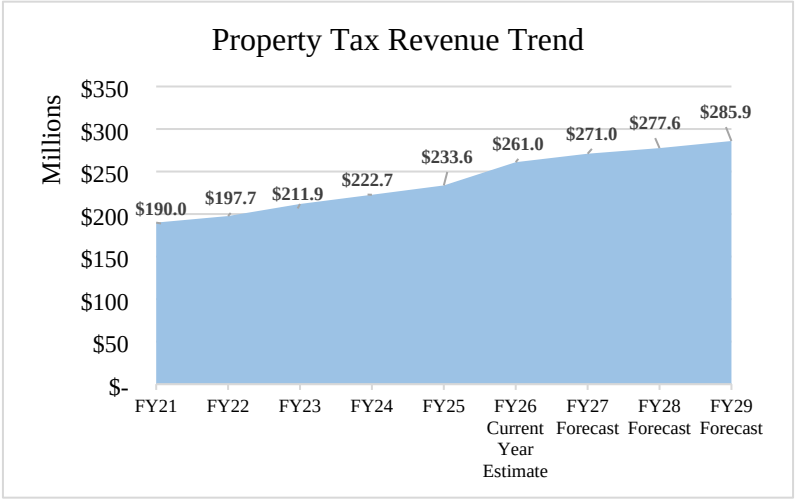



**Tax revenue accounts for majority of local discretionary monies**. Sources of non-program revenue are displayed in the chart above. Total non-program revenue in the current year is estimated at $334.7 million. Property tax revenue is the largest source of non-program revenue, projected at $242.7 million (74%) of total current year estimated non-program revenue. Other significant sources of discretionary revenue include: $39.2 million in TOT, $15.3 million in sales and use tax revenue, and franchise fees of $7.8 million.

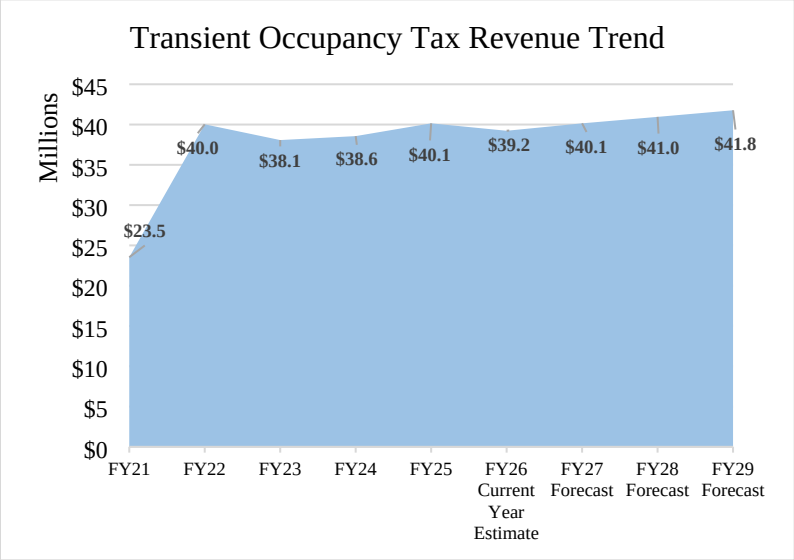



**Discretionary revenue continues to grow in coming years.** The chart reflects the projected non-program revenue in the current year, upcoming budget year (FY 2026-27) and two out years. Projected current year non-program revenue is above budget mostly due to improvement in property taxes as current year performance has fared better than initial more conservative estimates included in the budget. The chart also breaks out Federal Aid revenue from the prior year and current year, to reflect a more accurate trend in discretionary revenues. Adjusting out the Federal Aid revenues from the current year, we see that discretionary revenue grows $7.6 million in FY 2026-27 and an additional $7.9 million and $7.5 million in the subsequent two years, respectively. The improvement in projected revenue is primarily due to positive trends in property tax collections resulting from higher assessments.

**Increases in property assessments result in discretionary revenue growth**. As seen on the chart, property taxes continue to grow due to positive trends in property values and an increase in assessments. Next year, the forecast assumes a 3.8% growth resulting in a $10 million improvement in property tax revenue. The two out years include a more conservative growth assumption of 2.7% each, yielding additional revenue of $6.6 and $8.3 million respectively.

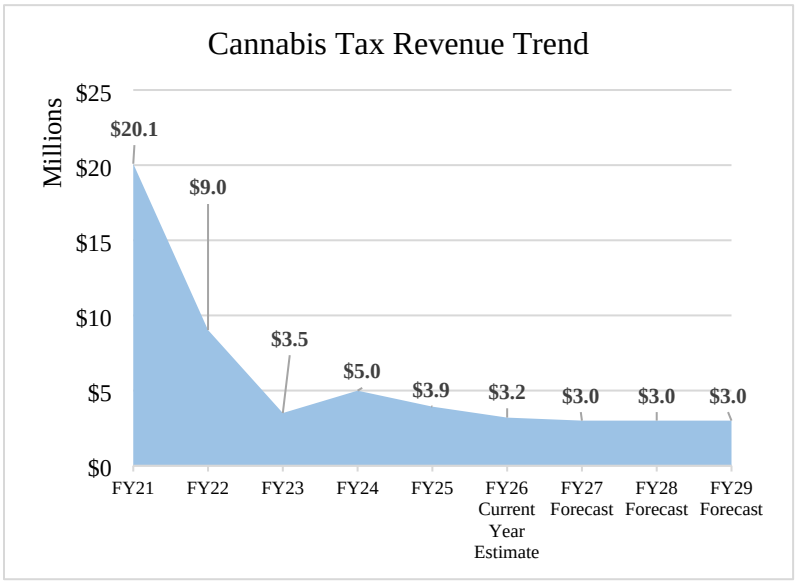


**Transient Occupancy Tax Continues at a Level Rate.** TOT is the County's second largest source of discretionary, revenue. Often referred to as the "hotel tax," TOT is the tax applied on hotel/motel accommodations. Various tourist attractions contribute to the County's TOT. The tax rate for Monterey County is 10.5%. The pandemic and corresponding stay at home orders negatively impacted revenue collected in the second half of the FY 2019-20. As travel restrictions eased in FY 2020-21, the County saw a rebound in tourism with revenues coming in at $23.5 million. In FY 2021-22 TOT revenue came in at $40.0 million. In FY 2022-23 and FY 2023-24, TOT revenue remained high at $38.1 million and $38.6 million. And in FY 2024-25, TOT came in at $40.1 million. TOT revenue is expected to remain stable at an estimated $39.2 million in revenue for FY2025-26 and has been forecasted in out years with an expected growth of 2.0% assuming no economic downturn.




**Cannabis revenue continues at a decreased level based on approved tax changes.** In FY 2022-23, the Board approved reductions to cannabis tax rates resulting in $5.5 million decrease to cannabis revenue. Cannabis revenue is estimated to be $3.2 million for FY 2025-26. If lower cannabis tax rates are adopted by the Board of Supervisor as cost pressures continue in the industry, cannabis revenue will further decrease, and the cannabis program will be further affected.

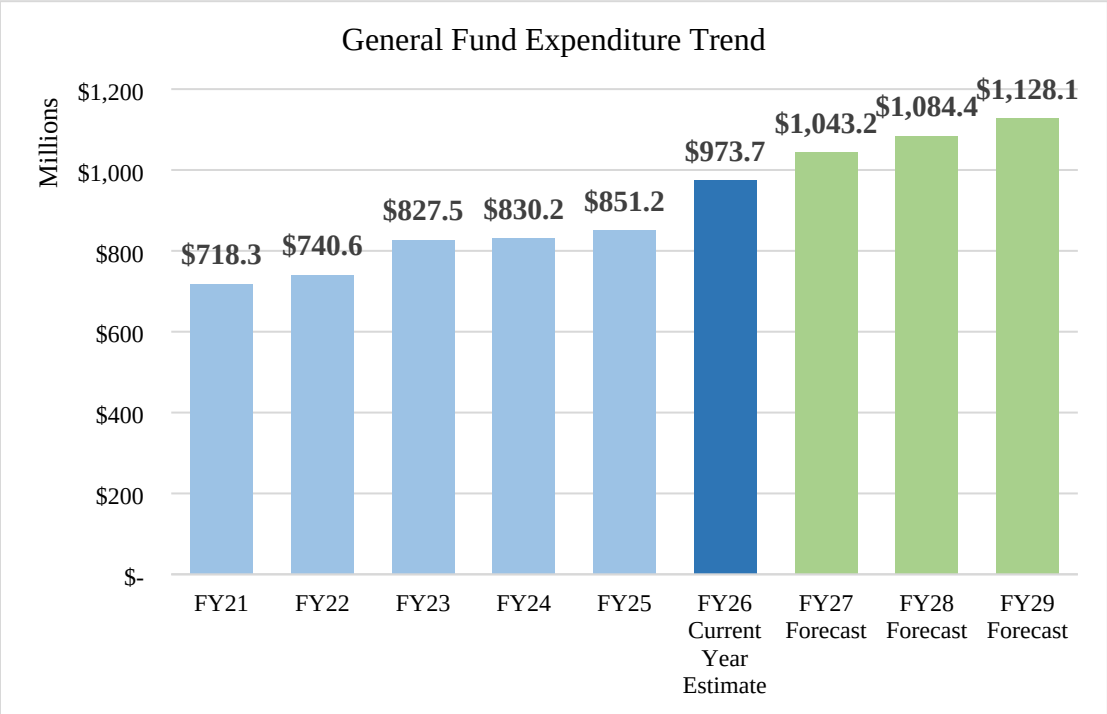
As of the date of this report, the cannabis assignment has an estimated uncommitted balance of $0.6 million. The assignment is not expected to grow future years since cannabis revenue is allocated entirely as part of the GFC next fiscal year.




| Cannabis Assignment Balance | |
|---|---|
| FY 2024-25 Beginning Balance | 2,584,530 |
| Cannabis Assignment Expenditures FY 2024-25 | 524,431 |
| **FY 2024-25 Ending Balance** | **2,060,099** |
| Approved for FY 2025-26 Adopted Budget by Board | 1,465,943 |
| **Available Balance** | **594,156** |
| Repay unallowed use under cannabis grant | 65,130 |
| **Projected Ending Balance FY 2025-26** | **529,026** |

## General Fund Expenditures

The FY 2025-26 adopted budget included appropriations of $990.4 million. The modified budget is $973.8 million. There are modifications to budgets which occurred after this report was compiled and were not included in the modified budget figures due to timing. Departments continue to amend their budget throughout the year as the need arises and the final modified budget will be different.




**Current year's expenditures are estimated at $973.7 million, or 0.2 million below budgeted expenditures.**

The primary factor for below budget expenditures in the current year is $19.6 million in salary and benefits savings from vacancies across the County, offset by increased services & supplies, capital improvements, and other expenses.

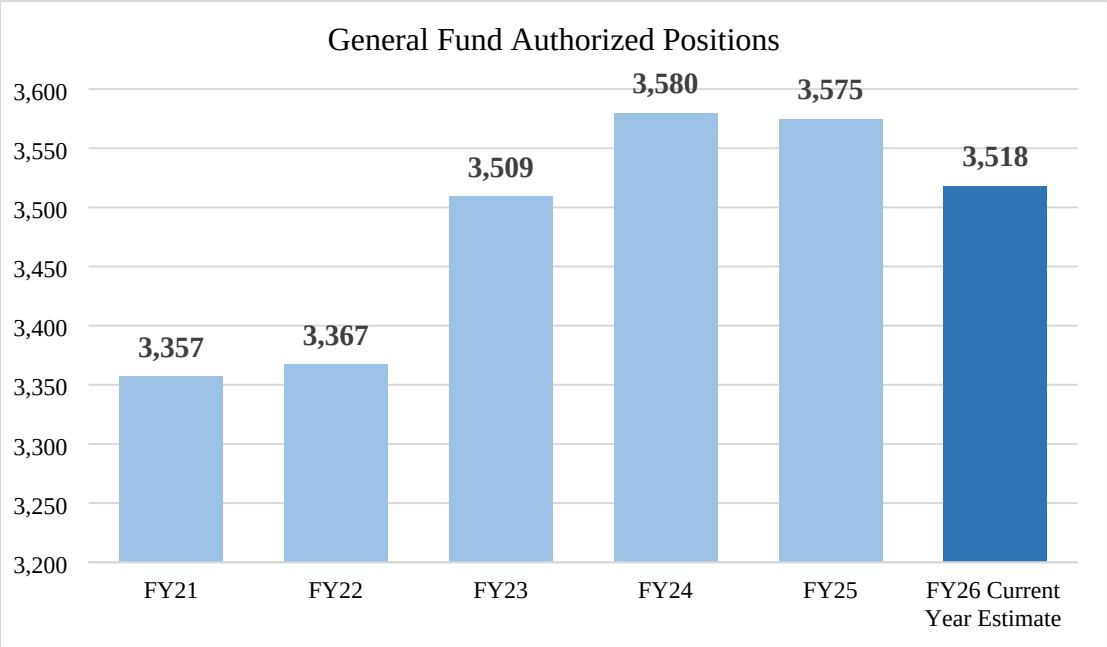
At the writing of this report, the County had an overall 11.3% vacancy rate in the general fund. For perspective, the 4% increase that most units in the County received and the wage adjustments had an estimated cost of $30 million in the current year, based on currently filled positions. At the time the forecast was developed there were an estimated 397 vacancies in the general fund, with an estimated annualized value of $78.3 million next fiscal year. Of these vacancies, approximately 54% reside within two departments: Health and Social Services. To the extent these departments fill vacant positions costs will go up, but it is likely some of the costs would qualify for some level of reimbursements from State and federal agencies. Therefore, vacancies in these departments do not translate into County savings to the same extent as departments which cannot seek reimbursement from State and federal agencies for costs not incurred. The same holds true for departments with grant-funded vacancies or departments that share cost with other payors.

For next year's forecast, one-time expenditures such as infrastructure projects are excluded. In the forecast, departments generally assume that all vacancies are filled and at top step. This conservative estimate illustrates potential increases in expenditure levels; however, expenditures are curtailed to available funding. As responsible fiscal managers, Departments make operational changes if funding levels are constrained, including delaying hiring of vacant positions.

The FY 2025-26 adopted budget included a fund balance use of $13.5 million to support department programs and one-time funding needs. Departmental restricted fund balance is utilized by the Health Department ($10.5 million) to cover a liability payment to the state related to the true-up of payments received and services rendered in health clinics and for environmental health oversight. The Department of Social Services plans to utilize $2.2 million in restricted funds for its community programs and other programs. Additionally, the Budget includes $5.8 million in cancellation of assignments including $5.6 million from the County Administrative Office for operational contingencies to provide the County with sufficient working capital and a margin of safety for such impacts as natural disasters, economic shocks resulting in significant revenue shortfalls, and/or program changes; $1.5 million from the cannabis assignment primarily to fund Public Works parks and security positions; $4.3 million from the measure AA assignment primarily used as a contribution to the road fund, to fund deputy positions in the Sheriff's Department, and additional Animal Services positions.

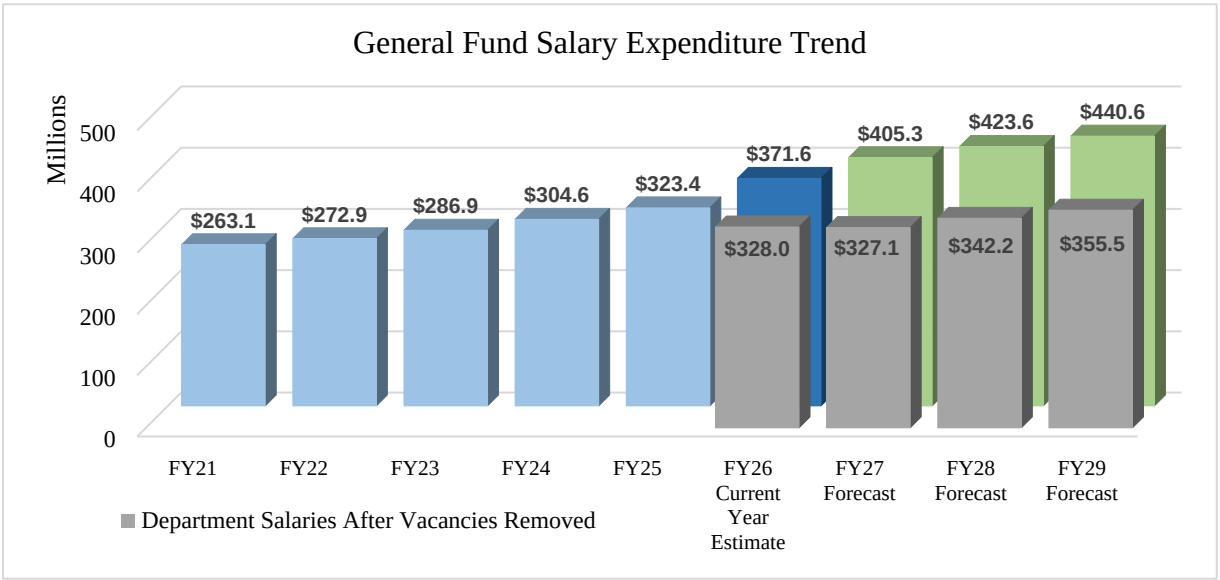
## Major Cost Drivers

County programs and services continue to be impacted by higher labor costs resulting from negotiated salary increases, increased employer pension contributions, increased healthcare costs, higher workers' compensation, and general liability costs.




**Prior and current fiscal year wage increases add to salary cost.** Higher salary costs are associated with wage increases based on approved MOUs, which provided employees in most bargaining units a 2.5% base wage increase in FY 2023-24. Over the past four years, the general fund has absorbed an average annual increase of $10.6 million in salary costs. In the fall of 2024, the Board of Supervisors approved various Tentative Agreements with labor groups which included wage increases for FY 2024-25 through FY 2026-27. The Board approved annual wage increases for most labor groups of 4.0% through FY 2026-27, while CEMA represented units received 4.0% every six months starting in January 2025 and ending in July 2026. Additionally, the County has implemented wage adjustments for various classifications throughout the County resulting in increased costs to the County. These adjustments originated from compensation studies conducted by Human Resources in accordance with the County's compensation philosophy. Independent of position growth, wage increases approved for the three fiscal years had and estimated impact of $45.3 million in cost (wages and impact to payroll taxes and higher pension contributions) to the general fund in the current year, compounded to $150.8 million by the end of FY 2027-28. The forecast assumes approved wage increases through FY 2027-28.

Along with increases in staffing levels, salary increases continue to constrain department's budgetary flexibility. Authorized General Fund positions grew year-over-year by a total of 161 positions from FY 2020-21 to FY 2025-26.

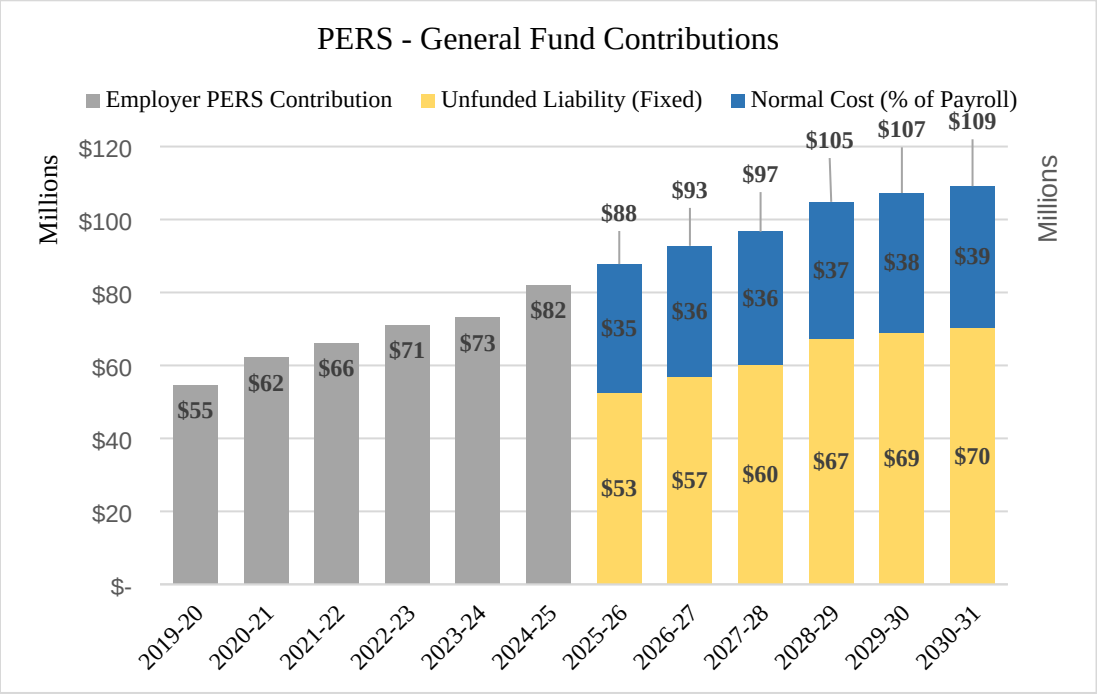


Departments estimate salary expenditure increases of $48.2 million, from $323.4 million in the prior year to $371.6 million in the current year. The estimate includes higher wages based on labor agreements, classification age studies, plans to fill additional positions through the current year, and step advances. Departments generally forecast all vacancies are filled and at top step. Departments manage their budgets to anticipated funding levels, and thereby make changes to their operations – including delaying hiring. Additionally, savings in salaries have consistently occurred due to attrition and turnover. Some Departments such as Health and Social Services build in a vacancy rate into the forecast. However, it is important to note that most departments experience turnover and attrition, and actual performance is historically better than the projections. As such, the forecast added a salary adjustment to illustrate the cost of forecasted vacancies. Taking the vacancy adjustment into consideration, salary expenditures increase to $355.5 million by FY 2028-29. The forecast includes future wage increases for labor agreements through FY 2028-29 but does not include any increases for negotiations that are currently occurring.

**Employer contributions continue to increase.** The County continues to see its contributions towards employee pensions increase. Driving the increases are changes to CalPERS' actuarial methodology, including the following actions:

- Changes in amortization and rate smoothing policies to accelerate paying down large unfunded liabilities.
- Change to fixed dollar contribution for the unfunded liability portion, rather than as a percentage of payroll, to prevent potential funding issues that could arise from a declining payroll.
- Adoption of new demographic assumptions that show retirees living longer, and thus requiring higher lifetime payout of benefits.
- Approval of a new funding risk mitigation policy to incrementally lower the discount rate.

Projected results assume no plan changes, no changes in assumptions, and no liability gains or losses. Additionally, projected results are based on investment returns not falling below the assumed rate of return, which will increase contributions. Projections are also based on payroll reported to CalPERS and assume an inflation factor; however, projections do not consider adding new positions. Any changes to those elements will have a direct impact on required contributions.

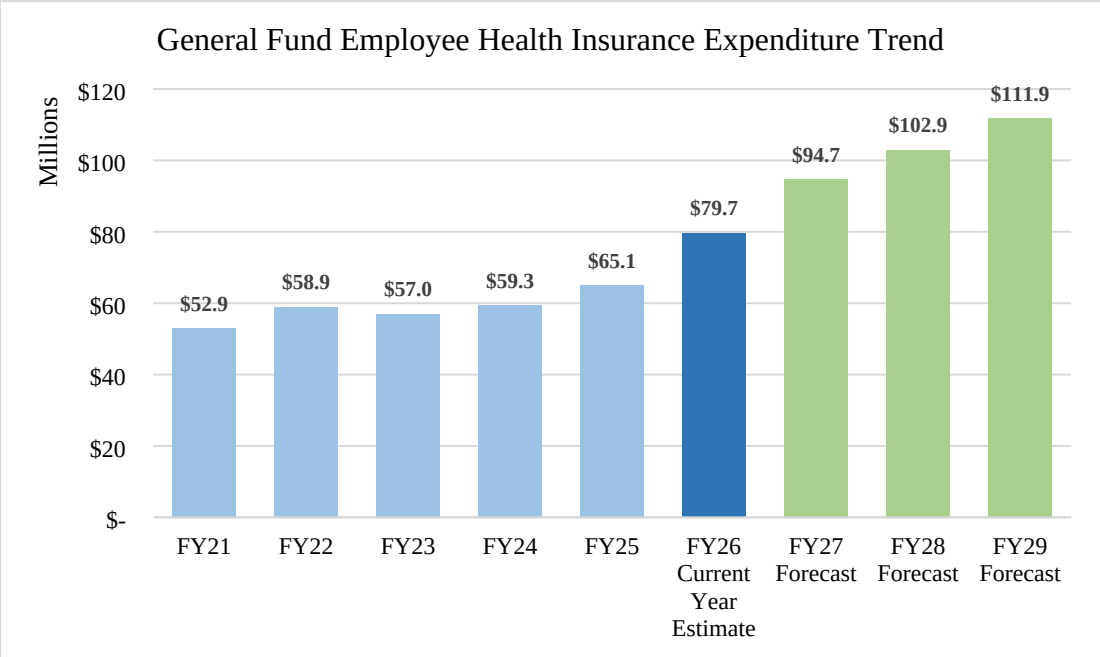



General fund contributions continue to increase in the forecast years with an increase of $5 million next fiscal year bringing the total contribution to $93 million.

As part of their Funding Mitigation Policy, CalPERS is using a discount rate of 6.8% effective with the June 30, 2021 valuation. Their policy seeks to reduce funding risk over time and establishes a mechanism that prompts adjustments if the investment performance significantly outperforms the discount rate, expected investment returns, and strategic asset allocation targets. This was the case for FY 2020-21, where performance yielded a 21.3% return on investment, and therefore, a 20-basis point adjustment was triggered by the funding policy. However, in FY 2021-22, the performance yielded a -6.1% return on investment leading to the first loss since the 2009 financial crisis. In FY 2022-23, the CalPERS investment return rate of 5.8% continued to fall short of the 6.8% discount rate. As a result, required employer contributions

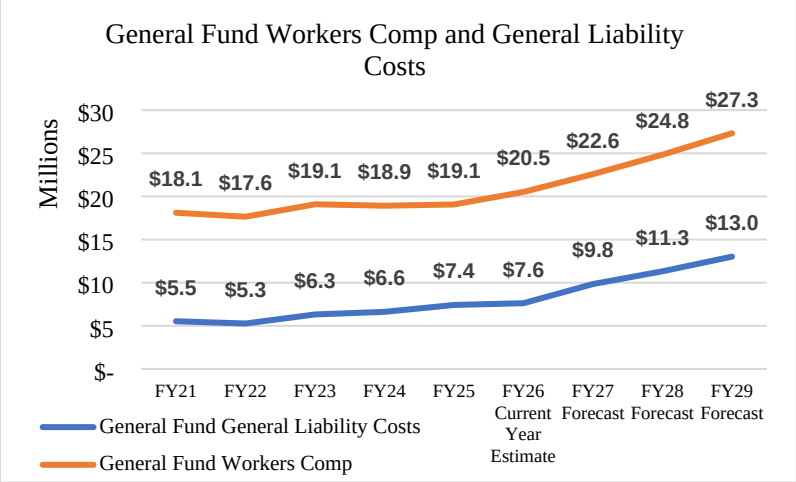
are expected to increase in the coming years. The projections in the chart above are based on CalPERS actuarial valuations, which are built on actual payroll data obtained by CalPERS, and therefore, based on existing levels of filled staffing. The chart breaks out the portion of the contribution that goes toward paying unfunded liabilities.

**Increases in health insurance premiums continue to add to Countywide fiscal pressures.** Health care costs for the current year are estimated at $79.7 million, an increase of $14.6 million from the prior year. As comparison, costs increased $12.2 million from FY 2020-21 to FY 2024-25.



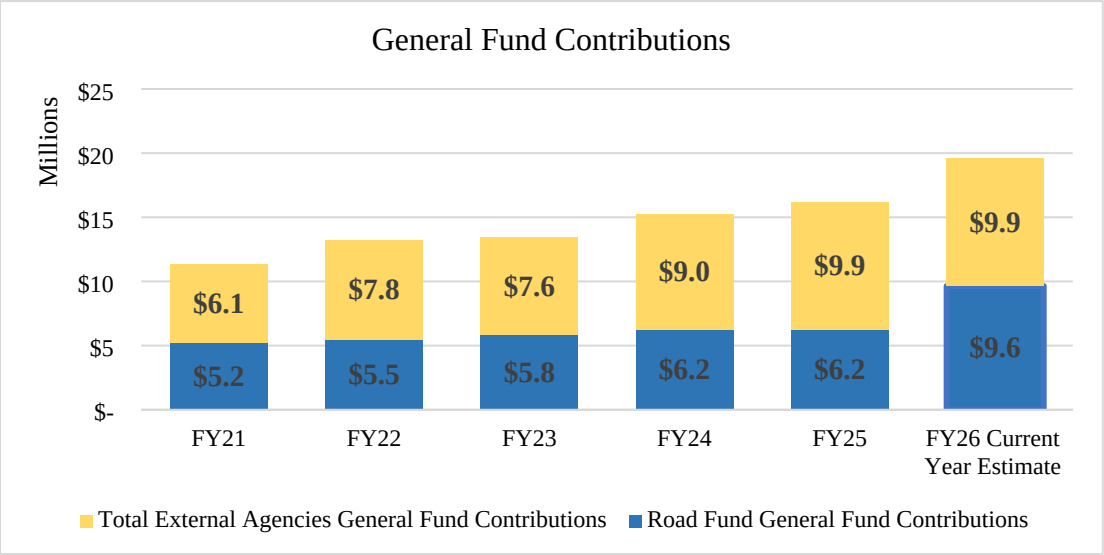

Additionally, costs are estimated to grow by $15 million in FY 2026-27. This increase is a direct result of premium increases, phase out of more affordable plans, and the terms of the latest negotiated labor contracts which include higher County contributions for premiums and higher costs of flex cash credits provided to more bargaining groups. However, much of the increase is tied to assumptions that vacancies are filled in forecast years (FY 2026-27 through FY 2028-29).

**Costs to run internal service fund programs continue to increase**. The workers' compensation program continues its trend of increasing projected allocated costs. FY 2026-27 costs are estimated at $22.6 million or $2.5 million higher than the current year and projected to grow 10% annually in the following two years, to $27.3 million by FY 2028-29. This growth represents a $9.2 million increase from FY 2020-21 costs. Next fiscal year, the general liability (GL) program's allocated costs to departments also are estimated slightly higher than the current year at $9.8 million (recoverable and non-recoverable combined) and then grow 15% in the subsequent two years to $13 million by FY 2028-29.




## Funding Commitments

In addition to operational cost drivers, County policy provides for funding towards external agencies and to the Road Fund. Funding agreements are based on percentage formulas, which have generally resulted in increased annual contributions in recent years. These commitments total $19.6 million in FY 2025-26 and result from the following:




**Funding to external agencies in support of their mission to economic development.** County policy provides funding for agencies that promote economic development, tourism, and cultural arts. Contributions to these endeavors has varied over time as the County's contribution adapts to the economic conditions facing the community. For example, during FY's 2016-17 and 2017-18, contribution amounts were capped at FY 2015-16 levels, or $1.9 million, due to fiscal constraints. In FY 2018-19, contributions returned to formula based; however, in FY 2019-20 contributions were aet at a capped amount, totaling $2.1 million. In FY 2020-21, the contribution was reverted to a formula driven approach, with a cap reflecting the anticipated decline of TOT revenue due to the COVID-19 Pandemic, resulting in a contribution of $1.2 million. In FY 2021-22, the amount was based on a formula using FY 2018-19 (pre pandemic) revenue, resulting in a contribution of $2.5 million. On April 26,2022, the Board of Supervisors established that all future contributions will be capped at the FY 2019-20 amount of $2.1 million. The forecast assumes static amounts from the current year. In FY 2022-23 adopted budget a one-time augmentation of $10,000 to the Film Commission and $20,000 to the Arts Council was approved by the Board. In FY 2023-24 adopted budget included a modified contribution which represented a 29.1% ($657,113) increase over their year. In FY 2024-25 adopted budget the contribution was reverted to a formula approach; increased the DSA percentage of TOT from 8.93% to 9.19%; included the Business Council as an official DSA agency with a dedicated percentage of the formula; resulting in a total contribution of $3.4 million. Contributions to these agencies had grown by an average of $160,000 annually over the last nine fiscal years. During the budget development, the Board decides the level of contributions and can modify distribution percentages for this funding based on current economic conditions.

- **Proposition 172 revenues (Half-Cent Public Safety Tax).** The County distributes Proposition 172 revenues based on funding agreements to user agencies of the 911 dispatch center and to fire districts to promote public safety. These contributions are at the discretion of the Board. The FY 2025-26 contributions to user agencies of the 911 center total $2.2 million and the allocation to the fire districts is $4.1 million and were based on the original formula using FY 2023-24 actuals as the base. Due to an uncertain economic outlook, it is assumed that Proposition 172 revenue will see no growth in contributions from the current year.
- **TOT to the Road Fund**. In FY 2013-14, the Board adopted a policy to contribute a percentage of TOT revenue to the Road Fund, recognizing that well maintained roads are vital to the local economy. In FY 2019-20, the Board approved adjusting the contribution to the Road Fund at a level necessary to meet maintenance of effort (MOE) with the difference directed to Board approved road projects. In FY 2022-23 the amount was kept at the minimum MOE required. In FY 2024-25 the Board approved 25 percent of TOT revenue to the Road fund. Based on current formulas, next fiscal year, the estimated contribution to the Road Fund is $10 million.

## Emerging Countywide Needs

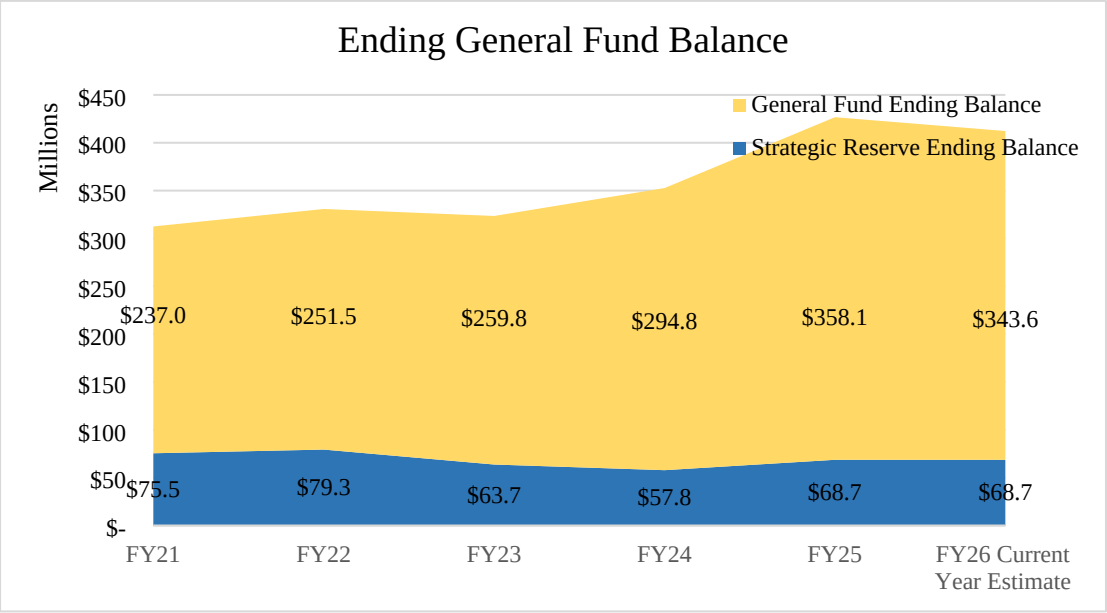
The following summarizes emerging needs including departmental cost pressures that will require budget solutions beginning in the current year and next fiscal year. Although most departments are anticipating absorbing the additional cost, some departments may require budgetary solutions in the current year.

**Salary increases.** Most bargaining units labor agreements were negotiated with the County in the prior year, resulting in additional costs of $29.7 million. Additionally, several wage studies for various classifications occurred in the prior year, with an estimated cost of $6.3 million for the current fiscal year. While non-program revenue is increasing, it is not sufficient to keep pace with increasing costs, resulting in some unfunded needs next fiscal year.

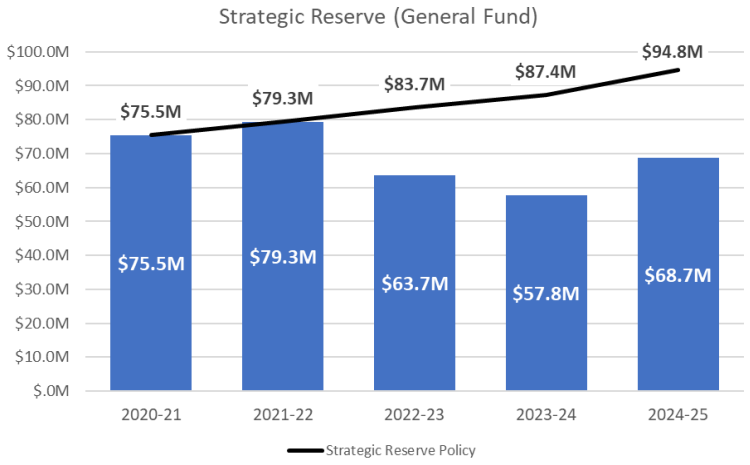
**PERS contribution.** As mentioned earlier in the report, pension contributions continue to increase. An increase of $36.6 million is anticipated next fiscal years. This is independent of position growth or salary increases.

## Financial Reserves

Since the recession, the Board has strengthened financial policies to restore balance between ongoing revenues and expenditures, ending the practice of using one-time gains in fund balance to finance ongoing operations. Historically, the County has invested year-end surpluses and one-time gains in its strategic reserve and other key investments, resulting in improvement to the County's ending fund balance each year.




The FY 2025-26 modified budget includes $19.2 million in use of fund balance including funds authorized from restricted fund balance and other assignments. Based on the current year estimated results, the estimated general fund balance is projected at $343.6 million at year-end.




A significant component of the unrestricted fund balance is the strategic reserve, which was established to fund unforeseen crises or changes in fiscal conditions, including: short-term revenue reductions due to economic downturns; legal judgments against the County in excess of reserves normally designated for litigation; declared natural disasters; one-time State budget reductions that could not be addressed through the annual appropriations for contingencies; and regional emergencies. The County had to rely on strategic reserves to respond to the winter storms over the last two years, ending the year with a strategic reserve balance of $57.8 million in FY 2023-24. During FY 24-25, the County was able to add $22.5 million back to the Strategic Reserve, including $6.9 million collected during the fiscal year for primarily FEMA reimbursements and insurance proceeds, $5.7 million was reclassified from unassigned fund balance to the Strategic Reserve for prior year collections or reimbursements for projects resulting from natural disasters funded by the Strategic Reserve, and $10.0 million from prior year (FY 2023-24) surplus. However, during the fiscal year, departments utilized $11.7 million from the reserve, including $9.2 million to the Road Fund as advanced funding pending reimbursements to complete projects related to winter storms. This results in a reserve balance of $68.7 million in FY 2024-25, which is 7.2% of general fund estimated revenues. Based on the 10% ($94.8 million) policy target set by the Board, there is a gap of $26.1 million to meet the policy requirements. Minimum reserves levels must be restored within five years of the event by policy.

As illustrated in the above graph, unforeseen costs can easily reduce reserve levels. Without the prior investments, the

County may not have been able to respond to the magnitude of costs due to unforeseen events or the recession during FY 2008-09. Potential uses of the strategic reserve will help the County mitigate impacts during an economic recession or other extraordinary events. It is important to continue to preserve the County's finances, and align expenditures to available ongoing revenues, to be better prepared for future events including an economic downturn.

## Natural Disasters Affecting the County's Finances

The County has seen an increase in the number of disasters affecting its constituents. The severity of these disasters has also grown in duration and intensity. This has required the County to utilize a significant amount of its local reserves to help alleviate the community's impact caused by these disasters pending federal and other financing sources which could be used for this purpose. Since Federal reimbursements for these costs usually take a long time to reach local communities, the County the impact to the County's finances has been significant. Based on estimates provided by the Department of Emergency Management (DEM), since 2019, the County has incurred an estimated $97 million in eligible response costs to various emergencies of which an estimated $31.4 million is outstanding.

## General Fund Departmental Forecasts

This section provides individual departmental forecasts, which compare forecasted needs (i.e., expenditures) based on current staffing and services to available financing including estimated program revenue plus authorized general fund contributions adopted by the Board. The resulting forecast summaries help identify potential areas where service capacity may be impacted because of projected changes in expenditures and revenues. Departmental summaries offer a tool to assist the Board of Supervisors in prioritizing the distribution of discretionary general fund contributions in the upcoming budget process.

Per County policy, Departments forecasting current year deficits are required to prepare and submit a Budget Committee report outlining the cause of the problem, the alternatives available to mitigate the projected deficit, and the Department's recommended action. In the current year, Departments estimating a deficit include the Health Department, District Attorney, and Probation.

## General Fund Contributions

Departments are provided preliminary estimates of general fund contributions for purposes of building their initial "baseline" budgets. The initial GFC estimates represent preliminary allocations of discretionary general fund monies to be used for planning purposes. Departments use these monies to supplement program-specific revenues to finance operations. All non-program revenue, including growth, was allocated as GFC to departments.

Preliminary GFC planning estimates for the budget year and forecast years were based on current year GFC allocations with the following adjustments:

- Workers' Compensation, Property Insurance, and General Liability estimated costs.
- Cost Plan – preliminary GFC planning estimates did not include an adjustment for anticipated cost plan charges or credits. Departments assumed static cost plan charges and credits for the forecast. Since the preliminary GFC estimates were distributed, the Auditor-Controller's Office has published updated countywide cost plan allocation amounts to be applied next fiscal year. An updated GFC estimate was distributed to departments to include an adjustment for cost plan amounts. Per the Board's prior direction, updated GFC estimates redistributed preliminary GFC allocations across General Fund departments to make the updated cost plan a budget-neutral event (to the extent of available resources) and minimize its impact to General Fund departments.

## Departmental Forecasts

Departmental forecasts assume the budget year 2025-26 preliminary GFC figures as approved by the Board to fund levels of staffing and services as prioritized in the adopted budget; and assumes growth in discretionary revenue in the FY 2026-27 is distributed using the same priorities. GFC for the remaining forecast years is assumed to be static from FY 2026-27. The forecast tables in the upcoming sections reference the cost plan. This represents the cost allocation plan charges or credits for departments receiving or providing internal administrative services respectively.

| AGR000 Agriculture Commissioner | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 13,563,118 | $ 14,114,729 | $ 15,206,016 | $ 15,876,125 | $ 16,674,525 |
| B. Cost Plan | $ 1,126,276 | $ 1,126,276 | $ 1,126,276 | $ 1,126,276 | $ 1,126,276 |
| C. Total Expenditures, A+B | $ 14,689,394 | $ 15,241,005 | $ 16,332,292 | $ 17,002,401 | $ 17,800,801 |
| D. Revenue | $ 10,497,354 | $ 11,645,233 | $ 11,241,100 | $ 11,246,100 | $ 11,251,100 |
| E. Financing Need, C-D | $ 4,192,040 | $ 3,595,772 | $ 5,091,192 | $ 5,756,301 | $ 6,549,701 |
| F. Preliminary GFC | $ 4,192,040 | $ 4,192,040 | $ 4,071,095 | $ 4,071,095 | $ 4,071,095 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 596,268 | $ (1,020,097) | $ (1,685,206) | $ (2,478,606) |

**Agricultural Commissioner** – The Agricultural Commissioner estimates to end the current fiscal year with $15.2 million in expenditures, $11.7 million in revenues and a general fund contribution of $3.6 million resulting in an estimated year-end surplus of $596,268 dollars. The Agricultural Commissioner's office expects expenditures to exceed budget due to a reimbursable event sponsored by the California Dept. of Pesticide Regulations (CDPR) scheduled near the end of the fiscal year, offset by reimbursement revenues from CDPR. Revenue estimates are higher than budget due to unanticipated revenue expected from state agencies for mandated work performed in FY 2024-25. The resulting surplus amount is due to a combination of salary savings during vacant position recruitment and unanticipated revenue earned through Unclaimed Gas Tax (UGT) as distributed by the California Dept. of Food & Agriculture (CDFA). The department plans to manage expenditures during the remaining fiscal year to ensure maintenance of effort requirements and in turn receive UGT revenue for FY 2026-27. The department will request a budget modification in the current year to accommodate the higher expenditure and revenues. In the forecast years, the projected expenses increase due to higher salary and benefit costs, increased expense to service & supply due to ongoing price changes and scheduled equipment and vehicle replacement.

**Auditor-Controller –** The table summarizes the finances for departmental operations. The Auditor-Controller estimates

| AUD000 Auditor-Controller | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 9,332,003 | $ 8,908,930 | $ 11,426,400 | $ 14,217,621 | $ 14,933,369 |
| B. Cost Plan | $ (7,086,297) | $ (7,086,297) | $ (7,086,297) | $ (7,086,297) | $ (7,086,297) |
| C. Total Expenditures, A+B | $ 2,245,706 | $ 1,822,633 | $ 4,340,103 | $ 7,131,324 | $ 7,847,072 |
| D. Revenue | $ 679,018 | $ 679,033 | $ 679,018 | $ 679,018 | $ 679,018 |
| E. Financing Need, C-D | $ 1,566,688 | $ 1,143,599 | $ 3,661,085 | $ 6,452,306 | $ 7,168,054 |
| F. Preliminary GFC | $ 1,566,688 | $ 1,566,688 | $ 747,903 | $ 747,903 | $ 747,903 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 423,089 | $ (2,913,182) | $ (5,704,403) | $ (6,420,151) |

ending the fiscal year with expenditures of $1.8 million and revenues of $679,033, resulting in a projected surplus of $423,089. The surplus is a result of salary and benefit savings due to vacancies. The deficits in the forecast years are driven by increases in PERS contributions and supplemental charges, health insurance cost, salary increases resulting from labor agreements and wage studies, and decreased interfund reimbursements for staff costs as the ERP Replacement project comes to a completion.

| ACR000 Assessor-County Clerk-Recorder | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 9,467,261 | $ 8,907,221 | $ 10,968,118 | $ 11,562,105 | $ 12,221,046 |
| B. Cost Plan | $ 1,687,440 | $ 1,687,440 | $ 1,687,440 | $ 1,687,440 | $ 1,687,440 |
| C. Total Expenditures, A+B | $ 11,154,701 | $ 10,594,661 | $ 12,655,558 | $ 13,249,545 | $ 13,908,486 |
| D. Revenue | $ 4,430,476 | $ 3,273,744 | $ 3,273,889 | $ 3,273,889 | $ 3,273,889 |
| E. Financing Need, C-D | $ 6,724,225 | $ 7,320,917 | $ 9,381,669 | $ 9,975,656 | $ 10,634,597 |
| F. Preliminary GFC | $ 6,724,224 | $ 6,724,224 | $ 6,741,301 | $ 6,741,301 | $ 6,741,301 |
| G. Surplus/(Deficit), F-E | $ (1) | $ (596,693) | $ (2,640,368) | $ (3,234,355) | $ (3,893,296) |

**Assessor-County Clerk-Recorder –** The Assessor-County Clerk-Recorder estimates year-end expenditures of $10.6 million and revenues of $3.3 million, resulting in an estimated deficit of $596,693. The estimated deficit is attributed

primarily to continued revenue shortfalls in recording revenue caused by persistent high federal interest rates impacting the conventional lending industry. Also impacting revenue projections was the Governor's veto of Assembly Bill 1430, which proposed to increase the recording base fee from $10 to $15. The recording base fee has not increased in over 10 years.

The deficits emerging in forecast years are driven by negotiated salary increases, health insurance premiums, retirement costs, and persistent low recording revenue.

| BOS000 Board of Supervisors | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 5,288,509 | $ 4,289,911 | $ 4,692,156 | $ 4,953,175 | $ 5,248,454 |
| B. Cost Plan | $ 1,014,898 | $ 2,029,796 | $ 1,014,898 | $ 1,014,898 | $ 1,014,898 |
| C. Total Expenditures, A+B | $ 6,303,407 | $ 6,319,707 | $ 5,707,054 | $ 5,968,073 | $ 6,263,352 |
| D. Revenue | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| E. Financing Need, C-D | $ 6,303,407 | $ 6,319,707 | $ 5,707,054 | $ 5,968,073 | $ 6,263,352 |
| F. Preliminary GFC | $ 6,303,407 | $ 6,303,407 | $ 6,223,590 | $ 6,223,590 | $ 6,223,590 |
| G. Surplus/(Deficit), F-E | $ 0 | $ (16,300) | $ 516,536 | $ 255,517 | $ (39,762) |

**Board of Supervisors** – The budget for the Board of Supervisors includes six general fund units, providing for each of the five districts, and a general pool that covers shared expenses not specific to any one district. The Department projects year-end expenditures of $6.31 million compared to a budgeted GFC of $6.30 million, resulting in a year-end estimated deficit of $16,300. The estimated deficit is primarily due to an increase in final Cost Plan cost. The deficits emerging in forecast years are driven by cost increases related to higher salaries, health insurance premiums, retirement costs, and general liability insurance.

| CHI000 Department of Child Support Services | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 11,635,889 | $ 11,028,093 | $ 12,334,605 | $ 12,981,716 | $ 13,694,323 |
| B. Cost Plan | $ 746,103 | $ 746,103 | $ 746,103 | $ 746,103 | $ 746,103 |
| C. Total Expenditures, A+B | $ 12,381,992 | $ 11,774,196 | $ 13,080,708 | $ 13,727,819 | $ 14,440,426 |
| D. Revenue | $ 12,353,462 | $ 11,746,369 | $ 12,142,610 | $ 12,142,610 | $ 12,142,610 |
| E. Financing Need, C-D | $ 28,530 | $ 27,828 | $ 938,098 | $ 1,585,209 | $ 2,297,816 |
| F. Preliminary GFC | $ 28,530 | $ 28,530 | $ 26,198 | $ 26,198 | $ 26,198 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 702 | $ (911,900) | $ (1,559,011) | $ (2,271,618) |

**Child Support Services –** Child Support Services is funded almost entirely through federal and state subventions for mandated services. For the current year, the Department estimates year-end expenditures of $11.7 million, supported by $11.7 million in revenue and a General Fund Contribution (GFC) of $27,828. The GFC is necessary to cover non-reimbursable costs, such as general liability expenses, that are not eligible for state reimbursement. The Department's expenses are $607,795 below budget, due to salary and benefits savings resulting from employee turnover and retirements, as well as reduced operating costs related to building lease, janitorial services, and utilities.

Over the forecast period, expenditures are expected to increase primarily due to rising employee salary and benefit costs associated with negotiated labor agreements, wage studies, insurance premiums, and increased PERS contributions rates. These cost drivers are expected to increase the need for GFC in future years. Additionally, the anticipated increase in Cost Plan charges for FY 2026-27 is expected to increase the need for GFC beyond what was originally forecasted.

Assuming funding allocations from the State Department of Child Support Services remain flat, the Department anticipates a growing deficit throughout the forecast period. Without mitigating actions to offset escalating costs, these increases will negatively impact Child Support Services' ability to sustain current staffing levels and service delivery.

**Civil Rights** – The Civil Rights Office estimates expenditures of $1.2 million offset by a cost plan credit of $1.4 million.

| CRO000<br>Civil Rights Office | Current Year - FY26<br>Modified Budget | <br>Year End Estimate | Forecast<br>FY27 | <br>FY28 | <br>FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 1,222,165 | $ 1,225,540 | $ 1,379,566 | $ 1,447,499 | $ 1,524,987 |
| B. Cost Plan | $ (1,385,500) | $ (1,385,500) | $ (1,385,500) | $ (1,385,500) | $ (1,385,500) |
| C. Total Expenditures, A+B | $ (163,335) | $ (159,960) | $ (5,934) | $ 61,999 | $ 139,487 |
| D. Revenue | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| E. Financing Need, C-D | $ (163,335) | $ (159,960) | $ (5,934) | $ 61,999 | $ 139,487 |
| F. Preliminary GFC | $ (163,335) | $ (163,335) | $ (236,052) | $ (236,052) | $ (236,052) |
| G. Surplus/(Deficit), F-E | $ 0 | $ (3,375) | $ (230,118) | $ (298,051) | $ (375,539) |

The current year estimate reflects a small deficit due to a clearing charge that is expected to be reverted; the department does not anticipate a deficit in the current year. The forecast period reflects growing deficits at the current level of funding based on rising costs for salary, pension, and healthcare costs, as well as higher operating expenses to continue civil rights programs and services.

| COB000<br>Clerk of the Board | Current Year - FY26<br>Modified Budget | <br>Year End Estimate | Forecast<br>FY27 | <br>FY28 | <br>FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 1,056,502 | $ 992,082 | $ 1,219,048 | $ 1,286,511 | $ 1,356,352 |
| B. Cost Plan | $ 116,148 | $ 116,148 | $ 116,148 | $ 116,148 | $ 116,148 |
| C. Total Expenditures, A+B | $ 1,172,650 | $ 1,108,230 | $ 1,335,196 | $ 1,402,659 | $ 1,472,500 |
| D. Revenue | $ 20,400 | $ 22,500 | $ 2,200 | $ 2,200 | $ 2,200 |
| E. Financing Need, C-D | $ 1,152,250 | $ 1,085,730 | $ 1,332,996 | $ 1,400,459 | $ 1,470,300 |
| F. Preliminary GFC | $ 1,152,250 | $ 1,152,250 | $ 1,080,277 | $ 1,080,277 | $ 1,080,277 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 66,520 | $ (252,719) | $ (320,182) | $ (390,023) |

**Clerk of the Board –** The Clerk of the Board estimates year-end expenditures of $1 million and revenue of $22,500 ending the year with a surplus of $66,520. The surplus is a result of salary savings from a vacant Board Clerk position which is in the process of being filled. In forecasted years, revenues from assessment appeal applications filings are projected to remain static while expenditures are expected to continue rising due to step advances, negotiated salary increases and employee benefit costs resulting in possible projected deficits.

| EXT000<br>Cooperative Extension Service | Current Year - FY26<br>Modified Budget | <br>Year End Estimate | Forecast<br>FY27 | <br>FY28 | <br>FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 516,491 | $ 532,299 | $ 576,248 | $ 603,556 | $ 633,459 |
| B. Cost Plan | $ 81,414 | $ 81,414 | $ 81,414 | $ 81,414 | $ 81,414 |
| C. Total Expenditures, A+B | $ 597,905 | $ 613,713 | $ 657,662 | $ 684,970 | $ 714,873 |
| D. Revenue | $ 10,409 | $ 21,386 | $ 6,272 | $ 6,305 | $ 6,342 |
| E. Financing Need, C-D | $ 587,496 | $ 592,327 | $ 651,390 | $ 678,665 | $ 708,531 |
| F. Preliminary GFC | $ 587,497 | $ 587,497 | $ 588,685 | $ 588,685 | $ 588,685 |
| G. Surplus/(Deficit), F-E | $ 1 | $ (4,830) | $ (62,705) | $ (89,980) | $ (119,846) |

**Cooperative Extension –** The Cooperative Extension estimates ending the current year with $613,713 in expenditures, $21,386 in revenue and a GFC of $587,497, resulting in a deficit of $4,830 due to an increase in fleet service charges. The Department projects deficits in forecast years due to salary and benefit cost increases driven by approved bargaining agreements, PERS increases, increased employee health insurance premiums, and higher fleet service charges. A projected

decrease in reimbursable costs to the University of California (UC) attributes for a decrease in estimated revenue in forecast years, offset with lower reimbursable expenditures.□ □

**County Administrative Office –** The table above summarizes the finances for the County's Administration "departmental"

| CAO001 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| County Administrative Office | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 31,084,624 | $ 27,104,208 | $ 20,870,276 | $ 21,569,782 | $ 22,313,159 |
| B. Cost Plan | $ (1,450,125) | $ (1,450,125) | $ (1,450,125) | $ (1,450,125) | $ (1,450,125) |
| C. Total Expenditures, A+B | $ 29,634,499 | $ 25,654,083 | $ 19,420,151 | $ 20,119,657 | $ 20,863,034 |
| D. Revenue | $ 20,299,503 | $ 14,417,780 | $ 7,562,914 | $ 7,594,425 | $ 7,630,791 |
| E. Financing Need, C-D | $ 9,334,996 | $ 11,236,303 | $ 11,857,237 | $ 12,525,232 | $ 13,232,243 |
| F. Preliminary GFC | $ 9,334,995 | $ 9,334,995 | $ 9,089,268 | $ 9,089,268 | $ 9,089,268 |
| G. Surplus/(Deficit), F-E | $ (1) | $ (1,901,308) | $ (2,767,969) | $ (3,435,964) | $ (4,142,975) |

operations, including Administration and Finance, Budget and Analysis, Contracts/Purchasing, Intergovernmental and Legislative Affairs (IGLA), Community Engagement & Strategic Advocacy, Economic Development, Cannabis, Sustainability, Communications, and Homelessness Strategies and Initiatives.

The Department projects year-end expenditures of $25.7 million, financed by revenues of $14.4 million and GFC of $9.3 million. These projections result in a year-end estimated deficit of $1.9 Million. The estimated deficit is primarily due to increased salary costs caused by a retirement in IGLA, and a decrease in Homelessness Strategies and initiatives due to unrecognized grant revenue. The deficits emerging in forecast years are driven by cost increases related to higher salaries, health insurance premiums, and employee departure costs.

| COU000 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| County Counsel | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 6,344,022 | $ 6,609,503 | $ 7,982,867 | $ 8,318,667 | $ 8,703,832 |
| B. Cost Plan | $ (5,278,319) | $ (5,278,319) | $ (5,278,319) | $ (5,278,319) | $ (5,278,319) |
| C. Total Expenditures, A+B | $ 1,065,703 | $ 1,331,184 | $ 2,704,548 | $ 3,040,348 | $ 3,425,513 |
| D. Revenue | $ 500,000 | $ 500,201 | $ 500,000 | $ 500,000 | $ 500,000 |
| E. Financing Need, C-D | $ 565,703 | $ 830,983 | $ 2,204,548 | $ 2,540,348 | $ 2,925,513 |
| F. Preliminary GFC | $ 565,703 | $ 565,703 | $ 584,861 | $ 584,861 | $ 584,861 |
| G. Surplus/(Deficit), F-E | $ 0 | $ (265,280) | $ (1,619,687) | $ (1,955,487) | $ (2,340,652) |

**County Counsel –** County Counsel estimates to end the current fiscal year (FY) 2025-26 at $1.3 million in expenditures and $500,201 in revenues, which results in a deficit of $265,280 after General Fund Contribution of $565,703. The estimated deficit is due to increased vacation buyout at levels post wage study implementation that had not been anticipated. The estimated deficits anticipated for the 3-year forecast are also due to the salary and benefit increases and wage studies on several positions.

| DEM000 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Department of Emergency Management | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 8,030,252 | $ 6,125,754 | $ 3,031,650 | $ 3,170,977 | $ 3,296,010 |
| B. Cost Plan | $ 1,052,008 | $ 1,052,008 | $ 1,052,008 | $ 1,052,008 | $ 1,052,008 |
| C. Total Expenditures, A+B | $ 9,082,260 | $ 7,177,762 | $ 4,083,658 | $ 4,222,985 | $ 4,348,018 |
| D. Revenue | $ 5,986,942 | $ 3,995,935 | $ 522,757 | $ 522,757 | $ 522,757 |
| E. Financing Need, C-D | $ 3,095,318 | $ 3,181,827 | $ 3,560,901 | $ 3,700,228 | $ 3,825,261 |
| F. Preliminary GFC | $ 3,095,318 | $ 3,095,318 | $ 2,811,567 | $ 2,811,567 | $ 2,811,567 |
| G. Surplus/(Deficit), F-E | $ 0 | $ (86,509) | $ (749,334) | $ (888,661) | $ (1,013,694) |

**Department of Emergency Management –** Emergency Management estimates year-end expenditures of $7.2 million, revenues of $4.0 million, and a GFC of $3.1 million resulting in a deficit of $86,509 due to delays in reimbursements. DEM is continuing recruitment efforts, filling a limited term grant funded position, and will continue applying for additional grants to increase revenues.

In the forecast years, overall appropriation levels decrease due to the end of the State AB102 $20 million grant for Pajaro flood recovery, though projected remaining base level operational expenses and deficits both increase due to estimated step advances, negotiated salary increases and employee benefits cost.

DEM maintains readiness for disaster response and recovery efforts and continues to monitor and report the fiscal situation as unknown expenses arise.

| DIS000 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| District Attorney | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 36,216,311 | $ 35,223,399 | $ 43,449,777 | $ 45,954,927 | $ 48,797,808 |
| B. Cost Plan | $ 5,726,291 | $ 5,726,291 | $ 5,726,291 | $ 5,726,291 | $ 5,726,291 |
| C. Total Expenditures, A+B | $ 41,942,602 | $ 40,949,690 | $ 49,176,068 | $ 51,681,218 | $ 54,524,099 |
| D. Revenue | $ 18,648,156 | $ 18,153,859 | $ 19,420,620 | $ 19,835,120 | $ 20,254,620 |
| E. Financing Need, C-D | $ 23,294,446 | $ 22,795,831 | $ 29,755,448 | $ 31,846,098 | $ 34,269,479 |
| F. Preliminary GFC | $ 23,294,446 | $ 23,294,446 | $ 20,095,092 | $ 20,095,092 | $ 20,095,092 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 498,615 | $ (9,660,356) | $ (11,751,006) | $ (14,174,387) |

**District Attorney –** The Office of the District Attorney (DA) anticipates year-end expenditures of $40.9 million, revenues of $18.2 million and $23.3 million in GFC, resulting in a year-end surplus of $498,615. Revenues are down $494,297 due to delays in settlements of cases in the Civil Unit but could improve as prison unit activity has increased. Expenditures are $992,912 lower than budgeted levels due to a hiring freeze. The DA projects deficits in the forecast years primarily due to forecasted salary increases, increasing PERS retirement costs and health insurance premiums.

| ELE000 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Elections | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 5,835,734 | $ 6,928,380 | $ 6,223,053 | $ 6,501,586 | $ 6,830,482 |
| B. Cost Plan | $ 1,361,823 | $ 1,361,823 | $ 1,361,823 | $ 1,361,823 | $ 1,361,823 |
| C. Total Expenditures, A+B | $ 7,197,557 | $ 8,290,203 | $ 7,584,876 | $ 7,863,409 | $ 8,192,305 |
| D. Revenue | $ 706,703 | $ 3,537,827 | $ 2,248,524 | $ 153,000 | $ 2,305,000 |
| E. Financing Need, C-D | $ 6,490,854 | $ 4,752,376 | $ 5,336,352 | $ 7,710,409 | $ 5,887,305 |
| F. Preliminary GFC | $ 6,490,854 | $ 6,490,854 | $ 5,034,220 | $ 5,034,220 | $ 5,034,220 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 1,738,478 | $ (302,132) | $ (2,676,189) | $ (853,085) |

**Elections –** The Elections Department administers all federal, state, county, and local elections. Departmental expenditures and revenues vary based on the number and size of scheduled and unscheduled elections in a given year. The Department expects to end the current year with expenditures of $8.3 million, revenues of $3.5 million, and a County contribution of $4.8 million, resulting in a surplus of $1.7 million.

Due to the unscheduled November 4, 2025, Statewide Special Election, both expenditures and revenues will exceed the adopted budget. The County received $3.5 million in State funding to offset costs associated with administering the special election, which was not included in the budget. The final year budget will depend heavily on final election billing for the November 2025 Statewide Special Election and the number of billable districts that consolidate with the June Primary Election. Contingent upon these two variables, the Department will conclude the fiscal year with either a balanced budget or a surplus.

Projected expenditures and revenues in forecast years reflect one scheduled election per fiscal year: a statewide general in FY 2026-27, a Presidential Primary in FY 2027-28, and a Presidential General in FY 2028-29. The funds necessary to conduct mandated county, state and federal elections must be provided by the General Fund. Revenues from local districts reimburse the cost of their portion of the election. FY 2027-28 is projected to have reduced revenues due to fewer billable jurisdictions that consolidate with the primary election cycle. FY 2026-27 and FY 2028-29 are projected to have an increase in revenue from a greater number of billable jurisdictions consolidating with the general election cycle. Revenue from state and federal grants is expected to decrease significantly during the forecast period. The deficits in the forecast period are attributable to employee wages and compensation, a decrease in grant funds, and the cyclical revenue which is dependent upon reimbursements from billable jurisdictions that go to election.

| HEA000 Health | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 164,344,655 | $ 164,694,504 | $ 165,923,967 | $ 168,964,537 | $ 175,628,051 |
| B. Cost Plan | $ 9,899,042 | $ 9,899,042 | $ 9,899,042 | $ 9,899,042 | $ 9,899,042 |
| C. Total Expenditures, A+B | $ 174,243,697 | $ 174,593,546 | $ 175,823,009 | $ 178,863,579 | $ 185,527,093 |
| D. Revenue | $ 145,578,218 | $ 148,147,329 | $ 145,089,146 | $ 150,396,622 | $ 156,656,289 |
| E. Financing Need, C-D | $ 28,665,479 | $ 26,446,217 | $ 30,733,863 | $ 28,466,957 | $ 28,870,804 |
| F. Preliminary GFC | $ 28,665,477 | $ 28,665,477 | $ 17,522,282 | $ 17,522,282 | $ 17,522,282 |
| G. Surplus/(Deficit), F-E | $ (2) | $ 2,219,260 | $ (13,211,581) | $ (10,944,675) | $ (11,348,522) |

**Health Department –** The Health Department provides a wide array of services including but not limited to animal services, public health, clinic services, public guardian/conservator/administrator, emergency medical services, and environmental health. The Department estimates year-end expenditures of $174.6 million, revenues of $148.1 million, and a financing need of $26.4 million resulting in a surplus of $2.2 million.

Year-end expenditures are estimated to be $349,849 over the budgeted amount. This primarily due to projected increased expenditures in the Public Health Bureau, $254,000 program, and $1 million in capital expenditures for the Space Utilization and Reconfiguration Project, offset with savings of approximately $998,000 across other Health Department Bureaus. The total estimated expenditures include a liability payment to the State totaling $14.9 million from budgeted restricted fund. As of March 2015, some Central California Alliance for Health members were moved from fee-for-service to capitation with the State performing yearly reconciliations. Any over payment for services rendered by the County found by the State must be returned. The Department continues to monitor expenditure trends and if necessary, will bring the appropriate actions before the Board for consideration and approval. Revenue is projected to end the year $2.5 million above budget and is mainly attributable to improved reimbursement rates for Clinic Services encounters.

The Department projects ending with a surplus of $2.2 million, of which $1.6 million is to settle a deficit from FY 2024-25 associated with the conversion of primary care clinics from standalone to intermittent status, which resulted in an improved reimbursement rate and increased revenue, ultimately. The projected deficits in the forecast years are clerical in nature, as use of restricted funds was not included. The Department will submit annual budgets in compliance with the allocated General Fund Contribution.

| HCD000 Housing and Community Development | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 19,578,635 | $ 18,408,942 | $ 20,753,399 | $ 21,785,917 | $ 22,958,305 |
| B. Cost Plan | $ 2,662,716 | $ 2,662,716 | $ 2,662,716 | $ 2,662,716 | $ 2,662,716 |
| C. Total Expenditures, A+B | $ 22,241,351 | $ 21,071,658 | $ 23,416,115 | $ 24,448,633 | $ 25,621,021 |
| D. Revenue | $ 11,908,127 | $ 12,175,330 | $ 12,078,974 | $ 12,225,741 | $ 12,452,650 |
| E. Financing Need, C-D | $ 10,333,224 | $ 8,896,328 | $ 11,337,141 | $ 12,222,892 | $ 13,168,371 |
| F. Preliminary GFC | $ 10,333,224 | $ 10,333,224 | $ 9,437,255 | $ 9,437,255 | $ 9,437,255 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 1,436,896 | $ (1,899,886) | $ (2,785,637) | $ (3,731,116) |

**Housing and Community Development** – The FY2025-26 year-end estimate for Housing and Community Development (HCD) consists of $21 million in expenditures, revenues of $12.1 million, and a General Fund Contribution of $10.3 million resulting in a net estimated surplus of $1.4 million. The savings continue to be attributed to salary and benefit savings due to vacancies. The Department is working to fill vacant positions to provide a higher level of service to the constituents of Monterey County. HCD continues to utilize outside consultants to process Planning and Building applications. The Department continues to forecast revenues conservatively even though revenues exceeded the expected amount in the first six months of the year.

| HRD000<br>Human Resources | Current Year - FY26<br>Modified Budget | <br>Year End Estimate | Forecast<br>FY27 | <br>FY28 | <br>FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 7,520,329 | $ 7,442,614 | $ 8,672,517 | $ 9,189,296 | $ 9,663,709 |
| B. Cost Plan | $ (7,548,579) | $ (7,548,579) | $ (7,548,579) | $ (7,548,579) | $ (7,548,579) |
| C. Total Expenditures, A+B | $ (28,250) | $ (105,965) | $ 1,123,938 | $ 1,640,717 | $ 2,115,130 |
| D. Revenue | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| E. Financing Need, C-D | $ (28,250) | $ (105,965) | $ 1,123,938 | $ 1,640,717 | $ 2,115,130 |
| F. Preliminary GFC | $ (28,250) | $ (28,250) | $ (119,717) | $ (119,717) | $ (119,717) |
| G. Surplus/(Deficit), F-E | $ 0 | $ 77,715 | $ (1,243,655) | $ (1,760,434) | $ (2,234,847) |

**Human Resources –** The Human Resources Department projects $77,715 in unused appropriations for the current fiscal year due to position vacancies.

A deficit is projected for the forecasted years, and it is projected to grow over the next few years primarily because of rising salary and benefit costs, such as wage increases, position step advances, PERS contributions, workers' compensation insurance, and general liability insurance.

| INF000<br>Information Technology Department | Current Year - FY26<br>Modified Budget | <br>Year End Estimate | Forecast<br>FY27 | <br>FY28 | <br>FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 23,138,170 | $ 23,349,569 | $ 23,231,079 | $ 23,199,612 | $ 23,137,762 |
| B. Cost Plan | $ (18,637,539) | $ (18,637,539) | $ (18,637,539) | $ (18,637,539) | $ (18,637,539) |
| C. Total Expenditures, A+B | $ 4,500,631 | $ 4,712,030 | $ 4,593,540 | $ 4,562,073 | $ 4,500,223 |
| D. Revenue | $ 750,000 | $ 750,754 | $ 750,000 | $ 750,000 | $ 750,000 |
| E. Financing Need, C-D | $ 3,750,631 | $ 3,961,276 | $ 3,843,540 | $ 3,812,073 | $ 3,750,223 |
| F. Preliminary GFC | $ 3,750,632 | $ 3,750,632 | $ 3,709,323 | $ 3,709,323 | $ 3,709,323 |
| G. Surplus/(Deficit), F-E | $ 1 | $ (210,644) | $ (134,217) | $ (102,750) | $ (40,900) |

**Information Technology** – The Information Technology Department (ITD) estimates year-end operational expenditures of $23.3 million. The Department recovers its operational expenditures through direct charges to customers, as well as the Cost Plan which in current year reflects a credit in the amount of $18.6 million. Year-end revenue is estimated at $750,754 from cable funding and billing external ITD customers. Combined expenditure and revenue results in an estimated general fund need of $3.9 million, resulting in a deficit of $210,644 mainly due to an increase in salary and benefits costs. Future forecast figures include an increase in operational expenses mostly due to salary and benefit costs, which are planned to be mostly offset via direct customer charges and the Cost Plan, reflecting slight deficits year over year.

The Department also anticipates year-end capital project expenditures of $1.1 million that is offset by use of $1.1 million of ITD assignment funds. This capital project portion is not included in the above table.

| PRO000<br>Probation | Current Year - FY26<br>Modified Budget | <br>Year End Estimate | Forecast<br>FY27 | <br>FY28 | <br>FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 69,520,794 | $ 68,464,491 | $ 72,627,089 | $ 75,758,591 | $ 79,638,428 |
| B. Cost Plan | $ 7,106,161 | $ 7,106,161 | $ 7,106,161 | $ 7,106,161 | $ 7,106,161 |
| C. Total Expenditures, A+B | $ 76,626,955 | $ 75,570,652 | $ 79,733,250 | $ 82,864,752 | $ 86,744,589 |
| D. Revenue | $ 48,895,458 | $ 48,303,950 | $ 46,028,578 | $ 46,028,578 | $ 46,028,578 |
| E. Financing Need, C-D | $ 27,731,497 | $ 27,266,703 | $ 33,704,672 | $ 36,836,174 | $ 40,716,011 |
| F. Preliminary GFC | $ 27,731,496 | $ 27,731,496 | $ 28,249,745 | $ 28,249,745 | $ 28,249,745 |
| G. Surplus/(Deficit), F-E | $ (1) | $ 464,793 | $ (5,454,927) | $ (8,586,429) | $ (12,466,266) |

**Probation –** The Department projects year-end expenditures of $75.6 million, revenues of $48.3 million and a GFC of $27.3 million. The estimated surplus of $464,793 is mainly due to salary and benefit savings projected from department vacancies. The estimate reflects a decrease in budgeted revenues and expenditures of $591,508 and $1,056,303, respectively. The decrease in revenue is primarily federal funding due to a lower candidate eligibility rate for the Title IV-E program. The lower expenditures are due to vacancies and reduced claimable staff activities for the Title IV-E program

amounting to an expected savings of $1,416,221, offset by higher costs of $352,112 in reimbursable professional services, minor equipment, and technology investments for the State Cal-AIM program.

The forecast years reflect deficits of $5.5 to $12.5 million due to climbing costs for staff salary and benefits from negotiated bargaining agreements coupled with continued flat revenue projections for GFC and State funding for local community corrections and public safety programs. Overall, Probation has conservatively forecasted revenues to be maintained at current levels. However, these revenues, including sales tax, are subject to volatility and amounts could vary by large margins in the future due to national and State economic pressures and uncertainty.

Additionally, forecast years project a diminishing fund balance, which provides operating transfers to multiple County departments for the local community corrections and public safety programs in support of State's AB 109 realignment activities. The department continues to monitor this funding and is working with the County stakeholder departments to plan for adjusting future service levels to align with expected funding.

| PUB000 Public Defender | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 22,181,179 | $ 21,844,983 | $ 27,299,031 | $ 27,942,388 | $ 26,830,131 |
| B. Cost Plan | $ 2,173,215 | $ 2,173,215 | $ 2,173,215 | $ 2,173,215 | $ 2,173,215 |
| C. Total Expenditures, A+B | $ 24,354,394 | $ 24,018,198 | $ 29,472,246 | $ 30,115,603 | $ 29,003,346 |
| D. Revenue | $ 5,688,445 | $ 6,228,430 | $ 7,171,476 | $ 6,519,050 | $ 4,467,467 |
| E. Financing Need, C-D | $ 18,665,949 | $ 17,789,768 | $ 22,300,770 | $ 23,596,553 | $ 24,535,879 |
| F. Preliminary GFC | $ 18,665,949 | $ 18,665,949 | $ 17,161,268 | $ 17,161,268 | $ 17,161,268 |
| G. Surplus/(Deficit), F-E | $ 0 | $ 876,181 | $ (5,139,502) | $ (6,435,285) | $ (7,374,611) |

**Public Defender** – The Public Defender's Office estimates year-end expenditures of $24.0 million, revenues of $6.2 million, and a GFC of $18.7 million, resulting in a surplus of $876,181. The surplus is primarily due to additional grant funding relating to Care Court, Proposition 47 Cohort 4, and Expanded Holistic Defense. The department projects deficits in the forecasted years due to increases in non-discretionary costs and a decrease associated with one-time revenues. Non-discretionary cost increases include higher salaries and benefits from negotiated labor agreements, pension contributions, and health insurance premiums. Future revenue and expenditures will continue to vary depending on trial-related workload and associated service agreements that maintain department operations.

**Public Works, Facilities, and Parks (PWFP)** – The FY 2025-26 current year estimate projects expenditures of $21.2 million, revenues of $8.5 million and general fund contribution of $10.9 million, resulting in a net deficit of $1.8 million. This reflects an increase in expenditures and revenues of $5.9 million and $4.0 million, respectively, compared to the modified budget. Budget modifications for additional security needs ($0.2 million) and the use of Strategic Reserve funds for the Pajaro Mansion project ($1.4 million) were applied after the Current Year Estimate process began, increasing the general fund contribution to $12.5 million. As a result, the revised current year estimated deficit is $0.2 million.

Expenditures increased primarily due to project and service needs that extended into FY 2025-26 and were not fully known or finalized at the time the budget was adopted. This includes the continuation of the Pajaro Mansion project and unscheduled maintenance projects totaling $5.1 million, which required funding to carry forward into the new fiscal year.

Additional expenditure increases reflect service level and operational requirements necessary to maintain public safety and

| PFP000 Public Works, Facilities and Parks | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 30,203,532 | $ 36,072,767 | $ 33,960,076 | $ 35,474,534 | $ 37,132,386 |
| B. Cost Plan | $ (14,908,965) | $ (14,908,965) | $ (14,908,965) | $ (14,908,965) | $ (14,908,965) |
| C. Total Expenditures, A+B | $ 15,294,567 | $ 21,163,802 | $ 19,051,111 | $ 20,565,569 | $ 22,223,421 |
| D. Revenue | $ 4,426,546 | $ 8,470,718 | $ 4,453,151 | $ 4,465,011 | $ 4,477,287 |
| E. Financing Need, C-D | $ 10,868,021 | $ 12,693,084 | $ 14,597,960 | $ 16,100,558 | $ 17,746,134 |
| F. Preliminary GFC | $ 10,868,023 | $ 10,868,023 | $ 9,133,417 | $ 9,133,417 | $ 9,133,417 |
| G. Surplus/(Deficit), F-E | $ 2 | $ (1,825,061) | $ (5,464,543) | $ (6,967,141) | $ (8,612,717) |

essential facilities. Security service levels were adjusted during the budget process to align with the limited General Fund

Contribution allocation; however, service levels were subsequently increased in response to operational direction provided at the start of the fiscal year, resulting in higher costs of $.5 million. Similarly, encampment cleanup and Carmel Lagoon maintenance activities represent recurring and necessary operational costs that were addressed during the year to meet public health, safety, and environmental obligations, contributing approximately $0.3 million in additional expenditures.

The increase in revenues is largely attributable to AB 102 funding for the Pajaro Mansion project totaling $2.9 million. Additionally, $0.8 million in revenue was transferred in to cover the unscheduled maintenance projects. Parks revenues also increased by approximately $.3 million due to improved water levels at Lake San Antonio.

Projected deficits in subsequent years are driven by reductions in General Fund Contributions along with increased costs for salaries, wage study compensation, pension contributions and insurance premiums. Revenues are also expected to decline due to one-time funding sources in FY 2025-26 related to the Pajaro Mansion and unscheduled maintenance projects.

**Sheriff-Coroner** – The Sheriff's Office projects year-end expenditures of $175.5 million or $9.2 million higher than budget,

| SHE000 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Sheriff-Coroner | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 150,324,860 | $ 159,560,366 | $ 183,528,935 | $ 191,820,258 | $ 200,630,568 |
| B. Cost Plan | $ 15,948,311 | $ 15,948,311 | $ 15,948,311 | $ 15,948,311 | $ 15,948,311 |
| C. Total Expenditures, A+B | $ 166,273,171 | $ 175,508,677 | $ 199,477,246 | $ 207,768,569 | $ 216,578,879 |
| D. Revenue | $ 52,776,731 | $ 55,175,916 | $ 26,258,816 | $ 25,351,716 | $ 25,371,716 |
| E. Financing Need, C-D | $ 113,496,440 | $ 120,332,761 | $ 173,218,430 | $ 182,416,853 | $ 191,207,163 |
| F. Preliminary GFC | $ 113,496,439 | $ 113,496,439 | $ 110,656,325 | $ 110,656,325 | $ 110,656,325 |
| G. Surplus/(Deficit), F-E | $ (1) | $ (6,836,322) | $ (62,562,105) | $ (71,760,528) | $ (80,550,838) |

with revenues of $55.2 million or $2.4 million higher than budget, and $120.3 million in GFC or $6.8 million more than provided by the Board. The Sheriff's Office deficit results from higher contracted medical care costs in the jail for which the department intends to request an augmentation from the Board.

The Sheriff's Office projects growing deficits in forecast years, ranging from $62.5 million to $80.6 million, primarily due to increases in salary and benefits from negotiated bargaining agreements, increased contractual costs to service agreements, especially jail medical services, and fleet. Though there was an increase in revenues in the current year for unbudgeted CalAIM funds, these are not anticipated in forecast years.

The Sheriff's Office will continue to implement controls in spending in an attempt to meet balanced budgets.

| SOC000 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Social Services | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Operating Expenditures | $ 275,106,703 | $ 270,301,821 | $ 295,519,291 | $ 308,687,398 | $ 322,374,585 |
| B. Cost Plan | $ 12,248,151 | $ 12,248,151 | $ 12,248,151 | $ 12,248,151 | $ 12,248,151 |
| C. Total Expenditures, A+B | $ 287,354,854 | $ 282,549,972 | $ 307,767,442 | $ 320,935,549 | $ 334,622,736 |
| D. Revenue | $ 260,670,096 | $ 255,830,708 | $ 271,029,693 | $ 277,192,110 | $ 286,580,013 |
| E. Financing Need, C-D | $ 26,684,758 | $ 26,719,263 | $ 36,737,749 | $ 43,743,439 | $ 48,042,723 |
| F. Preliminary GFC | $ 26,684,758 | $ 26,684,758 | $ 26,078,442 | $ 26,078,442 | $ 26,078,442 |
| G. Surplus/(Deficit), F-E | $ 0 | $ (34,505) | $ (10,659,307) | $ (17,664,997) | $ (21,964,281) |

**Social Services –** The Department of Social Services (DSS) estimates year-end expenditures of $282.5 million, revenues of $255.8 million and GFC of $26.7 million. This results in an overall deficit of $34,505. The deficit is driven by General Assistance cash benefits offset by higher revenues in Community Programs and salary savings in Military and Veterans Affairs.

Year-end expenditures are estimated to be $4.8 million lower than budgeted due to a higher than anticipated vacancy rate, lower retirement costs, and reduced entitlement costs for CalWORKs. These reductions are offset by higher costs in the General Assistance and Out of Home Care programs and increases in IHSS provider health benefits due to an updated bargaining agreement. Year-end revenues are estimated to be $4.8 million lower, correlating with the decrease in reimbursable expenditures by the State for the above programs.

It should be noted that the year-end estimate process was completed at a time when only one quarter of fiscal data was available to estimate earned revenues, and these estimates may change before year-end closing. Expenditures in the forecast years are estimated to increase at a higher rate than revenues, leading to forecast deficits. Most of the expenditure increases in the forecast years pertain to employee salary and benefit increases. Realignment revenue was forecasted with minimal growth. To close the deficit gap in Forecast Year 1, realignment revenues and estimated earned revenues will be re-forecasted using the Governor's forecast and utilize realignment and other program fund balance where possible. For the fund deficits in Forecast Years 2 and 3, part of the deficit gap will be covered by realignment growth which was forecasted flat for this exercise.

| TRE000 Treasurer-Tax Collector | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Operating Expenditures | $ 11,639,312 | $ 10,707,499 | $ 12,326,816 | $ 12,963,327 | $ 13,606,632 |
| B. Cost Plan | $ (1,735,441) | $ (1,735,441) | $ (1,735,441) | $ (1,735,441) | $ (1,735,441) |
| C. Total Expenditures, A+B | $ 9,903,871 | $ 8,972,058 | $ 10,591,375 | $ 11,227,886 | $ 11,871,191 |
| D. Revenue | $ 9,691,830 | $ 8,649,870 | $ 9,437,380 | $ 9,721,654 | $ 10,007,796 |
| E. Financing Need, C-D | $ 212,041 | $ 322,188 | $ 1,153,995 | $ 1,506,232 | $ 1,863,395 |
| F. Preliminary GFC | $ 212,041 | $ 212,041 | $ 231,118 | $ 231,118 | $ 231,118 |
| G. Surplus/(Deficit), F-E | $ 0 | $ (110,147) | $ (922,877) | $ (1,275,114) | $ (1,632,277) |

**Treasurer-Tax Collector –** Tax Collector (TTC) projects year-end expenditures of $9 million, revenue of $8.7 million, and a general fund contribution (GFC) of $212,041, resulting in an estimated deficit of $110,147. This deficit is largely due to unanticipated salary expenses for retirement payouts. Revenue is projected to be $1.04 million below budget, primarily a result of lower levels of reimbursable expenditure in TTC's Revenue and Treasury Divisions. In addition, the repeal of various administrative fees by Assembly Bills 177 and 199 continues to negatively impact previously collectible revenue sources.

Estimated expenditures in forecasted years include negotiated cost of living increases, earned step increases, salary increases due to recent position studies, increases in service agreement expenditures, and countywide increases for healthcare insurance, PERS Retirement, property insurance, and other internal service charges. Forecasted revenue assumes allowable cost recovery based on estimated expenditures for the Revenue Division, Treasury services, and conservative increases based on recent and current year experience.

## Other Major Funds

**Road Fund –** The Road Fund is a special revenue fund established per State law to account for revenues that are legally restricted for County road and bridge construction and related maintenance projects. The Road Fund's primary funding sources for road and bridge projects and maintenance are State Highway User Tax Allocation (HUTA or Gas Tax), the Transportation Agency for Monterey County (TAMC) retail transaction and use tax ordinance (Measure X), the Road Repair and Accountability Act of 2017 (Senate Bill 1 [SB1]), and Transient Occupancy Tax (TOT). Measure X and SB1 produce annual revenues of $9.6 and $12.3 million, respectively.

The FY 2025–26 revenue estimate is $1.2 million higher than budgeted due to the continuation of the Davis Road Bridge

| 1201 Road Fund | Current Year - FY26 Modified Budget | Current Year - FY26 Year End Estimate | Forecast FY27 | Forecast FY28 | Forecast FY29 |
|---|---|---|---|---|---|
| A. Beginning Fund Balance | $ 20,463,837 | $ 20,463,837 | $ 19,823,227 | $ 13,457,424 | $ 14,555,418 |
| B. Total Revenues | $ 63,921,111 | $ 65,116,388 | $ 109,364,004 | $ 71,252,168 | $ 75,732,666 |
| C. Total Expenditures | $ 64,594,726 | $ 65,756,998 | $ 115,729,807 | $ 70,154,174 | $ 76,592,837 |
| D. Ending Fund Balance | $ 19,790,222 | $ 19,823,227 | $ 13,457,424 | $ 14,555,418 | $ 13,695,247 |
| E. Increase/(Decrease) in Fund Balance | $ (673,615) | $ (640,609) | $ (6,365,803) | $ 1,097,994 | $ (860,171) |

Right of Way Phase project, for which additional funding was approved. Fluctuations in forecasted revenues are primarily the result of grant-funded projects. In FY 2026–27, the Davis Road Bridge project is a key factor contributing to an $18.8 million increase in revenues, while the Gonzales River Road Bridge project contributes an additional $29.2 million increase.

Estimated expenditures are $1.2 million over budget. This increase reflects higher costs associated with the Davis Road Bridge Right of Way Phase project.

The ending fund balance is estimated at a positive $19.8 million, with $2.4 million allocated to reserves and $3.6 million to storm strategic reserves at year-end. As in prior years, forecasted revenues and expenditures will fluctuate based on project activity. Measure X and SB1 revenues are the primary sources of fund balance over the three-year forecast period.

**Monterey County Free Libraries –** For the current fiscal year-end, the Library Department currently projects utilizing $940,191 in fund balance, which is $425,686 less than originally budgeted. This is due to several major projects that were budgeted but will not be completed in the current year. Total expenditures of $14.2 million are $224,390 below budget, due to lower salary and benefit costs attributed to vacancies. The Library has several projects whose costs may change and will monitor expenditures to determine if additional appropriations will be needed, or projects delayed.

| 1210 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Library Fund | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Beginning Fund Balance | $ 11,153,359 | $ 11,153,359 | $ 10,112,925 | $ 7,064,500 | $ 5,494,292 |
| B. Total Revenues | $ 13,081,580 | $ 13,282,875 | $ 13,706,061 | $ 14,149,247 | $ 14,607,944 |
| C. Total Expenditures | $ 14,447,457 | $ 14,323,309 | $ 16,754,486 | $ 15,719,455 | $ 15,013,446 |
| D. Ending Fund Balance | $ 9,787,482 | $ 10,112,925 | $ 7,064,500 | $ 5,494,292 | $ 5,088,790 |
| E. Increase/(Decrease) in Fund Balance | $ (1,365,877) | $ (1,040,434) | $ (3,048,425) | $ (1,570,208) | $ (405,502) |

Current-year revenue is $201,295 higher than budget and is largely attributable to modest increases in property tax receipts, contributions, and higher than anticipated investment income. Property tax revenue remains the Department's primary funding source. During the year, the Library managed several major capital projects, including replacement of the deck at the Big Sur Library, a roof replacement at the Greenfield Library, and is currently completing relocation to the new Gonzales Library, where MCFL funded furniture, fixtures, and equipment.

Capital improvement projects planned for FY 2026/27 include completion of the new branch in Bradley and starting the new branch in East Garrison, acquisition of a new South County bookmobile, the San Lucas landscaping project, and construction of a new parking lot at the Greenfield Library. The Capital Improvement Program also includes funding for new public computers, and several other facility improvements. Most of the capital projects will be funded with Library fund balance. During FY 2026-27, the Library anticipates utilizing $3.0 million in fund balance. By the end of the Forecast years, fund balance is estimated to drop by $5.0 million from the current year.

**Behavioral Health** – Under Welfare and Institutions Code Section 5600, the Health Department's Behavioral Health Bureau provides a continuum of county-operated and community-based substance use disorder and mental health services. The program provides community prevention programs, crisis intervention, inpatient psychiatric services, social rehabilitation, supportive housing, and outpatient services primarily to Monterey County Medi-Cal beneficiaries who meet the State Department of Health Care Services medical necessity criteria. In addition, the program also serves many non-Medi-Cal eligible residents who have behavioral health disorders. The Behavioral Health Fund (Fund 400005) captures the financial activity associated with these services.

| 1310 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Behavioral Health | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Beginning Fund Balance | $ 29,130,226 | $ 29,130,226 | $ 25,641,291 | $ 23,227,018 | $ 16,888,044 |
| B. Total Revenues | $ 194,843,727 | $ 207,049,203 | $ 205,284,199 | $ 200,196,017 | $ 200,196,017 |
| C. Total Expenditures | $ 199,316,276 | $ 210,538,138 | $ 207,698,472 | $ 206,534,991 | $ 211,406,106 |
| D. Ending Fund Balance | $ 24,657,677 | $ 25,641,291 | $ 23,227,018 | $ 16,888,044 | $ 5,677,955 |
| E. Increase/(Decrease) in Fund Balance | $ (4,472,549) | $ (3,488,934) | $ (2,414,273) | $ (6,338,974) | $ (11,210,089) |

For the current fiscal year, Behavioral Health Fund expenditures are estimated at $210.5 million and revenues at $207.0 million, resulting in an estimated decrease in fund balance of $3.5 million.

Expenditures are projected to be $11.3 million above the budget of $199.3 million. The variance in spending is primarily attributable to increased salary and benefit costs of approximately $8.6 million, $4.1 million related to higher hospital charges associated with increased acuity of care, and $0.6 million related to staff training costs. These increases are partially offset by higher-than-anticipated federal and state Medi-Cal revenues, increased vehicle license fee revenues, and expenditure savings resulting from the halted Mental Health Rehabilitation Center project.

Revenues are projected to be $12.2 million above the budget of $194.8 million. The variance in revenue is primarily attributable to increased federal Medi-Cal revenues of approximately $20.4 million, $3.1 million in State General Fund support for Medi-Cal services, and the loss of $9.0 million in grant revenue associated with the halted Mental Health Rehabilitation Center project.

**Emergency Communications** - The Emergency Communications Department provides dispatch and call taking (9-1-1 and non-emergency) to Monterey County residents and law enforcement, fire protection and emergency medical dispatch services for over 30 local, regional, county, and State public safety agencies.

| 1340 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Emergency Communications | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Beginning Fund Balance | $ 2,968,006 | $ 2,968,006 | $ 3,688,814 | $ 3,688,814 | $ 3,688,814 |
| B. Total Revenues | $ 15,682,524 | $ 15,847,029 | $ 16,853,809 | $ 17,834,557 | $ 18,977,953 |
| C. Total Expenditures | $ 15,682,524 | $ 15,126,221 | $ 16,853,809 | $ 17,834,557 | $ 18,977,953 |
| D. Ending Fund Balance | $ 2,968,006 | $ 3,688,814 | $ 3,688,814 | $ 3,688,814 | $ 3,688,814 |
| E. Increase/(Decrease) in Fund Balance | $ 0 | $ 720,808 | $ 0 | $ 0 | $ 0 |

The Department is operating under a special revenue fund and expects to end the current year with expenditures of $15.1 million and revenues of $15.8 million including a County GFC of $2.4 million. Costs are expected to rise in forecast years due to escalating salaries, pension, and health insurance costs, as well as rising costs of service agreements that maintain the operations at the department. Costs are charged pursuant to the formula in the 9-1-1 Services Agreement which allocates costs to the agencies served through a 3-factor ratio of jurisdictional workload, property value, and population.

**Natividad –** Natividad is a county enterprise fund, defined as a governmental fund that provides goods and services to the public for a fee, making the entity self-supporting.

| 2010 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Natividad Medical Center | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Beginning Fund Balance | $ 189,184,998 | $ 189,184,998 | $ 200,589,303 | $ 203,902,689 | $ 206,317,319 |
| B. Total Revenues | $ 545,093,167 | $ 567,362,768 | $ 549,352,241 | $ 562,802,082 | $ 575,313,457 |
| C. Total Expenditures | $ 531,635,149 | $ 555,958,463 | $ 546,038,855 | $ 560,387,452 | $ 575,653,327 |
| D. Ending Fund Balance | $ 202,643,016 | $ 200,589,303 | $ 203,902,689 | $ 206,317,319 | $ 205,977,449 |
| E. Increase/(Decrease) in Fund Balance | $ 13,458,018 | $ 11,404,306 | $ 3,313,386 | $ 2,414,630 | $ (339,870) |

**Revenue:** Net operating revenue for the current year is expected to be $567.3 million, $22.3 million or 4.1% higher than budget. The increase in net revenues resulted from an improvement in the patient payor mix and government assistance for higher expenses in providing care

**Operating Expenses**: Expenditures in the current year are estimated at $555.9 million, $24.3 million over budget. Labor and supplies expenses are major contributors to increases in expenditure. Contracted or travel nurses and labor for ancillary services significantly added to labor expenses. Annual wage increases for both union and non-union employees and benefits are factors to labor costs increases. Contracted physicians to provide 24/7 coverage to trauma services also was a factor. The price of supplies also continues to be high compared to previous years.

**Capital Expenditures:** The current year and the forecasted years include costs for capital projects. Natividad forecasts to spend on average $9.0 million annually on capital projects. Proposed projects include seismic and infrastructure compliance upgrade, facilities capital improvements, and replacement of clinical and diagnostic medical equipment.

**Net Results:** NMC projects a decrease in net position from operations totaling $2.1 million over the current and increasing in the forecasted years.

**Lake & Resort Operations –** The Parks Lake and Resort Operations Fund is an enterprise fund for the operations of Nacimiento Resort & Recreation Area (Lake Nacimiento). Lake Nacimiento is a self-supporting entity, providing goods and services to the public for a fee. It is managed under an agreement with an external operator, ExplorUS. The agreement allows for reimbursement of operator's expenses when exceeding revenues. In addition, the County pays a monthly management fee and annual incentive fee. The County is responsible for capital expenditures such as repairs to infrastructure.

| 2020 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Parks Lake and Resort Operations | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Beginning Fund Balance | $ 6,417,716 | $ 6,417,716 | $ 5,381,886 | $ 5,161,530 | $ 4,959,119 |
| B. Total Revenues | $ 4,938,979 | $ 4,212,676 | $ 4,282,825 | $ 4,417,579 | $ 4,543,267 |
| C. Total Expenditures | $ 5,490,251 | $ 5,248,506 | $ 4,503,181 | $ 4,619,990 | $ 4,744,931 |
| D. Ending Fund Balance | $ 5,866,444 | $ 5,381,886 | $ 5,161,530 | $ 4,959,119 | $ 4,757,455 |
| E. Increase/(Decrease) in Fund Balance | $ (551,272) | $ (1,035,830) | $ (220,356) | $ (202,411) | $ (201,664) |

The FY 2025-26 budget included $4.9 million of anticipated revenues. Based on year-end estimates, actual revenues are projected to be approximately $0.7 million lower than budget. The variance is primarily due to a change in how certain revenues are recorded.

Revenues from annual decals and dry and wet storage fees were previously recorded when payments were received. Under accounting guidance, these revenues must be recognized over the period in which the related services are provided. As a result, a portion of these revenues will be recorded in future fiscal years rather than FY 2025-26.

Total expenditures were budgeted at $5.5 million. Updated year-end estimates indicate spending will be approximately $0.2 million lower than budget. This net decrease is largely driven by lower-than-expected revenues, which reduced certain directly related expenses by $0.3 million. These savings were partially offset by $0.1 million in costs related to unplanned emergency projects that were not included in the adopted budget.

The FY 2025-26 Budget projected a net loss of $0.6 million, and an ending Net Position of $5.9 million. Based on current year-end estimates, the net loss is expected to be approximately $1.0 million, primarily due to lower revenues, resulting in an estimated net position of $5.4 million. Both the adopted budget and current estimates include $0.6 million in capital-related expenditures, which will be recorded as assets and are expected to increase the net position to approximately $6.5 million after year-end adjustments.

The three-year forecast anticipates a net loss of $0.2 million per year. Revenues are projected to increase from 2% to 3% annually, while expenditures are expected to increase by about 3% annually. An exception occurs in FY 2026-27, when expenditures are projected to decrease by 14% due to the absence of planned capital purchases and operating transfers that are included in the current fiscal year.

**Laguna Seca Recreation Area (LSRA)** – Laguna Seca Recreation Area is an enterprise fund, operates as a fee-for-service entity. LSRA provides services that include camping, daily track rentals, venue rentals, corporate team-building packages, and ticket sales to special events. Special events range from small local gatherings to world-renowned international events.

| 2030 | Current Year - FY26 | | Forecast | | |
|---|---|---|---|---|---|
| Laguna Seca Recreation Area | Modified Budget | Year End Estimate | FY27 | FY28 | FY29 |
| A. Beginning Fund Balance | $ 29,597,841 | $ 29,597,841 | $ 27,279,067 | $ 24,835,750 | $ 22,454,995 |
| B. Total Revenues | $ 701,097 | $ 814,971 | $ 771,097 | $ 771,097 | $ 593,597 |
| C. Total Expenditures | $ 3,238,261 | $ 3,133,745 | $ 3,214,414 | $ 3,151,852 | $ 3,121,625 |
| D. Ending Fund Balance | $ 27,060,677 | $ 27,279,067 | $ 24,835,750 | $ 22,454,995 | $ 19,926,967 |
| E. Increase/(Decrease) in Fund Balance | $ (2,537,164) | $ (2,318,775) | $ (2,443,317) | $ (2,380,755) | $ (2,528,028) |

Effective August 1, 2024, the operations and management of LSRA was assumed by Friends of Laguna Seca (FLS), a non-profit organization. County and FLS entered into a 5-year Concessionaire Agreement through December 31, 2028, which can be extended for two additional 25-year periods, subject to compliance with specific conditions set forth in the Agreement. County will begin to earn an incentive fee on Net Operating Income for the calendar year ending on December 31, 2028.

With this transition, budgeted revenues were projected to decrease significantly to $.7 million. Revenues are primarily from sponsorships, which are to be used to reimburse the General Fund for cash advances for the Start/Finish Bridge project,

completed in Fiscal Year 2024. It also includes Cost Plan reimbursement from FLS and an estimate for Investment Income. The current year-end estimate projects an increase in revenues of $0.1 million related to investment income, outlawed check utilities reimbursement from FLS and a vendor refund of prior year overpayment.

Budgeted expenditures of $3.2 million include County allocated costs, such as property insurance ($.7 million), legal services, other personnel and professional services ($.14 million), depreciation expense ($1.7 million), cost plan charges ($.34 million) and an operating transfer out. Operating transfers out of $355,000 are to reimburse General Fund for the Start/Finish Bridge project advance. The remainder of this advance will be paid annually until FY 2027-28. The year-end estimate for total expenditure is $0.1 million lower due primarily to lower actual charges for property and stop loss insurance.

The FY 2025-26 budget projected a net loss of $2.5 million, reducing the Net Position to $27.1 million. Based on year-end estimates, the ending Net Position is projected to be slightly higher at $27.3 million, reflecting a combination of higher-than-anticipated revenues and lower-than-anticipated expenditures.

Most of the Net Position is not available for ongoing operations. Approximately $24.9 million represents County's investment in capital assets, and $0.4 million is restricted for pending projects. This leaves approximately $2.0 million available to support recurring County expenditures, which continue to be reflected in the financial forecasts for the next three fiscal years.

# Strategic Goals

## Strategic Plan Framework

Five Strategic Goals were identified at the Board of Supervisors retreat in March 2024. Following the retreat, Key Objectives for each of the Strategic Goals were generated to guide implementation from 2025-2028. County offices and departments, in partnership with the County Administrative Office, further clarified the Key Objectives by adding Strategies for each.

The Strategic Plan, through community participation, will include key input garnered from public hearings, surveys, and meetings with community leaders and interest groups. In partnership with the Board of Supervisors, County leaders with involvement from community-based organizations, as appropriate, will develop, implement, revise, and update the plan on an ongoing basis. The Strategic Plan Framework consists of a three-tiered structure:

- **Tier 1: Strategic Goals**, each representing broad, aspirational statements of what the County intends to achieve over a defined period.
- **Tier 2: Key Objectives** are the means for achieving each goal.
- **Tier 3: Strategies** consist of projects and/or initiatives to implement, each measurable and with a timeframe; with milestones and action steps that will be part of an implementation plan.

### Mission and Values

The following mission statement provides the overall framework for the Strategic Plan, while the values articulate the underlying principles that shape the County organization's decisions, actions, and behaviors.

#### Mission

The Mission of the County of Monterey is to excel at providing quality services for the benefit of all County residents while developing, maintaining, and enhancing the resources in the area.

#### Values

We are committed to assuring honesty and integrity in all County actions.

We are committed to providing top-quality customer service.

We are committed to practicing continuing innovation.

We are committed to treating our fellow employees, customers, and residents with respect and courtesy always.

## Strategic Goals and Key Objectives

STRATEGIC GOAL A

### Well-Being and Quality of Life

*Create safe and healthy communities where all can thrive.*

**Key Objectives**

Housing: Formulate policies and take action to meet resident and workforce housing needs while using land efficiently.

Financial Strategies: Secure the needed financial resources to support the quality of life for residents.

Health and Facilities: Provide exceptional facilities and health programs to support quality of life for residents.

Services: Provide service enhancements to support well-being and quality of life.

STRATEGIC GOAL B

## Sustainable Infrastructure for the Present and Future

*Provide for the maintenance, replacement, sustainability, and resilience of infrastructure required for living, working, recreating in, and visiting Monterey County.*

**Key Objectives**

Master Planning and Policies: Prepare and develop plans and policies necessary to address infrastructure needs.

Implement Infrastructure Plans: Implement approved and funded infrastructure plans to meet County priorities.

STRATEGIC GOAL C

## Safe and Resilient Communities

*Provide for public safety, disaster planning, and response.*

**Key Objectives**

Disaster Planning and Emergency Response: Ensure the County is prepared to respond to disasters and emergencies.

Justice: Provide for essential justice-focused activities.

STRATEGIC GOAL D

## Diverse and Thriving Economy

*Attract and retain businesses that will improve the well-being of County residents.*

**Key Objectives**

Business Support and Attraction: Engage with current and prospective businesses to encourage relocating and expanding within Monterey County.

Partnerships: Expand business and workforce opportunities within Monterey County through partnerships with educational institutions and industry

STRATEGIC GOAL E

## Dynamic Organization and Employer of Choice

*Employees feel valued and proactively engaged by an organization that is a great place to work, is financially healthy, and continuously improves.*

**Key Objectives**

Financial Sustainability: Provide for the financial health of the County organization.

Hiring, Retention, and Employee Resources: Provide practices supporting a modern recruitment system, compensation, and services to help our employees.

# COUNTY OF MONTEREY

# GENERAL FINANCIAL POLICIES

## Fiscal Year 2026-27

## 1. PURPOSE AND BACKGROUND

The stewardship of public funds is one of the most significant responsibilities given to the officials and managers of the County of Monterey (County). The development and maintenance of prudent financial policies enable County officials to protect public interests, ensure transparency, and build trust. Financial policies define a shared understanding of how the County develops its financial practices and manages its resources to provide the best value to the community.

This document centralizes the County's financial policies to establish a framework for overall fiscal planning, management, and guidance. These policies are reviewed, updated, and brought before the Board of Supervisors (Board) as needed but at least annually for adoption. This continued review and adoption promotes sound financial management and helps maintain the County's stability, efficiency, and effectiveness by ensuring the Board's financial guidance is provided before all County actions. The policies also offer guidelines for evaluating both current activities and proposals for future programs and direct the County's financial resources toward meeting its objectives and strategic initiatives.

The policies provide general guidance in the management of the County's fiscal affairs and are to be used by all County departments to meet their obligation to operate in a financially prudent manner. The Recommended Budget adheres to these policies.

## 2. GENERAL FINANCIAL PHILOSOPHY

The financial policies provide a sufficient financial base and the resources necessary to support and sustain an adequate and responsible community service level to ensure public safety, enhance the physical infrastructure and environment, and improve and maintain the quality of life within our community.

The cornerstone and highest priority of the County's financial policies is fiscal integrity. It shall be the goal of the County to achieve a strong financial condition with the ability to:

a. Sustain adequate financial liquidity to meet normal operating and contingent obligations;
b. Provide an acceptable level of medical, social, law enforcement, and other protective services to assure public health and safety;
c. Ensure a sufficient financial base is maintained to withstand local and regional economic impacts;
d. Prudently plan, coordinate, review, and implement responsible community development and growth;
e. Foster the ability to adjust efficiently to the community's changing service requirements;
f. Maintain and improve infrastructure and capital assets;
g. Regularly review programs and operational methods to improve processes that result in higher productivity, eliminate repetitive and duplicative functions;
h. Encourage collaboration with other government entities, the private sector, and public-private partnerships where cost and risk are minimized in the delivery of services within the community;
i. Promote equitable sharing of costs by service users;
j. Ensure the legal use of financial resources through effective systems of internal controls;
k. Support sound financial management by providing accurate and timely information on the County's financial condition; and
l. Provide a framework for the wise and prudent use of debt financing and maintain a good credit rating in the financial community.

### 2.1 The Annual Budget

a. The County Administrative Office will recommend a balanced budget aligning annual expenditures with conservative revenue estimates to minimize the use of fund balance or other one-time financing sources for ongoing operating expenditures;
b. The County Administrative Office will consult with Department Heads and seek their input in developing the Recommended Budget through cooperative discussions and budget workshops;
c. The County Administrative Office will keep the Board apprised on the condition of the County's finances and emerging fiscal issues; and
d. Through the Board's Legislative Committee, the County will work with the California State Association of Counties (CSAC), state representatives, legislative advocates in the State Capitol, and other local government organizations to assure any state programs administered by the County are adequately funded and any realignment of state and county responsibilities are fiscally neutral.

## 3. ROLES AND FUNCTIONS

### 3.1 Role of County Administrative Office

The County Administrative Office, led by the County Administrative Officer, serves as the chief policy advisor to the Board of Supervisors (Board). The County Administrative Office promotes responsible resource allocation, strives to protect the County’s financial position and integrity, and provides independent analysis on policy issues. The County Administrative Officer is the fund manager for the General Fund and all other funds, and on behalf of the Board, the County Administrative Officer makes independent recommendations regarding all additional funds under their jurisdiction.

### 3.2 Principal Functions of the County Administrative Office

Principal functions of the County Administrative Office include:

a. Promoting continuous improvement of the structures, systems, processes, and effectiveness of programs;
b. Preparing the annual financial plan (Recommended Budget);
c. Working with departments to evaluate potential federal, state, and local budget impacts;
d. Developing financial forecasts;
e. Monitoring revenues and expenditures for conformance with the annual budget;
f. Recommending effective fiscal policies to carry out programs;
g. Verifying Board policies are consistently applied; and
h. Ensuring items brought before the Board are accurate, complete, fully justified, and reviewed by appropriate stakeholders.

3.3 Principal Functions of County Departments

Departments are considered the content experts for the functions they perform. They are responsible for:

a. Carrying out operations efficiently and cost-effectively while adhering to all county, state, and federal laws, regulations, and policies;
b. Preparing budgets and financial estimates with attention to accuracy based on their operational expertise, county, state, and federal funding changes, and economic indicators affecting revenues, expenditures, and service levels;
c. Reviewing, evaluating, and assessing potential federal and state budget issues that may impact local budgets;
d. Developing and performing financial forecasts;
e. Monitoring monthly revenue and expenditure performance and conformance with the annual budget;
f. Meeting the Board's strategic initiatives and its policies; and
g. Ensuring items brought before the Board are transparent, accurate, complete, fully justified, and reviewed by all appropriate stakeholders.

3.4 Principal Functions of the Budget Committee

The Budget Committee's principal functions include receiving staff updates on financial issues affecting the County and providing recommendations to staff in developing and modifying the budget.

3.5 Principal Functions of the Capital Improvement Committee

The Capital Improvement Committee's principal functions are to review the status of projects and establish a priority between competing needs.

## 4. SERVICES AND FUND STRUCTURE

4.1 General Fund

The County provides a broad range of mandated and non-mandated government services. The cost of these services is accounted for in the General Fund, the County's largest single fund. The General Fund is used to account for revenues and expenditures unless another fund has been created to account for a specific item, activity, or program.

4.2 Other Funds

Other governmental and proprietary funds that account for activities not provided by the General Fund are described below.

*Other Governmental Funds*

a. Special revenue funds are used to account for proceeds and expenditures from specific revenue sources to finance designated activities required by statute, regulation, ordinance, resolution, or board order.
b. Debt service funds are used to provide repayment of debt, such as Certificates of Participation (COPs), short-term borrowing, and other obligations.
c. Capital project funds are used for capital improvements and specified capital projects.

*Proprietary Funds*

a. Enterprise funds are financed and operated like private business enterprises whose services are primarily funded through external user charges.
b. Internal service funds are used to account for any activity that provides goods or services to other funds, departments, or agencies of the County.

4.3 Major Funds

The County Administrative Officer or designee shall have the authority to determine funds that will be considered major funds for financial planning purposes. In addition to significant appropriations, factors that may be considered when designating major funds include political/social sensitivity of the activities financed from that fund, impact or potential impact of that fund on other programs or services, the significance of that fund on financing activities which are of high interest to the County and the public, and the existence of known uses or users of that information (e.g., bond rating companies, investors).

Major funds are as follows, but not limited to: 1) General Fund; 2) Natividad; 3) Facility Master Plan Projects; 4) Road Fund; 5) Library Fund; 6) Behavioral Health Fund; 7) Health and Welfare Realignment Fund; 8) Local Revenue Fund; and 9) Laguna Seca Recreation Area Fund.

## 5. OPERATING BUDGET

5.1 The County Budget

The Recommended Budget is the central financial planning document that embodies all County departments' goals, objectives, priorities, levels of service, and the associated operating revenue and expenditures. Appropriation authority is granted on the relationship between expected expenditures and revenue; therefore, appropriation authority is granted contingent on this relationship meeting the Recommended Budget. If revenues fall below expected amounts, the department must take all actions available to reestablish a revenue and expenditure relationship that conforms to the Recommended Budget.

The Recommended Budget shall be presented to the Board for adoption in June of each year and presented clearly for a general audience of the public. The Recommended Budget may be modified as approved by the Board during the fiscal year.

5.2 Balanced Budget

The County must adopt a *statutorily* balanced budget. A budget is *statutorily* balanced when the total estimated financing sources (beginning fund balance plus revenues) equal the total appropriations. At no time shall spending in a fiscal year exceed total current revenues plus any fund balance carryover from the prior year.

In addition to adopting a statutorily balanced budget, the County ensures the ongoing sustainability of its services by producing a *structurally* balanced budget. A *structurally* balanced budget matches total ongoing expenditures to the annual estimated revenues. In a *structurally* balanced budget, beginning fund balance may not be used as a financing source for ongoing expenditures. Departments have a fiscal objective to avoid using fund balance for operating purposes by aligning annual operating expenditures with annual operating revenues.

5.3 Ongoing Maintenance and Operations Needs

The County will adequately fund ongoing maintenance and operational needs with ongoing annual revenue. Without prior direction and approval by the Board and its Budget Committee, the use of one-time revenues or short-term borrowing is not allowed as a resource to finance ongoing maintenance and operational needs.

5.4 Adequate Maintenance of Capital Facilities and Equipment

The County shall establish as a primary fiscal responsibility the preservation, maintenance, future improvement and, when applicable, orderly replacement of the County's capital facilities and equipment.

5.5 CalPERS

The annual budget will provide adequate funding for all retirement systems. The County contracts with the California Public Employees' Retirement System (CalPERS) to provide retirement benefits under their defined benefit program. As a participant, the County is required to annually fund at a minimum the cost for retiree health benefits, otherwise known as Other Post-Employment Benefits (OPEB). To provide long-term funding for this benefit, the Board authorized joining CalPERS' California Employers' Retiree Benefit Trust (CERBT) and the pre-funding of the County's OPEB liabilities.

Due to its length, the Pension Liability Policy is separate from these policies and available online: https://www.countyofmonterey.gov/government/departments-a-h/administrative-office/budget-analysis/county-policies

5.6 Budget Deficits

Departments estimating a budget deficit shall prepare and submit a report to the Budget Committee that outlines the cause of the problem, the alternatives available to mitigate the projected budget deficit, and the department's recommended action. All additions to appropriations, transfers between funds, major plans to reduce service levels, or plans to request funding from the contingencies' appropriation require approval by at least four Board members (4/5ths vote).

5.7 Appropriations and Transfers

The following policy establishes appropriation control at the appropriation unit level, per Section 29120 of the California Government Code. The County Administrative Officer, per Section 29092 of the California Government Code, is the designated administrator over appropriation control, which includes transfers and revisions of appropriations that do not result in an overall increase in appropriations for an appropriation unit.

Accordingly, after budget adoption, a department does not need to request a transfer between major expense categories within the same appropriation unit. The County Administrative Officer has instituted budgetary controls through the financial system limiting total appropriations to the appropriation unit level. Approval of appropriation moves between major expense categories is not necessary. Examples of major expense categories include salary and employee benefits, services and supplies, and other financing uses.

Transfers of appropriations between appropriation units must be approved by Board resolution. Per Section 29125 (a) of the California Government Code, operating transfers in and out between funds are not a transfer of appropriations, as, per Section 29089 of the County Budget Act, transfers out by fund are specified in the budget and are adopted by resolution.

5.8 Responsibility for Budget Management and Budgetary Control

The County shall maintain a budgetary control system to help it adhere to the budget. The County Administrative Office has budgetary control and authority over appropriations. The Auditor-Controller shall administer and maintain the system utilized for budgetary control. As the administrator of the budgetary control system, the Auditor-Controller shall notify the County Administrative Office when a department is reaching an appropriation limit. The Auditor-Controller shall seek guidance from the County Administrative Office on all issues relating to appropriation limits and controls.

County Officers and Department Heads have primary responsibility for managing departmental budgets by:

a. Providing accurate and timely budget estimates;
b. Monitoring revenues to ensure timely receipt in the amounts anticipated;
c. Ensuring that expenditures comply with the law, adopted resolutions, policies, and align appropriations relative to revenues;
d. Providing prompt notification to the County Administrative Office when either revenues or expenditures are not as anticipated; and
e. Preparing and justifying budget revisions when necessary.

5.9 Preparation of Financial Reports

The County Administrative Office annually prepares:

a. A Budget End-of-Year Report (BEYR) to retrospectively report on actual financial performance at a detail and summary level;
b. A current year estimate and three-year forecast to provide current year performance and forward-looking perspective to advise the Board on future challenges and provide a base for building the following year's Recommended Budget; and
c. Additional reports, as appropriate, to keep the Board informed on current financial performance and developments.

The Auditor-Controller's Office annually prepares:

a. An Annual Comprehensive Financial Report (ACFR) as required by the state, that reports on the County's financial position and activities beyond Generally Accepted Accounting Principles (GAAP) or state law requirements, to provide readers with a broader understanding of financial operations;
b. A Single Audit that reports federally funded County activities, in compliance with the U.S. Office of Management and Budget to assure the County's adherence to laws, regulations, contracts, and grants applicable to its major federal programs;
c. A Cost Allocation Plan schedule, as required by the U.S. Office of Management and Budget, that confirms and allocates the indirect costs of the County to operating and non-general county departments; and
d. The countywide annual Tax Rate Book.

The County Administrative Office has oversight and contract management over the external auditors reviewing the ACFR. External auditors shall report to the County Administrative Office on audit findings. The County Administrative Office will take audit findings thereafter to the Board.

5.10 Publication of Budget

The County Administrative Office shall publish annually a Recommended Budget document that satisfies nationally recognized standards for effective budget presentation. The Auditor-Controller shall annually publish an adopted budget document to meet State Controller's Office requirements.

5.11 County Budget Development

Budget development is an annual process incorporating the Board's priorities and weighing competing requests for County resources within expected fiscal constraints. The process begins with departments preparing "baseline" budgets proposing levels of service and staffing that can be carried out within expected resources (e.g., program revenues and general fund contributions). To the extent there are increased costs or reduced revenue, baseline budgets may indicate potential reductions in staffing or services to maintain budgetary balance if additional resources are not provided. Departments may submit "augmentation requests" for additional resources to mitigate potential impacts, increase staffing/services, or invest in infrastructure. The County Administrative Office evaluates baseline budgets and augmentation requests within the constraints of a balanced budget and builds the annual Recommended Budget. Staff considers the following criteria in formulating recommendations for the annual budget and subsequent mid-year budget modifications:

a. Mandated by current law or Board policy;
b. Alignment with the County's strategic initiatives and priorities;
c. Consistent with community priorities expressed in forums, surveys, and other community engagement initiatives;
d. Necessary to maintain the current level of mission-critical services/operations;
e. Substantiation of compelling public need (e.g., health, safety, economic vitality, quality of life) that cannot be met within existing resources;
f. Likelihood of success based on prior performance, degree of planning/specificity, requested resources, and assumed timeline;
g. Leverages sustainable financial support from non-County sources;
h. Appropriate placement of responsibility (federal, state, or local);
i. Degree of urgency; and

j. Critical infrastructure investment to ensure productivity and continuity of operations.

Criteria in the listing are not exhaustive or in any particular order, nor are they mutually exclusive; funding recommendations may align with more than one criteria.

5.12 Establish Countywide Priorities

The Board has a continuous process of establishing countywide priorities for ensuing years. The Board implements these priorities in the Recommended Budget within the framework of the law. Understanding that elected officials and Department Heads are charged with the actual provision of services to the community, the Board shall set broad priorities to ensure flexibility for departments to concentrate on these priorities.

5.13 Authorization of Elected Officials

In determining service levels, the Board and County Administrative Office recognize that countywide elected officials have constitutional and/or statutorily created mandates and are accountable to the electorate. Although the Board adopts a budget for each department, elected officials will determine the services they will provide within the adopted budgetary constraints. These policies recognize that elected officials have independent constitutional and/or statutory powers to direct service levels and priorities within their departments. These powers are independent of the Board in part because these officials (like the Board) serve at the pleasure of the electorate. However, the Board is responsible for allocating appropriations to all departments.

5.14 Budget Adoption Level

Under the County Budget Act (California Government Code, Sections 29000 through 29144), the Board enacts the annual financial plan (the Adopted Budget) through the passage of a resolution. The resolution mandates the maximum authorized expenditures for the fiscal year and sets appropriation control at the appropriation unit level. An appropriation unit represents one or more budget units and defines the budgetary limits of those budget units. A budget unit represents a program or group of programs providing a similar service. The assignment of an appropriation unit is guided by State Controller financial reporting requirements and/or County requirements. Pursuant to Section 29092 of the County Budget Act, the County Administrative Office is charged by the Board to monitor and make administrative decisions related to appropriation control.

5.15 Amendments to the Adopted Budget

Modifications to the Adopted Budget require approval by at least four Board members (4/5ths vote). Amendments to the Adopted Budget will be made in compliance with Board policies.

5.16 Budgetary Basis

The County uses the modified accrual basis of accounting following Generally Accepted Accounting Principles (GAAP). The budgetary basis is substantially the same as the modified accrual method of accounting that is used for financial reporting for all governmental funds except proprietary funds. The County currently has three enterprise funds and four internal service funds which are budgeted based on a full accrual basis of accounting.

5.17 Capital Asset Definition

The County defines capital assets as assets with initial, individual costs of $5,000 or more and an estimated useful life greater than one year, except infrastructure, for which the threshold is set at $100,000. Capital assets include both tangible and intangible assets categorized by asset type for reporting purposes.

## 6. STRATEGIC PLANNING

6.1 Three-Year Forecast

The County uses a Three-Year Forecast strategic model to develop, initiate, and modify policies and budgets. The Three-Year Forecast demonstrates the County's ability to accomplish long-term goals by determining the potential budgetary impacts of current budget decisions. This approach allows the Board to be aware of the probable long-term outcomes of alternative decisions and to select the one that effectively serves the interests of the community within the financial resources of the County.

The Three-Year Forecast identifies fund balances, revenue patterns, expenditure trends, and cash requirements. It is neither a future budget, nor does it recommend services or programs. The Forecast is a guide to assist in making recommendations and building future budgets. The Forecast is designed to facilitate decision-making based on two fundamental questions: "What is the County’s financial future without change?" and "What path does the County wish to take for the future?"

The annual Three-Year Forecast is prepared in February by the County Administrative Office, with the subject matter expert assistance of departments. The timeframe allows departments to obtain prior year audited results and six months of actual financial data in the current fiscal year. The Forecast serves as a current year estimate and three-year financial outlook for building next year's Recommended Budget.

## 7. REVENUE AND EXPENDITURE POLICIES

7.1 Revenue Diversification

A diversified and stable revenue system will be maintained to shelter community services from short and long-term fluctuations to the extent possible.

7.2 Revenue Estimates

Annual revenues are conservatively estimated as a basis for preparing the Recommended Budget. Estimates shall not be based on optimistically hoped-for events but analytical techniques that use historical data, economic trends and indicators, information available from the state and other governmental agencies, and other accepted standards. In general, revenue estimates shall not assume any growth rate that is not well documented. Real growth that occurs beyond budgeted revenue will be recognized through budgetary adjustments. Significant revenues will be estimated by the department that manages the program and then reviewed first by the County Administrative Office and subsequently by the Board's Budget Committee before the adoption of the Recommended Budget.

7.3 Current Revenues

Annual expenditures shall be balanced to ongoing annual revenues without the use of one-time financing. Deficit financing and borrowing will not be used to support ongoing County services and operations without explicit Board direction and approval. The Board shall be advised that interfund loans are required, or the use of non-appropriated funds is requested.

7.4 User Fees

The County charges user fees for various services when it is appropriate and permitted by law. Unless set by policy, regulation, or statute, user fees are established and maintained at the Board's discretion. Fees will generally be set at a level sufficient to cover both direct and indirect costs of the services provided. The service may be subsidized by the County as deemed necessary by the Board. Factors for subsidy consideration include whether a subsidy causes an inappropriate burden on taxpayers, the degree to which the service benefits a segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

All fees for services are reviewed as necessary and adjusted where appropriate. The full cost of providing a service is calculated to provide a basis for setting the charge or fee and incorporates direct and indirect costs, including operations and maintenance, overhead, charges for the use of capital facilities, as well as depreciation. Other factors for fee or charge adjustments may include the impact of inflation, other cost increases, the adequacy of the coverage of costs, current competitive rates, and contractual or statutory restrictions. Part of the decision-making process in establishing new services or increasing service levels should include an analysis of fees and user charges and a desired cost-recovery threshold. Increases may be justified based on outside variables not considered during the baseline budget submissions (e.g., water levels, gas prices, economy).

7.5 One-Time Revenues

The use of one-time revenues for ongoing expenditures is discouraged. Unpredictable revenues are budgeted conservatively, and any amount collected over the budget is generally carried forward in the fund balance.

7.6 Revenues of a Limited or Indefinite Term

Revenues of a limited or indefinite term will generally be used for those limited or unlimited term functions associated with the revenue. If it cannot be done, the revenue is to be considered discretionary revenue. It may be used for one-time expenditures to ensure no ongoing service programs are lost when such revenues are reduced or discontinued.

7.7 Use of Discretionary General Fund Revenue

Departments shall maximize the use of non-General Fund discretionary revenue and minimize the need to use discretionary General Fund revenue to fund programs. The Board will prioritize the use of discretionary General Fund revenue through the annual budget process.

The Board approves General Fund Contributions based on appropriation unit level. Departments are not allowed to transfer or use general fund contributions for other budget units unless approved by the County Administrative Office and subsequent approval by the Board of Supervisors.

7.8 Maintaining Revenue and Expenditure Categories

The County will maintain revenue and expenditure categories per state statute and administrative regulation and operational needs.

a. Appropriation controls will be established for the expenditure categories of “Salary and Employee Benefits”, “Services and Supplies”, “Other Charges”, “Capital Assets”, and ”Other Finance Uses”. Appropriations may not be used across appropriation categories without the express approval of the County Administrative Office. Appropriations will be controlled at the appropriation category. lignment with the County's strategic initiatives and priorities;

## Public Safety Sales Tax (Proposition 172)

Government Code Section 30052 requires Proposition 172 funds be placed into a special revenue fund and expended on such public safety services as sheriffs, fire, county district attorneys, and corrections.

The County has historically shared its Proposition 172 revenues with other agencies to help fund fire districts and offset costs to cities for emergency dispatch services. In the event of fiscal constraints, the Board retains the authority to reduce allocations to other agencies upon findings that internal public safety programs would otherwise require program reductions. The County Administrative Office is charged with determining when a reduction to other agencies would be appropriate and obtaining authorization from the Board to begin those discussions.

*Emergency Communications Users' Offset*

The Emergency Communications Department receives five percent (5%) of Proposition 172 revenues. The current agreement with user agencies fixed their funding at five percent (5%) of the County's total Proposition 172 revenues for the most recently audited fiscal year (e.g., the FY 2024-25 allocation will be five percent (5%) of FY 2022-23 audited actuals). Overall, ten percent (10%) of Proposition 172 revenues are distributed for emergency communication operations.

*Fire Agencies' Distribution*

The County shares with the Association of Firefighters and Volunteer Fire Companies 9.13% of the County's Proposition 172 revenue of the most recently audited fiscal year. The various fire agencies allocate the Proposition 172 revenue amongst themselves via their own allocation formula.

*Distributions to Sheriff, Probation, and District Attorney*

After allocation to local fire agencies and Emergency Communications, 80.87% percent of Proposition 172 revenues are distributed to the Sheriff, Probation, and District Attorney departments as approved by the Board in the base year of FY 1995-96, with growth revenues distributed using the percentages listed below:

| Department | % of Growth |
|---|---|
| Sheriff | 61.2% |
| District Attorney | 21.7% |
| Probation | 17.1% |

*County Agency Distribution*

The State Board of Equalization apportions Proposition 172 revenues to each county based on its proportionate share of statewide taxable sales. Due to the disbursement cycle of Proposition 172 revenues from the State Controller, each fiscal year's actual Proposition 172 revenues are not known until August of the following fiscal year.

*Proposition 172 Distribution Formula*

| Agency | Prop. 172 Distribution |
|---|---|
| Local Fire Agencies | 9.13% |
| Emergency Communications | 10.0% |
| Other Public Safety County Departments | 80.87% |

## Contributions from Transient Occupancy Tax (TOT)

*Contributions to Economic Development Set Aside*

The County has agreed to annual contributions to the Monterey County Convention and Visitors Bureau, the Arts Council for Monterey, the Monterey County Film Commission, and the Monterey County Business Council, respecting the value these organizations add to the community and their role related to the County Transient Occupancy Tax (TOT) revenues. This contribution is based on a shared percentage of total TOT revenues from the previously audited fiscal year. The Convention and Visitors Bureau receives a contribution equal to 5.03%, the Monterey County Business Council receives a contribution equal to 0.50%, the Monterey County Film Commission receives a contribution equal to 0.76%, and the Arts Council for Monterey receives a contribution equal to 1.58%, totaling a combined 7.87% contribution from the County's TOT revenues. In the event of fiscal constraints, the Board retains the authority to reduce its allocation to these outside agencies upon findings that internal countywide priority programs would otherwise require program reductions. The County Administrative Office is charged with determining when a reduction to outside agencies would be appropriate and obtaining authorization from the Board to begin those discussions.

*Contributions to the Road Fund*

The TOT contribution percentage for the Road Fund was established by the Board and is currently at twenty-five percent (25%) of total TOT revenue.

*Annual Contributions*

Organizations that are not part of the County, but receive contributions from the County, shall not have their appropriation carried forward from budget-cycle to budget-cycle unless authorized and directed by the Board. At the will of the Board, organizations receiving County contributions may be subject to annual review and presentation to the Board on the value and services provided to the community with County funds.

7.10 Appropriations for Contingencies

The County annually adopts an appropriation for contingencies to provide sufficient working capital and a margin of safety for unplanned operational needs. The contingency appropriation may be used at the discretion of and by the action of the Board. The contingency appropriation is utilized only after all other budget resources have been examined. The appropriation for operational contingencies shall be equal to one percent (1%) of estimated General Fund revenues unless expressly modified by the Board as part of the annual budget adoption.

7.11 Performance Measures

Departments shall develop key performance measures that address best practices, desired outcomes, Board strategic initiatives, and annual goals to ensure resource optimization and maximize results. Departments will pursue the most cost-effective means to achieve their performance measures. Performance measures provide the criteria that the Board and management uses to evaluate departmental requests for funding.

7.12 Procurement

Departments shall adhere to standard procurement guidelines that comply with state and federal policies and County procedures. Expenditures are a matter of public record; therefore, purchases should be a prudent use of public funds. Procurement policies are published online: https://countyofmonterey.sharepoint.com/sites/Infonet/contracts-purchasing/documents-policies/procurement-policies

7.13 Payment for Goods from Prior Year

Goods and services ordered but not received before the end of the prior fiscal year will be paid from the current year's budgeted appropriations. The department's payment for goods and services to be received or used in the next year are not authorized for payment from current year funds unless the items are dues or maintenance agreements where recurring invoices for the next year are generally due before year-end.

## 8. FUND BALANCE AND RESERVE POLICIES

8.1 Use of Year-End Fund Balance

The fund balance is a measurement of available financial resources. It is the difference between total assets and total liabilities in each fund. The Board recognizes that the maintenance of fund balance is essential to preserving the County's financial integrity. The County's goal is to use fund balance as a source to finance one-time investments, reserves, and/or commitments. As a one-time financing source, any unbudgeted year-end fund balance will be used for non-recurring expenditures and only after the yearly audit and confirmation of the General Fund's fund balance.

Governmental Accounting Standards Board (GASB) Statement 54 distinguishes fund balance based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts are reported in the following categories:

a. **Nonspendable fund balance –** amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

b. **Restricted fund balance –** amounts that can be spent only for the specific purposes stipulated by external parties, either constitutionally or through enabling legislation (e.g., grants or donations).

c. **Committed fund balance –** amounts that can only be used for the specific purposes determined by a formal action (resolution) of the Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Board's commitment in connection with future capital projects).

d. **Assigned fund balance –** amounts intended to be used for specific purposes. Intent can be expressed by the Board, or the County Administrative Officer, or designee.

e. **Unassigned fund balance –** includes all amounts not contained in other classifications and is the residual classification of the General Fund only. Unassigned amounts are available for any legal purpose.

8.2 Fund and Reserve Levels

Sufficient fund balance and reserve levels are a critical component of the County's overall financial management strategy. They are key factors in the ability to sustain service delivery and obtain external financing. Rating agencies analyze fund balance when considering the County's overall financial strength and creditworthiness. Adequate reserves enable flexible financial planning in developing future capital projects, dealing with unforeseen emergencies and changes in fiscal conditions. Each fund shall maintain a level of reserves, providing a positive fund balance throughout the fiscal year.

In the event a fund anticipates going in a negative cash position, the fund manager shall immediately bring to the Budget Committee a report outlining the reason(s) along with a financial plan to ensure the fund regains a positive cash balance.

The County uses a strategic reserve policy to provide adequate fund balance throughout the year. All major County funds shall develop a reserve policy and fund a reserve in conformance with their industry's best practices. In the event such best practices are non-existent, the fund shall adopt the percentages as follows: an appropriation for operational contingencies equal to one percent (1%) of estimated annual revenue and a strategic reserve equal to ten percent (10%) of estimated annual revenue.

8.3 Committed Fund Balance – Strategic Reserve Fund

The County will commit a portion of the fund balance in the General Fund as a strategic reserve to provide the County with sufficient working capital and be used to fund settlement of legal judgments against the County in excess of reserves normally designated for litigation, for short-term revenue reductions due to economic downturns, for natural disasters as determined by the County Administrative Officer or Board, and for one-time-only state budget reductions that could not be addressed through the annual appropriations for contingencies in the General Fund. The County's goal is to maintain a strategic reserve equal to ten percent (10%) of the General Fund estimated revenues. The Natividad Medical Center (NMC) strategic reserve designation is a sub-designation of the General Fund strategic reserve and does not count towards the County's goal of maintaining a strategic reserve equal to 10%.

If the strategic reserve is utilized to provide temporary funding of unforeseen needs, the County shall take measures necessary to prevent its use in the following fiscal year by increasing General Fund revenues and/or decreasing expenditures to regain structural balance. The County shall also restore the strategic reserve to the minimum level of ten percent (10%) of General Fund estimated revenues within five fiscal years following the fiscal year in which the event occurred. The plan to restore the strategic reserve shall be included and highlighted in the County's Three-Year Forecast. Funds in excess of ten percent (10%) of the annual requirements may be retained in the strategic reserve or may be considered for other purposes, such as supplementing capital project funds or prepaying existing debt.

8.4 Assigned Fund Balance – Compensated Absences Assignment

The County will maintain a fund balance as a reserve assigned for Compensated Absences. Usage of the Compensated Absences Assignment is designed to cover the cost of retirement or resignation payouts of accrued employee liabilities (Vacation, Sick, and Comp Time) for departments who are not able to absorb these costs within their appropriated salary and benefits. The reserve balance shall be maintained at a minimum level of ten percent (10%) of the Compensated Absence Liability as delineated on the most recent Annual Comprehensive Financial Report for Governmental activities.

8.5 Order of Usage of Fund Balance

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the County will start with the most restricted category and spend those funds first before moving down to the next fund balance category with available funds. General Fund usage shall be the funding of last resort.

## 9. INTERFUND LOANS

Interfund loans are the lending of cash from one County fund to another for a specific purpose and require repayment. Interfund loans are typically short-term in nature and constitute the allocation of cash between individual funds for working capital purposes.

Interfund loans may be made for the following reasons:

a. To offset timing differences in cash flow;
b. To offset timing differences between expenditures and reimbursements, typically associated with grant funding;
c. To provide funds for interim financing in conjunction with obtaining long-term financing; and/or
d. For short-term borrowing in place of external financing.

Interfund loans are not to be used to solve ongoing structural budget issues or hindering the accomplishment of any function or project for which the lending fund was established. Interfund loans are not to be used from fiscal year to fiscal year as a financing strategy. If a fund has a negative cash balance, the department must present the County Administrative Office with a plan for reaching a positive cash balance. A negative cash balance must be addressed in the fiscal year that the fund reaches negative cash.

Interfund loan monies may only be used for the purpose identified in the authorizing resolution. Appropriate accounting records will be maintained to reflect the balances of loans in every fund affected by such transactions. A summary of all outstanding interfund loans will be included in the Annual Comprehensive Financial Report (ACFR).

9.1 Interfund Loan Terms

The Board must approve interfund loans by resolution. The resolution will include a planned schedule of repayment of the loan principal and set a reasonable interest rate to be paid to the lending fund if required by the lending fund's restrictions or regulations during the time the loan is outstanding. Repayment of an interfund loan shall be within the same fiscal year unless otherwise stated in a Board resolution. The County Administrative Office

shall have authority for issuing temporary interfund loans for end-of-year purposes and report out these temporary interfund loans to the Board via memorandum.

9.2 Interfund Loan Interest

The following guidelines should be used in establishing the rate of interest:

a. Not lower than the "opportunity cost" if the funds were otherwise invested, such as the County Treasury Pooled Interest Rate;
b. Treasury yields or short-term bond yields for a similar term; and
c. Not higher than the external rate available to the County.

Interest is not required in the following circumstances:

a. The borrowing fund has no independent source of revenue other than the lending fund; or
b. The borrowing fund is generally funded by the lending fund; or
c. The lending fund is the General Fund, which, being unrestricted, can loan interest-free, except to a proprietary fund (such as one of enterprise funds below).

## 10. ENTERPRISE FUNDS

The County will establish enterprise funds for County services when:

a. The fund's operations are financed and operated like private business enterprises, where services provided are primarily funded through user charges; or
b. The Board determines that it is appropriate to conduct a periodic review of net income for capital maintenance, accountability, or other public policy purposes.

The County Administrative Office is the chief advisor to the Board in the creation of an enterprise fund. The County currently has three enterprise funds: 1) Natividad (fund 451*); 2) Lake Resort (fund 452*); 3) Laguna Seca Recreational Area (fund 453*).

10.1 Expenses

Enterprise fund expenses and revenues will be established at sufficient levels to properly maintain the fund's infrastructure and provide significant capital development without requiring County fiscal intervention.

10.2 Rate Structure and Net Position

Each enterprise fund will maintain an adequate rate structure to cover the cost of all operations, including cash flow, capital replacement and maintenance, debt service if applicable, contingency funding, scheduled reserve contributions, and depreciation. Rates may be offset from the available net position only after these requirements are met.

10.3 Services

Enterprise fund services will establish and maintain reserves for general contingency and capital purposes consistent with those maintained for general governmental services.

10.4 Net Operating Revenues

The County will ensure that net operating revenues of the enterprise are sufficient to pay operating expenses, capital costs, and any debt service requirements where applicable, in compliance with the County's fiscal and debt policies.

10.5 Interest from Funds

Unless otherwise directed by statute, regulation, or resolution, interest will be allocated as discretionary financing for an enterprise fund.

10.6 Financial Monitoring and Reporting

The County Administrative Office and departments shall monitor revenues and expenses throughout the year to ensure conformity to adopted budgets. Enterprise funds shall provide the Budget Committee financial status reports on a semi-annual or quarterly basis. Financial reports shall contain a year-to-date summary of expenses, revenues, and cash positions, significant variances, comparisons to previous fiscal years' activity, trends for the current fiscal year, and financial impacts to the General Fund, if any.

## 11. INTERNAL SERVICE FUNDS

An internal service fund (ISF) is a centralized governmental service that provides services or products on a cost-reimbursement basis to other governmental units or external users with a break-even motive. To qualify as an ISF, the predominant users of the services or products must be the government itself.

11.1 Use of Internal Service Funds

*Risk Management*

The Office of the County Counsel is responsible for managing the County's general liability (fund 475*) and workers' compensation (fund 476*) ISF funds. These ISFs shall function as funds for paying all judgments, settlements, and claims against the County. The General Liability ISF will reserve adequate funds to cover both excess insured events and events not covered by excess insurance coverage and provide for "recoverable" and "non-recoverable" losses. Funding for both ISFs shall be no less than the 70% confidence level funding as estimated in the annual actuarial reports, and fund 475 shall be inclusive of Property Insurance allocations.

*Human Resources – Benefits*

The Human Resources Department is responsible for managing the County's Benefits ISF (fund 477*). The ISF covers various benefit programs supported by contributions from the County, active employees, and retired employees. Programs include dental and vision benefits for employees and dependents, Employee Assistance Program, Long-Term Disability, Retiree Sick Leave Conversion, and other miscellaneous benefit programs.

*Resource Planning*

The County Administrative Office has administrative authority over all aspects of the Resource Planning ISF (fund 478*). The Resources Planning ISF provides funds for capital projects that require replacement, maintenance, or upgrades during the asset's life. The fund serves to establish a capital funding process, generating funds over an asset's life, thereby minimizing fiscal impacts to operations.

The Resource Planning Fund's respective sub-funds are the: 1) VAMP-Vehicle Asset Management Program; 2) ERP-Enterprise Resource Planning for Upgrades/Replacement; 3) BIR-Building Improvement and Replacement; and 4) EIR-Equipment Improvement and Replacement.

11.2 General Fund Transfers

In the event there is a large settlement that cannot be funded within the existing ISF reserve, the Office of the County Counsel may submit a request to the County Administrative Office for a transfer from the General Fund or such other fund as may be available and appropriate. Such a request will include, at a minimum, an analysis of the impact of the settlement on the reserve, alternatives for addressing the implications, and the advantages and disadvantages of each alternative.

11.3 Actuarial Studies

The County Counsel-managed ISFs and the Benefits ISF shall complete two annual actuarial studies. The first study will be completed using data through June 30th, and a second ("true-up") actuarial study will be completed with data through December 31st. The June 30th study will be used to set department allocations for the upcoming fiscal year, while the December 31st study will be used for meeting its operational needs (e.g., purchasing excess insurance coverage). County Counsel will work throughout the year to obtain information on potential settlements that could impact reserve levels and provide this information to the actuary as part of the semi-annual actuarial valuation process.

## 12. CAPITAL FACILITIES AND IMPROVEMENT POLICIES

12.1 Capital Investments

The County is responsible for investing in the preservation, maintenance, and improvement of buildings, parks, roads, sewers, equipment, and other capital infrastructure. Strategic capital improvement plans, policies, and programs assess future needs and prevent emergencies to avoid major costs. Thus, the Board established the Capital Improvement Program, Five-Year Plan (CIP), which incorporates into the operating budget the fiscal impact of projects including design, construction, equipment, land purchases, and administration. The CIP is prepared and updated annually by the Public Works, Facilities, and Parks Department with review by the County Administrative Office.

Projects in excess of $100,000 that have an estimated useful life of at least five years and are non-recurring should be included in the CIP for consideration and countywide prioritization. Updates will regularly be made to all projects in various stages of implementation within the CIP and annual review of priorities, needs and staffing levels will be conducted. The CIP shall be consistent with the County's overall goals and objectives and coordinated with economic development infrastructure investments.

12.2 Enhanced Infrastructure Financing District

The Board supports economic development projects that benefit the community and will consider private investment and partnerships with jurisdictions that are interested in forming an Enhanced Infrastructure Financing District (EIFD). This allows collaboration and joint financing to capture increases

in assessment and various revenue sources to reinvest the growth in value from large planning projects when an individual entity's resources might otherwise be insufficient. Cooperation provides additional opportunities to issue bonds and attract state and federal grant funding. The EIFD policy outlines the Board's criteria for evaluating proposals.

12.3 Financial Analysis of Funding Sources

Financial analysis of funding sources is conducted for all proposed major capital improvement projects. Operating and maintenance costs should be identified separately, to ensure that adequate funds will be available for ongoing expenses necessary to maximize useful life. Project scope and budget must be defined and submitted to the Board for approval before project funds can be expended.

12.4 Annual Capital Improvement Budget

The Board includes capital project funding during the annual budget process. In general, capital projects that have secured funding to progress in the first year of the CIP will be included in the Recommended Budget. The Board shall determine annual ongoing funding levels for each of the major project categories within the CIP. When considering the priority and funding of each capital project, the County shall consider the operating impacts (e.g., increased staff, facilities maintenance, and outside rentals) of the project.

12.5 Capital Project Reports

Capital projects shall provide the following reports:

a. Monthly updates of the drawdown schedule for debt-financed projects;
b. Quarterly reports to the County Administrative Office detailing quarterly forecasts of expenditures for the life of debt-financed projects;
c. Quarterly updates to the Capital Improvement and Budget committees on implemented capital projects that include the initial approved and modified budgets, expenditures to date, remaining budget and expenditures, original completion date, and if applicable, revised completion date and the phase (in a percentage) the project is toward completion;
d. Quarterly updates to the Budget Committee on capital funds interest accumulation; and
e. Semi-annual updates to the Capital Improvement and Budget committees on scheduled and unscheduled maintenance projects.

The County Administrative Office shall provide a quarterly report to the Capital Improvement and Budget committees regarding drawdown schedules for debt-financed projects.

## 13. DEBT MANAGEMENT

Due to its length and complexity, the Debt Management Policy is reviewed by the Board separately from these policies. The Debt Management Policies are published online: https://www.countyofmonterey.gov/government/departments-a-h/administrative-office/debt-management.

## 14. GRANT MANAGEMENT

The County recognizes that grant funding provides significant resources to enhance the ability to provide services and activities not otherwise available. Consideration will be given to whether grant activities further the County's mission, are part of the core functions of the department, benefit the community, and whether locally generated revenues will be required to support grant activities when grant funding is no longer available. Grants that do not meet these criteria shall be declined.

Departments are responsible for the continuous monitoring of the financial status of grants and compliance with all applicable federal, state, and local regulations, including procurement policies and procedures.

Any position changes related to grant funding must be approved by the Board and adequately classified by Human Resources. Departments are to promptly notify payroll of coding changes needed for those positions being charged to grants since grant codes may change each year. At the expiration of the grant, the position must be terminated unless funding has been identified within the department's budget for retention through attrition of vacant FTE, new grant revenue, OR an augmentation request has been approved by the Board prior to the expiration of the grant.

Departments are responsible for all aspects of the grant process, including planning for grant acquisition, preparing and submitting grant proposals, developing grant implementation plans, managing grant programs, preparing and providing reports to grantors, and adequately closing out grant projects. Department staff and the County Administrative Office will maintain a close working relationship concerning any grant activity to ensure a clear understanding of the project status.

The County manages a variety of programs, which depend on outside grants for partial or full funding. Grants that require a General Fund match or potential general funds to fulfill the grant requirements must be approved by the Board before the department can apply. In the event of reductions in such external funding amounts, the program service levels will be reduced, and additional County support shall not be provided to compensate for the decrease in outside funding unless approved and directed by the Board.

## 15. STATE AND FEDERAL PROGRAMS

The County shall operate state and federal programs based on the level of state funding provided and shall not backfill any state cuts with General Fund resources except when mandated, or local priorities dictate a need for a continuance.

## APPENDIX

***Board of Supervisor approval of above policy preceded ERP implementation of final new chart of accounts; below is a crosswalk for enterprise and internal service funds referenced in the policy and designated with an asterisk (*)**

| Fund Name | Prior Fund Number | Future Fund Number |
|---|---|---|
| Natividad Medical Center | 451 | 2010 |
| Lake and Resort Operations | 452 | 2020 |
| Laguna Seca Recreational Area | 453 | 2030 |
| General Liability | 475 | 2110 |
| Workers' Compensation | 476 | 2105 |
| Benefits Programs | 477 | 2120 |
| Resource Planning | 478 | 2200 |

# Fund Analysis

## Expenditure/Revenue History by Department for All Funds

| Department | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Current Year Estimate 2025-26 | Recommended Budget 2026-27 |
|---|---|---|---|---|---|
| **BOS000 Board of Supervisors** | | | | | |
| Expenditure Totals | $ 4,790,842 | $ 4,944,698 | $ 6,233,503 | $ 6,319,707 | $ 6,892,458 |
| Revenue Totals | 652 | 40 | (16,990) | | |
| **GF Contribution/Fund Balance** | **$ 4,790,190** | **$ 4,944,658** | **$ 6,250,493** | **$ 6,319,707** | **$ 6,892,458** |
| **DEM000 Department of Emergency Management** | | | | | |
| Expenditure Totals | $ 9,788,701 | $ 5,626,103 | $ 9,988,803 | $ 7,828,183 | $ 4,335,292 |
| Revenue Totals | 238,526 | 2,579,922 | 6,352,158 | 5,287,482 | 1,773,763 |
| **GF Contribution/Fund Balance** | **$ 9,550,175** | **$ 3,046,181** | **$ 3,636,645** | **$ 2,540,701** | **$ 2,561,529** |
| **CAO000 County Administrative Office** | | | | | |
| Expenditure Totals | $ 147,222,055 | $ 83,094,307 | $ 107,666,877 | $ 107,389,783 | $ 116,534,140 |
| Revenue Totals | 414,889,601 | 385,997,892 | 399,106,711 | 384,060,693 | 405,496,698 |
| **GF Contribution/Fund Balance** | **$ (267,667,546)** | **$ (302,903,585)** | **$ (291,439,834)** | **$ (276,670,910)** | **$ (288,962,558)** |
| **HRD000 Human Resources** | | | | | |
| Expenditure Totals | $ 14,657,682 | $ 13,898,423 | $ 14,426,006 | $ 12,864,402 | $ 13,102,502 |
| Revenue Totals | 11,084,245 | 12,924,716 | 18,240,987 | 11,792,352 | 9,936,067 |
| **GF Contribution/Fund Balance** | **$ 3,573,437** | **$ 973,707** | **$ (3,814,980)** | **$ 1,072,050** | **$ 3,166,435** |
| **CRO000 Civil Rights Office** | | | | | |
| Expenditure Totals | $ 277,216 | $ 353,147 | $ 361,247 | $ (159,960) | $ (183,898) |
| **GF Contribution/Fund Balance** | **$ 277,216** | **$ 353,147** | **$ 361,247** | **$ (159,960)** | **$ (183,898)** |
| **AUD000 Auditor-Controller** | | | | | |
| Expenditure Totals | $ 17,075,037 | $ 17,385,550 | $ 15,143,326 | $ 21,310,142 | $ 16,620,673 |
| Revenue Totals | 16,468,176 | 16,025,422 | 15,268,201 | 20,184,274 | 15,422,201 |
| **GF Contribution/Fund Balance** | **$ 606,860** | **$ 1,360,128** | **$ (124,874)** | **$ 1,125,867** | **$ 1,198,472** |
| **TRE000 Treasurer-Tax Collector** | | | | | |
| Expenditure Totals | $ 7,854,014 | $ 8,058,920 | $ 6,840,112 | $ 8,972,058 | $ 10,653,794 |
| Revenue Totals | 6,194,456 | 6,416,410 | 8,282,946 | 8,649,870 | 10,332,932 |
| **GF Contribution/Fund Balance** | **$ 1,659,558** | **$ 1,642,510** | **$ (1,442,834)** | **$ 322,188** | **$ 320,862** |
| **ACR000 Assessor-County Clerk-Recorder** | | | | | |
| Expenditure Totals | $ 10,372,517 | $ 9,595,250 | $ 9,787,136 | $ 11,085,296 | $ 13,918,103 |
| Revenue Totals | 3,684,500 | 3,406,748 | 3,789,783 | 3,867,594 | 4,523,214 |
| **GF Contribution/Fund Balance** | **$ 6,688,017** | **$ 6,188,502** | **$ 5,997,353** | **$ 7,217,703** | **$ 9,394,889** |
| **COU000 County Counsel** | | | | | |
| Expenditure Totals | $ 46,415,167 | $ 47,373,022 | $ 52,605,377 | $ 55,896,095 | $ 63,983,667 |
| Revenue Totals | 51,575,564 | 54,352,596 | 58,477,572 | 55,372,331 | 59,883,822 |
| **GF Contribution/Fund Balance** | **$ (5,160,397)** | **$ (6,979,574)** | **$ (5,872,195)** | **$ 523,764** | **$ 4,099,845** |
| **COB000 Clerk of the Board** | | | | | |
| Expenditure Totals | $ 998,201 | $ 1,086,273 | $ 901,790 | $ 1,108,230 | $ 1,312,140 |
| Revenue Totals | 20,054 | 17,517 | 19,350 | 22,500 | 20,000 |
| **GF Contribution/Fund Balance** | **$ 978,147** | **$ 1,068,756** | **$ 882,440** | **$ 1,085,730** | **$ 1,292,140** |
| **ELE000 Elections** | | | | | |
| Expenditure Totals | $ 5,569,037 | $ 6,097,369 | $ 6,462,449 | $ 8,290,203 | $ 7,514,254 |
| Revenue Totals | 2,502,052 | 507,603 | 2,654,093 | 3,537,827 | 2,483,264 |
| **GF Contribution/Fund Balance** | **$ 3,066,985** | **$ 5,589,766** | **$ 3,808,355** | **$ 4,752,376** | **$ 5,030,990** |
| **EME000 Emergency Communication** | | | | | |
| Expenditure Totals | $ 14,637,640 | $ 16,169,776 | $ 16,181,721 | $ 18,395,253 | $ 18,922,379 |
| Revenue Totals | 14,429,925 | 14,860,901 | 16,773,221 | 18,926,742 | 18,494,972 |
| **GF Contribution/Fund Balance** | **$ 207,715** | **$ 1,308,875** | **$ (591,500)** | **$ (531,488)** | **$ 427,407** |
| **INF000 Information Technology Department** | | | | | |
| Expenditure Totals | $ (1,556,410) | $ 5,118,542 | $ 3,932,759 | $ 4,712,030 | $ 549,205 |
| Revenue Totals | 1,430,397 | 1,032,950 | 3,928,527 | 750,754 | 1,144,015 |

## Expenditure/Revenue History by Department for All Funds

| Department | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Current Year Estimate 2025-26 | Recommended Budget 2026-27 |
|---|---|---|---|---|---|
| **CHI000 Department of Child Support Services** | | | | | |
| Expenditure Totals | $ 10,989,730 | $ 11,262,141 | $ 12,009,451 | $ 11,774,196 | $ 13,104,711 |
| Revenue Totals | 10,924,260 | 11,321,957 | 11,796,018 | 11,746,369 | 13,085,798 |
| **GF Contribution/Fund Balance** | **$ 65,469** | **$ (59,816)** | **$ 213,434** | **$ 27,828** | **$ 18,913** |
| **PUB000 Public Defender** | | | | | |
| Expenditure Totals | $ 18,007,906 | $ 17,962,363 | $ 20,314,238 | $ 24,665,994 | $ 30,136,157 |
| Revenue Totals | 2,545,411 | 2,585,708 | 4,867,873 | 6,757,207 | 8,324,388 |
| **GF Contribution/Fund Balance** | **$ 15,462,495** | **$ 15,376,654** | **$ 15,446,365** | **$ 17,908,786** | **$ 21,811,769** |
| **SHE000 Sheriff-Coroner** | | | | | |
| Expenditure Totals | $ 150,376,713 | $ 157,102,876 | $ 164,776,583 | $ 183,110,982 | $ 184,144,326 |
| Revenue Totals | 52,588,267 | 55,148,693 | 57,454,817 | 62,778,221 | 58,000,945 |
| **GF Contribution/Fund Balance** | **$ 97,788,446** | **$ 101,954,183** | **$ 107,321,765** | **$ 120,332,761** | **$ 126,143,381** |
| **PRO000 Probation** | | | | | |
| Expenditure Totals | $ 83,644,898 | $ 88,001,676 | $ 94,471,603 | $ 117,679,769 | $ 127,210,427 |
| Revenue Totals | 64,159,030 | 66,834,956 | 65,506,644 | 79,475,388 | 86,621,168 |
| **GF Contribution/Fund Balance** | **$ 19,485,868** | **$ 21,166,720** | **$ 28,964,959** | **$ 38,204,381** | **$ 40,589,259** |
| **AGR000 Agriculture Commissioner** | | | | | |
| Expenditure Totals | $ 13,855,332 | $ 14,349,350 | $ 15,374,169 | $ 15,241,005 | $ 15,312,896 |
| Revenue Totals | 10,036,403 | 10,244,910 | 10,935,564 | 11,645,233 | 11,629,213 |
| **GF Contribution/Fund Balance** | **$ 3,818,930** | **$ 4,104,440** | **$ 4,438,605** | **$ 3,595,772** | **$ 3,683,683** |
| **HCD000 Housing and Community Development** | | | | | |
| Expenditure Totals | $ 22,597,272 | $ 23,565,432 | $ 20,377,930 | $ 25,463,673 | $ 32,774,160 |
| Revenue Totals | 14,357,317 | 19,601,961 | 13,027,085 | 18,220,063 | 21,727,988 |
| **GF Contribution/Fund Balance** | **$ 8,239,955** | **$ 3,963,471** | **$ 7,350,845** | **$ 7,243,610** | **$ 11,046,172** |
| **PFP000 Public Works, Facilities and Parks** | | | | | |
| Expenditure Totals | $ 161,973,252 | $ 160,665,986 | $ 129,290,191 | $ 136,976,773 | $ 179,453,058 |
| Revenue Totals | 159,753,291 | 167,227,431 | 140,150,468 | 105,798,588 | 153,480,307 |
| **GF Contribution/Fund Balance** | **$ 2,219,961** | **$ (6,561,445)** | **$ (10,860,277)** | **$ 31,178,186** | **$ 25,972,751** |
| **HEA000 Health** | | | | | |
| Expenditure Totals | $ 309,337,446 | $ 341,360,299 | $ 366,451,752 | $ 463,114,730 | $ 466,003,459 |
| Revenue Totals | 288,109,438 | 312,499,553 | 367,822,230 | 434,793,901 | 439,451,243 |
| **GF Contribution/Fund Balance** | **$ 21,228,008** | **$ 28,860,746** | **$ (1,370,478)** | **$ 28,320,830** | **$ 26,552,216** |
| **SOC000 Social Services** | | | | | |
| Expenditure Totals | $ 322,672,177 | $ 334,890,789 | $ 349,907,639 | $ 364,918,436 | $ 377,779,383 |
| Revenue Totals | 295,739,478 | 313,676,035 | 324,492,040 | 333,886,921 | 341,040,557 |
| **GF Contribution/Fund Balance** | **$ 26,932,699** | **$ 21,214,754** | **$ 25,415,599** | **$ 31,031,515** | **$ 36,738,826** |
| **LIB000 Library** | | | | | |
| Expenditure Totals | $ 12,405,498 | $ 11,335,021 | $ 12,242,181 | $ 14,223,066 | $ 16,054,919 |
| Revenue Totals | 13,965,031 | 13,450,849 | 13,446,737 | 13,282,875 | 13,718,038 |
| **GF Contribution/Fund Balance** | **$ (1,559,533)** | **$ (2,115,828)** | **$ (1,204,556)** | **$ 940,191** | **$ 2,336,881** |
| **EXT000 Cooperative Extension Service** | | | | | |
| Expenditure Totals | $ 513,333 | $ 459,076 | $ 560,963 | $ 613,713 | $ 852,101 |
| Revenue Totals | | | | 21,386 | 10,272 |
| **GF Contribution/Fund Balance** | **$ 513,333** | **$ 459,076** | **$ 560,963** | **$ 592,327** | **$ 841,829** |
| **NMC000 Natividad Medical Center** | | | | | |
| Expenditure Totals | $ 499,453,126 | $ 600,021,813 | $ 895,495,325 | $ 561,506,109 | $ 578,144,542 |
| Revenue Totals | 521,759,730 | 599,925,982 | 895,127,366 | 567,362,768 | 581,156,168 |
| **GF Contribution/Fund Balance** | **$ (22,306,605)** | **$ 95,831** | **$ 367,959** | **$ (5,856,659)** | **$ (3,011,626)** |

Effective FY 2023-24, the Department of Emergency Management was formed.

**County of Monterey**
**Analysis of Revenue by Fund**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| 1001 - General | $ 905,280,120 | $ 947,689,121 | $ 959,225,202 | $ 964,418,346 | $ 990,315,574 | $ 42,626,453 |
| 1025 - Pension Liability | 9,274,169 | 2,000,000 | 5,386,811 | 6,000,000 | 6,000,000 | 4,000,000 |
| 1201 - Road Fund | 68,910,879 | 63,921,111 | 65,116,388 | 92,412,849 | 92,412,849 | 28,491,738 |
| 1210 - Library Fund | 13,446,737 | 13,081,580 | 13,282,875 | 13,718,038 | 13,718,038 | 636,458 |
| 1220 - In-Home Support Services | 969,160 | 1,163,608 | 1,338,533 | 1,429,241 | 1,429,241 | 265,633 |
| 1230 - Fish and Game Propagation Fund | 61,914 | 37,907 | 38,827 | 44,548 | 44,548 | 6,641 |
| 1240 - Community Action Partnership | 576,366 | 526,206 | 529,208 | 530,023 | 530,023 | 3,817 |
| 1250 - Inclusionary Housing | 128,202 | 60,500 | 77,501 | 20,020 | 20,020 | (40,480) |
| 1260 - Revolving Loan Fund | 220,882 | 230,963 | 230,965 | 204,269 | 204,269 | (26,694) |
| 1270 - Community Development Fund | 1,348,186 | 3,591,704 | 4,898,196 | 5,528,133 | 5,528,133 | 1,936,429 |
| 1271 - Permanent Local Housing Allocation | - | - | - | 2,091,507 | 2,091,507 | 2,091,507 |
| 1280 - Emergency Medical Service Fund | 684,478 | 763,000 | 776,000 | 806,000 | 806,000 | 43,000 |
| 1290 - Workforce Development Board | 15,814,134 | 13,013,750 | 15,518,682 | 11,497,648 | 11,497,648 | (1,516,102) |
| 1300 - Local Revenue Fund 2011 | 88,771,720 | 100,479,700 | 103,871,852 | 102,810,111 | 102,810,111 | 2,330,411 |
| 1310 - Behavioral Health | 187,315,423 | 194,843,727 | 207,049,203 | 205,620,868 | 205,620,868 | 10,777,141 |
| 1320 - Homeland Security Grant | 16,507 | 1,469,095 | 1,291,546 | 949,406 | 949,406 | (519,689) |
| 1330 - Health and Welfare Realignment | 81,323,233 | 72,638,611 | 82,764,869 | 87,830,314 | 89,830,314 | 17,191,703 |
| 1340 - Emergency Communications | 14,861,671 | 15,682,524 | 15,847,029 | 16,337,337 | 16,337,337 | 654,813 |
| 1350 - NGEN Operations and Maintenance | 995,856 | 1,608,120 | 1,110,207 | 1,008,942 | 1,008,942 | (599,178) |
| 1360 - County Clerk-Recorder | 511,148 | 462,391 | 593,850 | 558,146 | 558,146 | 95,755 |
| 1370 - Habitat Management Program | 542,309 | 648,526 | 538,205 | 459,260 | 459,260 | (189,266) |
| 1930 - Capital Projects | 162,309,582 | 45,827,326 | 10,989,238 | 35,081,525 | 49,613,326 | 3,786,000 |
| 1935 - NGEN Radio Project | 915,694 | 1,147,694 | 1,969,505 | 1,148,693 | 1,148,693 | 999 |
| 2105 - Workers' Compensation Fund | 34,669,937 | 28,701,000 | 30,715,779 | 32,186,000 | 32,186,000 | 3,485,000 |
| 2110 - General Liability Fund | 23,104,530 | 24,725,844 | 24,156,352 | 27,197,822 | 27,197,822 | 2,471,978 |
| 2120 - Benefit Programs | 18,239,502 | 11,697,962 | 11,792,352 | 9,936,067 | 9,936,067 | (1,761,895) |
| 2200 - Resource Planning | 8,651,233 | 4,043,268 | 4,729,787 | 9,314,116 | 6,968,890 | 2,925,622 |
| 2010 - Natividad Medical Center | 776,953,630 | 545,093,167 | 567,362,768 | 571,156,168 | 571,156,168 | 26,063,001 |
| 2020 - Parks Lake and Resort Operations | 7,166,444 | 4,938,979 | 4,212,676 | 4,576,520 | 4,576,520 | (362,459) |
| 2030 - Laguna Seca Recreation Area | 2,883,821 | 701,097 | 814,971 | 438,250 | 438,250 | (262,847) |
| 1401 - CSA #1 Carmel Point | 61,282 | 55,936 | 58,387 | 59,757 | 59,757 | 3,821 |
| 1402 - CSA #9 Oak Park | 82,357 | 75,100 | 76,647 | 78,229 | 78,229 | 3,129 |
| 1403 - CSA #10 Laguna Seca Ranch | 6,549 | 2,686 | 4,654 | 4,654 | 4,654 | 1,968 |
| 1406 - CSA #15 Serra Village, Toro Park | 253,480 | 254,189 | 341,400 | 247,366 | 247,366 | (6,823) |
| 1407 - CSA #17 Rancho Tierra Grande | 18,650 | 19,934 | 18,474 | 18,997 | 18,997 | (937) |
| 1408 - CSA #19 Carmel Meadows | 1,509 | 1,175 | 1,287 | 1,304 | 1,304 | 129 |
| 1409 - CSA #20 Royal Estates | 11,484 | 9,476 | 10,505 | 10,600 | 10,600 | 1,124 |
| 1410 - CSA #23 Carmel Rancho | 26,364 | 19,939 | 23,098 | 23,196 | 23,196 | 3,257 |
| 1411 - CSA #24 Pedrazzi Subdivision/Indian Springs | 9,328 | 7,391 | 8,346 | 8,376 | 8,376 | 985 |
| 1412 - CSA #25 Carmel Valley Golf and County Club | 178,271 | 181,873 | 176,547 | 180,505 | 180,505 | (1,368) |
| 1413 - CSA #26 New Moss Landing Heights | 9,499 | 7,642 | 8,501 | 8,624 | 8,624 | 982 |
| 1414 - CSA #30 Rancho Mar Monte | 2,773 | 2,093 | 2,407 | 2,425 | 2,425 | 332 |
| 1415 - CSA #31 Aromas Hills Subdivision | 3,238 | 2,318 | 2,742 | 2,760 | 2,760 | 442 |
| 1416 - CSA #32 Green Valley Acres/Moon Subdivision | 12,909 | 11,756 | 12,214 | 12,367 | 12,367 | 611 |
| 1417 - CSA #33 Coast Ridge/Carmel Sur | 5,038 | 4,370 | 4,696 | 4,776 | 4,776 | 406 |
| 1418 - CSA #34 Rancho Rio Vista/Carmel Knolls | 4,545 | 3,949 | 4,025 | 4,127 | 4,127 | 178 |
| 1419 - CSA #35 Paradise Park | 16,000 | 14,208 | 14,964 | 15,174 | 15,174 | 966 |
| 1420 - CSA #37 Colonial Oak Estates | 1,517 | 1,147 | 1,285 | 1,285 | 1,285 | 138 |
| 1421 - CSA #38 Paradise Lake Estates | 5,481 | 3,969 | 4,690 | 4,734 | 4,734 | 765 |
| 1422 - CSA #41 Gabilan Acres/Boronda | 31,748 | 27,591 | 29,273 | 29,642 | 29,642 | 2,051 |
| 1423 - CSA #44 Corral De Tierra Oaks 1/2/3 | 10,650 | 9,402 | 9,865 | 10,020 | 10,020 | 618 |
| 1424 - CSA #45 Oak Hills | 42,512 | 39,805 | 40,567 | 41,136 | 41,136 | 1,331 |
| 1425 - CSA #45-Oak Hills - Open Space | 20,400 | 19,506 | 19,966 | 19,966 | 19,966 | 460 |
| 1426 - CSA #47 Carmel Views/Mar Vista | 34,995 | 35,473 | 34,413 | 35,205 | 35,205 | (268) |
| 1427 - CSA #50 Rioway Tract No.2 | 156,153 | 139,553 | 140,806 | 140,879 | 140,879 | 1,326 |
| 1428 - CSA #51 High Meadow | 29,113 | 24,653 | 27,191 | 27,683 | 27,683 | 3,030 |
| 1429 - CSA #52 Carmel Valley Village | 17,438 | 13,346 | 15,060 | 15,260 | 15,260 | 1,914 |

**County of Monterey**
**Analysis of Revenue by Fund**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| 1430 - CSA #53 Arroyo Seco | 11,374 | 13,360 | 11,186 | 11,405 | 11,405 | (1,955) |
| 1431 - CSA #54 Manzanita/Sarsi Subdivisions | 3,140 | 2,408 | 2,730 | 2,770 | 2,770 | 362 |
| 1432 - CSA #55 Robles Del Rio | 20,636 | 14,928 | 18,409 | 18,766 | 18,766 | 3,838 |
| 1433 - CSA #56 Del Mesa Carmel | 20,843 | 14,511 | 17,961 | 18,032 | 18,032 | 3,521 |
| 1434 - CSA #57 Los Tulares Subdivision | 4,152 | 3,382 | 3,749 | 3,822 | 3,822 | 440 |
| 1435 - CSA #58 Vista Dorado | 7,265 | 5,596 | 6,445 | 6,531 | 6,531 | 935 |
| 1436 - CSA #62 Rancho Del Monte 14 | 30,816 | 23,683 | 27,310 | 27,747 | 27,747 | 4,064 |
| 1437 - CSA #66 Oak Tree Views | 28,682 | 28,484 | 27,710 | 28,512 | 28,512 | 28 |
| 1438 - CSA #67 Corral De Tierra Oaks 4 | 241,942 | 176,229 | 203,648 | 207,081 | 207,081 | 30,852 |
| 1439 - CSA #68 Vierra Canyon Knolls | 5,739 | 3,563 | 4,705 | 4,705 | 4,705 | 1,142 |
| 1440 - CSA #69 Ralph Lane | 53 | 23 | 38 | 38 | 38 | 15 |
| 1441 - CSA #72 Las Palmas Ranch | 8,627 | 6,445 | 7,502 | 7,502 | 7,502 | 1,057 |
| 1442 - CSA #74 Ambulance | 2,081,207 | 1,980,000 | 1,985,000 | 1,980,000 | 1,980,000 | - |
| 1443 - CSA #75 Chualar Consolidated | 409,689 | 3,584,884 | 4,559,732 | 2,282,049 | 2,282,049 | (1,302,835) |
| 1830 - Chualar Co Water Ser A | 13,367 | 16,877 | 240 | 200 | 200 | (16,677) |
| 1521 - Pajaro Co Sanitation District | 1,968,749 | 7,404,659 | 4,431,411 | 4,173,686 | 4,173,686 | (3,230,973) |
| 1523 - Carmel Valley San Zone #2 District | 681 | 279 | 731 | 731 | 731 | 452 |
| 1524 - Boronda Co Sanitation District | 203,957 | 159,775 | 163,993 | 159,100 | 159,100 | (675) |
| 1525 - San Jerardo Co Sanitation District | 88,006 | 80,109 | 86,185 | 86,185 | 86,185 | 6,076 |
| 1820 - Boronda Co San Revenue Bonds | 32,250 | 1,500 | 14 | 100 | 100 | (1,400) |
| 1825 - Pajaro Co San Sewer Revenue | 515 | 1,911 | - | 500 | 500 | (1,411) |
| 1531 - Castroville-Pajaro Housing Successor | 311,970 | 339,459 | 431,500 | 245,000 | 245,000 | (94,459) |
| 1532 - Boronda Housing Successor | 50 | - | - | - | - | - |
| 1380 - Hitchcock Road Animal Services | 5,763,357 | 6,912,676 | 6,690,638 | 7,914,788 | 7,501,537 | 588,861 |
| 1805 - Public Improvement Corporation Debt Service | 14,675,299 | 14,678,669 | 19,505,241 | 14,677,919 | 14,677,919 | (750) |
| 1390 - East Garrison Community Services District | 1,672,533 | 1,714,844 | 1,746,770 | 1,801,103 | 1,801,103 | 86,259 |
| 1905 - East Garrison Community Facility District | 5,343 | 16,683 | 21,627 | 6,627 | 6,627 | (10,056) |
| 1910 - East Garrison Developer Reimbursements | 67,521 | 61,000 | 99,332 | 91,000 | 91,000 | 30,000 |
| **Grand Total** | **$ 2,454,678,507** | **$ 2,139,022,899** | **$ 2,177,375,197** | **$ 2,240,075,113** | **$ 2,279,745,665** | **$ 140,722,766** |

**County of Monterey**
**Analysis of Expenditures by Fund**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| 1001 - General | $ 852,345,995 | $ 971,145,889 | $ 973,665,323 | $ 1,022,240,895 | $ 1,021,181,593 | $ 50,035,704 |
| 1025 - Pension Liability | 294,999 | 6,776,645 | 6,372,270 | 2,715,309 | 2,715,309 | (4,061,336) |
| 1201 - Road Fund | 71,489,447 | 64,594,726 | 65,756,998 | 97,179,258 | 97,179,258 | 32,584,532 |
| 1210 - Library Fund | 12,242,181 | 14,447,457 | 14,223,066 | 16,054,919 | 16,054,919 | 1,607,462 |
| 1220 - In-Home Support Services | 1,056,967 | 1,163,608 | 1,338,533 | 1,429,241 | 1,429,241 | 265,633 |
| 1230 - Fish and Game Propagation Fund | 53,428 | 48,125 | 48,120 | 52,531 | 52,531 | 4,406 |
| 1240 - Community Action Partnership | 578,249 | 526,206 | 529,208 | 530,023 | 530,024 | 3,818 |
| 1250 - Inclusionary Housing | 368,626 | 148,569 | 147,060 | 20,020 | 20,020 | (128,549) |
| 1260 - Revolving Loan Fund | 150,000 | 250,000 | 250,000 | 204,269 | 204,269 | (45,731) |
| 1270 - Community Development Fund | 1,627,295 | 3,375,897 | 3,870,302 | 7,041,528 | 7,041,528 | 3,665,631 |
| 1271 - Permanent Local Housing Allocation | - | - | - | 1,939,063 | 1,939,063 | 1,939,063 |
| 1280 - Emergency Medical Service Fund | 664,928 | 702,607 | 791,914 | 795,349 | 795,349 | 92,742 |
| 1290 - Workforce Development Board | 13,099,311 | 12,331,082 | 14,997,097 | 10,868,130 | 10,868,130 | (1,462,952) |
| 1300 - Local Revenue Fund 2011 | 95,420,210 | 116,218,579 | 108,999,000 | 103,810,811 | 103,810,811 | (12,407,768) |
| 1310 - Behavioral Health | 186,887,694 | 199,316,276 | 210,538,138 | 213,996,200 | 213,996,200 | 14,679,924 |
| 1320 - Homeland Security Grant | 769,458 | 1,469,095 | 650,421 | 949,406 | 949,406 | (519,689) |
| 1330 - Health and Welfare Realignment | 83,431,757 | 87,621,738 | 91,262,069 | 95,104,596 | 97,104,596 | 9,482,858 |
| 1340 - Emergency Communications | 14,805,895 | 15,682,524 | 15,126,221 | 16,947,301 | 16,947,301 | 1,264,777 |
| 1350 - NGEN Operations and Maintenance | 953,578 | 1,608,120 | 1,082,207 | 856,117 | 856,117 | (752,003) |
| 1360 - County Clerk-Recorder | 288,958 | 421,909 | 490,636 | 1,681,908 | 1,681,908 | 1,259,999 |
| 1370 - Habitat Management Program | 68,162 | 53,258 | 119,022 | 310,750 | 310,750 | 257,492 |
| 1930 - Capital Projects | 26,609,344 | 62,594,607 | 30,484,178 | 49,021,551 | 63,553,352 | 958,745 |
| 1935 - NGEN Radio Project | 422,248 | 1,812,136 | 2,186,825 | 1,118,961 | 1,118,961 | (693,175) |
| 2105 - Workers' Compensation Fund | 30,053,296 | 28,701,000 | 28,648,435 | 32,186,000 | 32,186,000 | 3,485,000 |
| 2110 - General Liability Fund | 21,941,699 | 24,725,844 | 25,916,477 | 27,197,822 | 27,197,822 | 2,471,978 |
| 2120 - Benefit Programs | 14,098,698 | 14,161,471 | 12,970,367 | 12,468,366 | 12,468,366 | (1,693,105) |
| 2200 - Resource Planning | 11,069,814 | 15,171,559 | 8,328,222 | 5,779,738 | 5,779,738 | (9,391,821) |
| 2010 - Natividad Medical Center | 893,367,880 | 531,635,149 | 555,958,463 | 558,144,529 | 558,144,542 | 26,509,393 |
| 2020 - Parks Lake and Resort Operations | 3,866,032 | 5,490,251 | 5,248,506 | 4,820,626 | 4,820,626 | (669,625) |
| 2030 - Laguna Seca Recreation Area | 2,784,809 | 3,238,261 | 3,133,745 | 2,921,382 | 2,921,382 | (316,879) |
| 1401 - CSA #1 Carmel Point | 14,009 | 236,044 | 104,530 | 275,843 | 275,843 | 39,799 |
| 1402 - CSA #9 Oak Park | 91,891 | 147,520 | 124,713 | 227,018 | 227,018 | 79,498 |
| 1403 - CSA #10 Laguna Seca Ranch | 1,433 | 21,775 | - | 18,869 | 18,869 | (2,906) |
| 1406 - CSA #15 Serra Village, Toro Park | 631,672 | 337,783 | 367,953 | 436,920 | 436,920 | 99,137 |
| 1407 - CSA #17 Rancho Tierra Grande | 16,531 | 13,162 | 23,577 | 61,074 | 41,074 | 27,912 |
| 1408 - CSA #19 Carmel Meadows | 2,557 | 11,507 | 2,162 | 12,789 | 12,789 | 1,282 |
| 1409 - CSA #20 Royal Estates | 6,875 | 28,609 | 5,997 | 40,646 | 40,646 | 12,037 |
| 1410 - CSA #23 Carmel Rancho | 13,082 | 204,783 | 155,794 | 227,765 | 227,765 | 22,982 |
| 1411 - CSA #24 Pedrazzi Subdivision/Indian Springs | 2,606 | 76,434 | 2,294 | 33,952 | 33,952 | (42,482) |
| 1412 - CSA #25 Carmel Valley Golf and County Club | 122,629 | 259,092 | 301,234 | 343,476 | 343,476 | 84,384 |
| 1413 - CSA #26 New Moss Landing Heights | 4,212 | 15,350 | 3,674 | 18,967 | 18,967 | 3,617 |
| 1414 - CSA #30 Rancho Mar Monte | 2,191 | 15,480 | 2,677 | 26,313 | 26,313 | 10,833 |
| 1415 - CSA #31 Aromas Hills Subdivision | 2,328 | 14,489 | 2,291 | 17,965 | 17,965 | 3,476 |
| 1416 - CSA #32 Green Valley Acres/Moon Subdivision | 9,016 | 24,026 | 9,638 | 27,874 | 27,874 | 3,848 |
| 1417 - CSA #33 Coast Ridge/Carmel Sur | 2,253 | 13,528 | 2,412 | 17,254 | 17,254 | 3,726 |
| 1418 - CSA #34 Rancho Rio Vista/Carmel Knolls | 11,728 | 12,000 | 30 | 22,680 | 22,680 | 10,680 |
| 1419 - CSA #35 Paradise Park | 9,035 | 27,535 | 9,324 | 38,637 | 38,637 | 11,102 |
| 1420 - CSA #37 Colonial Oak Estates | 1,819 | 11,905 | 3,175 | 12,789 | 12,789 | 884 |
| 1421 - CSA #38 Paradise Lake Estates | 2,263 | 17,789 | 3,190 | 21,399 | 21,399 | 3,610 |
| 1422 - CSA #41 Gabilan Acres/Boronda | 19,775 | 45,359 | 21,493 | 58,113 | 58,113 | 12,754 |
| 1423 - CSA #44 Corral De Tierra Oaks 1/2/3 | 5,775 | 20,465 | 8,248 | 109,869 | 84,869 | 64,404 |
| 1424 - CSA #45 Oak Hills | 51,350 | 120,703 | 115,784 | 152,628 | 152,628 | 31,925 |
| 1425 - CSA #45-Oak Hills - Open Space | 23,320 | 29,472 | 18,469 | 44,211 | 44,211 | 14,739 |
| 1426 - CSA #47 Carmel Views/Mar Vista | 23,298 | 29,930 | 16,849 | 47,888 | 47,888 | 17,958 |
| 1427 - CSA #50 Rioway Tract No.2 | 485,923 | 435,402 | 510,980 | 585,284 | 585,284 | 149,882 |
| 1428 - CSA #51 High Meadow | 9,424 | 48,769 | 10,984 | 63,828 | 63,828 | 15,059 |
| 1429 - CSA #52 Carmel Valley Village | 1,963 | 108,339 | 3,118 | 130,662 | 130,662 | 22,323 |

**County of Monterey**
**Analysis of Expenditures by Fund**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| 1430 - CSA #53 Arroyo Seco | 1,694 | 8,651 | 41,103 | 6,074 | 6,074 | (2,577) |
| 1431 - CSA #54 Manzanita/Sarsi Subdivisions | 1,518 | 13,888 | 3,063 | 24,356 | 24,356 | 10,468 |
| 1432 - CSA #55 Robles Del Rio | 1,260 | 43,706 | 21,444 | 60,152 | 60,152 | 16,446 |
| 1433 - CSA #56 Del Mesa Carmel | 1,838 | 33,828 | 2,946 | 39,545 | 39,545 | 5,717 |
| 1434 - CSA #57 Los Tulares Subdivision | 20 | 8,500 | 25 | 12,076 | 12,076 | 3,576 |
| 1435 - CSA #58 Vista Dorado | 3,467 | 19,769 | 6,336 | 30,667 | 30,667 | 10,898 |
| 1436 - CSA #62 Rancho Del Monte 14 | 1,576 | 46,853 | 10,247 | 90,222 | 90,222 | 43,369 |
| 1437 - CSA #66 Oak Tree Views | 34,870 | 44,160 | 26,742 | 45,741 | 45,741 | 1,581 |
| 1438 - CSA #67 Corral De Tierra Oaks 4 | 618,820 | 394,727 | 7,313 | 430,816 | 430,816 | 36,089 |
| 1439 - CSA #68 Vierra Canyon Knolls | 1,315 | 22,187 | 2,921 | 33,676 | 33,676 | 11,489 |
| 1440 - CSA #69 Ralph Lane | - | 142 | - | 153 | 153 | 11 |
| 1441 - CSA #72 Las Palmas Ranch | 4,150 | 60,421 | 9,093 | 74,446 | 74,446 | 14,025 |
| 1442 - CSA #74 Ambulance | 2,049,234 | 2,683,534 | 2,099,367 | 2,712,053 | 2,712,053 | 28,519 |
| 1443 - CSA #75 Chualar Consolidated | 410,928 | 3,613,004 | 4,673,159 | 2,440,946 | 2,440,946 | (1,172,058) |
| 1830 - Chualar Co Water Ser A | 6,875 | 38,445 | 19,122 | 200 | 200 | (38,245) |
| 1521 - Pajaro Co Sanitation District | 1,267,388 | 6,289,610 | 4,467,662 | 4,840,048 | 4,840,048 | (1,449,562) |
| 1524 - Boronda Co Sanitation District | 260,894 | 160,638 | 276,993 | 194,806 | 194,806 | 34,168 |
| 1525 - San Jerardo Co Sanitation District | 219,681 | 141,662 | 140,997 | 250,694 | 220,694 | 79,032 |
| 1820 - Boronda Co San Revenue Bonds | 38,850 | 1,500 | 1,141 | 100 | 100 | (1,400) |
| 1825 - Pajaro Co San Sewer Revenue | - | 64,152 | 61,163 | 500 | 500 | (63,652) |
| 1531 - Castroville-Pajaro Housing Successor | 163,623 | 184,196 | 184,924 | 379,308 | 379,308 | 195,112 |
| 1380 - Hitchcock Road Animal Services | 5,216,233 | 7,014,456 | 6,690,638 | 8,499,932 | 7,501,537 | 487,081 |
| 1805 - Public Improvement Corporation Debt Service | 14,677,720 | 14,678,669 | 19,487,509 | 14,677,919 | 14,677,919 | (750) |
| 1390 - East Garrison Community Services District | 1,676,894 | 2,569,220 | 1,950,769 | 2,384,536 | 2,384,536 | (184,684) |
| 1905 - East Garrison Community Facility District | 19,725 | 30,760 | 30,760 | 28,760 | 28,760 | (2,000) |
| 1910 - East Garrison Developer Reimbursements | 4,781 | 60,000 | 70,708 | 90,000 | 90,000 | 30,000 |
| **Grand Total** | **$ 2,369,063,265** | **$ 2,225,986,519** | **$ 2,225,249,561** | **$ 2,328,809,038** | **$ 2,343,208,156** | **$ 117,221,638** |

**County of Monterey**
**Analysis of Expenditure by Object and Subobject**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Salaries and Employee Benefits** | | | | | | |
| 60105 - Regular Employee Wages Workforce | $ 571,647,799 | $ 695,311,209 | $ 656,232,414 | $ 733,504,929 | $ 730,229,441 | $ 34,918,232 |
| 60105BL - Bilingual Pay Workforce | - | 3,081,825 | - | - | - | (3,081,825) |
| 60105SP - Special Pay Workforce | - | 845,061 | - | - | - | (845,061) |
| 60105VB - Vacation Buyback Workforce | - | 2,730,572 | 671,777 | 1,925,137 | 1,925,137 | (805,435) |
| 60105SS - Salary Savings Workforce | - | (66,907,034) | (5,912,696) | (54,640,460) | (54,952,001) | 11,955,033 |
| 60105PD - Pay Differential Workforce | - | 68,130 | 25,410 | 73,972 | 73,972 | 5,842 |
| 60105RF - Retiree Fee Workforce | - | 389,048 | 272,234 | 458,938 | 458,938 | 69,890 |
| 60110 - Temporary Employees Wages | 14,878,693 | 5,213,553 | 7,411,927 | 3,467,636 | 3,467,636 | (1,745,917) |
| 60115 - Overtime | 18,554,650 | 11,934,000 | 14,611,710 | 10,183,919 | 9,783,909 | (2,150,091) |
| 60205 - Payroll Other Post-Employment Benefits Deduction | 7,460,110 | 3,516,532 | 4,960,287 | 1,342,400 | 1,342,400 | (2,174,132) |
| 60210 - CalPERS Pension | 7,416,856 | - | - | - | - | - |
| 60215 - Other Post-Employment Benefits GASB 75 | (1,009,374) | - | - | - | - | - |
| 60220 - Employer PERS Contribution | 125,522,375 | 160,977,911 | 117,221,898 | 173,909,548 | 172,575,986 | 11,598,075 |
| 60226 - Unfunded Accrued Liability Safety Plan | - | 188,955 | - | - | - | (188,955) |
| 60305 - FICA - Social Security | 30,597,772 | 36,225,858 | 34,999,040 | 39,736,798 | 39,531,634 | 3,305,776 |
| 60310 - Medicare | 8,628,247 | 10,157,530 | 9,681,347 | 10,683,292 | 10,635,349 | 477,819 |
| 60405 - PEMCHA Med Non-Elective Contribution | 11,404,674 | 10,401,426 | 10,419,409 | 10,638,538 | 10,572,850 | 171,424 |
| 60410 - Life Insurance | 301,446 | 264,557 | 244,865 | 259,281 | 257,362 | (7,195) |
| 60415 - Long-Term Disability Insurance | 402,915 | 419,273 | 220,183 | 157,816 | 156,679 | (262,594) |
| 60420 - Short-Term Disability Insurance | 519,696 | 612,219 | 388,614 | 290,284 | 288,216 | (324,003) |
| 60425 - Dental Insurance | 2,197,461 | 2,632,159 | 2,368,478 | 2,761,611 | 2,745,037 | 112,878 |
| 60435 - Vision Insurance | 690,270 | 787,083 | 744,568 | 789,103 | 784,305 | (2,778) |
| 60440 - Unemployment Insurance | 532,022 | 536,256 | 536,672 | 638,828 | 638,828 | 102,572 |
| 60505 - Worker's Compensation Insurance | 26,296,446 | 28,051,134 | 28,051,134 | 30,823,175 | 30,823,175 | 2,772,041 |
| 60605 - County Employee Assistance Program | 109,871 | 110,469 | 107,427 | 110,881 | 110,189 | (280) |
| 60610 - Educational Assistance Program | 35,203 | - | - | - | - | - |
| 60615 - Employer Flex Credits Contribution | 96,951,834 | 131,047,196 | 120,443,817 | 142,374,287 | 141,462,999 | 10,415,803 |
| 60620 - Special Benefits | 3,543,962 | 1,475,492 | 2,221,262 | 1,498,957 | 1,489,907 | 14,415 |
| 60625 - Wellness Plan | 121,570 | 169,244 | 169,244 | 171,446 | 171,446 | 2,202 |
| 60630 - 401 Employer - Paid 401A Contribution | - | 11,600 | 916,650 | 2,007,400 | 1,983,400 | 1,971,800 |
| **Total Salaries and Employee Benefits** | **$ 926,804,498** | **$ 1,040,251,256** | **$ 1,007,007,668** | **$ 1,113,167,716** | **$ 1,106,556,793** | **$ 66,305,538** |
| **Services and Supplies** | | | | | | |
| 61105 - Agricultural Service and Supply | $ 343,696 | $ 460,000 | $ 722,047 | $ 456,350 | $ 456,350 | $ (3,650) |
| 61210 - Uniforms and Safety Equipment | 1,301,060 | 2,905,443 | 2,100,247 | 1,807,494 | 1,629,494 | (1,275,949) |
| 61211 - Uniforms and Safety Equipment Rental | 8,442 | 1,875 | 4,365 | 5,500 | 5,500 | 3,625 |
| 61205 - Clothing and Personal Supplies | 337,160 | 318,935 | 415,755 | 435,360 | 435,360 | 116,425 |
| 61305 - Communication Charges - External | 2,862,367 | 2,644,069 | 2,591,634 | 2,856,114 | 2,856,114 | 212,045 |
| 61310 - Communication Charges - Internal | 62,415 | 62,415 | 67,819 | 60,651 | 60,651 | (1,764) |
| 61405 - Food Expense | 3,843,989 | 3,586,735 | 3,626,658 | 3,815,724 | 3,815,724 | 228,989 |
| 61505 - Cleaning and Janitorial | 4,757,364 | 3,938,548 | 4,386,691 | 4,120,287 | 4,120,287 | 181,739 |
| 61510 - Household | 221,016 | 104,358 | 196,286 | 206,623 | 206,623 | 102,265 |
| 61605 - Insurance - General Liability (Non-Recoverable) | 6,030,695 | 7,032,936 | 7,032,936 | 6,935,513 | 6,935,513 | (97,423) |
| 61610 - Insurance - General Liability (Recoverable) | 10,867,392 | 11,665,977 | 11,665,977 | 14,914,793 | 14,914,793 | 3,248,816 |
| 61615 - Insurance - Loss Contingency | 3,233 | - | - | - | - | - |
| 61620 - Insurance - Malpractice | 2,760,617 | 2,182,513 | 2,408,260 | 2,166,610 | 2,166,610 | (15,903) |
| 61630 - Insurance - Property | 7,787,658 | 9,056,604 | 7,905,877 | 9,453,117 | 9,453,117 | 396,513 |
| 61635 - Insurance - Stop Loss | 11,216,855 | 14,455,293 | 12,310,771 | 15,305,570 | 15,305,570 | 850,277 |
| 61640 - Insurance - Other | 1,707,860 | 1,186,868 | 1,272,096 | 1,608,895 | 1,608,895 | 422,027 |
| 61705 - Grand Jury | 2,647 | 2,000 | 406 | 406 | 406 | (1,594) |
| 61706 - Grand Jury Per Diem | 15,855 | 25,000 | 30,780 | 30,780 | 30,780 | 5,780 |
| 61707 - Grand Jury Mileage | 16,536 | 19,180 | 22,128 | 22,128 | 22,128 | 2,948 |
| 61710 - Trial Expense | 680,372 | 540,485 | 687,466 | 635,390 | 635,390 | 94,905 |
| 61711 - Trial Medical | 318,599 | 352,842 | 272,005 | 301,252 | 301,252 | (51,590) |
| 61805 - Maintenance - Buildings & Improvements - External | 12,664,689 | 10,362,116 | 15,561,185 | 10,208,638 | 8,058,638 | (2,303,478) |

**County of Monterey**
**Analysis of Expenditure by Object and Subobject**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| 61810 - Maintenance - Buildings & Improvements - Internal | 1,460,947 | 1,533,427 | 2,941,381 | 848,720 | 848,720 | (684,707) |
| 61905 - Equipment Maintenance | 5,248,636 | 11,721,821 | 11,902,803 | 10,489,452 | 10,389,452 | (1,332,369) |
| 62005 - Dental Supplies | 301 | 93,600 | 200,407 | 126,000 | 126,000 | 32,400 |
| 62010 - Laboratory Supplies | 1,857,862 | 3,138,827 | 3,583,842 | 3,016,989 | 3,016,989 | (121,838) |
| 62015 - Medical Supplies | 42,408,164 | 32,781,450 | 35,398,280 | 32,377,431 | 32,377,431 | (404,019) |
| 62105 - Membership Fees | 2,125,707 | 2,239,358 | 2,241,217 | 2,131,225 | 2,126,862 | (112,496) |
| 62205 - Noncapital Equipment | 1,355,912 | 439,563 | 551,046 | 475,383 | 475,383 | 35,820 |
| 62305 - Advertising | 1,196,109 | 870,954 | 1,042,524 | 836,442 | 836,442 | (34,512) |
| 62310 - Audio-Visual Service and Supply | 65,322 | 26,460 | 28,850 | 19,325 | 19,325 | (7,135) |
| 62315 - Miscellaneous Services | 3,132,194 | 7,119,822 | 8,513,584 | 3,599,045 | 3,599,045 | (3,520,777) |
| 62320 - Miscellaneous Supplies | 600,476 | 1,257,728 | 1,084,699 | 1,139,615 | 1,139,615 | (118,113) |
| 62405 - Books/Periodicals and Other Subscriptions | 1,645,228 | 1,197,008 | 1,195,669 | 1,220,442 | 1,220,442 | 23,434 |
| 62410 - Bottled Water | 110,543 | 53,937 | 93,075 | 77,334 | 77,334 | 23,397 |
| 62415 - Office Machine Supplies | 11,511 | 11,742 | 11,840 | 13,710 | 13,710 | 1,968 |
| 62420 - Courier Services - External | 195,361 | 48,148 | 121,858 | 43,284 | 43,284 | (4,864) |
| 62425 - Courier Services - Internal | 376,293 | 426,793 | 388,097 | 412,353 | 412,353 | (14,440) |
| 62430 - Mail Handling Charges | 190,711 | 316,974 | 178,894 | 200,689 | 200,689 | (116,285) |
| 62435 - Minor Computer Hardware | 4,004,256 | 3,351,727 | 3,313,816 | 2,336,921 | 2,276,921 | (1,074,806) |
| 62440 - Minor Computer Software | 15,311,821 | 17,395,100 | 17,432,247 | 12,348,796 | 12,103,068 | (5,292,032) |
| 62445 - Minor Equipment and Furnishings | 4,091,092 | 2,869,346 | 3,285,587 | 2,451,174 | 2,451,174 | (418,172) |
| 62450 - Office Supplies | 1,264,451 | 1,734,897 | 1,738,354 | 1,549,214 | 1,549,214 | (185,683) |
| 62455 - Postage and Shipping | 1,709,543 | 1,897,630 | 1,650,678 | 1,869,544 | 1,869,544 | (28,086) |
| 62460 - Printing, Graphics and Binding Charge - External | 2,359,516 | 2,247,366 | 2,496,939 | 2,111,030 | 2,111,030 | (136,336) |
| 62465 - Printing, Graphics and Binding Charge - Internal | 6,621 | - | 21,179 | - | - | - |
| 62470 - Other Office Expense | 107,880 | 88,177 | 116,104 | 179,947 | 56,621 | (31,556) |
| 62475 - Records Retention Charge - Internal | 778,085 | 934,179 | 872,336 | 991,499 | 991,499 | 57,320 |
| 62505 - Accounting and Auditing Charges | 659,564 | 956,574 | 1,112,343 | 1,284,869 | 1,104,869 | 148,295 |
| 62510 - Data Processing Services - External | 1,829,637 | 2,326,564 | 2,197,664 | 3,123,058 | 3,123,058 | 796,494 |
| 62515 - Data Processing Services - Internal | 9,932,298 | 8,590,508 | 5,847,126 | 10,918,289 | 10,918,289 | 2,327,781 |
| 62520 - Hospital Charges | 7,977,468 | 8,224,358 | 12,367,297 | 14,575,420 | 14,575,420 | 6,351,062 |
| 62525 - Laboratory Services | 3,055,817 | 807,603 | 1,587,410 | 863,952 | 863,952 | 56,349 |
| 62530 - Legal Service - External | 3,387,616 | 4,325,189 | 4,735,820 | 6,133,822 | 6,133,822 | 1,808,633 |
| 62535 - Legal Service - Internal | 3,812,427 | 2,740,436 | 3,721,537 | 3,607,511 | 3,607,511 | 867,075 |
| 62540 - Other Medical Services | 115,254,867 | 115,320,961 | 119,525,668 | 121,665,343 | 121,065,343 | 5,744,382 |
| 62545 - Other Personnel Services | 35,759,215 | 40,376,148 | 37,599,713 | 42,629,582 | 41,931,187 | 1,555,039 |
| 62550 - Outpatient Services | 16,796,443 | 17,531,460 | 21,472,708 | 26,157,713 | 26,157,713 | 8,626,253 |
| 62555 - Staff Training Services | 2,889,863 | 2,235,967 | 2,836,310 | 2,339,611 | 2,299,611 | 63,644 |
| 62560 - Temporary Help Services | 1,503,901 | 6,322,500 | 5,470,099 | 4,133,330 | 4,133,330 | (2,189,170) |
| 62565 - Other Professional and Special Services | 89,773,197 | 91,942,818 | 87,645,765 | 92,133,507 | 90,028,107 | (1,914,711) |
| 62570 - Contribution and Grants For Non-Governmental Agencies | 6,890,010 | 4,264,975 | 6,802,643 | 6,339,605 | 6,339,605 | 2,074,630 |
| 62605 - Publications and Legal Notices | 109,616 | 4,255,258 | 122,378 | 113,207 | 113,207 | (4,142,051) |
| 62705 - Rents and Leases - Buildings | 7,004,786 | 2,404,195 | 2,857,771 | 4,932,329 | 4,932,329 | 2,528,134 |
| 62805 - Rents and Leases - Equipment | 5,514,024 | 4,450,492 | 4,762,676 | 4,787,416 | 4,787,416 | 336,924 |
| 62925 - Social Services | 18,668,869 | 21,765,993 | 25,684,389 | 22,992,459 | 22,992,459 | 1,226,466 |
| 62928 - Social Services - Services | 8,213,941 | - | 1,854,435 | - | - | - |
| 62905 - Criminal Justice System | 543,648 | 439,702 | 655,658 | 686,005 | 686,005 | 246,303 |
| 62910 - Elections | 206,913 | 150,000 | 242,149 | 201,150 | 201,150 | 51,150 |
| 62915 - Purchases For Resale | 50,098 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| 62920 - Other Special Departmental Expenses | 20,074,451 | 13,280,301 | 12,092,179 | 19,056,211 | 19,056,211 | 5,775,910 |
| 63005 - Employee Mileage Reimbursement | 154,072 | 142,001 | 131,294 | 153,235 | 153,235 | 11,234 |
| 63010 - Employee Moving Expense | 342,000 | 60,000 | 181,604 | 51,500 | 51,500 | (8,500) |
| 63015 - Fleet Service Charge - Fuel | 5,697,910 | 6,677,222 | 6,393,810 | 6,977,698 | 6,977,698 | 300,476 |
| 63020 - Nonemployee Transportation and Travel | 126,811 | 28,414 | 26,018 | 17,888 | 17,888 | (10,526) |
| 63025 - Vehicle Maintenance - External | 3,497,250 | 3,963,385 | 3,678,723 | 3,811,656 | 3,811,656 | (151,729) |
| 63030 - Vehicle Usage/Replacement | 5,892,525 | 3,666,995 | 3,730,164 | 5,114,116 | 2,429,919 | (1,237,076) |

**County of Monterey**
**Analysis of Expenditure by Object and Subobject**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| 63035 - Conference/Lodging/Meals/Travel | 2,234,707 | 2,253,013 | 1,996,453 | 2,829,771 | 2,829,771 | 576,758 |
| 63105 - Utilities | 14,608,459 | 14,023,696 | 17,121,170 | 16,447,985 | 16,447,985 | 2,424,289 |
| **Total Services and Supplies** | **$ 551,887,458** | **$ 548,251,952** | **$ 568,164,670** | **$ 580,315,997** | **$ 571,146,588** | **$ 22,894,636** |
| **Other Charges** | | | | | | |
| 70120 - Other Support and Care | $ 13,297,420 | $ 12,821,073 | $ 16,335,684 | $ 16,486,937 | $ 16,486,937 | $ 3,665,864 |
| 70122 - Other Support and Care Rent | 100,105 | 75,000 | 74,999 | 75,000 | 75,000 | - |
| 70105 - Out of Home Care | 23,631,641 | 27,398,484 | 27,864,132 | 26,235,408 | 26,235,408 | (1,163,076) |
| 70110 - Public Assistance Payments | 67,917,095 | 72,094,338 | 68,052,008 | 73,823,993 | 73,823,993 | 1,729,655 |
| 70115 - Reimbursement To Other Governmental Agencies | 2,776,063 | 17,047,279 | 18,046,507 | 19,474,276 | 19,474,276 | 2,426,997 |
| 70205 - Bond Principal Payments | 9,670,000 | 13,797,205 | 15,275,112 | 14,317,205 | 14,317,205 | 520,000 |
| 70305 - Other Debt Retirement | 1,191,822 | 1,209,028 | 1,209,539 | - | - | (1,209,028) |
| 70310 - Lease Principal Payments | 10,742,632 | 3,045,289 | 3,305,701 | 681,654 | 681,654 | (2,363,635) |
| 70405 - Interest on Bonds | 5,000,294 | 5,021,423 | 5,614,387 | 4,621,093 | 4,621,093 | (400,330) |
| 70505 - Interest on Other Long-Term Debt | 1,208,058 | 958,556 | 958,045 | - | - | (958,556) |
| 70510 - Lease Interest Payments | 695,182 | 477,332 | 388,042 | 157,837 | 157,837 | (319,495) |
| 70610 - Other Interest | 1,899 | - | - | - | - | - |
| 70705 - Claims, Judgments and Damages | 38,778,888 | 34,518,917 | 37,090,911 | 38,895,900 | 38,895,900 | 4,376,983 |
| 70710 - Insurance Deductible | 56,134 | - | 50,253 | 30,000 | 30,000 | 30,000 |
| 70905 - Taxes and Assessments | 1,622,217 | 202,536 | 170,596 | 169,064 | 169,064 | (33,472) |
| 71005 - Amortization | 46,904 | - | 5,614 | 6,000 | 6,000 | 6,000 |
| 71010 - Depreciation | - | 1,947,420 | 1,941,806 | 1,980,209 | 1,980,209 | 32,789 |
| 71105 - Bad Debts | 100,090 | - | - | - | - | - |
| 71205 - Contribution and Grants For Non-County Governmental Agencies | 108,032,343 | 96,494,335 | 95,551,287 | 111,298,483 | 111,303,483 | 14,809,148 |
| 71305 - Cost Plan Charges | (984,508) | (292,183) | 722,715 | (979,541) | (979,541) | (687,358) |
| 71310 - Expenditure Transfers | (21,480,431) | - | (1,100,000) | - | - | - |
| 71315 - Reimbursement Clearing | - | (286,272) | 842,468 | (21,819) | (21,819) | 264,453 |
| 71320 - Interfund Reimbursement | (41,428,842) | (44,953,486) | (43,170,043) | (48,294,310) | (48,642,707) | (3,689,221) |
| 71325 - Intrafund Reimbursement | (23,681,858) | (27,845,521) | (26,770,189) | (30,893,457) | (13,998,425) | 13,847,096 |
| **Total Other Charges** | **$ 197,293,146** | **$ 213,730,753** | **$ 222,459,576** | **$ 228,063,932** | **$ 244,615,567** | **$ 30,884,814** |
| **Capital Assets** | | | | | | |
| 72105 - Right-To-Use Expenditure - Land | - | - | $ 114,953 | $ 53,000 | $ 53,000 | $ 53,000 |
| 72110 - Land Expenditure | 467,586 | - | 112,490 | - | - | - |
| 72305 - Buildings and Improvements | 936,843 | 7,702,440 | 5,456,534 | 2,635,256 | 2,520,256 | (5,182,184) |
| 72310 - Right-To-Use Expenditure - Buildings | - | 4,447,306 | 5,257,426 | 3,711,598 | 3,711,598 | (735,708) |
| 72405 - Equipment Expenditure | 6,540,605 | 13,406,407 | 13,985,751 | 15,711,227 | 14,136,227 | 729,820 |
| 72410 - Vehicles | 5,051,902 | 4,502,264 | 5,555,110 | 5,191,688 | 3,992,702 | (509,562) |
| 72415 - Right-To-Use Expenditure - Equipment | - | 468,683 | 537,626 | 422,770 | 422,770 | (45,913) |
| 72420 - Right-To-Use Expenditure - Vehicles | - | 548 | - | - | - | (548) |
| 72605 - Construction In Progress Expenditure | 62,275,627 | 91,918,541 | 77,956,791 | 84,116,424 | 98,648,225 | 6,729,684 |
| 72720 - Right-To-Use Expenditure - SBITA | - | 689,390 | 1,398,099 | 1,203,919 | 1,203,919 | 514,529 |
| 72725 - Intangible Assets Expenditure | - | 96,000 | 157,708 | 83,500 | 83,500 | (12,500) |
| **Total Capital Assets** | **$ 75,272,562** | **$ 123,231,579** | **$ 110,532,487** | **$ 113,129,382** | **$ 124,772,197** | **$ 1,540,618** |
| **Other Financing Uses** | | | | | | |
| 73110 - Disbursement of Loans | - | $ 150,000 | $ 700,000 | $ 2,084,332 | $ 2,084,332 | $ 1,934,332 |
| 73120 - Operating Transfers Out | 617,805,601 | 293,072,892 | 310,903,898 | 282,570,788 | 284,555,788 | (8,517,104) |
| **Total Other Financing Uses** | **$ 617,805,601** | **$ 293,222,892** | **$ 311,603,898** | **$ 284,655,120** | **$ 286,640,120** | **$ (6,582,772)** |
| **Appropriation for Contingencies** | | | | | | |
| 76105 - Contingencies | - | $ 7,298,087 | $ 5,481,262 | $ 9,476,891 | $ 9,476,891 | $ 2,178,804 |
| **Total Appropriation for Contingencies** | **-** | **$ 7,298,087** | **$ 5,481,262** | **$ 9,476,891** | **$ 9,476,891** | **$ 2,178,804** |
| **Grand Total** | **$ 2,369,063,265** | **$ 2,225,986,519** | **$ 2,225,249,561** | **$ 2,328,809,038** | **$ 2,343,208,156** | **$ 117,221,638** |

**County of Monterey**
**Overtime**
**All Funds**
**Fiscal Year 2026-27**

| Source Classification | Actual 2024-25 | Adopted Budget 2025-26 | Current Year Estimate 2025-26 | Requested Budget 2026-27 | Recommended Budget 2026-27 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Agriculture Commissioner | $ 21,457 | $ 39,000 | $ 32,314 | $ 40,000 | $ 40,000 | $ 1,000 |
| Assessor-County Clerk-Recorder | 527 | 500 | 32 | - | - | (500) |
| Auditor-Controller | 2,910 | - | 1,594 | - | - | - |
| Civil Rights Office | - | - | 1,405 | - | - | - |
| Clerk of the Board | - | 100 | - | - | - | (100) |
| Cooperative Extension Service | - | - | 13 | - | - | - |
| County Administrative Office | 13,364 | 2,500 | 824 | 2,500 | 2,500 | - |
| County Counsel | 1,859 | 1,500 | 2,832 | - | - | (1,500) |
| Department of Child Support Services | 34 | 2,000 | 2,000 | 2,000 | 2,000 | - |
| Department of Emergency Management | 30,003 | 42,700 | 20,700 | 10,000 | 10,000 | (32,700) |
| District Attorney | 117,566 | 120,275 | 114,099 | 105,000 | 105,000 | (15,275) |
| Elections | 21,289 | 20,000 | 29,728 | 20,000 | 20,000 | - |
| Emergency Communication | 761,018 | 1,183,357 | 804,138 | 799,231 | 799,231 | (384,126) |
| Health | 333,093 | 307,592 | 403,234 | 418,550 | 418,550 | 110,958 |
| Housing and Community Development | 18,543 | 67,903 | 11,012 | 12,500 | 12,490 | (55,413) |
| Human Resources | 620 | - | (180) | - | - | - |
| Information Technology Department | 102,825 | 75,000 | 92,043 | - | - | (75,000) |
| Library | 1,226 | 1,000 | (246) | - | - | (1,000) |
| Natividad Medical Center | 10,549,740 | - | 3,748,726 | - | - | - |
| Probation | 339,058 | 392,039 | 819,909 | - | - | (392,039) |
| Public Defender | 28,500 | 21,900 | 21,900 | 21,900 | 21,900 | - |
| Public Works, Facilities and Parks | 316,293 | 372,650 | 358,810 | 352,238 | 352,238 | (20,412) |
| Sheriff-Coroner | 4,122,660 | 4,183,984 | 4,396,586 | 5,400,000 | 5,000,000 | 816,016 |
| Social Services | 1,771,699 | 5,100,000 | 3,750,237 | 3,000,000 | 3,000,000 | (2,100,000) |
| Treasurer-Tax Collector | 368 | - | - | - | - | - |
| **Grand Total** | **$ 18,554,650** | **$ 11,934,000** | **$ 14,611,710** | **$ 10,183,919** | **$ 9,783,909** | **$ (2,150,091)** |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 10A01 | BOARD OF SUPERVISORS CHAIRMAN | 1.00 | 1.00 | 1.00 | - |
| 10A02 | BOARD OF SUPERVISORS MEMBER | 4.00 | 4.00 | 4.00 | - |
| 14H02 | BOARD OF SUPERVISORS POLICY ANALYST | 10.00 | 10.00 | 10.00 | - |
| 14H10 | BOARD OF SUPERVISORS CHIEF OF STAFF | 5.00 | 5.00 | 5.00 | - |
| | **Total Board of Supervisors** | **20.00** | **20.00** | **20.00** | **-** |
| 11A13 | DIRECTOR OF EMERGENCY MANAGEMENT | 1.00 | 1.00 | 1.00 | - |
| 14A25 | EMERGENCY SERVICES MANAGER | 2.00 | 2.00 | 2.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 1.00 | - | (1.00) |
| 14C31 | MANAGEMENT ANALYST III | - | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 41G01 | EMERGENCY SERVICES PLANNER | 4.00 | 4.00 | 4.00 | - |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 | 1.00 | 1.00 | - |
| | **Total Department of Emergency Management** | **11.00** | **11.00** | **10.00** | **(1.00)** |
| 11A01 | ADMINISTRATIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12E01 | CHIEF ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12E03 | ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 2.00 | 2.00 | 2.00 | - |
| 12E16 | WIB EXECUTIVE DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14A23 | PRINCIPAL ADMINISTRATIVE ANALYST | 6.00 | 5.00 | 5.00 | - |
| 14A24 | COUNTY BUDGET DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14A28 | COUNTY COMMUNICATIONS DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 6.00 | 6.00 | 7.00 | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 8.00 | 8.00 | 5.00 | (3.00) |
| 14C37 | COUNTY MEDIA ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14E20 | BUYER II | 3.00 | 3.00 | - | (3.00) |
| 14G02 | MANAGEMENT ANALYST I | 3.00 | 3.00 | 2.00 | (1.00) |
| 14M05 | CANNABIS PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M06 | SUSTAINABILITY PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M07 | COMMUNITY ENGAGEMENT PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M08 | LEGISLATIVE PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M12 | ECONOMIC DEVELOPMENT MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M25 | COUNTY HOMELESS SERVICES DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14N35 | CHIEF CONTRACTS AND PROCUREMENT OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14Q01 | DEPUTY CONTRACTS AND PROCUREMENT OFFICER I | - | - | 2.00 | 2.00 |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14Q11 | DEPUTY CONTRACTS AND PROCUREMENT OFFICER II | - | - | 2.00 | 2.00 |
| 14Q21 | SENIOR DEPUTY CONTRACTS AND PROCUREMENT OFFICER | - | - | 3.00 | 3.00 |
| 20B11 | ACCOUNTANT II | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 2.00 | 2.00 | 2.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 60G21 | WIB EMPLOYMENT PROGRAMS REPRESENTATIVE II | 3.00 | 3.00 | 2.00 | (1.00) |
| 60G33 | WIB EMPLOYMENT PROGRAMS REPRESENTATIVE III | 1.00 | 1.00 | - | (1.00) |
| 60G43 | WIB EMPLOYMENT PROGRAMS SUPERVISOR | - | - | 1.00 | 1.00 |
| 70F80 | SENIOR STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 80A32 | SENIOR SECRETARY | 4.00 | 4.00 | 4.00 | - |
| 80A97 | EXECUTIVE ASSISTANT TO ADMINISTRATIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 2.00 | 2.00 | 2.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 99ZXX | ALLOCATION ON LOAN XX | 17.00 | 17.00 | 17.00 | - |
| | **Total County Administrative Office** | **78.00** | **77.00** | **77.00** | **-** |
| 11A07 | DIRECTOR OF HUMAN RESOURCES | 1.00 | 1.00 | 1.00 | - |
| 12C37 | ASSISTANT DIRECTOR OF HUMAN RESOURCES | 2.00 | 2.00 | 2.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 11.00 | 10.00 | 10.00 | - |
| 14B28 | SUPERVISING HUMAN RESOURCES ANALYST | 2.00 | 2.00 | 1.00 | (1.00) |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 5.00 | 6.00 | 6.00 | - |
| 14B60 | EMPLOYEE BENEFITS TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14B62 | EMPLOYEE BENEFITS ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14B63 | EMPLOYEE BENEFITS ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 2.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | - | - | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 4.00 | 4.00 | 4.00 | - |
| 14M60 | HUMAN RESOURCES PROGRAM MANAGER I | - | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14M61 | HUMAN RESOURCES PROGRAM MANAGER II | 5.00 | 3.00 | 4.00 | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total Human Resources** | **42.00** | **39.00** | **39.00** | **-** |
| 14B25 | EQUAL OPPORTUNITY OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14B49 | SENIOR EQUAL OPPORTUNTY ANALYST | 3.00 | 3.00 | 2.00 | (1.00) |
| 14M60 | HUMAN RESOURCES PROGRAM MANAGER I | - | - | 1.00 | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| | **Total Civil Rights Office** | **5.00** | **5.00** | **5.00** | **-** |
| 10B02 | AUDITOR-CONTROLLER | 1.00 | 1.00 | 1.00 | - |
| 12A02 | ASSISTANT AUDITOR-CONTROLLER | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 0.50 | 0.50 | 0.50 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14P32 | ERP BUSINESS ANALYST | 8.00 | 8.00 | 6.00 | (2.00) |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B21 | ACCOUNTANT AUDITOR II | 2.00 | 2.00 | 2.00 | - |
| 20B22 | ACCOUNTANT AUDITOR III | 9.00 | 9.00 | 7.00 | (2.00) |
| 20B24 | AUDITOR-CONTROLLER ANALYST I | 8.00 | 8.00 | 5.00 | (3.00) |
| 20B25 | AUDITOR-CONTROLLER ANALYST II | 5.00 | 5.00 | 3.00 | (2.00) |
| 20B31 | INTERNAL AUDITOR II | 1.00 | 1.00 | 1.00 | - |
| 20B32 | INTERNAL AUDITOR III | 1.00 | 1.00 | - | (1.00) |
| 20B97 | CHIEF DEPUTY AUDITOR-CONTROLLER | 4.00 | 4.00 | 3.00 | (1.00) |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 5.00 | 5.00 | 5.00 | - |
| 80J96 | PAYROLL TECHNICIAN - CONFIDENTIAL | 6.00 | 6.00 | 6.00 | - |
| 80J97 | SENIOR PAYROLL TECHNICIAN - CONFIDENTIAL | 2.00 | 2.00 | 1.00 | (1.00) |
| 80J98 | SUPERVISING PAYROLL COORDINATOR-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| | **Total Auditor-Controller** | **57.50** | **57.50** | **45.50** | **(12.00)** |
| 10B06 | TREASURER-TAX COLLECTOR | 1.00 | 1.00 | 1.00 | - |
| 12A24 | ASSISTANT TREASURER-TAX COLLECTOR | 1.00 | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 3.00 | 3.00 | 3.00 | - |
| 14C47 | CHIEF DEPUTY TREASURER-TAX COLLECTOR | 3.00 | 3.00 | 3.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 2.00 | 2.00 | 2.00 | - |
| 20B41 | TREASURY OFFICER II | 3.00 | 3.00 | 3.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 20B96 | FINANCE SYSTEMS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 25A32 | REVENUE OFFICER II | 9.00 | 9.00 | 9.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 10.00 | 10.00 | 10.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 7.00 | 7.00 | 7.00 | - |
| | **Total Treasurer-Tax Collector** | **49.00** | **49.00** | **49.00** | **-** |
| 11B01 | ASSESSOR-COUNTY CLERK-RECORDER | 1.00 | 1.00 | 1.00 | - |
| 12A05 | ASSISTANT COUNTY CLERK-RECORDER | 1.00 | 1.00 | 1.00 | - |
| 12A15 | ASSISTANT ASSESSOR-VALUATION | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14K45 | AUDITOR APPRAISER MANAGER | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 16F40 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 28A21 | APPRAISER II | 13.00 | 13.00 | 13.00 | - |
| 28A22 | APPRAISER III | 5.00 | 5.00 | 5.00 | - |
| 28A80 | SUPERVISING APPRAISER | 2.00 | 2.00 | 2.00 | - |
| 28B21 | AUDITOR-APPRAISER II | 4.00 | 4.00 | 4.00 | - |
| 28B22 | AUDITOR-APPRAISER III | 1.00 | 1.00 | 1.00 | - |
| 43F80 | SENIOR MAP DRAFTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 7.00 | 7.00 | 7.00 | - |
| 80E22 | OFFICE ASSISTANT III | 5.00 | 7.00 | 7.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 2.00 | 2.00 | 2.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80E92 | RECORDER SERVICES SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 80P22 | PHOTOCOPYIST | 2.00 | - | - | - |
| 80R22 | PROPERTY TRANSFER CLERK | 3.00 | 3.00 | 3.00 | - |
| 80R23 | SENIOR PROPERTY TRANSFER CLERK | 1.00 | 1.00 | 1.00 | - |
| | **Total Assessor-County Clerk-Recorder** | **65.00** | **65.00** | **65.00** | **-** |
| 11A04 | COUNTY COUNSEL | 1.00 | 1.00 | 1.00 | - |
| 12C38 | ASSISTANT COUNTY COUNSEL | 2.00 | 2.00 | 2.00 | - |
| 12C39 | CHIEF ASSISTANT COUNTY COUNSEL | 1.00 | 1.00 | 1.00 | - |
| 14B62 | EMPLOYEE BENEFITS ANALYST II | 1.00 | - | - | - |
| 14B63 | EMPLOYEE BENEFITS ANALYST III | 1.00 | - | - | - |
| 14B64 | RISK MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 14C32 | SAFETY OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14C85 | WORKERS COMPENSATION MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C86 | ERGONOMICS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14D02 | RISK MANAGEMENT ANALYST II | - | 1.00 | 1.00 | - |
| 14D03 | RISK MANAGEMENT ANALYST III | - | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 39B23 | DEPUTY COUNTY COUNSEL IV | 14.00 | 14.00 | 14.00 | - |
| 39B25 | CHIEF DEPUTY COUNTY COUNSEL | 3.00 | 3.00 | 3.00 | - |
| 74K50 | SAFETY COORDINATOR/INVESTIGATOR | 3.00 | 3.00 | 3.00 | - |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80B26 | LEGAL SECRETARY III | 7.00 | 7.00 | 5.00 | (2.00) |
| 99ZWC | ALLOCATION ON LOAN WORK COMP | 10.00 | 10.00 | 10.00 | - |
| | **Total County Counsel** | **54.00** | **54.00** | **52.00** | **(2.00)** |
| 11A30 | CLERK OF THE BOARD OF SUPERVISORS | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 80E83 | BOARD OF SUPERVISORS CLERK | 3.00 | 4.00 | 4.00 | - |
| | **Total Clerk of the Board** | **5.00** | **6.00** | **6.00** | **-** |
| 11A20 | REGISTRAR OF VOTERS | 1.00 | 1.00 | 1.00 | - |
| 12C14 | ASSISTANT REGISTRAR OF VOTERS | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14J21 | ELECTIONS SERVICES SPECIALIST II | 2.00 | 2.00 | 2.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14M80 | ELECTIONS PROGRAM MANAGER | 4.00 | 4.00 | 4.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| | **Total Elections** | **12.00** | **12.00** | **12.00** | **-** |
| 12C42 | ASSISTANT DIRECTOR OF EMERGENCY COMMUNICATIONS | 1.00 | 1.00 | 1.00 | - |
| 14A26 | DIRECTOR OF EMERGENCY COMMUNICATIONS | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | - | - | 1.00 | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | - | (1.00) |
| 14M13 | EMERGENCY COMMUNICATIONS MANAGER | 3.00 | 3.00 | 3.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80S21 | COMMUNICATIONS DISPATCHER II | 56.00 | 56.00 | 56.00 | - |
| 80S22 | EMERGENCY COMMUNICATIONS SUPERVISING DISPATCHER | 9.00 | 8.00 | 8.00 | - |
| 80S26 | EMERGENCY COMMUNICATIONS OPERATIONS COORDINATOR | - | 1.00 | - | (1.00) |
| | **Total Emergency Communication** | **75.00** | **75.00** | **74.00** | **(1.00)** |
| 12C43 | DEPUTY CHIEF INFORMATION OFFICER | 2.00 | 2.00 | 2.00 | - |
| 12E18 | CHIEF INFORMATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14K52 | CHIEF SECURITY OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14P20 | INFORMATION TECHNOLOGY ARCHITECT | 3.00 | 3.00 | 2.00 | (1.00) |
| 16C43 | SOFTWARE ENGINEER I | 1.00 | 1.00 | 1.00 | - |
| 16C44 | SOFTWARE ENGINEER II | 6.00 | 6.00 | 6.00 | - |
| 16C45 | SOFTWARE ENGINEER III | 17.00 | 17.00 | 16.00 | (1.00) |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 16C54 | INFORMATION TECHNOLOGY SYSTEMS ANALYST II | 9.00 | 9.00 | 9.00 | - |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 19.00 | 19.00 | 19.00 | - |
| 16E25 | INFORMATION TECHNOLOGY SECURITY ENGINEER III | 2.00 | 2.00 | 3.00 | 1.00 |
| 16G24 | GIS ANALYST II | 1.00 | 1.00 | - | (1.00) |
| 16G25 | GIS ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | - | (1.00) |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 41N24 | NETWORK SERVICES ENGINEER II | 6.00 | 6.00 | 6.00 | - |
| 41N25 | NETWORK SERVICES ENGINEER III | 4.00 | 4.00 | 4.00 | - |
| 43A21 | ENGINEERING AIDE II | 1.00 | 1.00 | 1.00 | - |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 9.00 | 9.00 | 9.00 | - |
| 43G03 | INFORMATION TECHNOLOGY PROJECT MANAGER II | 3.00 | 3.00 | 3.00 | - |
| 43G04 | INFORMATION TECHNOLOGY PROJECT MANAGER III | 3.00 | 3.00 | 3.00 | - |
| 43L41 | RADIO COMMUNICATIONS ENGINEER | 2.00 | 2.00 | 2.00 | - |
| 43M35 | INFORMATION TECHNOLOGY SUPPORT SPECIALIST | 4.00 | 4.00 | 4.00 | - |
| 70F80 | SENIOR STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 2.00 | 2.00 | 2.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 3.00 | 3.00 | 3.00 | - |
| | **Total Information Technology Department** | **110.00** | **110.00** | **107.00** | **(3.00)** |
| 10B04 | DISTRICT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 12A03 | CHIEF ASSISTANT DISTRICT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 12A04 | ASSISTANT DISTRICT ATTORNEY | 4.00 | 4.00 | 4.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 3.00 | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C75 | ADMINISTRATIVE ASSISTANT TO DISTRCT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 14C87 | VICTIM/WITNESS ASSISTANCE PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | - | (1.00) |
| 14K60 | CHIEF DISTRICT ATTORNEY INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | 1.00 | - |
| 20B12 | ACCOUNTANT III | 2.00 | - | - | - |
| 20B50 | FORENSIC AUDITOR | - | 2.00 | 2.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 34A20 | DISTRICT ATTORNEY INVESTIGATOR I | 5.00 | 5.00 | 5.00 | - |
| 34A22 | DISTRICT ATTORNEY INVESTIGATOR III | 21.00 | 23.00 | 24.00 | 1.00 |
| 34A80 | DISTRICT ATTORNEY INVESTIGATIVE CAPTAIN | 2.00 | 2.00 | 2.00 | - |
| 34G10 | INVESTIGATIVE AIDE | 6.00 | 6.00 | 6.00 | - |
| 39C01 | LEGAL ASSISTANT | 4.00 | 4.00 | 4.00 | - |
| 39D31 | DEPUTY DISTRICT ATTORNEY IV | 53.00 | 53.00 | 50.00 | (3.00) |
| 39D32 | CHIEF DEPUTY DISTRICT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 43G05 | DIGITAL FORENSIC INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 10.00 | 8.00 | 8.00 | - |
| 60K03 | VICTIM/WITNESS ASSISTANCE PROGRAM COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 80B11 | LEGAL TYPIST | 7.00 | 7.00 | 7.00 | - |
| 80B22 | LEGAL SECRETARY II | 24.00 | 21.00 | 21.00 | - |
| 80B24 | SUPERVISING LEGAL SECRETARY | 3.00 | 3.00 | 3.00 | - |
| 80B26 | LEGAL SECRETARY III | 3.00 | 4.00 | 4.00 | - |
| | **Total District Attorney** | **161.00** | **159.00** | **157.00** | **(2.00)** |
| 11A26 | DIRECTOR OF CHILD SUPPORT SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14K62 | DEPUTY DIRECTOR CHILD SUPPORT SERVICES | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 25C18 | CHILD SUPPORT ASSISTANT II | 5.00 | 3.00 | 3.00 | - |
| 25C23 | CHILD SUPPORT OFFICER II | 40.00 | 33.00 | 30.00 | (3.00) |
| 25C24 | CHILD SUPPORT OFFICER III | 8.00 | 8.00 | 8.00 | - |
| 25C81 | SUPERVISING CHILD SUPPORT OFFICER | 5.00 | 5.00 | 5.00 | - |
| 25C82 | CHILD SUPPORT PERFORMANCE SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 34G21 | CIVIL PROCESS SERVER | 1.00 | 1.00 | 1.00 | - |
| 34G22 | SENIOR CIVIL PROCESS SERVER | 1.00 | 1.00 | 1.00 | - |
| 39A47 | CHIEF CHILD SUPPORT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 39D36 | CHILD SUPPORT ATTORNEY IV | 3.00 | 3.00 | 3.00 | - |
| 70F21 | COURIER | 1.00 | 1.00 | 1.00 | - |
| 80B22 | LEGAL SECRETARY II | 1.00 | 1.00 | 1.00 | - |
| 80D23 | LEGAL PROCESS CLERK | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J21 | ACCOUNT CLERK | 3.00 | 3.00 | 3.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 2.00 | 2.00 | 2.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| | **Total Department of Child Support Services** | **82.00** | **73.00** | **70.00** | **(3.00)** |
| 11A18 | PUBLIC DEFENDER | 1.00 | 1.00 | 1.00 | - |
| 12A06 | CHIEF ASSISTANT PUBLIC DEFENDER | 1.00 | 1.00 | 1.00 | - |
| 12C11 | ASSISTANT PUBLIC DEFENDER | 2.00 | 2.00 | 2.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 34D40 | PUBLIC DEFENDER INVESTIGATOR III | 7.00 | 7.00 | 7.00 | - |
| 34D78 | CHIEF PUBLIC DEFENDER INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 39P31 | DEPUTY PUBLIC DEFENDER IV | 27.00 | 27.00 | 30.00 | 3.00 |
| 39P35 | CHIEF DEPUTY PUBLIC DEFENDER | 3.00 | 3.00 | - | (3.00) |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 1.00 | 1.00 | 2.00 | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80B22 | LEGAL SECRETARY II | 9.00 | 9.00 | 9.00 | - |
| 80B24 | SUPERVISING LEGAL SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80B26 | LEGAL SECRETARY III | 1.00 | 1.00 | 1.00 | - |
| 80E22 | OFFICE ASSISTANT III | 1.00 | 1.00 | 1.00 | - |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 2.00 | 1.00 |
| | **Total Public Defender** | **62.00** | **62.00** | **64.00** | **2.00** |
| 10B05 | SHERIFF | 1.00 | 1.00 | 1.00 | - |
| 12A10 | CHIEF DEPUTY SHERIFF | 3.00 | 3.00 | 3.00 | - |
| 12A13 | UNDERSHERIFF | 1.00 | 1.00 | 1.00 | - |
| 14B01 | HUMAN RESOURCES ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | - | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 3.00 | 3.00 | 3.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 3.00 | 2.00 | 2.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | - | - | 1.00 | 1.00 |
| 14H33 | CRIMINAL INTELLIGENCE SPECIALIST | 2.00 | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | - | 1.00 | 1.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | - | (1.00) |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | - | - | 1.00 | 1.00 |
| 34E22 | FORENSIC EVIDENCE TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 34E30 | SUPERVISING FORENSIC EVIDENCE TECHNICIAN | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 34G21 | CIVIL PROCESS SERVER | 1.00 | 1.00 | 1.00 | - |
| 34P31 | VEHICLE ABATEMENT ENFORCEMENT OFFICER | 2.00 | 2.00 | 2.00 | - |
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 112.00 | 108.00 | 95.00 | (13.00) |
| 36A23 | SHERIFFS SERGEANT | 37.00 | 38.00 | 38.00 | - |
| 36A24 | SHERIFFS INVESTIGATIVE SERGEANT | 3.00 | 3.00 | 3.00 | - |
| 36A81 | SHERIFFS CAPTAIN | 1.00 | 1.00 | 2.00 | 1.00 |
| 36A82 | SHERIFFS COMMANDER | 10.00 | 11.00 | 10.00 | (1.00) |
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 155.00 | 151.00 | 153.00 | 2.00 |
| 43G05 | DIGITAL FORENSIC INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | - | - | 1.00 | 1.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 3.00 | 3.00 | 3.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 50S01 | FORENSIC AUTOPSY TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 60G54 | SHERIFF'S WORK ALTERNATIVE SPECIALIST | 4.00 | 3.00 | 3.00 | - |
| 60I02 | PROGRAM MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 60S21 | CRIME PREVENTION SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 70F80 | SENIOR STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70K92 | SHERIFFS CORRECTIONAL COOK II | 5.00 | 5.00 | 5.00 | - |
| 70N10 | INMATE SERVICES SPECIALIST | 7.00 | 5.00 | 3.00 | (2.00) |
| 72A40 | SENIOR INMATE SERVICES SPECIALIST | 1.00 | 1.00 | - | (1.00) |
| 72C25 | VEHICLE MAINTENANCE COORDINATOR | 1.00 | - | - | - |
| 80A32 | SENIOR SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E22 | OFFICE ASSISTANT III | 5.00 | 3.00 | 3.00 | - |
| 80I06 | SHERIFFS PROPERTY TECHNICIAN | 2.00 | 1.00 | 1.00 | - |
| 80I07 | CORRECTIONS SPECIALIST | 11.00 | 11.00 | 11.00 | - |
| 80I08 | SENIOR CORRECTIONS SPECIALIST | 3.00 | 3.00 | 3.00 | - |
| 80I10 | CUSTODY AND CONTROL SPECIALIST | 47.00 | 45.00 | 42.00 | (3.00) |
| 80I15 | SHERIFFS RECORDS SPECIALIST I | 2.00 | 1.00 | - | (1.00) |
| 80I16 | SHERIFFS RECORDS SPECIALIST II | 18.00 | 15.00 | 15.00 | - |
| 80I17 | SENIOR SHERIFFS RECORDS SPECIALIST | 5.00 | 4.00 | 4.00 | - |
| 80I20 | SHERIFFS RECORDS SUPERVISOR | 4.00 | 4.00 | 3.00 | (1.00) |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 3.00 | 3.00 | 2.00 | (1.00) |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 | 4.00 | 6.00 | 2.00 |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 1.00 | 1.00 | 1.00 | - |
| | **Total Sheriff-Coroner** | **481.00** | **461.00** | **445.00** | **(16.00)** |
| 11A06 | CHIEF PROBATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12C35 | ASSISTANT CHIEF PROBATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 3.00 | 4.00 | 4.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 2.00 | 2.00 | 3.00 | 1.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 2.00 | 2.00 | 2.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | 2.00 | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | - | (1.00) |
| 60F02 | PROBATION AIDE | 21.50 | 21.50 | 21.00 | (0.50) |
| 60F22 | DEPUTY PROBATION OFFICER II | 74.00 | 74.00 | 71.00 | (3.00) |
| 60F23 | DEPUTY PROBATION OFFICER III | 25.00 | 25.00 | 25.00 | - |
| 60F84 | PROBATION SERVICES MANAGER | 14.00 | 14.00 | 14.00 | - |
| 60F85 | PROBATION DIVISION MANAGER | 4.00 | 4.00 | 4.00 | - |
| 60F87 | JUVENILE INSTITUTIONS SUPERVISOR | 9.00 | 9.00 | 9.00 | - |
| 60F89 | JUVENILE INSTITUTIONS OFFICER II | 73.00 | 73.00 | 73.00 | - |
| 60F90 | SENIOR JUVENILE INSTITUTIONS OFFICER | 13.00 | 13.00 | 13.00 | - |
| 60I02 | PROGRAM MANAGER II | 1.00 | - | - | - |
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 2.00 | 2.00 | 2.00 | - |
| 70K23 | COOK | 5.00 | 5.00 | 5.00 | - |
| 70K25 | SENIOR COOK | 1.00 | 1.00 | 1.00 | - |
| 70K80 | HEAD COOK | 1.00 | 1.00 | 1.00 | - |
| 70K83 | FOOD ADMINISTRATOR-PROBATION | 1.00 | 1.00 | 1.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 72A29 | SENIOR BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 80A30 | SECRETARIAL ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80A32 | SENIOR SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 16.00 | 17.00 | 17.00 | - |
| 80E22 | OFFICE ASSISTANT III | 8.00 | 8.00 | 8.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 2.00 | 2.00 | 2.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 | 4.00 | 4.00 | - |
| 80W21 | WORD PROCESSOR | 1.00 | - | - | - |
| | **Total Probation** | **300.50** | **300.50** | **298.00** | **(2.50)** |
| 11A02 | AGRICULTURAL COMMISSIONER | 1.00 | 1.00 | 1.00 | - |
| 12C01 | ASSISTANT AGRICULTURAL COMMISSIONER | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 16G25 | GIS ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 30G22 | WEIGHTS/MEASURES INSPECTOR III | 5.00 | 5.00 | 5.00 | - |
| 30N05 | AGRICULTURAL ASSISTANT II | 11.00 | 11.00 | 11.00 | - |
| 30N22 | AGRICULTURAL INSPECTOR/BIOLOGIST III | 32.00 | 32.00 | 32.00 | - |
| 30N50 | AGRICULTURAL PROGRAMS BIOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 30N80 | DEPUTY AGRICULTURAL COMMISSIONER | 8.00 | 8.00 | 8.00 | - |
| 30N81 | CHIEF DEPUTY AGRICULTURAL COMMISSIONER | 3.00 | 3.00 | 3.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E22 | OFFICE ASSISTANT III | 2.00 | 2.00 | 2.00 | - |
| 80G21 | DATA ENTRY OPERATOR II | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total Agriculture Commissioner** | **75.00** | **75.00** | **75.00** | **-** |
| 11A34 | DIRECTOR OF HOUSING AND COMMUNITY DEVELOPMENT | 1.00 | 1.00 | 1.00 | - |
| 12C24 | ASSISTANT DIRECTOR OF HOUSING AND COMMUNITY DEVELOPMENT | - | - | 1.00 | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 4.00 | 3.00 | 3.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14H30 | RMA OMBUDSPERSON | 1.00 | 1.00 | 1.00 | - |
| 14K46 | PERMIT CENTER MANAGER | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14K47 | BUILDING SERVICES MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K50 | CHIEF OF PLANNING | 1.00 | 1.00 | 1.00 | - |
| 14K51 | PRINCIPAL PLANNER | 2.00 | 3.00 | 3.00 | - |
| 14M22 | HOUSING PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 2.00 | 2.00 | 2.00 | - |
| 30D21 | BUILDING INSPECTOR II | 5.00 | 5.00 | 5.00 | - |
| 30D22 | SENIOR BUILDING INSPECTOR | 1.00 | 1.00 | 1.00 | - |
| 30D25 | CHIEF OF BUILDING SERVICES | 1.00 | 1.00 | 1.00 | - |
| 34P26 | CODE COMPLIANCE INSPECTOR II | 8.00 | 10.00 | 10.00 | - |
| 34P27 | SENIOR CODE COMPLIANCE INSPECTOR | 1.00 | 1.00 | 1.00 | - |
| 41A10 | ASSISTANT ENGINEER | 2.00 | 2.00 | 2.00 | - |
| 41A20 | CIVIL ENGINEER | 1.00 | - | - | - |
| 41A22 | SENIOR CIVIL ENGINEER | 1.00 | 1.00 | 1.00 | - |
| 41B21 | BUILDING PLANS EXAMINER | 4.00 | 5.00 | 5.00 | - |
| 41C02 | WATER RESOURCES HYDROLOGIST | 2.00 | 2.00 | 2.00 | - |
| 41C14 | ASSOCIATE WATER RESOURCES HYDROLOGIST | 1.00 | 1.00 | 1.00 | - |
| 41F11 | ASSOCIATE PLANNER | 12.00 | 13.00 | 13.00 | - |
| 41F22 | SENIOR PLANNER | 4.00 | 4.00 | 4.00 | - |
| 41F23 | SUPERVISING PLANNER | 2.00 | 2.00 | 2.00 | - |
| 41F31 | REDEVELOPMENT/HOUSING PROJECT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 41F32 | REDEVELOPMENT/HOUSING PROJECT ANALYST III | 1.00 | 1.00 | - | (1.00) |
| 43A22 | ENGINEERING AIDE III | 1.00 | 1.00 | - | (1.00) |
| 43A23 | ENGINEERING TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 43B03 | WATER RESOURCES TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 43C10 | PERMIT TECHNICIAN I | 3.00 | 3.00 | 3.00 | - |
| 43C11 | PERMIT TECHNICIAN II | 5.00 | 5.00 | 5.00 | - |
| 43C12 | PERMIT TECHNICIAN III | 3.00 | 4.00 | 4.00 | - |
| 80A31 | SECRETARY | 2.00 | 2.00 | 2.00 | - |
| 80A32 | SENIOR SECRETARY | 2.00 | 2.00 | 2.00 | - |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E01 | OFFICE ASSISTANT I | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 10.00 | 10.00 | 10.00 | - |
| 80E22 | OFFICE ASSISTANT III | 3.00 | 3.00 | 3.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| | **Total Housing and Community Development** | **104.00** | **108.00** | **107.00** | **(1.00)** |
| 11A33 | DIRECTOR OF PUBLIC WORKS FACILITIES AND PARKS | 1.00 | 1.00 | 1.00 | - |
| 12C23 | ASSISTANT DIRECTOR OF PUBLIC WORKS, FACILITIES AND PARKS | 1.00 | 1.00 | 1.00 | - |
| 14A10 | PROJECT MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 14A11 | PROJECT MANAGER II | 5.00 | 5.00 | 5.00 | - |
| 14A12 | PROJECT MANAGER III | 4.00 | 4.00 | 4.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 7.00 | 7.00 | 7.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 4.00 | 4.00 | 4.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C74 | REAL PROPERTY SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 14E01 | BUYER I | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | - | - | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14H64 | FLEET MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K48 | CAPITAL IMPROVEMENT MANAGER | 2.00 | 2.00 | 2.00 | - |
| 14K63 | CHIEF OF FACILITIES | 1.00 | 1.00 | 1.00 | - |
| 14K70 | CHIEF OF PARKS | 1.00 | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 4.00 | 3.00 | 4.00 | 1.00 |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | - | - | 1.00 | 1.00 |
| 16G24 | GIS ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 3.00 | 3.00 | 3.00 | - |
| 20B11 | ACCOUNTANT II | 3.00 | 3.00 | 2.00 | (1.00) |
| 20B12 | ACCOUNTANT III | 3.00 | 3.00 | 3.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 2.00 | 2.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 2.00 | 1.00 | 1.00 | - |
| 30D31 | CHIEF OF PUBLIC WORKS | 1.00 | 1.00 | 1.00 | - |
| 34X21 | GUARD | 2.00 | 2.00 | 2.00 | - |
| 41A10 | ASSISTANT ENGINEER | 9.00 | 9.00 | 9.00 | - |
| 41A20 | CIVIL ENGINEER | 4.00 | 4.00 | 4.00 | - |
| 41A22 | SENIOR CIVIL ENGINEER | 3.00 | 4.00 | 5.00 | 1.00 |
| 41A87 | CHIEF OF SURVEYS | 1.00 | 1.00 | 1.00 | - |
| 41C02 | WATER RESOURCES HYDROLOGIST | 1.00 | - | - | - |
| 41C14 | ASSOCIATE WATER RESOURCES HYDROLOGIST | 1.00 | 1.00 | 1.00 | - |
| 41C17 | SENIOR WATER RESOURCES HYDROLOGIST | 1.00 | 1.00 | 1.00 | - |
| 41F85 | PARKS PLANNING MANAGER | 1.00 | - | - | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 43A23 | ENGINEERING TECHNICIAN | 8.00 | 8.00 | 8.00 | - |
| 43B03 | WATER RESOURCES TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 43L18 | COMMUNICATIONS TECHNICIAN III | 1.00 | - | - | - |
| 43L20 | COMMUNICATIONS TECHNICIAN I | 1.00 | - | - | - |
| 43L42 | VEHICLE INSTALLATION SPECIALIST | 1.00 | 3.00 | 3.00 | - |
| 65C10 | PARKS MUSEUM ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 68A30 | RANGE MASTER | 1.00 | 1.00 | 1.00 | - |
| 68A41 | COUNTY PARK RANGER II | 4.00 | 4.00 | 4.00 | - |
| 68A42 | COUNTY PARK RANGER III | 2.00 | 2.00 | 2.00 | - |
| 68A43 | COUNTY PARK RANGER SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 68C01 | PARK SERVICES AIDE I | 3.00 | 2.00 | 2.00 | - |
| 68C02 | RANGE AIDE | 1.00 | 1.00 | 1.00 | - |
| 68C21 | PARK SERVICES AIDE II | 2.00 | 2.00 | 2.00 | - |
| 68C23 | PARK SERVICES AIDE III | 1.00 | 1.00 | 1.00 | - |
| 70C20 | SENIOR GROUNDSKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70C21 | GROUNDSKEEPER | 4.00 | 4.00 | 4.00 | - |
| 70C80 | GROUNDS SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 70F10 | FLEET PARTS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 70F12 | SENIOR FLEET PARTS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 70F21 | COURIER | 5.00 | 5.00 | 4.00 | (1.00) |
| 70F23 | STOREKEEPER | 5.00 | 5.00 | 5.00 | - |
| 70F81 | SUPERVISING STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70N01 | OFFICE MAINTENANCE WORKER | 2.00 | 1.00 | 1.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 12.00 | 13.00 | 13.00 | - |
| 72A29 | SENIOR BUILDING MAINTENANCE WORKER | 2.00 | 2.00 | 2.00 | - |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 3.00 | 3.00 | 3.00 | - |
| 72B31 | PARKS BUILDING & GROUNDS WORKER II | 10.00 | 10.00 | 10.00 | - |
| 72B32 | PARKS BUILDING & GROUNDS WORKER SUPERVISOR | 5.00 | 4.00 | 4.00 | - |
| 72B40 | PARKS UTILITIES & WATER SYSTEMS SPECIALIST | 3.00 | 3.00 | 3.00 | - |
| 72B41 | SENIOR PARKS UTILITIES & WATER SYSTEMS SPECIALIST | 1.00 | 1.00 | - | (1.00) |
| 72C20 | MECHANIC I | 1.00 | 1.00 | 1.00 | - |
| 72C23 | MECHANIC II | 11.00 | 11.00 | 11.00 | - |
| 72C26 | MECHANIC III | 2.00 | 2.00 | 2.00 | - |
| 72C82 | SUPERVISING MECHANIC | 1.00 | 1.00 | 1.00 | - |
| 72C83 | FLEET SERVICE WRITER | 1.00 | 1.00 | 1.00 | - |
| 74D12 | ROAD MAINTENANCE WORKER | 28.00 | 28.00 | 28.00 | - |
| 74D13 | SENIOR ROAD MAINTENANCE WORKER | 8.00 | 8.00 | 8.00 | - |
| 74D81 | ASSISTANT ROAD SUPERINTENDENT | 5.00 | 5.00 | 5.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 74D83 | ROAD SUPERINTENDENT | 4.00 | 4.00 | 4.00 | - |
| 74D84 | ROAD MAINTENANCE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 74D85 | MAINTENANCE MANAGER | 2.00 | 2.00 | 2.00 | - |
| 74E11 | BRIDGE MAINTENANCE WORKER | 6.00 | 6.00 | 6.00 | - |
| 74E31 | SENIOR BRIDGE MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 74E80 | ASSISTANT BRIDGE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 74E81 | BRIDGE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 74G21 | TREE TRIMMER | 2.00 | 2.00 | 2.00 | - |
| 74G22 | SENIOR TREE TRIMMER | 1.00 | 1.00 | 1.00 | - |
| 74H02 | SANITATION WORKER ASSISTANT | - | 2.00 | 2.00 | - |
| 74H27 | SUPERVISING SANITATION WORKER | - | - | 1.00 | 1.00 |
| 74I11 | TRAFFIC MAINTENANCE WORKER | 6.00 | 6.00 | 6.00 | - |
| 74I25 | TRAFFIC MAINTENANCE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 80A31 | SECRETARY | 4.00 | 4.00 | 4.00 | - |
| 80A32 | SENIOR SECRETARY | 2.00 | 2.00 | 1.00 | (1.00) |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 4.00 | 4.00 | 4.00 | - |
| 80E22 | OFFICE ASSISTANT III | 1.00 | 1.00 | 1.00 | - |
| 80E90 | MAINTENANCE YARD CLERK | 4.00 | 4.00 | 4.00 | - |
| 80E91 | MAINTENANCE INVENTORY & YARD CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 10.00 | 8.00 | 8.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 5.00 | 5.00 | 4.00 | (1.00) |
| 80O22 | MAILROOM CLERK | 0.50 | 0.50 | - | (0.50) |
| 80O23 | SENIOR MAILROOM CLERK | 1.00 | 1.00 | 1.00 | - |
| | **Total Public Works, Facilities and Parks** | **278.50** | **273.50** | **272.00** | **(1.50)** |
| 11A09 | DIRECTOR HEALTH SERVICES | 1.00 | 1.00 | 1.00 | - |
| 12C05 | ASSISTANT DIRECTOR OF HEALTH SERVICES | 1.00 | 1.00 | 1.00 | - |
| 12E04 | BUREAU CHIEF | 5.00 | 5.00 | 5.00 | - |
| 14A10 | PROJECT MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 14A11 | PROJECT MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 8.00 | 8.00 | 8.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 4.00 | 4.00 | 4.00 | - |
| 14B66 | DEPARTMENTAL HR MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 27.50 | 31.00 | 30.00 | (1.00) |
| 14C31 | MANAGEMENT ANALYST III | 16.00 | 14.00 | 14.00 | - |
| 14C48 | PUBLIC HEALTH PROGRAM MANAGER II | 3.00 | 3.00 | 3.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C80 | PUBLIC HEALTH PROGRAM MANAGER I | 2.00 | 2.00 | 3.00 | 1.00 |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14G02 | MANAGEMENT ANALYST I | 4.00 | 5.00 | 4.00 | (1.00) |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 6.00 | 6.00 | 6.00 | - |
| 14H24 | EDUCATOR AND VOLUNTEER COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 14H66 | OUTPATIENT SERVICES DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14K41 | BEHAVIORAL HEALTH SERVICES MANAGER II | 16.00 | 16.00 | 16.00 | - |
| 14K44 | ASSISTANT BUREAU CHF | 4.00 | 4.00 | 4.00 | - |
| 14K61 | ENVIRONMENTAL HEALTH PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 2.00 | 1.00 |
| 14N06 | OPERATIONS MANAGER | 2.00 | 2.00 | 2.00 | - |
| 14N10 | OUTPATIENT SERVICES MANAGER I | 4.00 | 4.00 | 5.00 | 1.00 |
| 14N11 | OUTPATIENT SERVICES MANAGER II | 4.00 | 4.00 | 4.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 3.00 | 3.00 | 3.00 | - |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 2.00 | 2.00 | 2.00 | - |
| 16C93 | BUSINESS TECHNOLOGY ANLYST IV | 2.00 | 2.00 | 2.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 3.00 | 3.00 | 3.00 | - |
| 20B11 | ACCOUNTANT II | 9.00 | 9.00 | 9.00 | - |
| 20B12 | ACCOUNTANT III | 8.00 | 8.00 | 8.00 | - |
| 20B93 | FINANCE MANAGER II | 4.00 | 4.00 | 4.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 2.00 | 2.00 | - |
| 25G21 | CA CHILDRENS SERVICES CASE WORKER II | 3.00 | 3.00 | 3.00 | - |
| 30J01 | ENVIRONMENTAL HEALTH TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 25.00 | 25.00 | 25.00 | - |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 17.00 | 17.00 | 17.00 | - |
| 30J81 | RECYCLING/RESOURCE RECOVERY SPECIALIST | 2.00 | 2.00 | 2.00 | - |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 8.00 | 8.00 | 8.00 | - |
| 34C01 | ANIMAL CONTROL OFFICER | 5.00 | 6.00 | 6.00 | - |
| 34C02 | SENIOR ANIMAL CONTROL OFFICER | 1.00 | 1.00 | 1.00 | - |
| 34C11 | ANIMAL SERVICES SUPERVISOR | 2.00 | 2.00 | 2.00 | - |
| 34H24 | DEPUTY PUBLIC ADMINISTRATOR/GUARDIAN/CONSERVATOR I | 2.50 | 3.50 | - | (3.50) |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 34H34 | DEPUTY PUBLIC ADMINISTRATOR/GUARDIAN/CONSERVATOR II | 5.00 | 5.00 | 8.50 | 3.50 |
| 43B02 | WATER QUALITY SPECIALIST | 1.00 | 1.00 | 2.00 | 1.00 |
| 43J04 | DEPARTMENTAL INFORMATION SYSTEMS SPECIALIST | 11.00 | 11.00 | 10.00 | (1.00) |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 8.00 | 8.00 | 8.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 50B12 | EMERGENCY MEDICAL SERVICES ANALYST | 4.00 | 4.00 | 4.00 | - |
| 50C22 | PUBLIC HEALTH MICROBIOLOGIST II | 3.00 | 3.00 | 4.00 | 1.00 |
| 50C23 | SENIOR PUBLIC HEALTH MICROBIOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 50C70 | ASSISTANT DIRECTOR - PUBLIC HEALTH LABORATORY | 1.00 | 1.00 | 1.00 | - |
| 50C80 | DIRECTOR PUBLIC HEALTH LABORATORY | 1.00 | 1.00 | 1.00 | - |
| 50C81 | PUBLIC HEALTH CHEMIST | 1.00 | 1.00 | 1.00 | - |
| 50E23 | LABORATORY ASSISTANT | 3.00 | 3.00 | 3.00 | - |
| 50F20 | OCCUPATIONAL THERAPIST | 1.00 | 1.00 | 1.00 | - |
| 50F23 | OCCUPATIONAL THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 3.40 | 3.90 | 5.00 | 1.10 |
| 50G23 | PHYSICAL THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 3.65 | 3.90 | 3.00 | (0.90) |
| 50G25 | SENIOR THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 1.80 | 2.00 | 2.00 | - |
| 50G31 | SUPERVISING THERAPIST-MED THER PROG | 1.00 | 1.00 | 1.00 | - |
| 50J01 | CHRONIC DISEASE PREVENTION SPECIALIST I | 24.00 | 24.00 | 24.00 | - |
| 50J11 | CHRONIC DISEASE PREVENTION SPECIALIST II | 15.00 | 16.00 | 17.00 | 1.00 |
| 50J21 | CHRONIC DISEASE PREVENTION COORDINATOR | 18.00 | 18.00 | 20.00 | 2.00 |
| 50K18 | HEALTH PROGRAM COORDINATOR | 7.00 | 7.00 | 6.00 | (1.00) |
| 50K19 | HEALTH EDUCATION ASSISTANT | 13.00 | 13.00 | 13.00 | - |
| 50K23 | SENIOR HEALTH EDUCATOR | 1.00 | 1.00 | 1.00 | - |
| 50L22 | PUBLIC HEALTH NUTRITIONIST II | 4.00 | 6.00 | 6.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 50L80 | SUPERVISING PUBLIC HEALTH NUTRITIONIST | 3.00 | 3.00 | 3.00 | - |
| 50M21 | REGISTERED VETERINARY TECHNICIAN | 1.50 | 1.50 | 1.00 | (0.50) |
| 50M80 | VETERINARIAN | 1.50 | 1.50 | 1.50 | - |
| 50N11 | PUBLIC HEALTH EPIDEMIOLOGIST II | 5.00 | 5.00 | 5.00 | - |
| 50N22 | SUPERVISING PUBLIC HEALTH EPIDEMIOLOGIST | 2.00 | 2.00 | 2.00 | - |
| 50T01 | MEDICAL RECORD TECHNICIAN I | 2.00 | 2.00 | 2.00 | - |
| 50T11 | MEDICAL RECORD TECHNICIAN II | - | - | 2.00 | 2.00 |
| 50U16 | BEHAVIORAL HEALTH AIDE | 26.10 | 11.10 | 8.10 | (3.00) |
| 50U42 | MEDICAL ASSISTANT | 170.00 | 169.00 | 155.00 | (14.00) |
| 52A21 | CLINIC NURSE | 1.00 | 1.00 | - | (1.00) |
| 52A22 | SENIOR CLINIC NURSE | 9.00 | 9.00 | 9.00 | - |
| 52A83 | SUPERVISING CLINIC NURSE | 1.00 | 1.00 | 1.00 | - |
| 52A94 | PSYCHIATRIC NURSE PRACTITIONER | 2.00 | 2.00 | 3.00 | 1.00 |
| 52A97 | CLINIC NURSE PRACTITIONER | 9.00 | 9.00 | 10.00 | 1.00 |
| 52E01 | PUBLIC HEALTH LICENSED VOCATIONAL NURSE | 17.00 | 15.00 | 15.00 | - |
| 52E20 | DIRECTOR OF PUBLIC HEALTH NURSING | 1.00 | 1.00 | 1.00 | - |
| 52E22 | PUBLIC HEALTH NURSE II | 26.00 | 28.00 | 27.00 | (1.00) |
| 52E23 | PUBLIC HEALTH NURSE III | 3.00 | 3.00 | 3.00 | - |
| 52E80 | SUPERVISING PUBLIC HEALTH NURSE | 9.75 | 9.75 | 8.75 | (1.00) |
| 54B04 | GENERAL INTERNIST | 2.00 | 2.00 | 2.00 | - |
| 54B12 | CONTRACT PHYSICIAN | 46.60 | 50.60 | 50.00 | (0.60) |
| 54B13 | CLINIC SERVICES MEDICAL DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 54B90 | CLINIC PHYSICIAN II | 3.00 | 3.00 | 3.00 | - |
| 54C03 | CLINIC PHYSICIAN ASSISTANT | 9.00 | 9.00 | 9.00 | - |
| 54C05 | PSYCHIATRIC PHYSICIAN ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 60A21 | CLINICAL PSYCHOLOGIST | 10.00 | 10.00 | 10.00 | - |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 168.00 | 153.00 | 151.00 | (2.00) |
| 60B23 | BEHAVIORAL HEALTH UNIT SUPERVISOR | 35.00 | 35.00 | 35.00 | - |
| 60B25 | SENIOR PSYCHIATRIC SOCIAL WORKER | 39.00 | 40.00 | 40.00 | - |
| 60C21 | SOCIAL WORKER II | 1.00 | 1.00 | - | (1.00) |
| 60C22 | SOCIAL WORKER III | 68.00 | 97.00 | 95.00 | (2.00) |
| 60C80 | SOCIAL WORK SUPERVISOR I | 1.00 | 1.00 | - | (1.00) |
| 60I10 | DEPUTY DIRECTOR BEHAVIORAL HEALTH | 4.00 | 4.00 | 4.00 | - |
| 60L01 | PATIENT RIGHTS ADVOCATE | 1.00 | 2.00 | 2.00 | - |
| 60P21 | COMMUNITY SERVICE AIDE II | 11.00 | 11.00 | 11.00 | - |
| 60P22 | COMMUNITY SERVICE AIDE III | 14.00 | 15.00 | 10.00 | (5.00) |
| 60P23 | COMMUNITY SERVICE AIDE IV | 4.00 | 4.00 | 4.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 70B03 | ANIMAL CARE TECHNICIAN II | 7.00 | 8.00 | 8.00 | - |
| 70B04 | SENIOR ANIMAL CARE TECHNICIAN | 1.00 | 1.00 | - | (1.00) |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80A31 | SECRETARY | 1.00 | 1.00 | - | (1.00) |
| 80A32 | SENIOR SECRETARY | 5.00 | 5.00 | 6.00 | 1.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | - | - | 1.00 | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E01 | OFFICE ASSISTANT I | 2.00 | 2.00 | 1.00 | (1.00) |
| 80E21 | OFFICE ASSISTANT II | 11.00 | 10.00 | 10.00 | - |
| 80E22 | OFFICE ASSISTANT III | 23.00 | 17.00 | 16.00 | (1.00) |
| 80E24 | OFFICE ASSISTANT II-SB525 | - | 2.00 | 2.00 | - |
| 80E25 | OFFICE ASSISTANT III-SB525 | - | 7.00 | 7.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 6.00 | 6.00 | 6.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80E93 | SUPERVISING VITAL RECORDS SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 5.00 | 5.00 | 5.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 13.00 | 13.00 | 13.00 | - |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 13.00 | 13.00 | 13.00 | - |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 87.00 | 87.00 | 84.00 | (3.00) |
| 80L03 | SENIOR PATIENT SERVICES REPRESENTATIVE | 1.00 | 1.00 | 1.00 | - |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 5.00 | 5.00 | 5.00 | - |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 16.00 | 16.00 | 16.00 | - |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 2.00 | 2.00 | 2.00 | - |
| 80M04 | SUPERVISING PATIENT FINANCIAL SERVICES SPECIALIST | 2.00 | 2.00 | 2.00 | - |
| 80U21 | TELEPHONE OPERATOR | 1.00 | 1.00 | - | (1.00) |
| | **Total Health** | **1,268.30** | **1,285.75** | **1,255.85** | **(29.90)** |
| 11A12 | DIRECTOR OF SOCIAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 12C13 | ASSISTANT DIRECTOR SOCIAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 5.00 | 4.00 | 4.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 2.00 | 2.00 | 2.00 | - |
| 14B51 | DEPARTMENTAL HR MANAGER-MERIT SYSTEMS | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 19.00 | 14.00 | 12.00 | (2.00) |
| 14C31 | MANAGEMENT ANALYST III | 18.00 | 17.00 | 18.00 | 1.00 |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 8.00 | 7.00 | 7.00 | - |
| 14C72 | ADMINISTRATIVE SERVICES MANAGER | 1.00 | - | - | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 5.00 | 5.00 | 5.00 | - |
| 14H70 | STAFF TRAINER II | 12.00 | 11.00 | 11.00 | - |
| 14M01 | PROGRAM MANAGER I | - | - | 1.00 | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 5.00 | 5.00 | 5.00 | - |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 2.00 | 2.00 | 2.00 | - |
| 16C93 | BUSINESS TECHNOLOGY ANLYST IV | 2.00 | 2.00 | 2.00 | - |
| 16F40 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 3.00 | 3.00 | 1.00 | (2.00) |
| 20B11 | ACCOUNTANT II | 5.00 | 5.00 | 6.00 | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 2.00 | 2.00 | 2.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 2.00 | 1.00 |
| 25E21 | ELIGIBILITY SPECIALIST II | 182.00 | 165.00 | 165.00 | - |
| 25E22 | ELIGIBILITY SPECIALIST III | 111.00 | 100.00 | 100.00 | - |
| 25E80 | ELIGIBILITY SUPERVISOR | 40.00 | 35.00 | 35.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 5.00 | 5.00 | 5.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 6.00 | 5.00 | 5.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 52E22 | PUBLIC HEALTH NURSE II | 2.00 | 2.00 | 2.00 | - |
| 60C22 | SOCIAL WORKER III | 40.00 | 38.00 | 38.00 | - |
| 60C24 | SOCIAL WORKER V | 92.00 | 88.00 | 88.00 | - |
| 60C80 | SOCIAL WORK SUPERVISOR I | 8.00 | 8.00 | 8.00 | - |
| 60C81 | SOCIAL WORK SUPERVISOR II | 19.00 | 19.00 | 19.00 | - |
| 60D10 | SOCIAL SERVICES AIDE I | 1.00 | 1.00 | 1.00 | - |
| 60D11 | SOCIAL SERVICES AIDE II | 66.00 | 64.00 | 64.00 | - |
| 60H11 | EMPLOYMENT & TRAINING WORKER II | 1.00 | - | - | - |
| 60H21 | EMPLOYMENT & TRAINING WORKER III | 34.00 | 32.00 | 32.00 | - |
| 60H31 | EMPLOYMENT & TRAINING SUPERVISOR | 7.00 | 6.00 | 6.00 | - |
| 60H32 | SUPERVISING STAFF TRAINER | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 60I01 | DEPUTY DIRECTOR SOCIAL SERVICES | 4.00 | 3.00 | 3.00 | - |
| 60I02 | PROGRAM MANAGER II | 15.00 | 15.00 | 15.00 | - |
| 60I03 | ASSISTANT DEPUTY DIRECTOR SOCIAL SERVICES | 2.00 | 1.00 | 1.00 | - |
| 60U11 | MILITARY & VETERANS REPRESENTATIVE II | 2.00 | 2.00 | 2.00 | - |
| 60U20 | MILITARY & VETERAN AFFAIRS OFFICER | 1.00 | 1.00 | 1.00 | - |
| 60U21 | MILITARY & VETERANS REPRESENTATIVE III | 4.00 | 4.00 | 4.00 | - |
| 60X01 | COMMUNITY AFFILIATION MANAGER | 2.00 | 2.00 | 2.00 | - |
| 70A21 | CUSTODIAN | 1.00 | - | - | - |
| 70F21 | COURIER | 1.00 | 1.00 | 1.00 | - |
| 70F23 | STOREKEEPER | 2.00 | 2.00 | 2.00 | - |
| 70F81 | SUPERVISING STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70N01 | OFFICE MAINTENANCE WORKER | 2.00 | 2.00 | 2.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 2.00 | 1.00 |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | - | - | 1.00 | 1.00 |
| 80A31 | SECRETARY | 13.00 | 11.00 | 11.00 | - |
| 80A32 | SENIOR SECRETARY | 5.00 | 5.00 | 5.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 81.00 | 71.00 | 71.00 | - |
| 80E22 | OFFICE ASSISTANT III | 37.00 | 33.00 | 33.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 13.00 | 13.00 | 13.00 | - |
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 17.00 | 16.00 | 16.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 3.00 | 3.00 | 3.00 | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 6.00 | 6.00 | 6.00 | - |
| | **Total Social Services** | **931.00** | **855.00** | **857.00** | **2.00** |
| 11A05 | LIBRARY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 12C04 | ASSISTANT LIBRARY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | - | - | - |
| 65A31 | LIBRARIAN I | 1.50 | 1.50 | 1.50 | - |
| 65A33 | LIBRARIAN II | 10.00 | 11.00 | 11.00 | - |
| 65A40 | LIBRARIAN III | 3.00 | 3.00 | 3.00 | - |
| 65A85 | MANAGING LIBRARIAN | 2.00 | 2.00 | 2.00 | - |
| 80C01 | LIBRARY ASSISTANT I | 4.50 | 4.50 | 4.50 | - |
| 80C21 | LIBRARY ASSISTANT II | 28.00 | 28.00 | 28.70 | 0.70 |
| 80C22 | LIBRARY ASSISTANT III | 11.00 | 11.00 | 11.00 | - |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| | **Total Library** | **66.00** | **66.00** | **66.70** | **0.70** |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80A31 | SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total Cooperative Extension Service** | **3.00** | **3.00** | **3.00** | **-** |
| 11A25 | HOSPITAL CHIEF EXECUTIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12C28 | HOSPITAL CHIEF NURSING OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12C29 | HOSPITAL ASSISTANT ADMINISTRATOR | 2.00 | 2.00 | 2.00 | - |
| 14A11 | PROJECT MANAGER II | 1.00 | 1.00 | - | (1.00) |
| 14A12 | PROJECT MANAGER III | 1.00 | 1.00 | 2.00 | 1.00 |
| 14A70 | HOSPITAL REVENUE CYCLE EXAMINER | 2.00 | 1.00 | 1.00 | - |
| 14A80 | HOSPITAL DECISION SUPPORT MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14B01 | HUMAN RESOURCES ANALYST I | 4.00 | 4.00 | 4.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14B28 | SUPERVISING HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 3.00 | 3.00 | 3.00 | - |
| 14B66 | DEPARTMENTAL HR MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 12.00 | 13.00 | 13.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 5.00 | 6.00 | 3.00 | (3.00) |
| 14C36 | HOSPITAL DECISION SUPPORT ANALYST | 1.00 | 1.00 | 2.00 | 1.00 |
| 14C52 | PATIENT FINANCIAL SERVICES DIRECTOR | 3.00 | 1.00 | 1.00 | - |
| 14C60 | HOSPITAL CHIEF FINANCIAL OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 2.00 | 2.00 | 2.00 | - |
| 14C72 | ADMINISTRATIVE SERVICES MANAGER | - | 1.00 | 1.00 | - |
| 14E20 | BUYER II | 6.00 | 5.00 | 5.00 | - |
| 14E90 | DIRECTOR OF MATERIAL MANAGEMENT | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 2.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 5.00 | 6.00 | 5.00 | (1.00) |
| 14H24 | EDUCATOR AND VOLUNTEER COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 14H60 | DIRECTOR OF MARKETING AND COMMUNITY RELATIONS | 1.00 | 1.00 | 1.00 | - |
| 14H65 | MEDICAL STAFF COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 14K26 | MANAGED CARE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K31 | MANAGER OF DIAGNOSTIC IMAGING SERVICES | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14K32 | BEHAVIORAL HEALTH SERVICES MANAGER I | 1.50 | 1.50 | 1.50 | - |
| 14K33 | HOSP DIRECTOR OF ENGINEERING AND SAFETY | 1.00 | 1.00 | 1.00 | - |
| 14K35 | NMC HUMAN RESOURCES ADMINISTRATOR | 1.00 | 1.00 | 1.00 | - |
| 14K43 | HOSPITAL CHIEF INFORMATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14K67 | HOSPITAL PURCHASING & MATERIALS SUPPORT DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14K72 | HOSPITAL CHIEF MEDICAL INFORMATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14M02 | HOSPITAL INTERPRETER SERVICES MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M30 | TRAUMA PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M31 | HOSPITAL DIRECTOR OF NURSING EDUCATION | 1.00 | 1.00 | 1.00 | - |
| 14M33 | HOSPITAL MEDICAL INTERPRETATION COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 14M43 | HOSPITAL PATIENT SAFETY MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M44 | HOSPITAL COMPLIANCE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14N11 | OUTPATIENT SERVICES MANAGER II | 2.00 | 2.00 | 3.00 | 1.00 |
| 14N30 | HOSPITAL PATIENT ADMITTING MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14N31 | HOSPITAL DIRECTOR OF ENVIRONMENTAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14P10 | DIRECTOR OF MEDICAL CENTER PHYSICIAN SERVICES | 1.00 | 1.00 | 1.00 | - |
| 16C53 | INFORMATION TECHNOLOGY SYSTEMS ANALYST I | 4.00 | 4.00 | 4.00 | - |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 16C61 | HOSPITAL SOFTWARE ANALYST II | 4.00 | 4.00 | 3.00 | (1.00) |
| 16C62 | HOSPITAL SOFTWARE ANALYST III | 11.00 | 11.00 | 11.00 | - |
| 16E50 | HOSPITAL SECURITY & DATABASE ADMINISTRATOR | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 2.00 | 2.00 | 1.00 | (1.00) |
| 20B91 | CHIEF HOSPITAL ACCOUNTANT | 1.00 | 1.00 | 1.00 | - |
| 20B92 | HOSPITAL CONTROLLER | 1.00 | 1.00 | 1.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | - | - | - |
| 41K01 | HOSPITAL NETWORK & SYSTEMS ENGINEER | 1.00 | - | - | - |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 2.00 | 2.00 | 2.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 43G04 | INFORMATION TECHNOLOGY PROJECT MANAGER III | 2.00 | 2.00 | 1.00 | (1.00) |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 50A21 | PHARMACIST I | 12.20 | 11.20 | 11.20 | - |
| 50A23 | PHARMACY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 50A25 | CLINICAL PHARMACY COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 50A26 | PHARMACY INFORMATICIST | - | 1.00 | 1.00 | - |
| 50D11 | MEDICAL LABORATORY TECHNICIAN | 1.80 | 1.80 | 0.80 | (1.00) |
| 50D12 | CERTIFIED PHLEBOTOMY TECHNICIAN | 21.90 | 21.90 | 21.90 | - |
| 50D13 | SENIOR CERTIFIED PHLEBOTOMY TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 50D14 | SUPERVISING CERTIFIED PHLEBOTOMY TECHNICIAN | - | 1.00 | 1.00 | - |
| 50D21 | CLINICAL LABORATORY SCIENTIST | 15.00 | 15.00 | 16.00 | 1.00 |
| 50D22 | SENIOR CLINICAL LABORATORY SCIENTIST | 8.00 | 8.00 | 8.00 | - |
| 50D23 | SUPERVISING CLINICAL LABORATORY SCIENTIST | 2.00 | 1.00 | 1.00 | - |
| 50D80 | CLINICAL LABORATORY MANAGER | 1.00 | 1.00 | 1.00 | - |
| 50F10 | SUPERVISING THERAPIST | 2.00 | 2.00 | 2.00 | - |
| 50F20 | OCCUPATIONAL THERAPIST | 11.40 | 12.40 | 11.40 | (1.00) |
| 50G11 | PHYSICAL THERAPIST | 13.80 | 14.80 | 14.80 | - |
| 50G41 | SPEECH PATHOLOGIST | 6.00 | 5.00 | 5.00 | - |
| 50G95 | REHABILITATIVE SERVICES MANAGER | 1.00 | 1.00 | 1.00 | - |
| 50K19 | HEALTH EDUCATION ASSISTANT | 5.00 | 5.00 | 7.00 | 2.00 |
| 50K23 | SENIOR HEALTH EDUCATOR | 2.00 | 2.00 | 2.00 | - |
| 50P21 | RESPIRATORY CARE PRACTITIONER | 22.00 | 22.00 | 22.00 | - |
| 50P22 | SENIOR RESPIRATORY CARE PRACTITIONER | 1.00 | 1.00 | 1.00 | - |
| 50P24 | SUPERVISING RESPIRATORY CARE PRACTITIONER | 1.00 | 1.00 | 1.00 | - |
| 50P80 | DIRECTOR OF RESPIRATORY CARE SERVICES | 1.00 | 1.00 | 1.00 | - |
| 50R18 | INTERVENTIONAL RADIOLOGIC TECHNOLOGIST | 5.60 | 5.60 | 5.60 | - |
| 50R20 | SENIOR INTERVENTIONAL RADIOLOGIC TECHNOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 50R21 | RADIOLOGIC TECHNOLOGIST | 21.40 | 21.40 | 21.40 | - |
| 50R22 | SENIOR RADIOLOGIC TECHNOLOGIST | 5.00 | 5.00 | 5.00 | - |
| 50R25 | DIAGNOSTIC IMAGING SUPERVISOR | 2.00 | 2.00 | 2.00 | - |
| 50R31 | SONOGRAPHER | 6.60 | 6.60 | 6.60 | - |
| 50R32 | SENIOR SONOGRAPHER | 1.00 | 1.00 | 1.00 | - |
| 50R35 | CARDIAC SONOGRAPHER | 4.50 | 4.50 | 4.50 | - |
| 50R41 | NUCLEAR MEDICINE TECHNOLOGIST | 1.00 | 1.00 | 1.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 50T03 | HEALTH INFORMATION MANAGEMENT CODER II | 9.00 | 1.00 | 1.00 | - |
| 50T06 | CERTIFIED HEALTH INFORMATION MANAGEMENT CODER-INPATIENT | - | 7.00 | 7.00 | - |
| 50T07 | TRAUMA REGISTRAR | - | 3.00 | 3.00 | - |
| 50T22 | HEALTH INFORMATION MANAGEMENT CODING SUPERVISOR | 1.00 | - | - | - |
| 50T23 | CERTIFIED HEALTH INFORMATION MANAGEMENT CODING SUPERVISOR | - | 1.00 | 1.00 | - |
| 50T41 | DIRECTOR OF HEALTH INFORMATION MANAGEMENT | 1.00 | 1.00 | 1.00 | - |
| 50U17 | PHYSICAL THERAPIST ASSISTANT | 6.00 | 5.00 | 5.00 | - |
| 50U18 | PHARMACY TECHNICIAN | 14.10 | 14.10 | 14.10 | - |
| 50U20 | NURSING ASSISTANT | 102.20 | 101.30 | 101.30 | - |
| 50U23 | OBSTETRICAL TECHNICIAN | 6.30 | 6.30 | 6.30 | - |
| 50U25 | ORTHOPEDIC TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 50U26 | SENIOR OBSTETRICAL TECHNICIAN | 0.90 | 0.90 | 0.90 | - |
| 50U27 | SURGICAL TECHNICIAN | 11.60 | 11.60 | 11.60 | - |
| 50U28 | SENIOR PHARMACY TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 50U29 | ENDOSCOPY TECHNICIAN | 1.90 | 1.90 | 1.90 | - |
| 50U30 | DIETITIAN AIDE | 6.00 | 6.00 | 6.00 | - |
| 50U31 | ANESTHESIA TECHNICIAN | 1.80 | 1.80 | 1.80 | - |
| 50U42 | MEDICAL ASSISTANT | 7.70 | 7.70 | 5.70 | (2.00) |
| 50U45 | CERTIFIED STERILE PROCESSING TECHNICIAN | 5.80 | 5.80 | 5.80 | - |
| 50U46 | SENIOR CERTIFIED STERILE PROCESSING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 50U51 | TELEMETRY TECHNICIAN | 5.70 | 5.70 | 5.70 | - |
| 50Y21 | DIETITIAN | 5.40 | 5.50 | 5.50 | - |
| 50Y31 | SUPERVISING DIETITIAN | 1.00 | 1.00 | 1.00 | - |
| 52A02 | LICENSED VOCATIONAL NURSE | 12.80 | 12.80 | 12.80 | - |
| 52A16 | SUPERVISING NURSE I | 15.40 | 15.70 | 15.70 | - |
| 52A17 | SUPERVISING NURSE II | 1.90 | 2.00 | 2.00 | - |
| 52A19 | STAFF NURSE II | 374.60 | 368.45 | 367.45 | (1.00) |
| 52A20 | STAFF NURSE III | 39.30 | 40.50 | 41.40 | 0.90 |
| 52A21 | CLINIC NURSE | 3.00 | 3.00 | 1.00 | (2.00) |
| 52A22 | SENIOR CLINIC NURSE | 14.90 | 14.90 | 14.40 | (0.50) |
| 52A31 | INFECTION CONTROL NURSE | 2.00 | 2.00 | 2.00 | - |
| 52A33 | CASE MANAGEMENT NURSE | 14.50 | 15.50 | 15.50 | - |
| 52A34 | UTILIZATION MANAGEMENT COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 52A35 | CLINICAL INFORMATICS MANAGER | - | 1.00 | 1.00 | - |
| 52A50 | HOSPITAL QUALITY ASSURANCE NURSE | 8.40 | 7.40 | 7.40 | - |
| 52A60 | Clinical Nurse Specialist | 4.00 | 4.00 | 4.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 52A83 | SUPERVISING CLINIC NURSE | 2.00 | 2.00 | 3.00 | 1.00 |
| 52A84 | HOSPITAL QUALITY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 52A88 | NURSING SERVICES DIVISION MANAGER | 6.00 | 6.00 | 6.00 | - |
| 52A89 | ADMIN NURSE/HOUSE SUPV | 6.30 | 6.30 | 5.00 | (1.30) |
| 52A92 | NURSING SERVICES UNIT MANAGER | 2.00 | - | - | - |
| 52A96 | DIRECTOR OF SURGICAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 52A97 | CLINIC NURSE PRACTITIONER | 2.00 | 2.00 | 2.00 | - |
| 52A98 | HOSPITAL NURSE PRACTITIONER | 14.50 | 13.50 | 13.50 | - |
| 54A03 | RESIDENT PHYSICIAN III | 33.00 | 33.00 | 31.00 | (2.00) |
| 54B10 | CHIEF OB/GYN SURGEON | 1.00 | 1.00 | 1.00 | - |
| 54B11 | UROLOGIST | 1.00 | 1.00 | - | (1.00) |
| 54B12 | CONTRACT PHYSICIAN | 65.10 | 68.10 | 60.10 | (8.00) |
| 54B15 | NEUROSURGEON | 1.00 | 1.00 | - | (1.00) |
| 54B16 | TRAUMA SURGEON | 2.00 | 2.00 | - | (2.00) |
| 54B17 | VASCULAR SURGEON | 1.00 | 1.00 | - | (1.00) |
| 54B20 | CONTRACT PHYSICIAN - SPECIALTY SERVICES | - | - | 3.00 | 3.00 |
| 54B70 | Hospital Chief Medical Officer | 1.00 | 1.00 | 1.00 | - |
| 54B82 | CHIEF OF SURGERY | 1.00 | 1.00 | 1.00 | - |
| 54B89 | CLINIC PHYSICIAN I | - | - | 3.00 | 3.00 |
| 54B92 | ASSISTANT DIRECTOR FAMILY PRACTICE RESIDENCY PROGRAM | 1.00 | 1.00 | 1.00 | - |
| 54C03 | CLINIC PHYSICIAN ASSISTANT | 3.00 | 3.00 | 3.00 | - |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 6.90 | 8.90 | 9.30 | 0.40 |
| 60C24 | SOCIAL WORKER V | 6.00 | 7.00 | 7.00 | - |
| 60C81 | SOCIAL WORK SUPERVISOR II | 2.00 | 2.00 | 2.00 | - |
| 60Y01 | SPIRITUAL CARE ADVISOR | - | 1.00 | 1.00 | - |
| 70A10 | HOSPITAL ENVIRONMENTAL SERVICES AIDE | 59.90 | 59.90 | 57.90 | (2.00) |
| 70A12 | HOSPITAL SENIOR ENVIRONMENTAL SERVICES AIDE | 3.80 | 3.80 | 3.80 | - |
| 70A13 | HOSPITAL SUPERVISING ENVIRONMENTAL SERVICES AIDE | 2.00 | 3.00 | 3.00 | - |
| 70C20 | SENIOR GROUNDSKEEPER | 1.00 | - | - | - |
| 70C22 | GROUNDSKEEPER-SB525 | - | 1.00 | 1.00 | - |
| 70F21 | COURIER | 1.00 | - | - | - |
| 70F22 | COURIER-SB525 | - | 1.00 | 1.00 | - |
| 70F23 | STOREKEEPER | 13.00 | - | - | - |
| 70F24 | STOREKEEPER-SB525 | - | 11.00 | 11.00 | - |
| 70F81 | SUPERVISING STOREKEEPER | 2.00 | - | - | - |
| 70F85 | SUPERVISING STOREKEEPER-SB525 | - | 1.00 | 1.00 | - |
| 70K21 | FOOD SERVICE WORKER | 19.50 | 19.50 | 19.50 | - |
| 70K23 | COOK | 5.00 | 5.00 | 5.00 | - |
| 70K25 | SENIOR COOK | 2.00 | 2.00 | 2.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 70K80 | HEAD COOK | 2.00 | 2.00 | 2.00 | - |
| 70K84 | HOSPITAL DIRECTOR OF FOOD SERVICES | 1.00 | 1.00 | 1.00 | - |
| 70M02 | PATIENT TRANSPORTER | 6.00 | 6.00 | 6.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 72A24 | MAINTENANCE PAINTER | 2.00 | 2.00 | 2.00 | - |
| 72A80 | HOSPITAL MAINTENANCE SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 72A87 | PHYSICAL PLANT MANAGER | 1.00 | 1.00 | 1.00 | - |
| 72C19 | HOSPITAL MAINTENANCE MECHANIC | 9.00 | 9.00 | 9.00 | - |
| 80A32 | SENIOR SECRETARY | 7.00 | 4.00 | 4.00 | - |
| 80A33 | ADMINISTRATIVE SECRETARY | 2.00 | 2.00 | 2.00 | - |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 | - | - | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 3.00 | - | - | - |
| 80E21 | OFFICE ASSISTANT II | 7.00 | - | - | - |
| 80E22 | OFFICE ASSISTANT III | 16.30 | - | - | - |
| 80E24 | OFFICE ASSISTANT II-SB525 | - | 6.00 | 6.00 | - |
| 80E25 | OFFICE ASSISTANT III-SB525 | - | 18.00 | 17.00 | (1.00) |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 20.25 | 1.00 | - | (1.00) |
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 1.00 | - | - | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 2.00 | - | - | - |
| 80E85 | PRINCIPAL OFFICE ASSISTANT-SB525 | - | 24.00 | 22.00 | (2.00) |
| 80E86 | SUPERVISING OFFICE ASSISTANT I-SB525 | - | 1.00 | 1.00 | - |
| 80E87 | SUPERVISING OFFICE ASSISTANT II-SB525 | - | 2.00 | 2.00 | - |
| 80G21 | DATA ENTRY OPERATOR II | 1.00 | - | - | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 4.00 | 3.00 | 3.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 | 4.00 | 4.00 | - |
| 80K21 | MEDICAL UNIT CLERK | 29.60 | 34.50 | 34.50 | - |
| 80K23 | HOSPITAL MEDICAL INTERPRETER | 11.60 | 12.00 | 8.60 | (3.40) |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 2.00 | 2.00 | 1.00 | (1.00) |
| 80K26 | HOSPITAL SENIOR MEDICAL INTERPRETER | - | 2.00 | 2.00 | - |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 63.70 | 56.70 | 55.70 | (1.00) |
| 80L03 | SENIOR PATIENT SERVICES REPRESENTATIVE | 4.00 | 7.00 | 7.00 | - |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 4.00 | 4.00 | 4.00 | - |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 30.40 | 31.80 | 29.90 | (1.90) |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 3.00 | 3.00 | 3.00 | - |
| 80M05 | PATIENT ACCOUNT MANAGER | 2.00 | 2.00 | 2.00 | - |

# Countywide Position Summary

## Adopted FY 2025-26 to Recommended FY 2026-27 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80U11 | HOSPITAL COMMUNICATIONS OPERATOR | 7.00 | 7.00 | 7.00 | - |
| 80U14 | HOSPITAL SUPERVISING COMMUNICATIONS OPERATOR | 1.00 | 1.00 | 1.00 | - |
| 99ZWC | ALLOCATION ON LOAN WORK COMP | - | 8.10 | - | (8.10) |
| 99ZXX | ALLOCATION ON LOAN XX | - | 1.00 | - | (1.00) |
| | **Total Natividad Medical Center** | **1,501.75** | **1,508.65** | **1,468.75** | **(39.90)** |
| | **Grand Total** | **5,897.55** | **5,810.90** | **5,700.80** | **(110.10)** |

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# Board of Supervisors

Departmental Overview:

Pursuant to California Government Code, section 25000, each county shall have a board of supervisors consisting of five members. The County of Monterey is governed by five supervisors representing individual districts as well as the County in its entirety.

District One, represented by Supervisor Luis A. Alejo, encompasses the urban east, west, north, and downtown areas of the City of Salinas.

District Two, an area spanning from Boronda north through Castroville and Pajaro to the Santa Cruz County line, is represented by Supervisor Glenn Church.

Supervisor Chris Lopez represents District Three, which includes a small part of east Salinas, the four Salinas Valley cities of Gonzales, Greenfield, Soledad, and King City, and south to the San Luis Obispo County line.

District Four, represented by Supervisor Wendy Root Askew, includes south Salinas, Fort Ord, and the cities of Marina, Seaside, Del Rey Oaks, and Sand City.

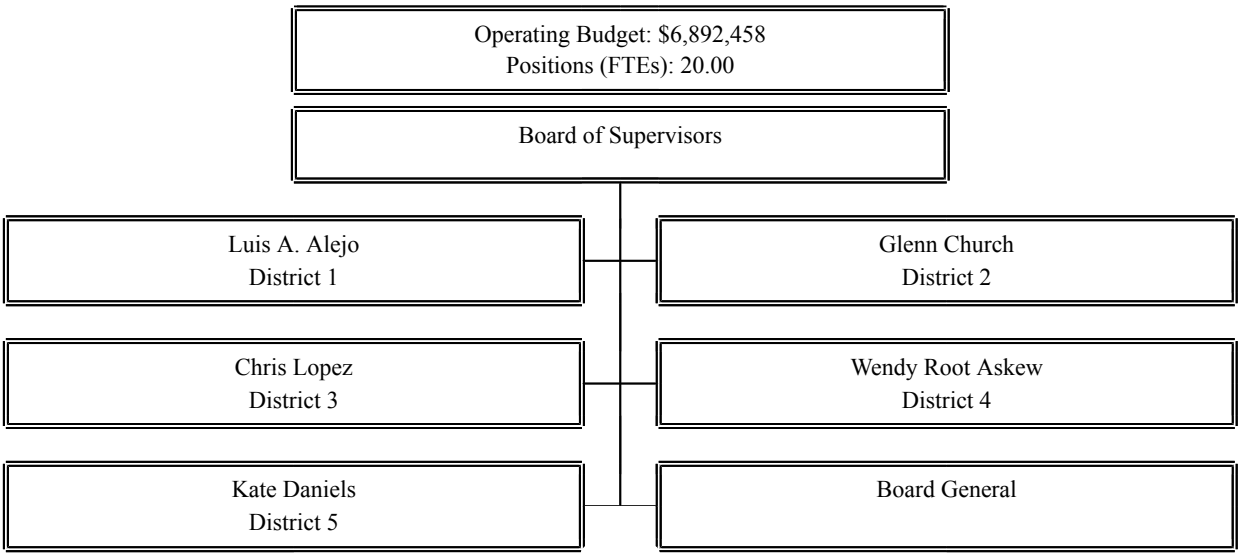
Supervisor Kate Daniels represents District Five, covering the Highway 68 corridor, Carmel Valley and Pebble Beach, the cities of Carmel-by-the-Sea, Monterey, and Pacific Grove, and south along the Big Sur coastline.

Programs and Functions:

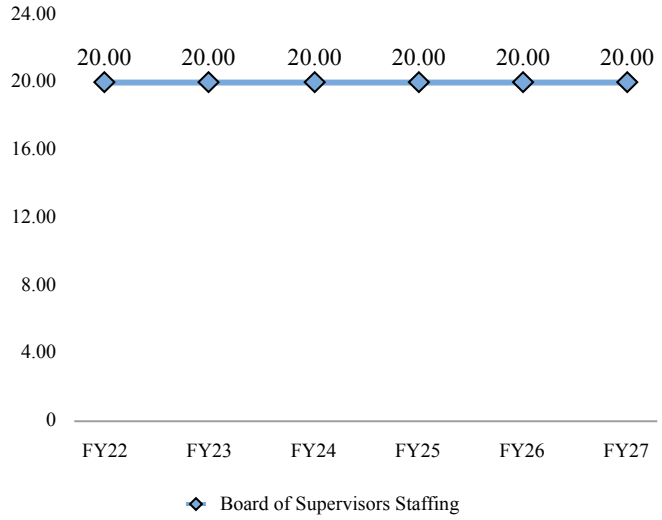
The Board of Supervisors is responsible for establishing and directing the implementation of policies consistent with public needs and the requirements of state and federal laws. As the governing body of the County, the Board of Supervisors acts in the capacity of the Board of Directors of the Monterey County Water Resources Agency, and as the governing Board of the Successor Agency and Housing Successor Agency of the County Redevelopment Agency. Board members provide review and policy guidance through the Board of Supervisors' committees, including Budget; Homelessness; Health, Housing & Human Services; Capital Improvement; Legislative; Human Resources; Economic Development; and Alternative Energy and the Environment. Additionally, board members represent the interests of the County as members of numerous local and regional committees, boards, and special districts. Supervisorial District Offices coordinate business through the Clerk of the Board and the County Administrative Office. The Board of Supervisors' budget provides salaries and benefits to the board members and their staff, as well as costs for countywide internal services, such as information and communications technology, general liability insurance, and workers' compensation insurance. Appropriations provide for expenses related to the business needs of each supervisorial district, including office supplies, equipment and maintenance, and travel requirements.

Department's Contributions to the County's Strategic Goals:

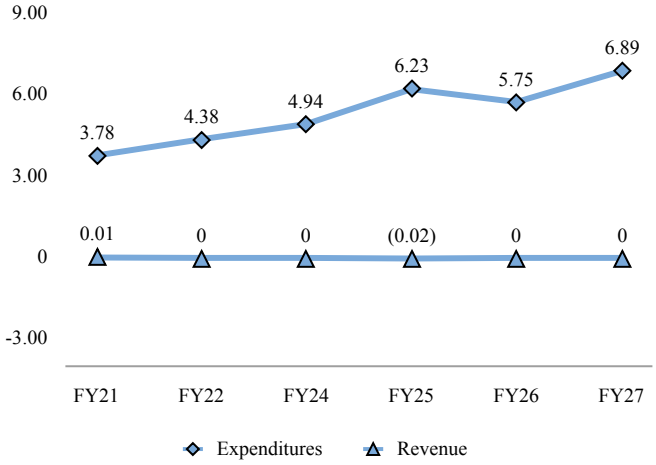
The Board of Supervisors developed and adopted the Strategic Goals setting forth policies, key objectives and performance measures for Well-Being and Quality of Life, Sustainable Infrastructure for the Present and Future, Safe and Resilient Communities, Diverse and Thriving Economy and Dynamic Organization and Employer of Choice.



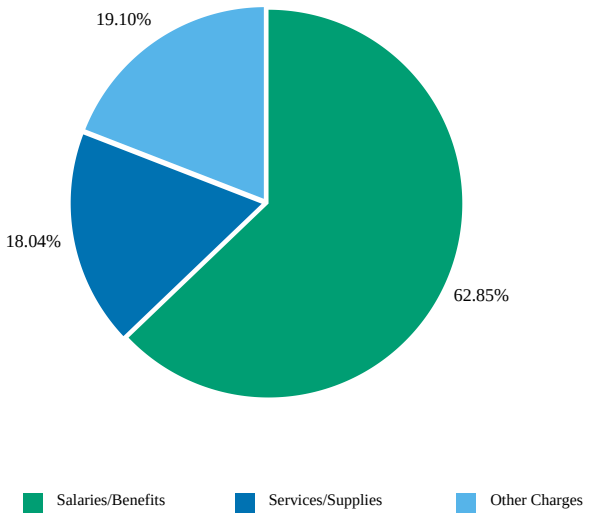

## Staffing Trends



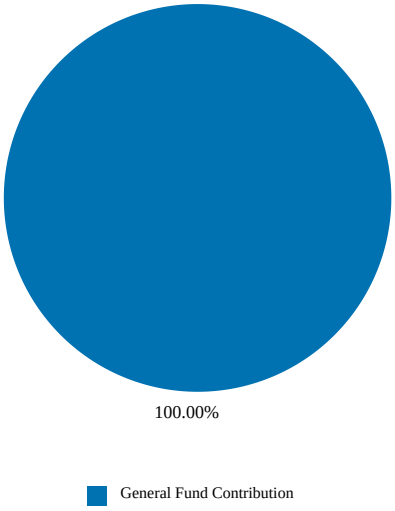

## Expenditure/Revenue History (in millions)



## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,707,488 | $ 4,117,716 | $ 3,823,502 | $ 4,331,972 | $ 4,331,972 | $ 214,256 |
| Services and Supplies | 1,193,325 | 1,095,251 | 446,127 | 1,243,742 | 1,243,742 | 148,491 |
| Other Charges | 965,190 | 1,014,898 | 2,050,078 | 1,316,744 | 1,316,744 | 301,846 |
| Capital Assets | 0 | 19,500 | - | - | - | (19,500) |
| Other Financing Uses | 367,500 | - | - | - | - | - |
| **Subtotal** | $ 6,233,503 | $ 6,247,365 | $ 6,319,707 | $ 6,892,458 | $ 6,892,458 | $ 645,093 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ (16,990) | $ - | $ - | $ - | $ - | $ - |
| **Subtotal** | $ (16,990) | $ - | $ - | $ - | $ - | $ - |
| GF - Assigned Fund Balance Use | - | 125,214 | - | - | - | (125,214) |
| General Fund Contributions | 6,250,493 | 6,122,151 | 6,319,707 | 6,892,458 | 6,892,458 | 770,307 |
| **Total Source of Funds** | **$ 6,233,503** | **$ 6,247,365** | **$ 6,319,707** | **$ 6,892,458** | **$ 6,892,458** | **$ 645,093** |

## Summary of Recommendation

The County Administrative Office (CAO) prepares the budget for the Board of Supervisors, working with supervisorial district staff to identify funding requirements. The Recommended Budget includes appropriations for each district to meet salary and benefits requirements at a level consistent with negotiated salary, benefits, and earned step increases.

Appropriations provide for fixed, non-discretionary expenditures and day-to-day business-related costs necessary to meet district and County representation requirements.

Recommended appropriations total $6,892,458, an increase of $645,093 (10%) from the FY 2025-26 Adopted Budget. The increase is primarily attributed to cost plan costs, negotiated salary and benefits and various services and supplies such as General Liability.

## Budget Impacts

The Recommended Budget maintains status quo staffing and operations.

## Prior Year Accomplishments

The Board of Supervisors continued implementing the adopted 2025-2028 Strategic Goals, setting forth policies, key objectives and performance measures for Well-being and Quality of Life, Sustainable Infrastructure for the Present and Future, Safe and Resilient Communities, Diverse and Thriving Economy, and Dynamic Organization and Employer of Choice.

STRATEGIC GOAL A
Well-being and Quality of Life: *Create safe and healthy communities where all can thrive.*

Key Objectives:
- Housing: Formulate policies and take action to meet resident and workforce housing needs while using land efficiently.
- Financial Strategies: Secure the needed financial resources to support the quality of life for residents.
- Health and Facilities: Provide exceptional facilities and health programs to support quality of life for residents.
- Services: Provide service enhancements to support well-being and quality of life.

STRATEGIC GOAL B
Sustainable Infrastructure for the Present and Future: *Provide for the maintenance, replacement, sustainability, and resilience of infrastructure required for living, working, recreating in, and visiting Monterey County.*

Key Objectives:
- Master Planning and Policies: Prepare and develop plans and policies necessary to address infrastructure needs.
- Implement Infrastructure Plans: Implement approved and funded infrastructure plans to meet County priorities.

STRATEGIC GOAL C
Safe and Resilient Communities: *Provide for public safety, disaster planning, and response.*

Key Objectives:
- Disaster Planning and Emergency Response: Ensure the County is prepared to respond to disasters and emergencies.
- Justice: Provide essential justice-focused activities.

STRATEGIC GOAL D
Diverse and Thriving Economy: *Attract and retain businesses that will improve the wellbeing of County residents.*

Key Objectives:
- Business Support and Attraction: Engage with current and prospective businesses to encourage relocating and expanding within Monterey County.
- Partnerships: Expand business and workforce opportunities within Monterey County through partnerships with educational institutions and industry,

STRATEGIC GOAL E
Dynamic Organization and Employer of Choice: *Employees feel valued and proactively engaged by an organization that is a great place to work, is financially healthy, and continuously improves.*

Key Objectives:
- Financial Sustainability: Provide for the financial health of the County Organization.
- Hiring, Retention, and Employee Resources: Provide practices supporting a modern recruitment system, compensation, and services to help our employees.

## Budget Year Goals

Continue implementation of adopted Strategic Goals and Key Objectives, which ensure that County functions are performed to consistently meet Board-adopted goals on behalf of Monterey County citizens. The Board will remain actively engaged with directing and achieving the policy area Strategic Goals to meet key objectives.

## Pending Issues

None.

## Policy Considerations

None.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Board of Supervisors** | **BOS100** | **1001** | **$ 6,233,503** | **$ 6,247,365** | **$ 6,319,707** | **$ 6,892,458** | **$ 6,892,458** | **$ 645,093** |
| District 1 | 100001 | 1001 | 996,820 | 974,264 | 1,814,996 | 1,031,245 | 1,031,245 | 56,981 |
| District 2 | 100002 | 1001 | 1,005,540 | 974,264 | 809,721 | 1,031,246 | 1,031,246 | 56,982 |
| District 3 | 100003 | 1001 | 973,066 | 974,264 | 784,318 | 1,031,246 | 1,031,246 | 56,982 |
| District 4 | 100004 | 1001 | 972,575 | 974,264 | 772,056 | 1,031,246 | 1,031,246 | 56,982 |
| District 5 | 100005 | 1001 | 1,028,893 | 974,266 | 779,917 | 1,031,247 | 1,031,247 | 56,981 |
| District 0 | 100006 | 1001 | 1,256,609 | 1,376,043 | 1,358,699 | 1,736,228 | 1,736,228 | 360,185 |
| **Total** | | | **$ 6,233,503** | **$ 6,247,365** | **$ 6,319,707** | **$ 6,892,458** | **$ 6,892,458** | **$ 645,093** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 10A01 | BOARD OF SUPERVISORS CHAIRMAN | 1.00 | 1.00 | 1.00 | - |
| 10A02 | BOARD OF SUPERVISORS MEMBER | 4.00 | 4.00 | 4.00 | - |
| 14H02 | BOARD OF SUPERVISORS POLICY ANALYST | 10.00 | 10.00 | 10.00 | - |
| 14H10 | BOARD OF SUPERVISORS CHIEF OF STAFF | 5.00 | 5.00 | 5.00 | - |
| | **Total** | 20.00 | 20.00 | 20.00 | - |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | **-** | **-** | **-** | **-** |

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# Emergency Management

Departmental Overview:

The Department of Emergency Management (DEM) leads and coordinates major countywide services including community disaster preparedness, public preparedness education, emergency planning, public employees' emergency and disaster skills development, response planning, alert and warning, operational area incident response management and short-term recovery. The department develops and sustains effective relationships with residents, County offices and departments, cities, unincorporated communities, special districts, state and federal agencies, community-based and nonprofit organizations, and other allied stakeholder organizations.

Programs and Functions:

DEM administers a comprehensive range of administrative and emergency management functions to ensure effective disaster preparedness, response, and recovery services are provided to impacted communities.

Its administrative functions include managing day-to-day office operations, overseeing resource allocation, securing funding for emergency efforts, and advocating for policies that align with state and federal standards. The department coordinates with local agencies and external partners, oversees post-disaster cost recovery efforts, and administers a significant local, state, and federal grant profile. These functions enable DEM to efficiently allocate resources and prepare for unforeseen emergencies.

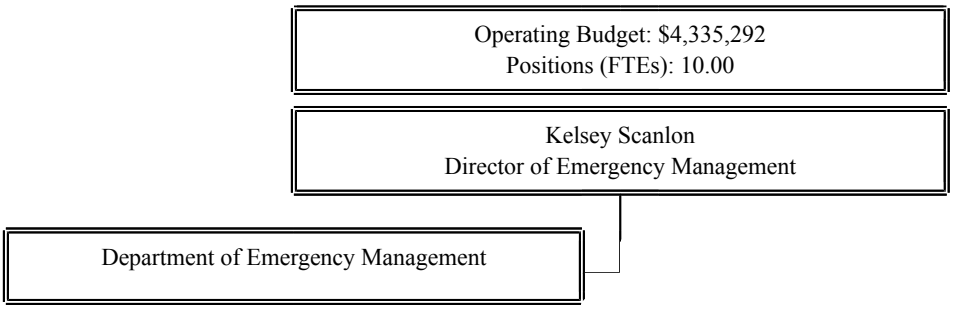
DEM's emergency management programs focus on enhancing countywide and community preparedness, response, and recovery. Programs include, but are not limited to:

Disaster Preparedness, Planning and Public Education
Disaster Service Capability and Capacity Development
Disaster Response and Recovery
Emergency Operations Center (EOC)
First Responder and Disaster Service Worker Support and Training
Alert and Warning System
Public Information
Critical Infrastructure and Community Resilience

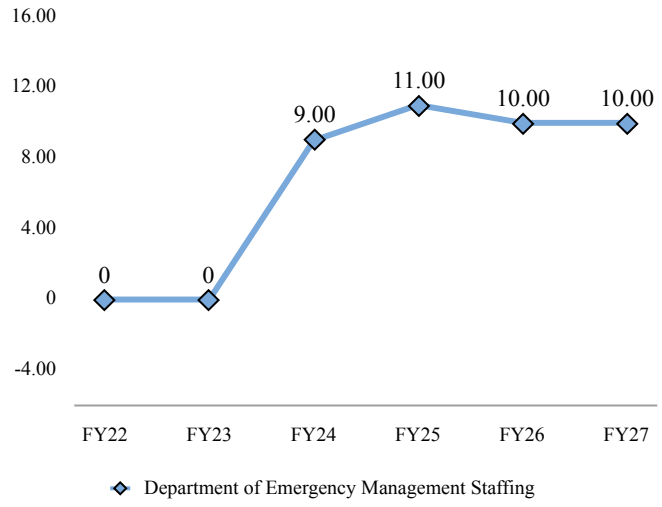
Department's Contributions to the County's Strategic Goals:

Well-Being and Quality of Life: Advances whole-community resilience through mitigation planning, partnerships with community-based organizations, and initiatives that strengthen residents and systems to withstand and recover from disasters.

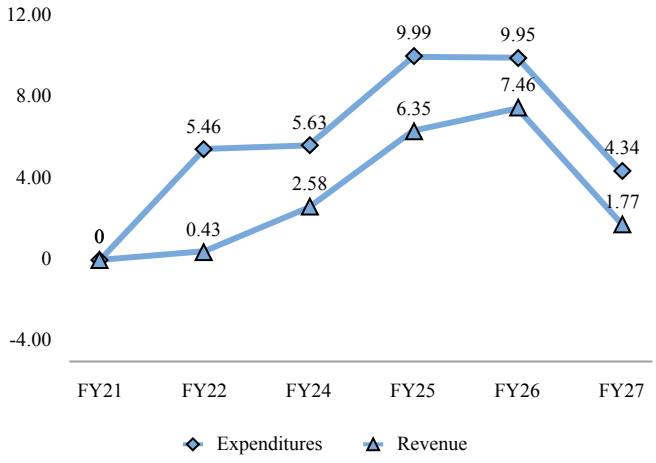
Safe and Resilient Communities: Implements disaster preparedness campaigns, community engagement initiatives, and public training programs to increase household and neighborhood readiness.




## Staffing Trends



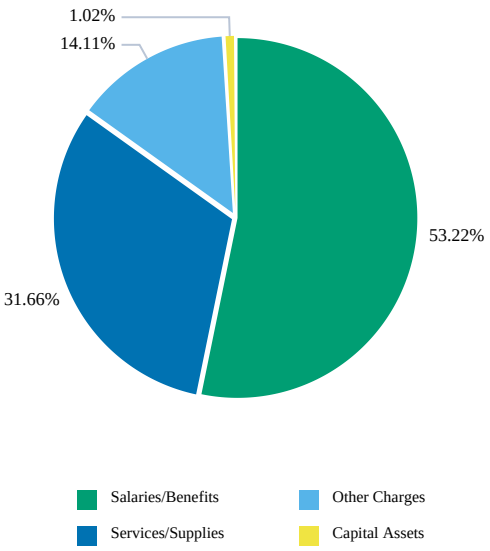

## Expenditure/Revenue History (in millions)



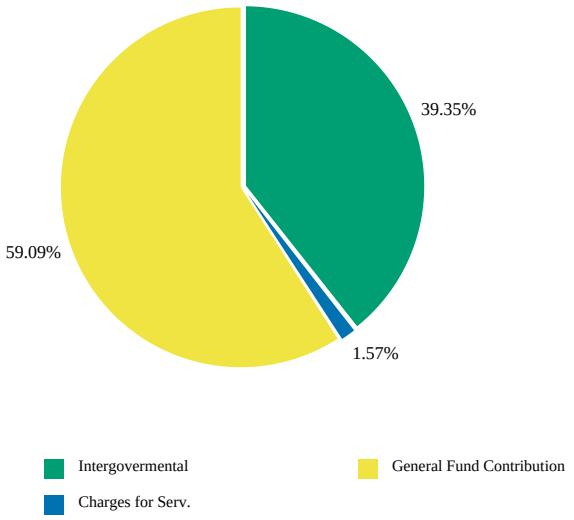

The Board of Supervisors adopted a resolution establishing the County as the Single Operational Area and Operational Area (OA) Authority for the purpose of coordinating inter-jurisdictional emergency management activities during disasters in 1995. DEM leads and coordinates major countywide services including community disaster preparedness, public preparedness education, emergency planning, public employees' emergency and disaster skills development, response planning, alert and warning, operational area incident response management and short-term recovery.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Emergency Alerts Disseminated | 195 | 99 | 56 |
| Local Emergencies Proclaimed | 3 | 2 | 1 |
| Plans Developed or Updated | 0 | 0 | 0 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,831,560 | $ 2,334,121 | $ 2,129,353 | $ 2,486,917 | $ 2,307,216 | $ (26,905) |
| Services and Supplies | 6,704,977 | 7,002,495 | 4,360,625 | 1,423,634 | 1,372,346 | (5,630,149) |
| Other Charges | 705,027 | 898,089 | 1,290,984 | 611,686 | 611,686 | (286,403) |
| Capital Assets | 402,651 | 43,248 | 47,221 | 44,044 | 44,044 | 796 |
| Other Financing Uses | 344,588 | - | 0 | - | - | - |
| **Subtotal** | $ 9,988,803 | $ 10,277,952 | $ 7,828,183 | $ 4,566,281 | $ 4,335,292 | $ (5,942,660) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ (6,921) | $ - | $ (135) | $ - | $ - | $ - |
| Intergovernmental Revenues | 6,288,519 | 7,388,037 | 5,168,047 | 1,705,763 | 1,705,763 | (5,682,274) |
| Charges For Services | 70,560 | 68,000 | 119,570 | 68,000 | 68,000 | 0 |
| **Subtotal** | $ 6,352,158 | $ 7,456,037 | $ 5,287,482 | $ 1,773,763 | $ 1,773,763 | $ (5,682,274) |
| Fund Balance | $ 752,951 | $ 0 | $ (641,126) | $ 0 | $ 0 | $ 0 |
| General Fund Contributions | 2,883,694 | 2,821,915 | 3,181,827 | 2,792,518 | 2,561,529 | (260,386) |
| **Total Source of Funds** | **$ 9,988,803** | **$ 10,277,952** | **$ 7,828,183** | **$ 4,566,281** | **$ 4,335,292** | **$ (5,942,660)** |

## Summary of Recommendation

The FY 2026-27 Recommended Budget for DEM is $4,335,292 and will be financed through program revenues of $1,773,763, a general fund contribution (GFC) of $2,561,529. The department's positions were reduced to 10 Full-Time Equivalent positions (FTEs) with the elimination of a vacant Management Analyst II.

The Recommended Budget includes an augmentation of $129,145 to maintain a filled Administrative Secretary position.

## Budget Impacts

The GFC reduction will impact the department's ability to prepare, respond and recover from potential and existing emergency events. Staff are already impacted by existing grant reporting and documentation requirements, which limit the ability to apply for and manage additional grant opportunities.

## Prior Year Accomplishments

During the prior fiscal period, the department demonstrated sustained operational capability in managing complex incidents, advancing recovery, and maintaining continuity of essential preparedness functions under constrained conditions. In January 2025, the Moss300 Structure Fire and Hazardous Materials Incident presented significant threats to

public health and safety associated with lithium-ion battery energy storage systems which the department expeditiously responded to and continues to provide recovery support. Concurrently, the department successfully concluded administration of $20 million in Assembly Bill 102 - Budget Act of 2023 (Chapter 38, Statutes of 2023) funds for the 2023 Pajaro Flood, delivering direct assistance to individuals, households, and small businesses, with measurable impacts to community recovery.

Planning and preparedness efforts were conducted in a dynamic operating environment characterized by major incident response, resource limitations, and necessary reprioritization of work. Despite these constraints, the department reinvigorated multiple planning initiatives. Staff critically evaluated the operational sustainability and efficacy of core capabilities, including Emergency Operations Center technology, disaster logistics infrastructure, communications redundancy through satellite systems, and mobile response assets. The department also expanded training and readiness through increased Disaster Service Worker (DSW) compliance, implementation of countywide training requirements, and delivery of 80 in-person courses. A multi-agency functional exercise for the Nacimiento Dam Emergency Action Plan further validated operational capabilities and interagency coordination.

DEM strengthened community resilience and stakeholder engagement through targeted outreach, partnership development, and program implementation. More than 1,500 residents were reached through bilingual preparedness efforts, while the establishment of the Monterey County Community Organizations Active in Disasters (COAD) formalized collaboration with over 75 community-based and nonprofit organizations. Additional progress included advancement of flood mitigation resources, evaluation of deployable flood fighting equipment, and ongoing refinement of logistics and supply systems. Collectively, these accomplishments reflect a disciplined approach to public safety, responsible stewardship of resources, and a continued commitment to enhancing readiness, coordination, and resilience across the operational area.

## Budget Year Goals

DEM will continue to strengthen its core capabilities, building resilience across communities and partners, and advancing readiness for a wide range of hazards. By using periods between incidents to reflect, plan, and invest strategically, the department aims to reinforce the mission, foster innovation, and remain a reliable and adaptable presence for the public and our partners.

Recovery | Complete remaining recovery actions from major incidents, including project closeout, regulatory coordination, and reimbursement activities.

Planning and Preparedness | Following major recovery operations, the department is reinvigorating its planning efforts by updating and integrating key hazard and operational plans, advancing emerging risk considerations, and ensuring foundational strategies remain current and aligned with best practices and funding requirements.

## Pending Issues

DEM continues to operate in a near-constant cycle of response and recovery, with new incidents emerging before prior recovery efforts are complete. This operational tempo constrains the department's ability to shift from reactive to proactive posture, limiting strategic planning, program development, and long-term capability building. Addressing these conditions will be critical to improving fiscal sustainability, enhancing cost recovery outcomes, and enabling a more deliberate and forward-looking approach to emergency management.

Pending issues include the need to establish flexible finance and administrative staffing models to effectively manage periods of increased, reduced, delayed or inconsistent federal funding. Significant levels of grant dollars and complex disaster-related funding are being managed with limited finance and administrative team availability. Reliance on consultants and retired annuitants has proven to be inefficient and ineffective for sustained cost recovery operations, while the use of part-time and temporary staff limits the department's ability to rapidly scale staffing during and immediately following disasters when cost recovery activities are most critical.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Emergency Management** | **DEM100** | **1001** | **$ 9,219,345** | **$ 8,808,857** | **$ 7,177,762** | **$ 3,616,875** | **$ 3,385,886** | **$ (5,422,971)** |
| Emergency Management | 104001 | 1001 | 9,152,916 | 8,804,066 | 7,172,971 | 3,630,507 | 3,399,518 | (5,404,548) |
| Emergency Operations Center | 104002 | 1001 | 66,429 | 4,791 | 4,791 | (13,632) | (13,632) | (18,423) |
| **Homeland Security Grant** | **DEM101** | **1320** | **769,458** | **1,469,095** | **650,421** | **949,406** | **949,406** | **(519,689)** |
| Homeland Security Grant | 104003 | 1320 | 769,458 | 1,469,095 | 650,421 | 949,406 | 949,406 | (519,689) |
| **Total** | | | **$ 9,988,803** | **$ 10,277,952** | **$ 7,828,183** | **$ 4,566,281** | **$ 4,335,292** | **$ (5,942,660)** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A13 | DIRECTOR OF EMERGENCY MANAGEMENT | 1.00 | 1.00 | 1.00 | - |
| 14A25 | EMERGENCY SERVICES MANAGER | 2.00 | 2.00 | 2.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 1.00 | - | (1.00) |
| 14C31 | MANAGEMENT ANALYST III | - | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 41G01 | EMERGENCY SERVICES PLANNER | 4.00 | 4.00 | 4.00 | - |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 11.00 | 11.00 | 10.00 | (1.00) |

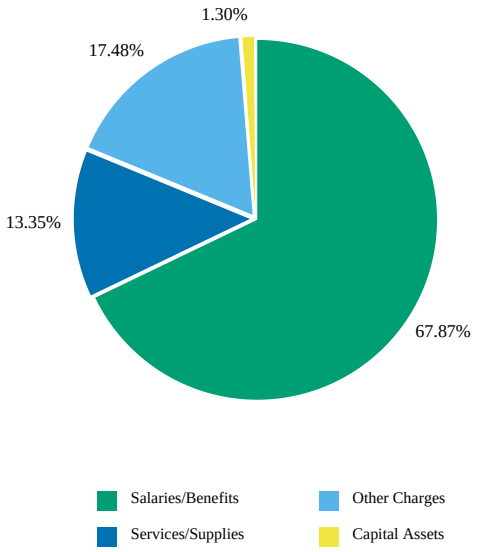
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 104001-1001-AUG001 | Administrative Secretary Allocated Filled Full Time - Permanent | Status Quo Filled Position | $129,145 | 1.00 | $129,145 | 1.00 |
| 104001-1001-AUG002 | Management Analyst I - Reclassification of MA II Allocated Vacant Full Time - Permanent | Status Quo Vacant Position | $179,701 | 1.00 | - | - |
| | | **Grand Total:** | **$308,846** | **2.00** | **$129,145** | **1.00** |

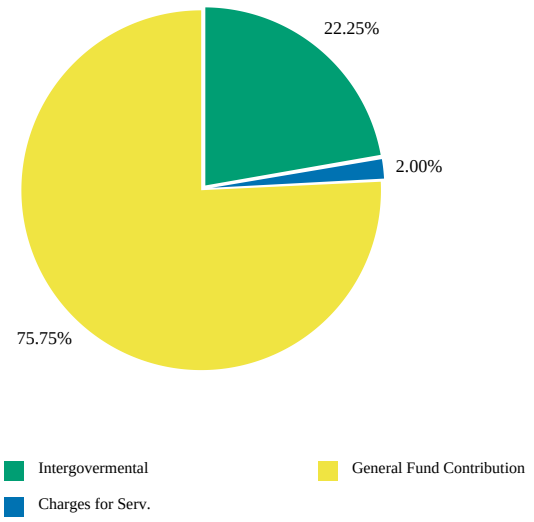
# Emergency Management

## (Budget Unit 104001 - Fund 1001 - Appropriation Unit DEM100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,831,560 | $ 2,334,121 | $ 2,129,353 | $ 2,486,917 | $ 2,307,216 | $ (26,905) |
| Services and Supplies | 5,986,277 | 5,529,481 | 3,710,258 | 505,217 | 453,929 | (5,075,552) |
| Other Charges | 665,393 | 897,217 | 1,290,112 | 594,329 | 594,329 | (302,888) |
| Capital Assets | 325,098 | 43,248 | 43,248 | 44,044 | 44,044 | 796 |
| Other Financing Uses | 344,588 | - | 0 | - | - | - |
| **Subtotal** | $ 9,152,916 | $ 8,804,066 | $ 7,172,971 | $ 3,630,507 | $ 3,399,518 | $ (5,404,548) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 6,265,091 | $ 5,918,942 | $ 3,876,365 | $ 756,357 | $ 756,357 | $ (5,162,585) |
| Charges For Services | 70,560 | 68,000 | 119,570 | 68,000 | 68,000 | 0 |
| **Subtotal** | $ 6,335,651 | $ 5,986,942 | $ 3,995,935 | $ 824,357 | $ 824,357 | $ (5,162,585) |
| General Fund Contributions | 2,817,265 | 2,817,124 | 3,177,036 | 2,806,150 | 2,575,161 | (241,963) |
| **Total Source of Funds** | **$ 9,152,916** | **$ 8,804,066** | **$ 7,172,971** | **$ 3,630,507** | **$ 3,399,518** | **$ (5,404,548)** |

### Unit Description

DEM ensures that the County has the capability and sustained capacity to prepare for, respond to, and recover from any natural, technological, or human-related emergency or disaster. Responsibilities include coordinating public awareness and education on community risks, hazards, and preparedness actions. The department ensures that the whole community, including public safety, governmental leadership, private, and non-profit agencies are fully prepared to engage in response, recovery, and mitigation operations. To accomplish this, DEM develops and maintains a variety of emergency planning efforts, including incident response plans, and hazard and function-specific plans. Coordination and collaboration between federal, state, local, and non-government agencies is the cornerstone of operations.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 11A13 | DIRECTOR OF EMERGENCY MANAGEMENT | 1.00 |
| 14A25 | EMERGENCY SERVICES MANAGER | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| 41G01 | EMERGENCY SERVICES PLANNER | 4.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 |
| | Total | 10.00 |

# Emergency Operations Center

## (Budget Unit 104002 - Fund 1001 - Appropriation Unit DEM100)

### Use of Funds

No data to display

### Source of Funds

No data to display

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 30,596 | $ - | $ - | $ - | $ - | $ - |
| Other Charges | 35,833 | 4,791 | 4,791 | (13,632) | (13,632) | (18,423) |
| **Subtotal** | $ 66,429 | $ 4,791 | $ 4,791 | $ (13,632) | $ (13,632) | $ (18,423) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 66,429 | 4,791 | 4,791 | (13,632) | (13,632) | (18,423) |
| **Total Source of Funds** | **$ 66,429** | **$ 4,791** | **$ 4,791** | **$ (13,632)** | **$ (13,632)** | **$ (18,423)** |

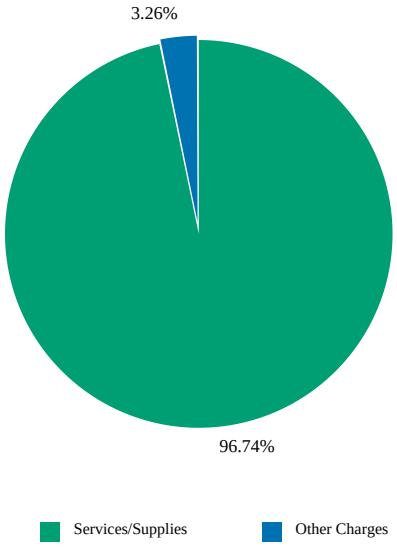
### Unit Description

DEM operates and activates the County's EOC during emergency conditions. This unit captures emergency activities unrelated to normal operations.

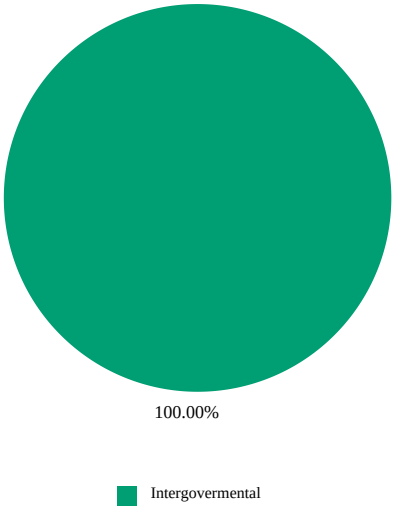
# Homeland Security Grant

## (Budget Unit 104003 - Fund 1320 - Appropriation Unit DEM101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 688,104 | $ 1,473,014 | $ 650,366 | $ 918,417 | $ 918,417 | $ (554,597) |
| Other Charges | 3,801 | (3,919) | (3,919) | 30,989 | 30,989 | 34,908 |
| Capital Assets | 77,553 | - | 3,973 | - | - | - |
| **Subtotal** | $ 769,458 | $ 1,469,095 | $ 650,421 | $ 949,406 | $ 949,406 | $ (519,689) |

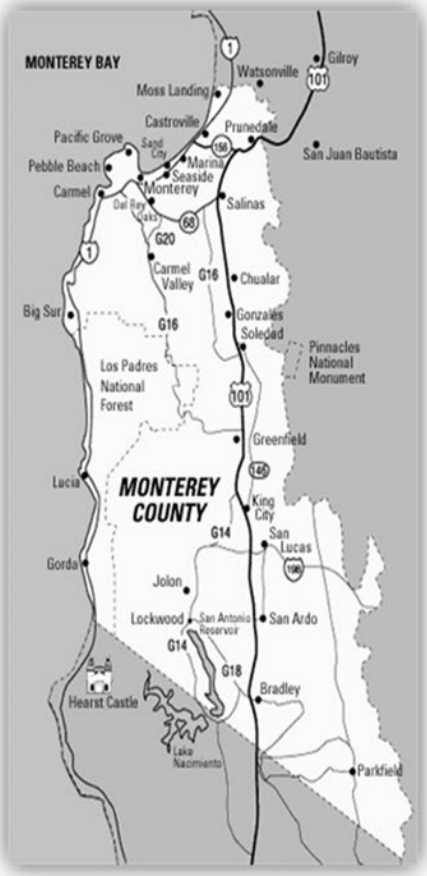
### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ (6,921) | $ - | $ (135) | $ - | $ - | $ - |
| Intergovernmental Revenues | 23,428 | 1,469,095 | 1,291,682 | 949,406 | 949,406 | (519,689) |
| **Subtotal** | $ 16,507 | $ 1,469,095 | $ 1,291,546 | $ 949,406 | $ 949,406 | $ (519,689) |
| Fund Balance | $ 752,951 | $ 0 | $ (641,126) | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 769,458** | **$ 1,469,095** | **$ 650,421** | **$ 949,406** | **$ 949,406** | **$ (519,689)** |

### Unit Description

The Homeland Security Grant Unit tracks and allows and auditing of authorized training, projects, and purchases for participating agencies.

# County Administrative Office




Departmental Overview:

The County Administrative Office serves as the chief policy and fiscal advisor to the Board of Supervisors. The office aids and advises the Board through coordination of county operations and responses to and resolution of countywide issues and challenges. The office promotes responsible resource allocation, protects the financial integrity of the County, and provides independent analysis of policies. This responsibility includes the recommendation of the annual county budget, representation of the Board in relationships with other agencies, and assistance to offices and departments in analyzing new and/or evolving systems, procedures, and organizations.

Programs and Functions:

The County Administrative Office has five major divisions:

Administration and Finance Division includes the County Administrative Officer (CAO) administrative staff and finance staff.

The Budget and Analysis Division provides countywide financial management and policy analysis.

The Contracts and Procurement Division facilitates an efficient, timely and cost-effective process for the procurement of goods and services, which includes resource sourcing, competitive bidding, agreement development, and maintaining positive vendor relationships.

The Intergovernmental and Legislative Affairs (IGLA) Division includes the following programs: Cannabis, Sustainability, Public Information Communications/News Media Outreach, Homelessness Strategies and Initiatives, and Workforce Development.

The Economic Development Program plans, coordinates, and facilitates the County's efforts to attract, retain and grow businesses and jobs, and to provide affordable housing throughout the County.

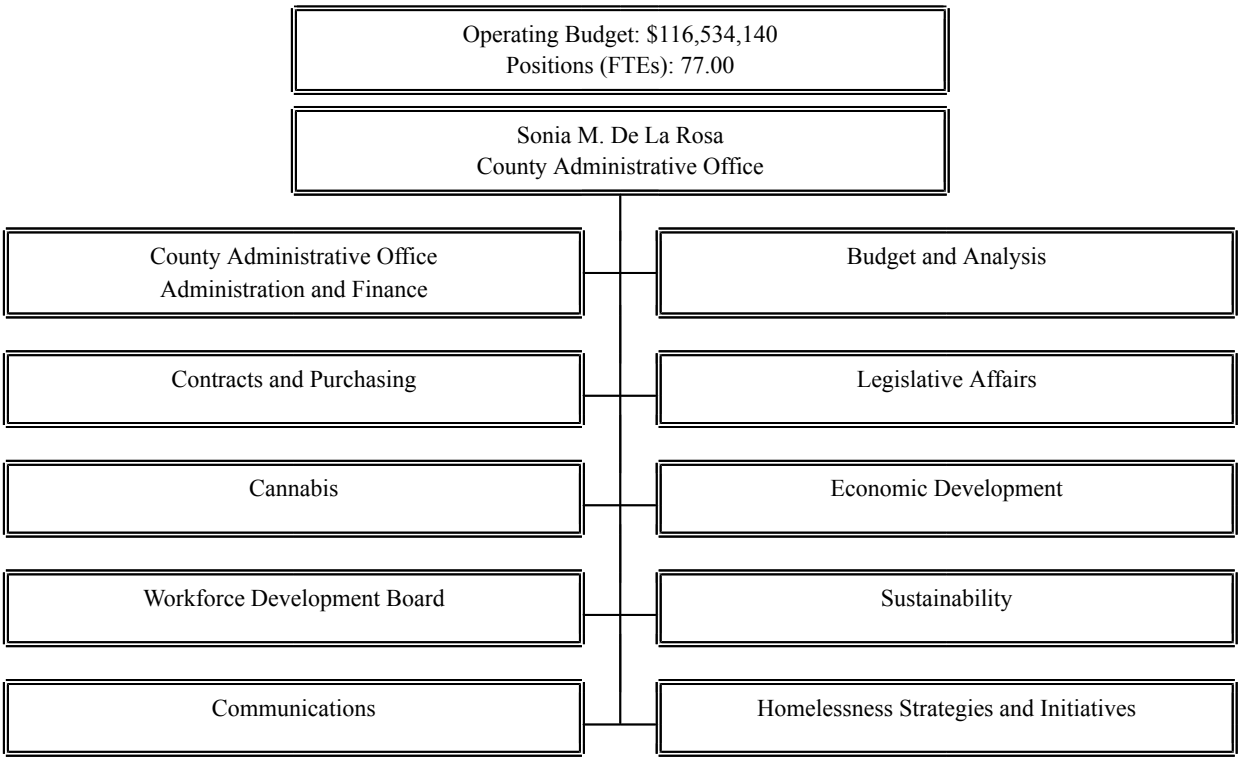
The County Administrative Office performs countywide (non-departmental) functions, including annual debt service, contributions to fire agencies, contributions to other funds within the County and external agencies, appropriations for contingencies, memberships in governmental organizations, enterprise resource planning (ERP), required support for trial courts, and appropriations of realignment monies for health and social services programs. Further details on these functions are found in the appropriate budget unit descriptions contained in the budget book.

The office continues to advance leadership and change-management efforts aimed at strengthening the quality, efficiency, and effectiveness of county operations.

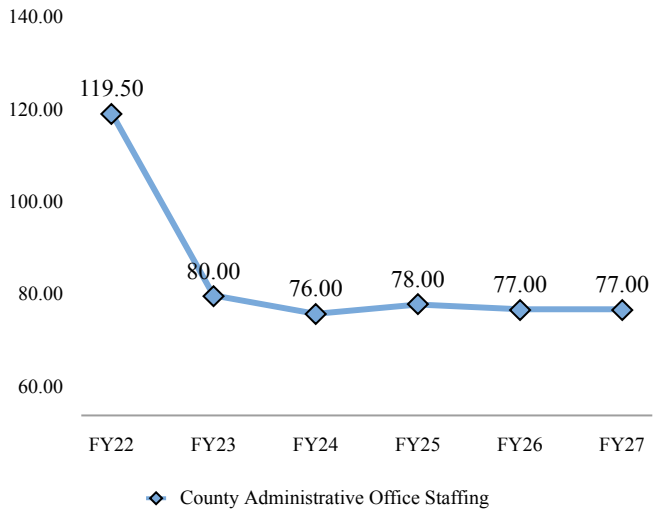
Department's Contributions to the County's Strategic Goals:

The office addresses the County Strategic Plan goals by developing a balanced budget each year that sustains core services, improving efficiency and effectiveness of programs, providing leadership for an array of countywide initiatives and projects, and is recognized for responsiveness, strong customer orientation, accountability, and transparency. The office supports and enables the County offices and departments in achieving its following goals:

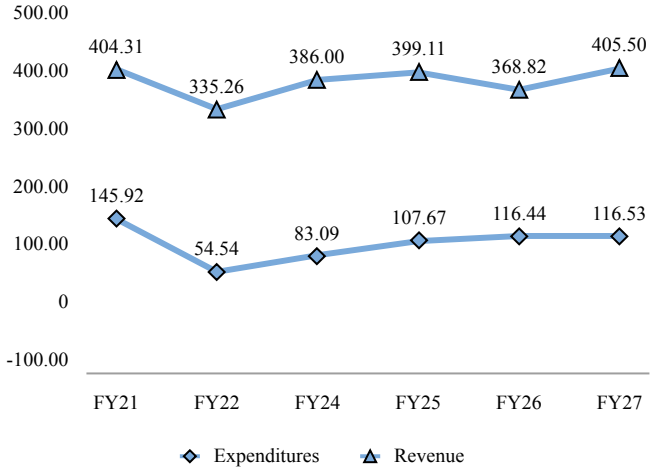
- Well-Being and Quality of Life
- Sustainable Infrastructure for the present and Future
- Safe and Resilient Communities
- Diverse and Thriving Economy
- Dynamic Organization and Employer of Choice




## Staffing Trends



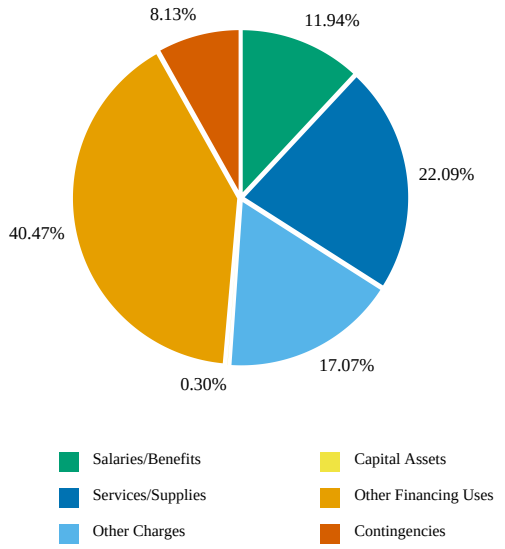

## Expenditure/Revenue History (in millions)



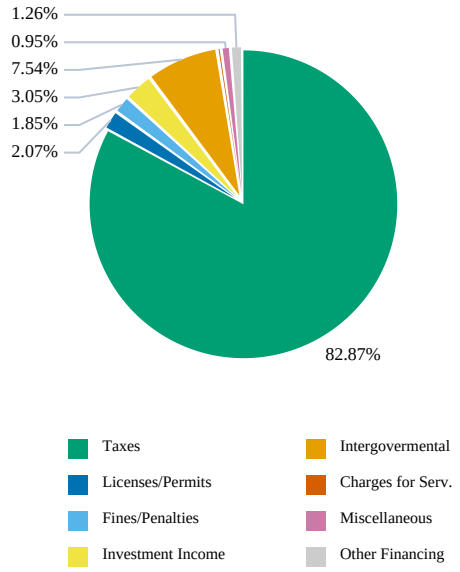

The County Administrative Office functions as the chief policy and fiscal advisor to the Board of Supervisors.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Ratings of General Obligation Bonds (Fitch and S&P). Target = AAA | AAA | AAA | AAA |
| General Fund annual year end result: total financing sources minus total financing uses. Target = >$0 | $28,085,448 | $39,907,870 | N/A |
| Percent of general fund budget reserved for unanticipated emergencies (contingencies). Target = 1% | 0.76% | 0.96% | .73% |
| Total utility costs for Monterey County facilities except NMC. | $9,937,321 | $6,143,812 | N/A |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 10,701,224 | $ 12,485,962 | $ 11,852,170 | $ 13,918,389 | $ 13,918,397 | $ 1,432,435 |
| Services and Supplies | 16,333,867 | 34,974,238 | 23,528,746 | 26,099,766 | 25,737,238 | (9,237,000) |
| Other Charges | 4,798,079 | 209,738 | 1,398,740 | (5,117,520) | 19,887,480 | 19,677,742 |
| Capital Assets | 2,132,981 | 7,350,498 | 16,196,055 | 348,655 | 348,655 | (7,001,843) |
| Other Financing Uses | 73,700,725 | 54,533,163 | 48,932,810 | 47,180,479 | 47,165,479 | (7,367,684) |
| Appropriation For Contingencies | 0 | 7,298,087 | 5,481,262 | 9,476,891 | 9,476,891 | 2,178,804 |
| **Subtotal** | $ 107,666,877 | $ 116,851,686 | $ 107,389,783 | $ 91,906,660 | $ 116,534,140 | $ (317,546) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 300,731,270 | $ 299,954,057 | $ 304,810,227 | $ 313,949,734 | $ 336,051,629 | $ 36,097,572 |
| Licenses, Permits, and Franchises | 8,797,443 | 7,801,216 | 7,801,216 | 7,957,241 | 8,375,613 | 574,397 |
| Fines, Forfeitures, and Penalties | 6,885,993 | 6,659,790 | 6,058,407 | 6,973,731 | 7,491,062 | 831,272 |
| Revenue from Use of Money & Property | 24,998,728 | 6,156,160 | 11,180,837 | 10,742,124 | 12,367,124 | 6,210,964 |
| Intergovernmental Revenues | 40,714,098 | 41,769,348 | 42,017,124 | 30,563,447 | 30,563,447 | (11,205,901) |
| Charges For Services | 1,362,678 | 1,413,830 | 1,424,727 | 1,438,934 | 1,673,564 | 259,734 |
| Miscellaneous Revenues | 5,739,532 | 3,892,312 | 9,575,445 | 3,871,612 | 3,871,612 | (20,700) |
| Other Financing Sources | 9,876,970 | 1,168,750 | 1,192,710 | 5,102,647 | 5,102,647 | 3,933,897 |
| **Subtotal** | $ 399,106,711 | $ 368,815,463 | $ 384,060,693 | $ 380,599,470 | $ 405,496,698 | $ 36,681,235 |
| Fund Balance | $ (5,172,663) | $ 15,679,611 | $ 4,697,530 | $ (5,700,203) | $ (5,700,203) | $ (21,379,814) |
| GF - Assigned Fund Balance Use | - | 5,619,372 | - | - | - | (5,619,372) |
| General Fund Contributions | (286,267,172) | (273,262,759) | (281,368,440) | (282,992,607) | (283,262,355) | (9,999,596) |
| **Total Source of Funds** | **$ 107,666,877** | **$ 116,851,686** | **$ 107,389,783** | **$ 91,906,660** | **$ 116,534,140** | **$ (317,546)** |

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the County Administrative Office is $116,534,140 in appropriations, a decrease of $317,546 from the prior year adopted budget. Revenue increased by $36,681,235 primarily due to a more precise estimate of Measure AA revenues and growth in property taxes as assessed property values increased. The Recommended Budget includes augmentations to the Sustainability Unit's budget for three new Management Analyst II positions funded by grants. Recommended staffing for the office totals 77 FTE, including 17 allocations on loan positions maintained to loan to offices and departments throughout the County for operational needs.

## Budget Impacts

None.

## Prior Year Accomplishments

Published the Budget End of Year Report, County Financial Forecast, and FY 2025-26 Recommended Budget.

Facilitated budget workshops with elected officials/department heads and the Board of Supervisors and conducted community meetings to inform and promote public involvement in the budget process.

Provided oversight of the Measure AA sales tax, which added additional General Fund revenue through a one percent sales tax in the unincorporated County, to be expended in the unincorporated areas.

Managed the credit rating process for the County working with Standard & Poor (S&P) and maintained the County's long-term general obligation credit rating of AAA, the highest rating possible.

Received the Government Finance Officers Association (GFOA) Award for Distinguished Budget Presentation for FY 2025-26.

Continued implementation of new budgeting software system for the Countywide Enterprise Resource Planning (ERP) replacement project.

Coordinated the annual Board of Supervisors, Elected Officials, and Department Head Retreat in collaboration with the Board Chair.

Assisted in the implementation of the new executive evaluation process for Appointed Officials.

Partnered with California State Associations of Counties (CSAC) to offer their Leadership Academy to County employees for a third cohort.

Developed and implemented the 2025 Legislative Program and 2025 Strategic Grant Services Program.

Planned and facilitated the Board of Supervisor's annual Legislative Workshop with state and federal legislators representing the County.

Advocated on proposed state and federal legislation that would directly impact the County and community.

Developed and submitted the County's 2025 State Budget and FY 2025 Congressionally Designated Spending requests.

Continued Board of Supervisors directed advocacy efforts related to the disaster response and recovery.

Held a surplus sale in August which generated $2,814.00 in revenue, and achieved $181,000 in cost savings through the surplus program to various County offices and departments. The surplus program also donated equipment and furniture to many local non-profits.

Held the Contracts and Procurement Annual Vendor expo in September 2025 with 25 local businesses.

Supported over 554 County P-card users which resulted in $104,000 in rebate revenue to the County.

Processed 35 RFP/RFQs for County departments including Countywide Service Agreements resulting in over 85 contracts and more than $39 million in agreement expenditures.

Supported the ERP Replacement Project.

Opened a first-of-its-kind interim housing facility in South County, a 16-bed supportive shelter for people experiencing homelessness along the Salinas River in Soledad.

Opened a regional low-barrier navigation center in partnership with Santa Cruz County, offering a 34-bed supportive shelter for people experiencing homelessness along the Pajaro River.

Opened a 45-unit permanent supportive housing project in King City for chronically homeless individuals in South County.

Completed the third annual update to the Comprehensive Economic Development Strategy (CEDS).

Issued two new small business revolving loans totaling over $100,000, contributing to seven new employees and the retention of 5.5 positions.

Released the second Monterey County Industries & Economic Trends Report, a South County Retail Study and with over 15 workshops in Spanish and English serving over 500 small and underserved businesses countywide.

Facilitated two in-person meetings for members of the cannabis industry and County offices and departments to obtain feedback on improving the Cannabis Program.

Transitioned all cannabis industry members to annual permits and conducted quarterly compliance inspections of the 49 active commercial cannabis business operators to ensure compliance with all requirements.

## Budget Year Goals

Given the increasingly challenging fiscal environment, the office will implement strategies to achieve a sustainable and balanced budget, including prioritizing programs and assessing opportunities for service adjustments. The office will maximize reimbursement for disaster-related expenditures and apply rigorous financial oversight to proposed capital projects. The office will also lead long-range financial planning and advance prudent budgeting practices as the County aligns its organization structure with fiscal realities and identifies available resources.

## Pending Issues

While discretionary revenue has continued to grow, it is insufficient to meet rising County obligations. Salary and wage study implementations, pension liabilities, health insurance, general liability insurance, and workers' compensation continue to outpace available ongoing revenue.

In prior years, the County relied on one-time funds to balance the budget, but these resources are now significantly constrained. As a result, the Recommended Budget incorporates continued reductions of vacant positions and service levels, along with limited use of remaining one-time funds to close the projected gap.

## Policy Considerations

The Recommended Budget presents Transient Occupancy Tax (TOT) contributions to outside agencies in accordance with the Board's established fiscal policies. However, rising cost pressures and persistent structural budget gaps have increased reliance on TOT as a critical discretionary source.

In light of these ongoing fiscal challenges, the Board may evaluate potential adjustments to the TOT rate or the current allocation framework as part of long-term strategies to improve structural balance and fiscal sustainability. Any consideration of such changes would require coordinated analysis of economic impacts, stakeholder implications, and alignment with countywide strategic priorities.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Administration, Finance, and Budget** | **CAO100** | **1001** | **$ 1,944,670** | **$ 2,957,928** | **$ 2,652,030** | **$ 1,894,284** | **$ 1,894,284** | **$ (1,063,644)** |
| Administration and Finance | 105001 | 1001 | 830,548 | 1,304,012 | 1,150,483 | 98,372 | 98,372 | (1,205,640) |
| Budget and Analysis | 105002 | 1001 | 1,114,121 | 1,653,916 | 1,501,547 | 1,795,912 | 1,795,912 | 141,996 |
| **Contracts and Purchasing** | **CAO101** | **1001** | **(24,955)** | **593,865** | **556,983** | **103,550** | **103,550** | **(490,315)** |
| Contracts and Purchasing | 105003 | 1001 | (24,955) | 593,865 | 556,983 | 103,550 | 103,550 | (490,315) |
| **Intergovernmental and Legislative Affairs** | **CAO102** | **1001** | **3,017,898** | **3,220,165** | **2,882,731** | **6,824,088** | **6,815,928** | **3,595,763** |
| Intergovernmental and Legislative Affairs | 105004 | 1001 | 1,292,079 | 1,373,154 | 1,627,772 | 1,631,349 | 1,631,349 | 258,195 |
| Sustainability | 105005 | 1001 | 1,017,144 | 1,120,264 | 615,231 | 4,461,037 | 4,461,040 | 3,340,776 |
| Communications | 105006 | 1001 | 708,675 | 726,747 | 639,728 | 731,702 | 723,539 | (3,208) |
| **Cannabis** | **CAO103** | **1001** | **2,891,598** | **1,924,964** | **1,936,953** | **868,347** | **868,347** | **(1,056,617)** |
| Cannabis | 105007 | 1001 | 2,891,598 | 1,924,964 | 1,936,953 | 868,347 | 868,347 | (1,056,617) |
| **Homelessness Strategies and Initiatives** | **CAO104** | **1001** | **4,029,867** | **18,894,742** | **17,082,435** | **5,783,965** | **5,533,965** | **(13,360,777)** |
| Homelessness Strategies and Initiatives | 105008 | 1001 | 4,029,867 | 18,894,742 | 17,082,435 | 5,783,965 | 5,533,965 | (13,360,777) |
| **Community Engagement and Strategic Advocacy** | **CAO105** | **1001** | **149,298** | **0** | **0** | **0** | **0** | **0** |
| Office of Community Engagement and Strategic Advocacy | 105009 | 1001 | 149,298 | 0 | 0 | 0 | 0 | 0 |
| **Economic Development Administration** | **CAO106** | **1001** | **370,625** | **664,307** | **542,952** | **664,093** | **664,096** | **(211)** |
| Economic Development Administration | 105010 | 1001 | 370,625 | 664,307 | 542,952 | 664,093 | 664,096 | (211) |
| **Contingencies** | **CAO107** | **1001** | **1,183,588** | **7,298,087** | **5,481,262** | **9,476,891** | **9,476,891** | **2,178,804** |
| Contingencies | 105011 | 1001 | 1,183,588 | 7,298,087 | 5,481,262 | 9,476,891 | 9,476,891 | 2,178,804 |
| **County Memberships** | **CAO108** | **1001** | **86,219** | **90,346** | **88,139** | **94,863** | **90,500** | **154** |
| County Memberships | 105012 | 1001 | 86,219 | 90,346 | 88,139 | 94,863 | 90,500 | 154 |
| **Medical Care Services** | **CAO109** | **1001** | **3,900,648** | **3,900,648** | **3,900,648** | **3,900,648** | **3,900,648** | **0** |
| Medical Care Services | 105013 | 1001 | 3,900,648 | 3,900,648 | 3,900,648 | 3,900,648 | 3,900,648 | 0 |
| **Other Financing Uses** | **CAO110** | **1001** | **44,891,953** | **24,513,147** | **24,513,147** | **24,085,525** | **49,070,525** | **24,557,378** |
| Other Financing Uses | 105014 | 1001 | 44,891,953 | 24,513,147 | 24,513,147 | 24,085,525 | 49,070,525 | 24,557,378 |
| **Other General Expenditures** | **CAO111** | **1001** | **1,425,000** | **23,234** | **0** | **200,000** | **100,000** | **76,766** |
| Other General Expenditures | 105015 | 1001 | 1,425,000 | 23,234 | 0 | 200,000 | 100,000 | 76,766 |
| **Auxiliary Services** | **CAO112** | **1001** | **362,843** | **221,394** | **171,652** | **100,520** | **100,520** | **(120,874)** |
| Auxiliary Services | 105016 | 1001 | 362,843 | 221,394 | 171,652 | 100,520 | 100,520 | (120,874) |
| **Contributions** | **CAO114** | **1001** | **9,292,072** | **9,818,140** | **9,782,807** | **9,837,058** | **9,842,058** | **23,918** |
| Contributions - Proposition 172 | 105018 | 1001 | 4,116,793 | 4,099,514 | 4,099,514 | 4,129,178 | 4,129,178 | 29,664 |
| Contributions - Other Agencies | 105019 | 1001 | 652,630 | 1,160,644 | 1,160,644 | 1,099,644 | 1,104,644 | (56,000) |
| Contributions - Proposition 172 ECD | 105020 | 1001 | 4,522,649 | 4,557,982 | 4,522,649 | 4,608,236 | 4,608,236 | 50,254 |
| **Trial Courts** | **CAO115** | **1001** | **7,961,586** | **8,711,419** | **7,960,958** | **8,711,419** | **8,711,419** | **0** |
| Trial Courts | 105021 | 1001 | 7,961,586 | 8,711,419 | 7,960,958 | 8,711,419 | 8,711,419 | 0 |
| **Development Set-Aside** | **CAO120** | **1001** | **4,199,974** | **2,994,975** | **2,994,975** | **3,159,696** | **3,159,696** | **164,721** |
| Development Set-Aside | 105026 | 1001 | 4,199,974 | 2,994,975 | 2,994,975 | 3,159,696 | 3,159,696 | 164,721 |
| **Pension Unfunded Liability** | **CAO113** | **1025** | **294,999** | **6,776,645** | **6,372,270** | **2,715,309** | **2,715,309** | **(4,061,336)** |
| Pension Unfunded Liability | 105017 | 1025 | 294,999 | 6,776,645 | 6,372,270 | 2,715,309 | 2,715,309 | (4,061,336) |
| **Revolving Loan Program** | **CAO121** | **1260** | **150,000** | **250,000** | **250,000** | **204,269** | **204,269** | **(45,731)** |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| Revolving Loan Program | 105027 | 1260 | 150,000 | 250,000 | 250,000 | 204,269 | 204,269 | (45,731) |
| **Workforce Development Board** | **CAO122** | **1290** | **13,099,311** | **12,331,082** | **14,997,097** | **10,868,130** | **10,868,130** | **(1,462,952)** |
| Workforce Development Board | 105028 | 1290 | 13,099,311 | 12,331,082 | 14,997,097 | 10,868,130 | 10,868,130 | (1,462,952) |
| **Enterprise Resource Planning** | **CAO117** | **2200** | **279,618** | **7,914,694** | **7,035,863** | **4,199,999** | **4,199,999** | **(3,714,695)** |
| Enterprise Resource Planning | 105023 | 2200 | 279,618 | 7,914,694 | 7,035,863 | 4,199,999 | 4,199,999 | (3,714,695) |
| **Building Improvement and Replacement** | **CAO118** | **2200** | **9,537,460** | **5,565,019** | **0** | **0** | **0** | **(5,565,019)** |
| Building Improvement and Replacement | 105024 | 2200 | 9,537,460 | 5,565,019 | 0 | 0 | 0 | (5,565,019) |
| **Equipment Replacement Planning** | **CAO119** | **2200** | **(1,377,394)** | **(1,813,117)** | **(1,813,117)** | **(1,785,994)** | **(1,785,994)** | **27,123** |
| Equipment Replacement | 105025 | 2200 | (1,377,394) | (1,813,117) | (1,813,117) | (1,785,994) | (1,785,994) | 27,123 |
| **Total** | | | **$ 107,666,87** | **$ 116,851,68** | **$ 107,389,78** | **$ 91,906,660** | **$ 116,534,14** | **$ (317,546)** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A01 | ADMINISTRATIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12E01 | CHIEF ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12E03 | ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 2.00 | 2.00 | 2.00 | - |
| 12E16 | WIB EXECUTIVE DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14A23 | PRINCIPAL ADMINISTRATIVE ANALYST | 6.00 | 5.00 | 5.00 | - |
| 14A24 | COUNTY BUDGET DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14A28 | COUNTY COMMUNICATIONS DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 6.00 | 6.00 | 7.00 | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 8.00 | 8.00 | 5.00 | (3.00) |
| 14C37 | COUNTY MEDIA ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14E20 | BUYER II | 3.00 | 3.00 | - | (3.00) |
| 14G02 | MANAGEMENT ANALYST I | 3.00 | 3.00 | 2.00 | (1.00) |
| 14M05 | CANNABIS PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M06 | SUSTAINABILITY PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M07 | COMMUNITY ENGAGEMENT PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M08 | LEGISLATIVE PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M12 | ECONOMIC DEVELOPMENT MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M25 | COUNTY HOMELESS SERVICES DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14N35 | CHIEF CONTRACTS AND PROCUREMENT OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14Q01 | DEPUTY CONTRACTS AND PROCUREMENT OFFICER I | - | - | 2.00 | 2.00 |
| 14Q11 | DEPUTY CONTRACTS AND PROCUREMENT OFFICER II | - | - | 2.00 | 2.00 |
| 14Q21 | SENIOR DEPUTY CONTRACTS AND PROCUREMENT OFFICER | - | - | 3.00 | 3.00 |
| 20B11 | ACCOUNTANT II | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 2.00 | 2.00 | 2.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

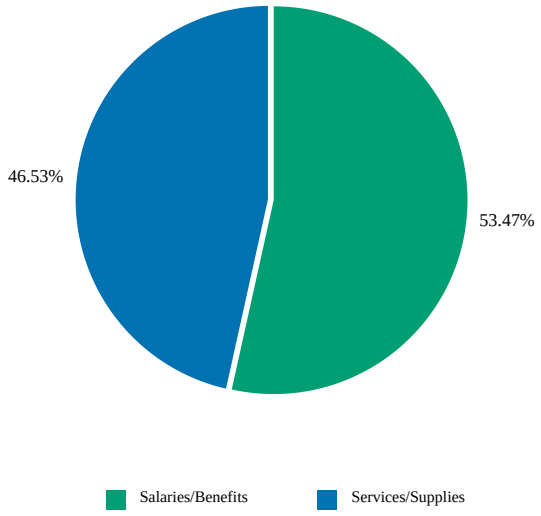
| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 60G21 | WIB EMPLOYMENT PROGRAMS REPRESENTATIVE II | 3.00 | 3.00 | 2.00 | (1.00) |
| 60G33 | WIB EMPLOYMENT PROGRAMS REPRESENTATIVE III | 1.00 | 1.00 | - | (1.00) |
| 60G43 | WIB EMPLOYMENT PROGRAMS SUPERVISOR | - | - | 1.00 | 1.00 |
| 70F80 | SENIOR STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 80A32 | SENIOR SECRETARY | 4.00 | 4.00 | 4.00 | - |
| 80A97 | EXECUTIVE ASSISTANT TO ADMINISTRATIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 2.00 | 2.00 | 2.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 99ZXX | ALLOCATION ON LOAN XX | 17.00 | 17.00 | 17.00 | - |
| | **Total** | 78.00 | 77.00 | 77.00 | - |

## Augmentation Requests

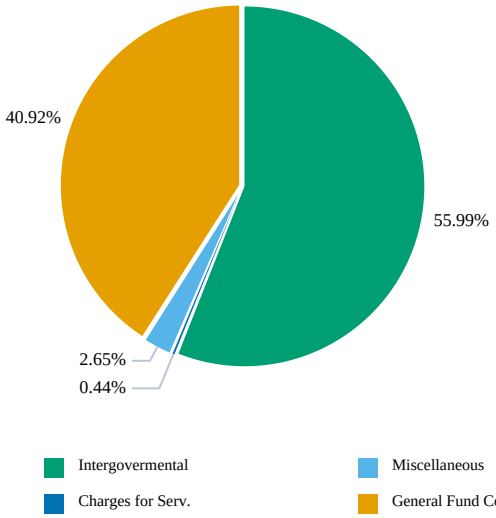
| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 105005-1001-AUG002 | Climate Action Plan Implementation | New Program/Service w/ Outside Funding | - | 3.00 | - | 3.00 |
| 105008-1001-AUG001 | Encampment Outreach in Unincorporated Areas | New Program/Service w/ General Fund Funding | $250,000 | - | - | - |
| 105008-1001-AUG003 | Restore Filled Position | Status Quo Filled Position | $194,226 | 1.00 | $194,226 | 1.00 |
| | | **Grand Total:** | **$444,226** | **4.00** | **$194,226** | **4.00** |

# CAO Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 8,474,133 | $ 10,002,840 | $ 9,663,898 | $ 11,394,855 | $ 11,394,863 | $ 1,392,023 |
| Services and Supplies | 3,843,533 | 13,179,764 | 6,353,864 | 10,172,506 | 9,914,341 | (3,265,423) |
| Other Charges | (2,071,647) | (1,938,630) | (1,891,243) | (5,429,034) | (5,429,034) | (3,490,404) |
| Capital Assets | 2,132,981 | 7,011,998 | 11,527,564 | - | - | (7,011,998) |
| **Subtotal** | $ 12,379,001 | $ 28,255,972 | $ 25,654,083 | $ 16,138,327 | $ 15,880,170 | $ (12,375,802) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 4,238,851 | $ 18,927,076 | $ 14,315,181 | $ 8,891,257 | $ 8,891,257 | $ (10,035,819) |
| Charges For Services | 118,805 | 72,500 | 95,296 | 70,000 | 70,000 | (2,500) |
| Miscellaneous Revenues | 8,040 | 70,966 | 7,303 | 421,152 | 421,152 | 350,186 |
| **Subtotal** | $ 4,365,696 | $ 19,070,542 | $ 14,417,780 | $ 9,382,409 | $ 9,382,409 | $ (9,688,133) |
| GF - Assigned Fund Balance Use | - | 201,612 | - | - | - | (201,612) |
| General Fund Contributions | 8,013,304 | 8,983,818 | 11,236,303 | 6,755,918 | 6,497,761 | (2,486,057) |
| **Total Source of Funds** | **$ 12,379,001** | **$ 28,255,972** | **$ 25,654,083** | **$ 16,138,327** | **$ 15,880,170** | **$ (12,375,802)** |

## Description:

The County Administrative Office's departmental operations include: Administration and Finance, Budget and Analysis, Contracts and Procurement, Intergovernmental and Legislative Affairs, Cannabis, Workforce Development Board, Economic Development, Sustainability, Homelessness Strategies and Initiatives, and Communications/News Media Outreach.

The responsibilities and programs for each respective unit are discussed in unit narratives following this section.

## Summary of Recommendation

The FY 2025-26 Recommended Budget for the County Administrative Office's departmental operations is $15,880,170 a decrease of $12,375,802 from the prior year adopted budget. The decrease is mainly attributed to Homeless Strategies and Initiatives projects coming to conclusion and increased departmental cost plan recoveries.

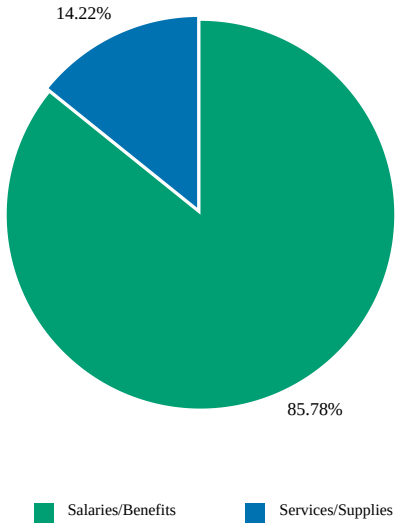
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| CAO100 - Administration, Finance, and Budget | $ 830,548 | $ 1,304,012 | $ 1,150,483 | $ 98,372 | $ 98,372 | $ (1,205,640) | 1001 | 105001 |
| CAO100 - Administration, Finance, and Budget | 1,114,121 | 1,653,916 | 1,501,547 | 1,795,912 | 1,795,912 | 141,996 | 1001 | 105002 |
| CAO101 - Contracts and Purchasing | (24,955) | 593,865 | 556,983 | 103,550 | 103,550 | (490,315) | 1001 | 105003 |
| CAO102 - Intergovernmental and Legislative Affairs | 1,292,079 | 1,373,154 | 1,627,772 | 1,631,349 | 1,631,349 | 258,195 | 1001 | 105004 |
| CAO102 - Intergovernmental and Legislative Affairs | 1,017,144 | 1,120,264 | 615,231 | 4,461,037 | 4,461,040 | 3,340,776 | 1001 | 105005 |
| CAO102 - Intergovernmental and Legislative Affairs | 708,675 | 726,747 | 639,728 | 731,702 | 723,539 | (3,208) | 1001 | 105006 |
| CAO103 - Cannabis | 2,891,598 | 1,924,964 | 1,936,953 | 868,347 | 868,347 | (1,056,617) | 1001 | 105007 |
| CAO104 - Homelessness Strategies and Initiatives | 4,029,867 | 18,894,742 | 17,082,435 | 5,783,965 | 5,533,965 | (13,360,777) | 1001 | 105008 |
| CAO105 - Community Engagement and Strategic Advocacy | 149,298 | 0 | 0 | - | - | 0 | 1001 | 105009 |
| CAO106 - Economic Development Administration | 370,625 | 664,307 | 542,952 | 664,093 | 664,096 | (211) | 1001 | 105010 |
| **Subtotal** | $ 12,379,001 | $ 28,255,972 | $ 25,654,083 | $ 16,138,327 | $ 15,880,170 | $ (12,375,802) | | |

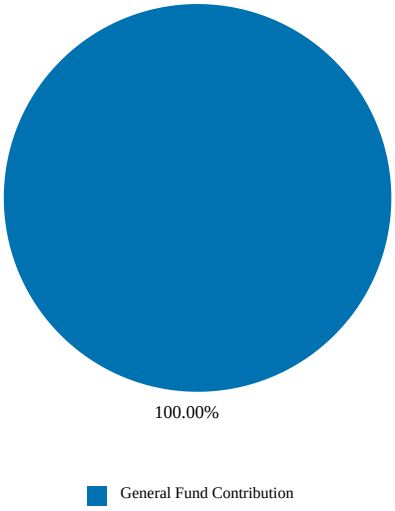
# Administration and Finance

## (Budget Unit 105001 - Fund 1001 - Appropriation Unit CAO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,454,182 | $ 2,807,438 | $ 2,667,965 | $ 3,088,618 | $ 3,088,618 | $ 281,180 |
| Services and Supplies | 530,403 | 397,064 | 383,008 | 511,929 | 511,929 | 114,865 |
| Other Charges | (2,154,037) | (1,900,490) | (1,900,490) | (3,502,175) | (3,502,175) | (1,601,685) |
| **Subtotal** | $ 830,548 | $ 1,304,012 | $ 1,150,483 | $ 98,372 | $ 98,372 | $ (1,205,640) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 830,548 | 1,304,012 | 1,150,483 | 98,372 | 98,372 | (1,205,640) |
| **Total Source of Funds** | **$ 830,548** | **$ 1,304,012** | **$ 1,150,483** | **$ 98,372** | **$ 98,372** | **$ (1,205,640)** |

### Unit Description

The Administration and Finance unit consists of countywide executive management and staff for fiscal and financial support to divisions within the CAO, the Board of Supervisors, and Clerk of the Board. Daily departmental support includes payroll, accounts payable, accounts receivable, purchase requisitions, expense reimbursements, cost accounting, fiscal grant management, and related interactions with the Auditor-Controller's Office. CAO provides support to Board of Supervisors' district offices in the development of their annual budget requests and budget maintenance throughout the fiscal year.

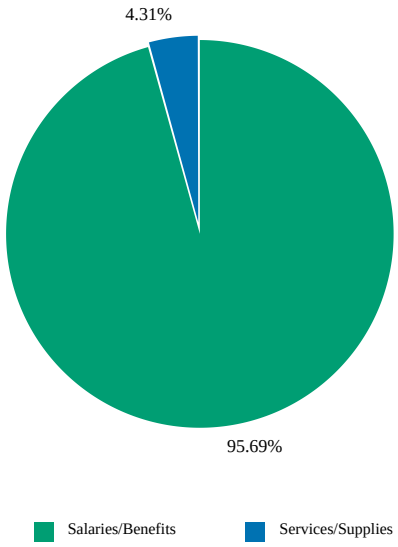
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E01 | CHIEF ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 1.00 |
| 12E03 | ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 1.00 |
| 11A01 | ADMINISTRATIVE OFFICER | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| 80A97 | EXECUTIVE ASSISTANT TO ADMINISTRATIVE OFFICER | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| 99ZXX | ALLOCATION ON LOAN XX | 17.00 |
| | Total | 29.00 |

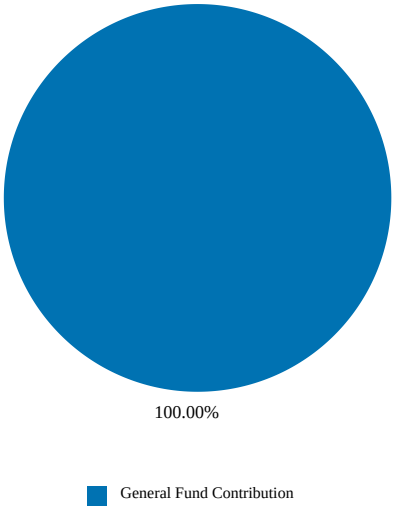
# Budget and Analysis

## (Budget Unit 105002 - Fund 1001 - Appropriation Unit CAO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,122,928 | $ 1,575,514 | $ 1,370,234 | $ 1,718,555 | $ 1,718,555 | $ 143,041 |
| Services and Supplies | 55,563 | 78,402 | 139,496 | 77,357 | 77,357 | (1,045) |
| Other Charges | (64,370) | 0 | (8,183) | - | - | 0 |
| **Subtotal** | $ 1,114,121 | $ 1,653,916 | $ 1,501,547 | $ 1,795,912 | $ 1,795,912 | $ 141,996 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 1,114,121 | 1,653,916 | 1,501,547 | 1,795,912 | 1,795,912 | 141,996 |
| **Total Source of Funds** | **$ 1,114,121** | **$ 1,653,916** | **$ 1,501,547** | **$ 1,795,912** | **$ 1,795,912** | **$ 141,996** |

### Unit Description

The Budget and Analysis Division develops and presents the County's annual recommended budget, aligning recommendations with the adopted goals, policies, and priorities of the Board. The division prepares the annual Three-Year Financial Forecast, Budget End of Year Report, and other financial analysis products including reports providing analysis and recommendations for solving mid-year unfunded needs.

Other responsibilities include analyzing weekly Board meeting agenda items to ensure transparency and consistency with Board policy; working with county offices and departments to monitor performance in meeting countywide goals and priorities; providing advisory assistance and analysis to offices and departments on recommendations for new or evolving organizational programs, systems, policies and procedures; and evaluating organizational improvements to maximize countywide service delivery and efficiencies. In addition, the division coordinates and provides professional staff support to the Board's Budget Committee, Measure AA Committee, and Capital Improvement Committee.

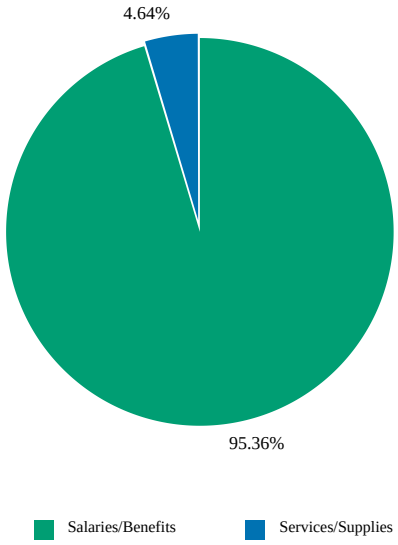
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14A23 | PRINCIPAL ADMINISTRATIVE ANALYST | 5.00 |
| 14A24 | COUNTY BUDGET DIRECTOR | 1.00 |
| | Total | 6.00 |

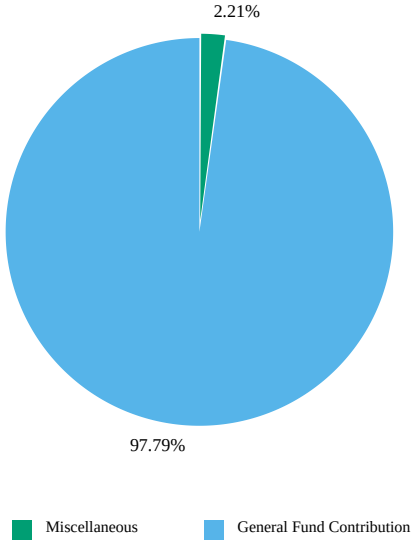
# Contracts and Purchasing

## (Budget Unit 105003 - Fund 1001 - Appropriation Unit CAO101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,662,969 | $ 1,838,577 | $ 1,769,964 | $ 1,926,734 | $ 1,926,734 | $ 88,157 |
| Services and Supplies | 93,739 | 91,474 | 67,635 | 93,695 | 93,695 | 2,221 |
| Other Charges | (1,781,663) | (1,336,186) | (1,280,616) | (1,916,879) | (1,916,879) | (580,693) |
| **Subtotal** | $ (24,955) | $ 593,865 | $ 556,983 | $ 103,550 | $ 103,550 | $ (490,315) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 6,843 | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous Revenues | 8,040 | 2,287 | 2,814 | 2,287 | 2,287 | 0 |
| **Subtotal** | $ 14,883 | $ 2,287 | $ 2,814 | $ 2,287 | $ 2,287 | $ 0 |
| General Fund Contributions | (39,838) | 591,578 | 554,169 | 101,263 | 101,263 | (490,315) |
| **Total Source of Funds** | **$ (24,955)** | **$ 593,865** | **$ 556,983** | **$ 103,550** | **$ 103,550** | **$ (490,315)** |

### Unit Description

The Contracts and Procurement (formally Contracts and Purchasing) Division provides offices and departments with knowledgeable assistance in the procurement of services, goods and general management of contract-related issues. The division's services include, but are not limited to; developing and coordinating competitive bid processes (Request for Proposals and Request for Qualifications); countywide oversight of contract management; management and oversight of the County Procurement Card program; management of the County Surplus Program and Personal Protective Equipment (PPE) distribution; maintains the County Contracts and Procurement Academy; management and oversight of the County Daycare lease and Villa Rivera Café Lease; supports the Emergency Operation Center during an activation.

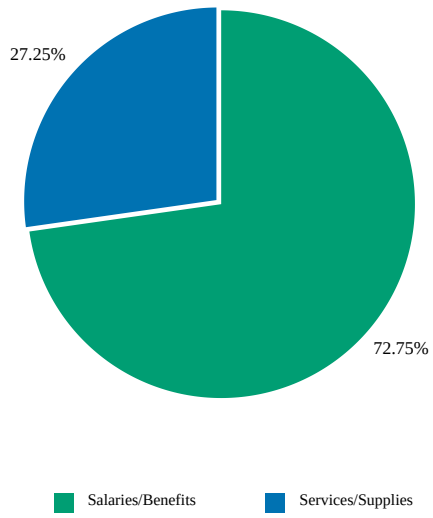
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14N35 | CHIEF CONTRACTS AND PROCUREMENT OFFICER | 1.00 |
| 14Q01 | DEPUTY CONTRACTS AND PROCUREMENT OFFICER I | 2.00 |
| 14Q11 | DEPUTY CONTRACTS AND PROCUREMENT OFFICER II | 2.00 |
| 14Q21 | SENIOR DEPUTY CONTRACTS AND PROCUREMENT OFFICER | 3.00 |
| 70F80 | SENIOR STOREKEEPER | 1.00 |
| | Total | 9.00 |

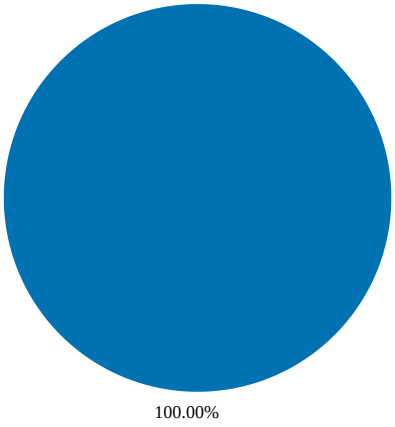
# Intergovernmental and Legislative Affairs

## (Budget Unit 105004 - Fund 1001 - Appropriation Unit CAO102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 880,437 | $ 926,045 | $ 1,139,166 | $ 1,186,779 | $ 1,186,779 | $ 260,734 |
| Services and Supplies | 411,642 | 447,109 | 488,606 | 444,570 | 444,570 | (2,539) |
| Other Charges | 0 | - | 0 | - | - | - |
| **Subtotal** | $ 1,292,079 | $ 1,373,154 | $ 1,627,772 | $ 1,631,349 | $ 1,631,349 | $ 258,195 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 1,292,079 | 1,373,154 | 1,627,772 | 1,631,349 | 1,631,349 | 258,195 |
| **Total Source of Funds** | **$ 1,292,079** | **$ 1,373,154** | **$ 1,627,772** | **$ 1,631,349** | **$ 1,631,349** | **$ 258,195** |

### Unit Description

The Intergovernmental and Legislative Affairs (IGLA) Division's responsibilities include the Board of Supervisor's Strategic Goals and Key Objectives; the annual Board of Supervisors, elected official, and department head strategic planning sessions; the cannabis program; the sustainability program; legislative coordination and advocacy; workforce development; community engagement; public information communications, news media outreach, and government channel programming; strategic grant services; and coordination of homeless services. In addition, IGLA staffs the following Board of Supervisors standing committees: Legislative Committee, Cannabis Committee; Homelessness, Health, Human Services and Housing Committee; Workforce Development Board, and the Alternate Energy and Environment Committee. IGLA staff also undertake a wide array of special projects as assigned by the CAO.

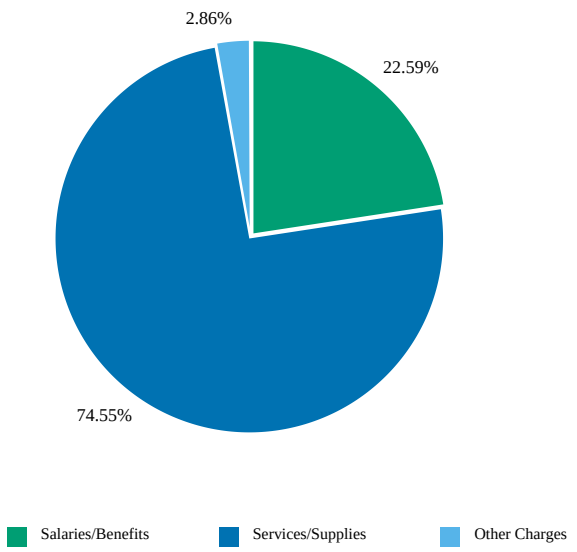
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E03 | ASSISTANT COUNTY ADMINISTRATIVE OFFICER | 1.00 |
| 14M07 | COMMUNITY ENGAGEMENT PROGRAM MANAGER | 1.00 |
| 14M08 | LEGISLATIVE PROGRAM MANAGER | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| | Total | 5.00 |

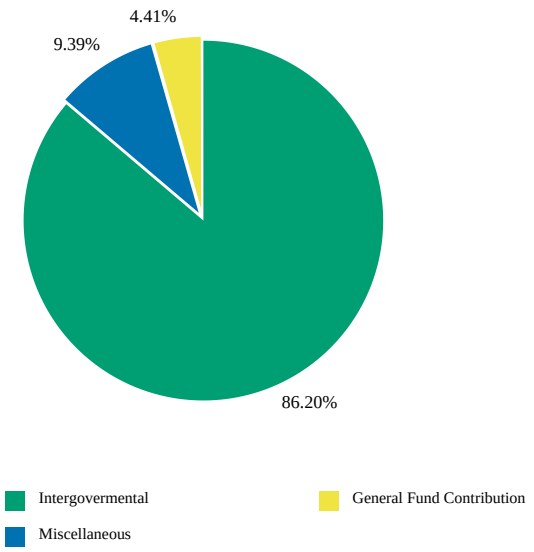
# Sustainability

## (Budget Unit 105005 - Fund 1001 - Appropriation Unit CAO102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 154,942 | $ 359,292 | $ 297,325 | $ 1,007,592 | $ 1,007,595 | $ 648,303 |
| Services and Supplies | 858,193 | 725,492 | 282,427 | 3,325,830 | 3,325,830 | 2,600,338 |
| Other Charges | 4,009 | 35,480 | 35,480 | 127,615 | 127,615 | 92,135 |
| **Subtotal** | $ 1,017,144 | $ 1,120,264 | $ 615,231 | $ 4,461,037 | $ 4,461,040 | $ 3,340,776 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 11,672 | $ 357,246 | $ 357,246 | $ 3,845,234 | $ 3,845,234 | $ 3,487,988 |
| Miscellaneous Revenues | - | 68,679 | 0 | 418,865 | 418,865 | 350,186 |
| **Subtotal** | $ 11,672 | $ 425,925 | $ 357,246 | $ 4,264,099 | $ 4,264,099 | $ 3,838,174 |
| GF - Assigned Fund Balance Use | - | 201,612 | - | - | - | (201,612) |
| General Fund Contributions | 1,005,472 | 492,727 | 257,985 | 196,938 | 196,941 | (295,786) |
| **Total Source of Funds** | **$ 1,017,144** | **$ 1,120,264** | **$ 615,231** | **$ 4,461,037** | **$ 4,461,040** | **$ 3,340,776** |

### Unit Description

The Sustainability Program manages projects and programs ensuring compliance with state law and local regulations related to greenhouse gas emissions and sustainable energy. The program develops and implements the Community Climate Action Plan and the Municipal Climate Action Plan, both of which contain strategies to reduce greenhouse gas emissions within county government operations as well as externally countywide through the development of policies and local regulations. The program staffs the Board of Supervisors Alternate Energy and Environment Committee and develops policies and regulations regarding sustainability for consideration by the Board of Supervisors. In addition, the program recommends sustainable infrastructure projects to county offices and departments and applies for, manages and implements energy-related grants.

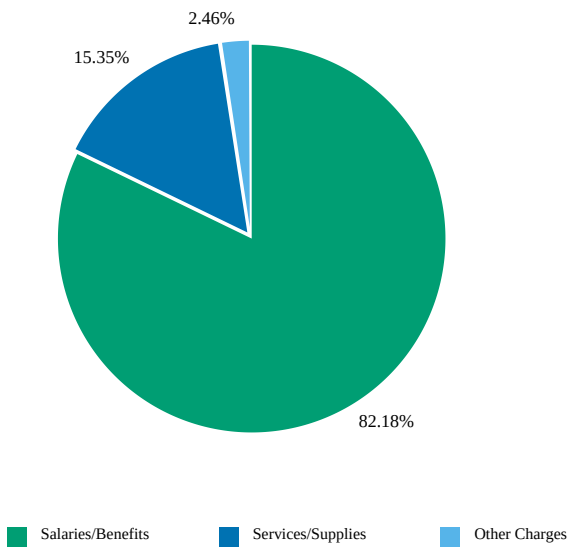
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C30 | MANAGEMENT ANALYST II | 3.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14M06 | SUSTAINABILITY PROGRAM MANAGER | 1.00 |
| | Total | 5.00 |

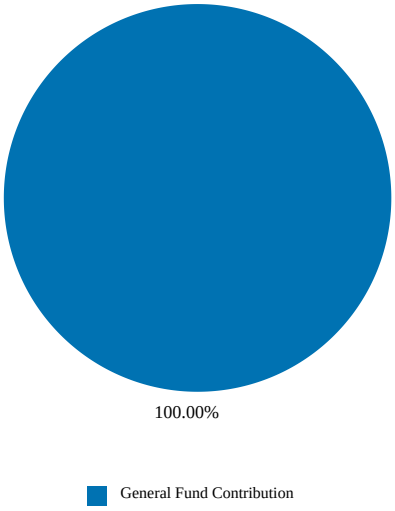
# Communications

## (Budget Unit 105006 - Fund 1001 - Appropriation Unit CAO102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 469,742 | $ 550,371 | $ 525,107 | $ 594,630 | $ 594,632 | $ 44,261 |
| Services and Supplies | 238,933 | 176,376 | 114,621 | 119,242 | 111,077 | (65,299) |
| Other Charges | - | - | 0 | 17,830 | 17,830 | 17,830 |
| **Subtotal** | $ 708,675 | $ 726,747 | $ 639,728 | $ 731,702 | $ 723,539 | $ (3,208) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 17,692 | $ - | $ 0 | $ - | $ - | $ - |
| Miscellaneous Revenues | - | - | 4,489 | - | - | - |
| **Subtotal** | $ 17,692 | $ - | $ 4,489 | $ - | $ - | $ - |
| General Fund Contributions | 690,984 | 726,747 | 635,239 | 731,702 | 723,539 | (3,208) |
| **Total Source of Funds** | **$ 708,675** | **$ 726,747** | **$ 639,728** | **$ 731,702** | **$ 723,539** | **$ (3,208)** |

### Unit Description

The Communications Division includes Public Information, Communications, and News/Media Outreach, acting as the primary source of public information for local government partners. The division provides clear and effective communication to residents, elected officials, community organizations, business entities, and the media and complies with County policies on public relations, social media management, branding, and web authoring. It disseminates critical information on county business and urgent issues, provides strategic support to offices and departments, and manages the broadcast of public meetings, news briefings, and conferences.

The division serves as the official Public Information Office for the Board of Supervisors, CAO, and the Department of Emergency Management. The team promotes the County's Alert and Warning System and directs the Monterey County Operational Area's Joint Information Center, particularly during emergency situations, ensuring timely and accurate information reaches the public when needed most. The team collaborates with various stakeholders, including community organizations, public agencies, and industry groups on behalf of the CAO and the Board of Supervisors.

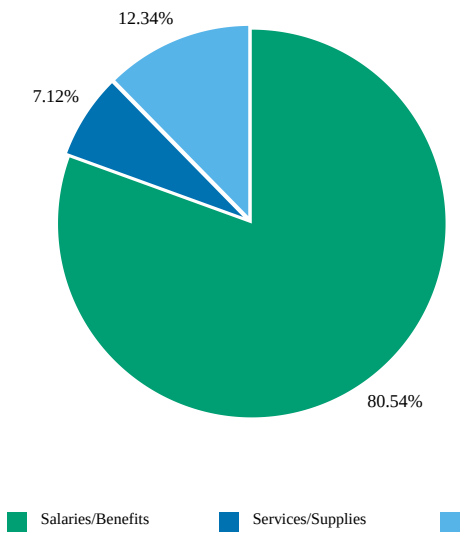
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14A28 | COUNTY COMMUNICATIONS DIRECTOR | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C37 | COUNTY MEDIA ANALYST | 1.00 |
| | Total | 3.00 |

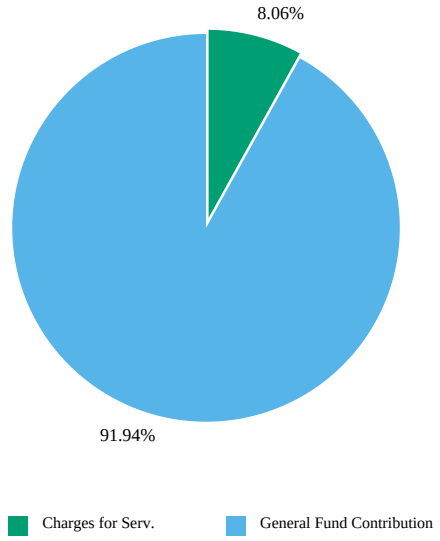
# Cannabis

## (Budget Unit 105007 - Fund 1001 - Appropriation Unit CAO103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 668,943 | $ 652,244 | $ 705,544 | $ 699,352 | $ 699,352 | $ 47,108 |
| Services and Supplies | 109,802 | 72,459 | 31,147 | 61,844 | 61,844 | (10,615) |
| Other Charges | 2,112,853 | 1,200,261 | 1,200,261 | 107,151 | 107,151 | (1,093,110) |
| **Subtotal** | $ 2,891,598 | $ 1,924,964 | $ 1,936,953 | $ 868,347 | $ 868,347 | $ (1,056,617) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 507,344 | $ - | $ 0 | $ - | $ - | $ - |
| Charges For Services | 94,270 | 72,500 | 95,296 | 70,000 | 70,000 | (2,500) |
| **Subtotal** | $ 601,614 | $ 72,500 | $ 95,296 | $ 70,000 | $ 70,000 | $ (2,500) |
| General Fund Contributions | 2,289,984 | 1,852,464 | 1,841,657 | 798,347 | 798,347 | (1,054,117) |
| **Total Source of Funds** | **$ 2,891,598** | **$ 1,924,964** | **$ 1,936,953** | **$ 868,347** | **$ 868,347** | **$ (1,056,617)** |

### Unit Description

The Cannabis Program serves as the local regulatory agency for growing and dispensing cannabis. The Program coordinates activities with and between key county offices and departments, external agencies, the state Department of Cannabis Control (DCC), the cannabis industry, and public and community groups. Seven county offices/departments and the fire districts work collaboratively to enforce local cannabis policies and regulations as well as regulations imposed by the DCC and various state and federal agencies. Each of these organizations plays a critical role and requires the program to be well coordinated, with effective internal and external communication to ensure the success of the cannabis industry within the County.

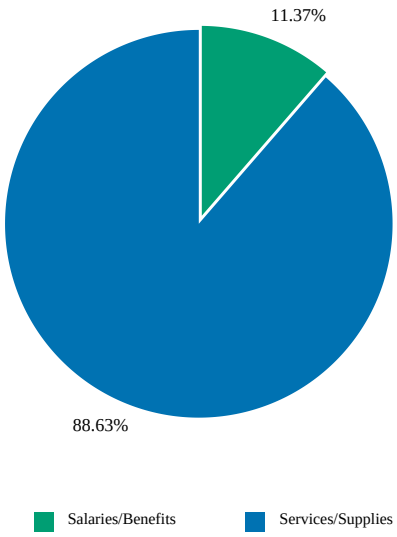
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14M05 | CANNABIS PROGRAM MANAGER | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| | Total | 3.00 |

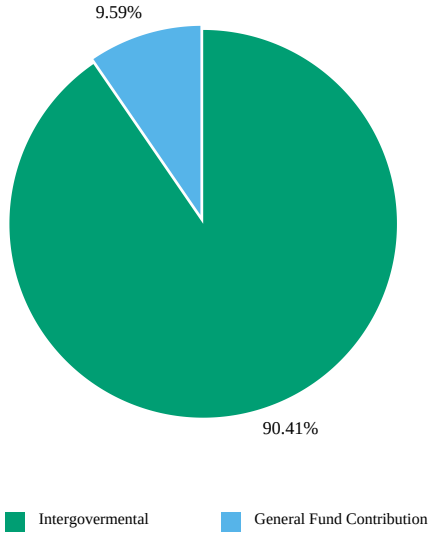
# Homelessness Strategies and Initiatives

## (Budget Unit 105008 - Fund 1001 - Appropriation Unit CAO104)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 618,344 | $ 803,828 | $ 731,220 | $ 660,391 | $ 660,391 | $ (143,437) |
| Services and Supplies | 1,407,482 | 11,078,917 | 4,823,650 | 5,395,531 | 5,145,531 | (5,933,386) |
| Other Charges | (128,941) | - | 0 | (271,957) | (271,957) | (271,957) |
| Capital Assets | 2,132,981 | 7,011,998 | 11,527,564 | - | - | (7,011,998) |
| **Subtotal** | $ 4,029,867 | $ 18,894,742 | $ 17,082,435 | $ 5,783,965 | $ 5,533,965 | $ (13,360,777) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 3,574,344 | $ 18,569,830 | $ 13,957,935 | $ 5,003,478 | $ 5,003,478 | $ (13,566,352) |
| **Subtotal** | $ 3,574,344 | $ 18,569,830 | $ 13,957,935 | $ 5,003,478 | $ 5,003,478 | $ (13,566,352) |
| General Fund Contributions | 455,523 | 324,912 | 3,124,500 | 780,487 | 530,487 | 205,575 |
| **Total Source of Funds** | **$ 4,029,867** | **$ 18,894,742** | **$ 17,082,435** | **$ 5,783,965** | **$ 5,533,965** | **$ (13,360,777)** |

### Unit Description

Homelessness Strategies and Initiatives Program plans, directs, coordinates, implements, and evaluates the goals and countywide strategic plan to address homelessness. This program develops and maintains a framework for activities to build a strong inter-departmental and inter-jurisdictional coordination structure, develop and align policies, promote, manage, and evaluate systems integration, and promote collaboration among state and local public agencies, non-profits, homeless advocacy groups, educational institutions, businesses, community groups, and county offices and departments.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 14M25 | COUNTY HOMELESS SERVICES DIRECTOR | 1.00 |
| | Total | 3.00 |

# Office of Community Engagement and Strategic Advocacy

**(Budget Unit 105009 - Fund 1001 - Appropriation Unit CAO105)**

**Use of Funds**

**No data to display**

**Source of Funds**

**No data to display**

## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 8,306 | $ 0 | $ - | $ - | $ - | $ 0 |
| Services and Supplies | 17,749 | 0 | 0 | - | - | 0 |
| Other Charges | 123,243 | - | 0 | - | - | - |
| **Subtotal** | $ 149,298 | $ 0 | $ 0 | $ - | $ - | $ 0 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 145,491 | $ - | $ 0 | $ - | $ - | $ - |
| **Subtotal** | $ 145,491 | $ - | $ 0 | $ - | $ - | $ - |
| General Fund Contributions | 3,807 | 0 | 0 | - | - | 0 |
| **Total Source of Funds** | **$ 149,298** | **$ 0** | **$ 0** | **$ -** | **$ -** | **$ 0** |

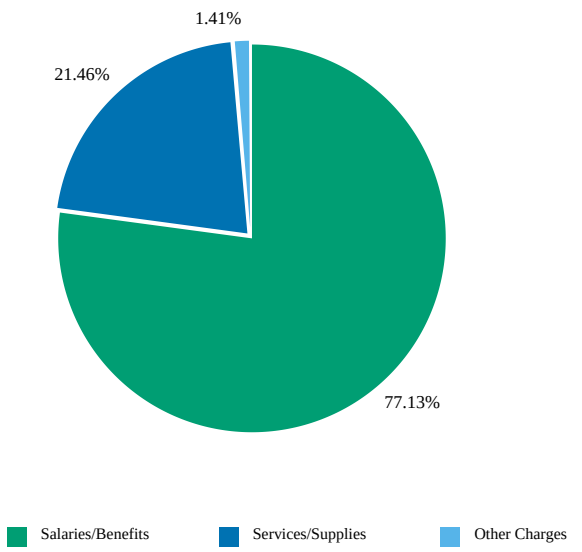
## Unit Description

Effective FY 2025-26, this unit is no longer active.

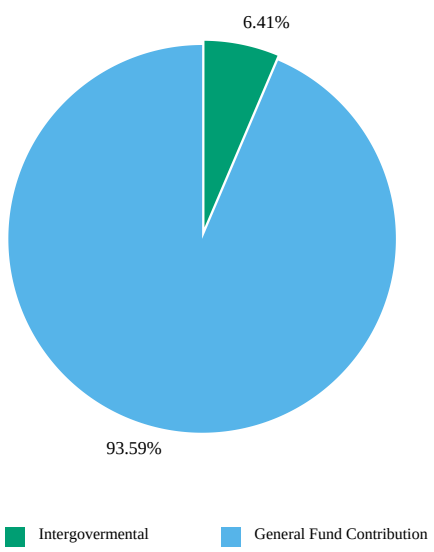
# Economic Development Administration

## (Budget Unit 105010 - Fund 1001 - Appropriation Unit CAO106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 433,339 | $ 489,532 | $ 457,372 | $ 512,204 | $ 512,207 | $ 22,675 |
| Services and Supplies | 120,026 | 112,470 | 23,275 | 142,508 | 142,508 | 30,038 |
| Other Charges | (182,741) | 62,305 | 62,305 | 9,381 | 9,381 | (52,924) |
| **Subtotal** | $ 370,625 | $ 664,307 | $ 542,952 | $ 664,093 | $ 664,096 | $ (211) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ - | $ - | $ - | $ 42,545 | $ 42,545 | $ 42,545 |
| **Subtotal** | $ - | $ - | $ - | $ 42,545 | $ 42,545 | $ 42,545 |
| General Fund Contributions | 370,625 | 664,307 | 542,952 | 621,548 | 621,551 | (42,756) |
| **Total Source of Funds** | **$ 370,625** | **$ 664,307** | **$ 542,952** | **$ 664,093** | **$ 664,096** | **$ (211)** |

### Unit Description

This unit contains the staff and administrative costs of the Economic Development Administration. Staff within this unit are responsible for the County's economic development, Development Set-Aside Agencies funding, small business loans, and the County's Comprehensive Economic Development Strategy. Other responsibilities include staffing the Economic Development Committee (EDC).

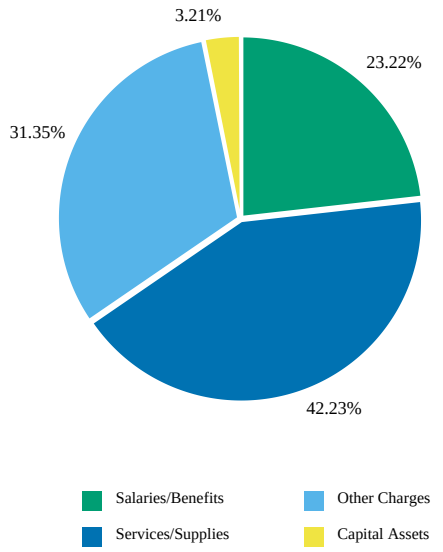
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14M12 | ECONOMIC DEVELOPMENT MANAGER | 1.00 |
| | Total | 2.00 |

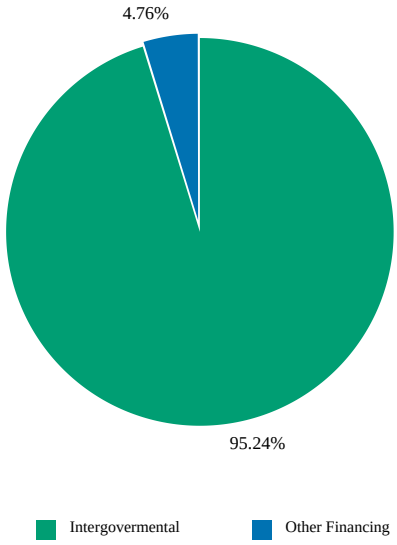
# Workforce Development Board

## (Budget Unit 105028 - Fund 1290 - Appropriation Unit CAO122)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,226,463 | $ 2,483,122 | $ 2,188,272 | $ 2,523,534 | $ 2,523,534 | $ 40,412 |
| Services and Supplies | 4,446,445 | 2,944,485 | 4,607,354 | 4,589,267 | 4,589,267 | 1,644,782 |
| Other Charges | 6,426,403 | 6,564,975 | 7,706,590 | 3,406,674 | 3,406,674 | (3,158,301) |
| Capital Assets | 0 | 338,500 | 494,881 | 348,655 | 348,655 | 10,155 |
| **Subtotal** | $ 13,099,311 | $ 12,331,082 | $ 14,997,097 | $ 10,868,130 | $ 10,868,130 | $ (1,462,952) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 50,706 | $ - | $ 18,983 | $ - | $ - | $ - |
| Intergovernmental Revenues | 14,290,415 | 12,200,000 | 14,659,645 | 10,950,000 | 10,950,000 | (1,250,000) |
| Miscellaneous Revenues | 698,374 | - | 2,344 | - | - | - |
| Other Financing Sources | 774,640 | 813,750 | 837,710 | 547,648 | 547,648 | (266,102) |
| **Subtotal** | $ 15,814,134 | $ 13,013,750 | $ 15,518,682 | $ 11,497,648 | $ 11,497,648 | $ (1,516,102) |
| Fund Balance | $ (2,714,824) | $ (682,668) | $ (521,585) | $ (629,518) | $ (629,518) | $ 53,150 |
| **Total Source of Funds** | **$ 13,099,311** | **$ 12,331,082** | **$ 14,997,097** | **$ 10,868,130** | **$ 10,868,130** | **$ (1,462,952)** |

### Unit Description

The Monterey County Workforce Development Board (MCWDB) provides comprehensive career planning, occupational skills training, and employment services to residents throughout the County via its three Career Centers in Salinas, Marina, and Seaside. The organization is dedicated to strengthening the regional economy by aligning workforce development efforts with the needs of local businesses in key industry sectors, including Health Care, Agriculture, and Hospitality and Tourism. Supported by more than $10 million in federal, state, and local funding, MCWDB designs and implements programs that serve both adults and young adults. In addition to its local initiatives, the organization administers several regional grants on behalf of the Workforce Development Boards in Santa Cruz and San Benito Counties. A $1.9 million award from the California State Workforce Development Board has further enabled MCWDB to launch a 350-hour pre-apprenticeship program, successfully preparing 126 participants for entry into registered apprenticeships in the building trades.

In late fiscal year 2026, MCWDB secured a $1,998,840 grant from California Volunteers to expand its Green Cadre program. This initiative offers participants valuable career-building experiences in public service, with an emphasis on addressing climate change and food insecurity. The expanded program will operate over the period of July 1, 2025, through December 31, 2026.

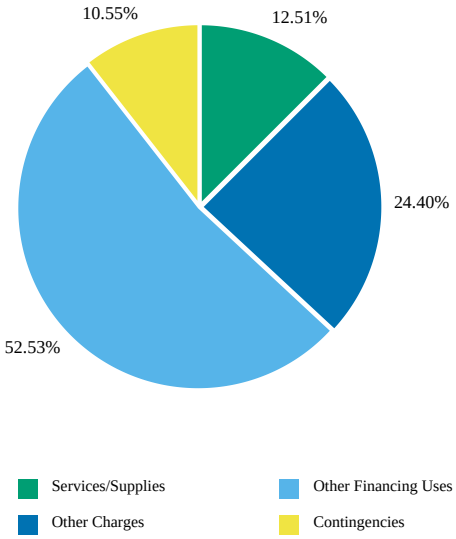
Additionally, the Central California Alliance for Health (the Alliance) continues to support workforce development efforts by funding Community Health Worker cohort training tuition for 130 individuals employed by the Alliance through September 2026.

## Recommended Positions

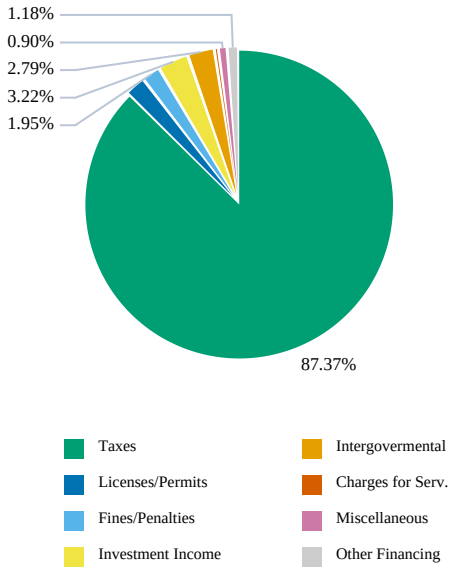
| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E16 | WIB EXECUTIVE DIRECTOR | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 60G21 | WIB EMPLOYMENT PROGRAMS REPRESENTATIVE II | 2.00 |
| 60G43 | WIB EMPLOYMENT PROGRAMS SUPERVISOR | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| | Total | 12.00 |

# CAO Non-Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 628 | $ - | $ - | $ - | $ - | $ - |
| Services and Supplies | 8,043,888 | 18,849,989 | 12,567,528 | 11,337,993 | 11,233,630 | (7,616,359) |
| Other Charges | 443,324 | (4,416,607) | (4,416,606) | (3,095,160) | 21,909,840 | 26,326,447 |
| Capital Assets | 0 | - | 4,173,609 | - | - | - |
| Other Financing Uses | 73,700,725 | 54,533,163 | 48,932,810 | 47,180,479 | 47,165,479 | (7,367,684) |
| Appropriation For Contingencies | 0 | 7,298,087 | 5,481,262 | 9,476,891 | 9,476,891 | 2,178,804 |
| **Subtotal** | $ 82,188,566 | $ 76,264,632 | $ 66,738,603 | $ 64,900,203 | $ 89,785,840 | $ 13,521,208 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 300,731,270 | $ 299,954,057 | $ 304,810,227 | $ 313,949,734 | $ 336,051,629 | $ 36,097,572 |
| Licenses, Permits, and Franchises | 8,797,443 | 7,801,216 | 7,801,216 | 7,957,241 | 8,375,613 | 574,397 |
| Fines, Forfeitures, and Penalties | 6,885,993 | 6,659,790 | 6,058,407 | 6,973,731 | 7,491,062 | 831,272 |
| Revenue from Use of Money & Property | 24,948,023 | 6,156,160 | 11,161,854 | 10,742,124 | 12,367,124 | 6,210,964 |
| Intergovernmental Revenues | 22,184,832 | 10,642,272 | 13,042,298 | 10,722,190 | 10,722,190 | 79,918 |
| Charges For Services | 1,243,873 | 1,341,330 | 1,329,431 | 1,368,934 | 1,603,564 | 262,234 |
| Miscellaneous Revenues | 5,033,118 | 3,821,346 | 9,565,798 | 3,450,460 | 3,450,460 | (370,886) |
| Other Financing Sources | 9,102,329 | 355,000 | 355,000 | 4,554,999 | 4,554,999 | 4,199,999 |
| **Subtotal** | $ 378,926,881 | $ 336,731,171 | $ 354,124,231 | $ 359,719,413 | $ 384,616,641 | $ 47,885,470 |
| Fund Balance | $ (2,457,839) | $ 16,362,278 | $ 5,219,115 | $ (5,070,685) | $ (5,070,685) | $ (21,432,963) |
| GF - Assigned Fund Balance Use | - | 5,417,760 | - | - | - | (5,417,760) |
| General Fund Contributions | (294,280,476) | (282,246,578) | (292,604,743) | (289,748,525) | (289,760,116) | (7,513,538) |
| **Total Source of Funds** | **$ 82,188,566** | **$ 76,264,632** | **$ 66,738,603** | **$ 64,900,203** | **$ 89,785,840** | **$ 13,521,208** |

## Description:

The CAO’s Non-Departmental Division oversees several countywide operational costs, including annual debt service; contributions to fire agencies; transfers to other County funds and external agencies; appropriations for contingencies; economic development set-asides; membership in governmental organizations such as the California State Association of Counties; the Resource Planning Internal Service Fund; pension unfunded liability payments; support for trial courts; and the allocation of realignment revenues for health and social services programs.

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the CAO’s non-departmental operations total is $89,785,840, reflecting a decrease of $13,521,208 from the prior year's adopted budget. Key changes include a $5,565,019 reduction in Building Improvement and Replacement; a $4,061,336 decrease in Pension Unfunded Liability; and a $3,714,695 decrease in Enterprise Resource Planning partially offset by a $2,178,804 increase in Contingencies.

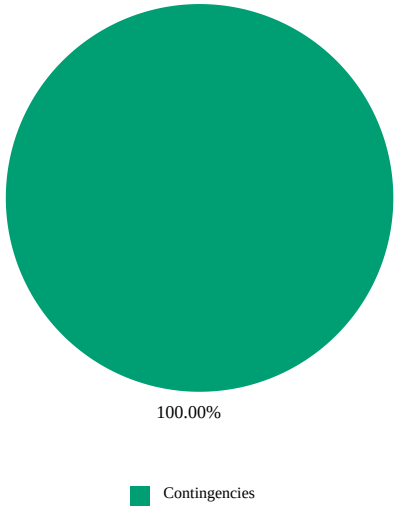
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| CAO107 - Contingencies | $ 1,183,588 | $ 7,298,087 | $ 5,481,262 | $ 9,476,891 | $ 9,476,891 | $ 2,178,804 | 1001 | 105011 |
| CAO108 - County Memberships | 86,219 | 90,346 | 88,139 | 94,863 | 90,500 | 154 | 1001 | 105012 |
| CAO109 - Medical Care Services | 3,900,648 | 3,900,648 | 3,900,648 | 3,900,648 | 3,900,648 | 0 | 1001 | 105013 |
| CAO110 - Other Financing Uses | 44,891,953 | 24,513,147 | 24,513,147 | 24,085,525 | 49,070,525 | 24,557,378 | 1001 | 105014 |
| CAO111 - Other General Expenditures | 1,425,000 | 23,234 | 0 | 200,000 | 100,000 | 76,766 | 1001 | 105015 |
| CAO112 - Auxiliary Services | 362,843 | 221,394 | 171,652 | 100,520 | 100,520 | (120,874) | 1001 | 105016 |
| CAO114 - Contributions | 4,116,793 | 4,099,514 | 4,099,514 | 4,129,178 | 4,129,178 | 29,664 | 1001 | 105018 |
| CAO114 - Contributions | 652,630 | 1,160,644 | 1,160,644 | 1,099,644 | 1,104,644 | (56,000) | 1001 | 105019 |
| CAO114 - Contributions | 4,522,649 | 4,557,982 | 4,522,649 | 4,608,236 | 4,608,236 | 50,254 | 1001 | 105020 |
| CAO115 - Trial Courts | 7,961,586 | 8,711,419 | 7,960,958 | 8,711,419 | 8,711,419 | 0 | 1001 | 105021 |
| CAO120 - Development Set-Aside | 4,199,974 | 2,994,975 | 2,994,975 | 3,159,696 | 3,159,696 | 164,721 | 1001 | 105026 |
| CAO113 - Pension Unfunded Liability | 294,999 | 6,776,645 | 6,372,270 | 2,715,309 | 2,715,309 | (4,061,336) | 1025 | 105017 |
| CAO121 - Revolving Loan Program | 150,000 | 250,000 | 250,000 | 204,269 | 204,269 | (45,731) | 1260 | 105027 |
| CAO117 - Enterprise Resource Planning | 279,618 | 7,914,694 | 7,035,863 | 4,199,999 | 4,199,999 | (3,714,695) | 2200 | 105023 |
| CAO118 - Building Improvement and Replacement | 9,537,460 | 5,565,019 | 0 | 0 | 0 | (5,565,019) | 2200 | 105024 |
| CAO119 - Equipment Replacement Planning | (1,377,394) | (1,813,117) | (1,813,117) | (1,785,994) | (1,785,994) | 27,123 | 2200 | 105025 |
| **Subtotal** | $ 82,188,566 | $ 76,264,632 | $ 66,738,603 | $ 64,900,203 | $ 89,785,840 | $ 13,521,208 | | |

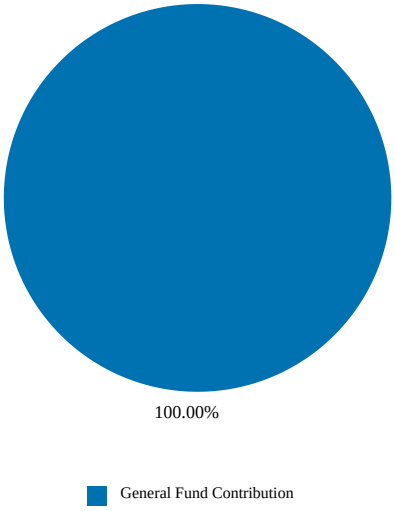
# Contingencies

## (Budget Unit 105011 - Fund 1001 - Appropriation Unit CAO107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 1,183,588 | $ - | $ 0 | $ - | $ - | $ - |
| Appropriation For Contingencies | 0 | 7,298,087 | 5,481,262 | 9,476,891 | 9,476,891 | 2,178,804 |
| **Subtotal** | $ 1,183,588 | $ 7,298,087 | $ 5,481,262 | $ 9,476,891 | $ 9,476,891 | $ 2,178,804 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Sources | $ 8,500,000 | $ - | $ 0 | $ - | $ - | $ - |
| **Subtotal** | $ 8,500,000 | $ - | $ 0 | $ - | $ - | $ - |
| GF - Assigned Fund Balance Use | - | 5,417,760 | - | - | - | (5,417,760) |
| General Fund Contributions | (7,316,412) | 1,880,327 | 5,481,262 | 9,476,891 | 9,476,891 | 7,596,564 |
| **Total Source of Funds** | **$ 1,183,588** | **$ 7,298,087** | **$ 5,481,262** | **$ 9,476,891** | **$ 9,476,891** | **$ 2,178,804** |

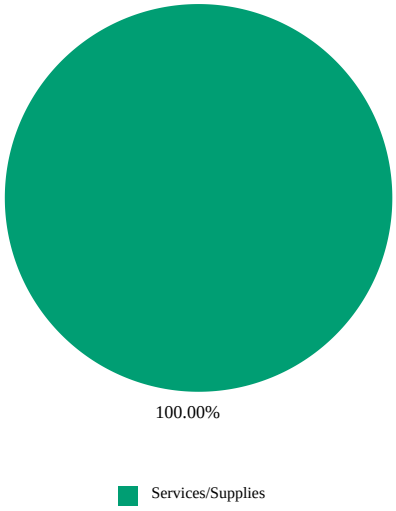
### Unit Description

The CAO's Contingencies Unit maintains the General Fund appropriation for operational contingencies, ensuring the County has adequate working capital and a financial safeguard against natural disasters, economic downturns and reduce or significant programmatic changes. The County's General Financial Policies require an annual contingency appropriation to 1% of total General Fund revenues. In the event of an emergency or unexpected revenue shortfall, these contingency funds may be accessed at the discretion of Board of Supervisors. Use of these funds occur only after all other budget sources have been evaluated.

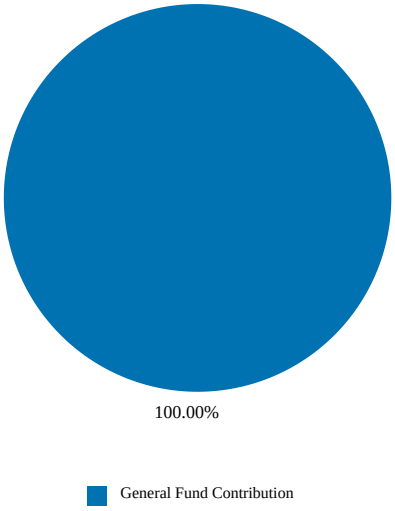
# County Memberships

## (Budget Unit 105012 - Fund 1001 - Appropriation Unit CAO108)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 86,219 | $ 90,346 | $ 88,139 | $ 94,863 | $ 90,500 | $ 154 |
| **Subtotal** | $ 86,219 | $ 90,346 | $ 88,139 | $ 94,863 | $ 90,500 | $ 154 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 86,219 | 90,346 | 88,139 | 94,863 | 90,500 | 154 |
| **Total Source of Funds** | **$ 86,219** | **$ 90,346** | **$ 88,139** | **$ 94,863** | **$ 90,500** | **$ 154** |

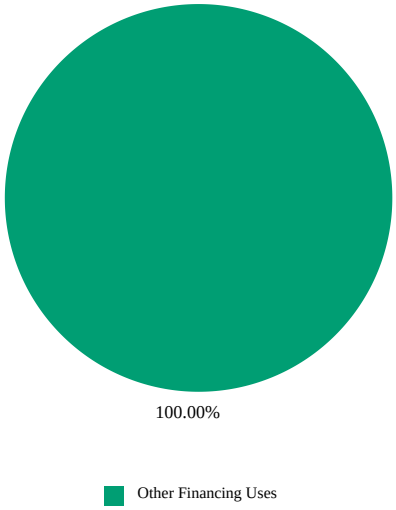
### Unit Description

This unit provides payment for annual memberships in the California Association of County Executives (CACE), the California State Association of Counties (CSAC), the National Association of Counties (NACo), and Rural County Representatives of California (RCRC). These organizations provide valuable information on statewide and national issues affecting counties and offer opportunities for the County to collaborate and network with other boards and administrative staff.

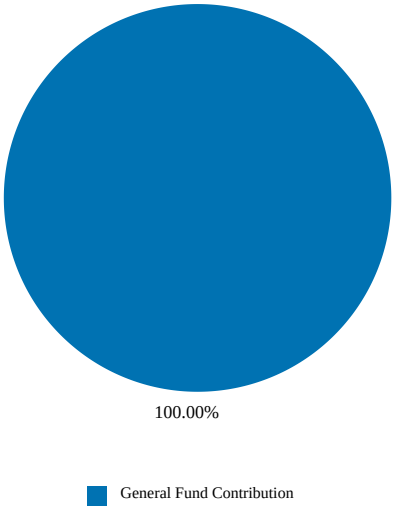
# Medical Care Services

## (Budget Unit 105013 - Fund 1001 - Appropriation Unit CAO109)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 3,900,648 | $ 3,900,648 | $ 3,900,648 | $ 3,900,648 | $ 3,900,648 | $ 0 |
| **Subtotal** | $ 3,900,648 | $ 3,900,648 | $ 3,900,648 | $ 3,900,648 | $ 3,900,648 | $ 0 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 3,900,648 | 3,900,648 | 3,900,648 | 3,900,648 | 3,900,648 | 0 |
| **Total Source of Funds** | **$ 3,900,648** | **$ 3,900,648** | **$ 3,900,648** | **$ 3,900,648** | **$ 3,900,648** | **$ 0** |

### Unit Description

The CAO Medical Care Services Unit was established pursuant to the section 17000 of the California Welfare and Institutions Code, which requires counties to provide medical care to indigent residents lawfully residing within the County who are not otherwise supported by another funding source.

In prior fiscal years, the unit provided General Fund support to Natividad Medical Center and the Health Department to offset costs associated with indigent medical care. Beginning in FY 2012-13, changes in accounting for realignment revenues shifted the role of this unit to appropriating Vehicle License Fee (VLF) funds for the Health Department and the Department of Social Services; the County's share of Sales Tax Revenue for health services; and the Sales Tax Revenue match for Mental Health Services. Subsequent statutory changes eliminated the requirement to deposit VLF funds into the General Fund, resulting in those funds being deposited directly into their respective trust accounts.

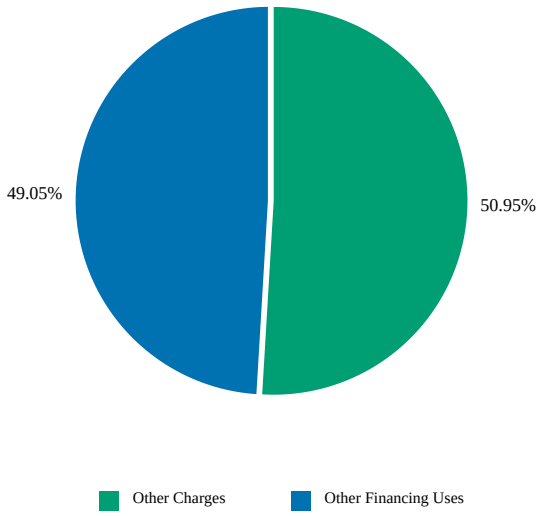
The Recommended Budget allocates the Public Health Realignment fundings as follows:

- $500,648 for Behavioral Health Mental Health Services
- $3,400,000 for the Health Department's Maintenance of Effort.

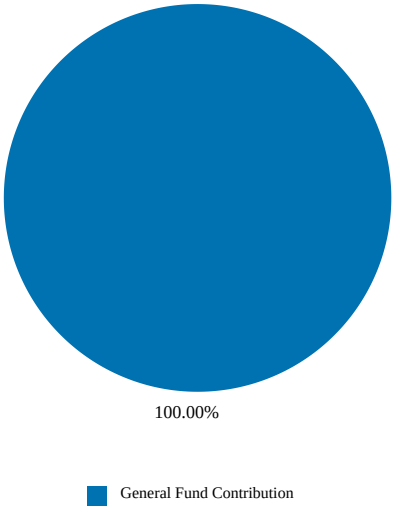
# Other Financing Uses

## (Budget Unit 105014 - Fund 1001 - Appropriation Unit CAO110)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ - | $ - | $ - | $ - | $ 25,000,000 | $ 25,000,000 |
| Other Financing Uses | 44,891,953 | 24,513,147 | 24,513,147 | 24,085,525 | 24,070,525 | (442,622) |
| **Subtotal** | $ 44,891,953 | $ 24,513,147 | $ 24,513,147 | $ 24,085,525 | $ 49,070,525 | $ 24,557,378 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Sources | $ 247,329 | $ - | $ 0 | $ - | $ - | $ - |
| **Subtotal** | $ 247,329 | $ - | $ 0 | $ - | $ - | $ - |
| General Fund Contributions | 44,644,624 | 24,513,147 | 24,513,147 | 24,085,525 | 49,070,525 | 24,557,378 |
| **Total Source of Funds** | **$ 44,891,953** | **$ 24,513,147** | **$ 24,513,147** | **$ 24,085,525** | **$ 49,070,525** | **$ 24,557,378** |

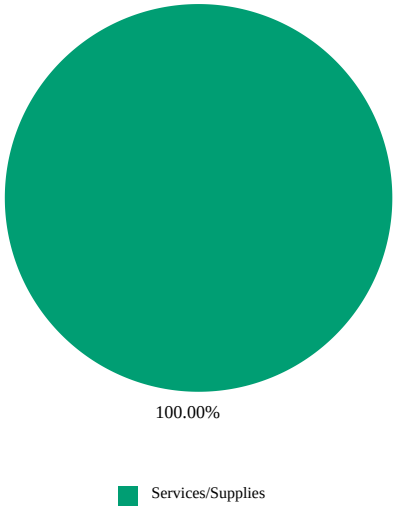
### Unit Description

The CAO's Other Financing Uses Unit makes payments and contributions from the General Fund to other county funds for debt service, capital projects, Measure AA and other contributions and general subsidies. Funding may also be included for issues requiring additional review, analysis, county services, and issues exempt from the Brown Act (California Government Code, section 54950 and following), such as real estate or property negotiations. Additionally, this unit includes annual transfers to the Road Fund and debt service.

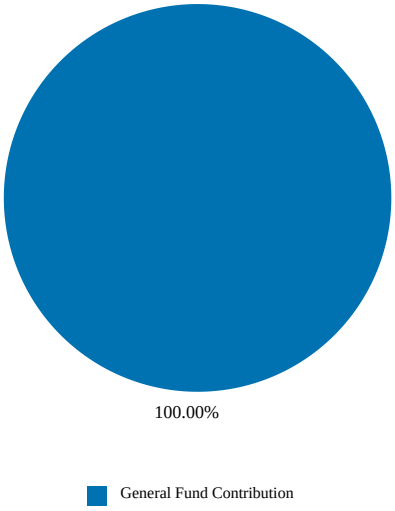
# Other General Expenditures

## (Budget Unit 105015 - Fund 1001 - Appropriation Unit CAO111)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ - | $ 23,234 | $ 0 | $ 200,000 | $ 100,000 | $ 76,766 |
| Other Charges | 1,425,000 | - | 0 | - | - | - |
| **Subtotal** | $ 1,425,000 | $ 23,234 | $ 0 | $ 200,000 | $ 100,000 | $ 76,766 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 1,425,000 | 23,234 | 0 | 200,000 | 100,000 | 76,766 |
| **Total Source of Funds** | **$ 1,425,000** | **$ 23,234** | **$ 0** | **$ 200,000** | **$ 100,000** | **$ 76,766** |

### Unit Description

The CAO's Other General Expenditures Unit provides for general-purpose expenses not allocated to an existing office, department, or program, including external audit services and the Budget Committee.

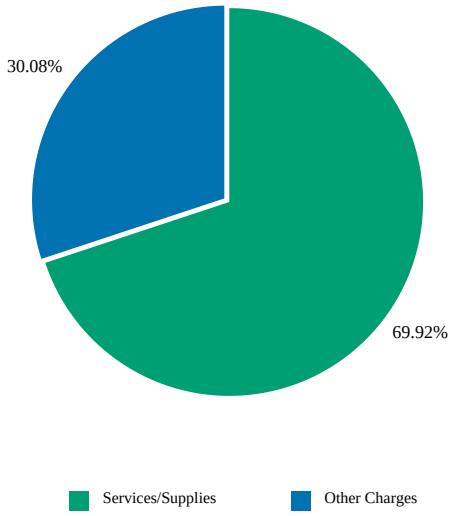
External audit services include financial statements, Single Audits, and non-Annual Comprehensive Financial Report (ACFR) entities. The Budget Committee budget allows for engagement of outside firms to conduct audits to ensure independence and oversight of the County's financial reporting process.

The Budget Committee's principal functions include receiving staff updates on financial issues affecting the County and providing oversight and direction to staff in developing and modifying the budget. The Budget Committee will assist the Board of Supervisors in fulfilling its responsibilities regarding financial reporting, internal control systems, and the audit process.

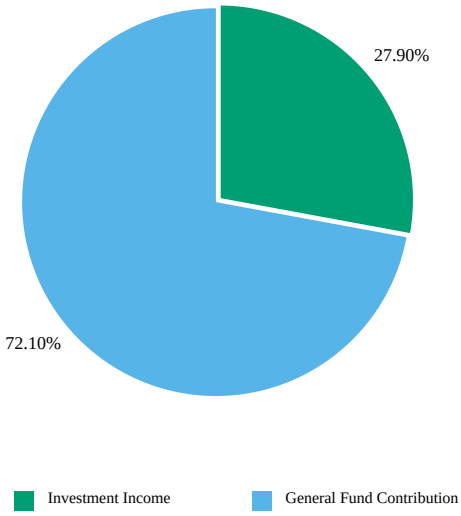
# Auxiliary Services

## (Budget Unit 105016 - Fund 1001 - Appropriation Unit CAO112)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 39,918 | $ 50,688 | $ 946 | $ 70,283 | $ 70,283 | $ 19,595 |
| Other Charges | 322,925 | 170,706 | 170,706 | 30,237 | 30,237 | (140,469) |
| **Subtotal** | $ 362,843 | $ 221,394 | $ 171,652 | $ 100,520 | $ 100,520 | $ (120,874) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 24,254 | $ 28,044 | $ 21,008 | $ 28,044 | $ 28,044 | $ 0 |
| **Subtotal** | $ 24,254 | $ 28,044 | $ 21,008 | $ 28,044 | $ 28,044 | $ 0 |
| General Fund Contributions | 338,589 | 193,350 | 150,644 | 72,476 | 72,476 | (120,874) |
| **Total Source of Funds** | **$ 362,843** | **$ 221,394** | **$ 171,652** | **$ 100,520** | **$ 100,520** | **$ (120,874)** |

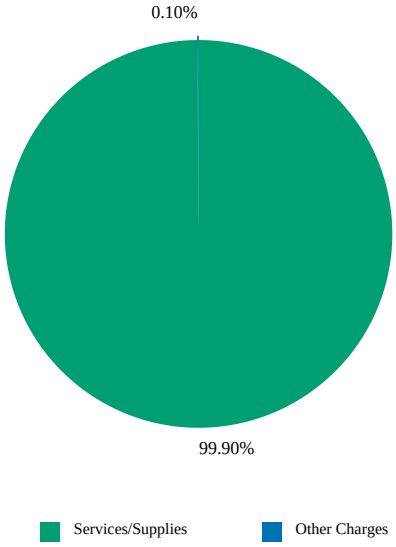
### Unit Description

The CAO's Auxiliary Services Unit oversees contracted services supporting the County's cafeterias as well as the daycare located at the Schilling Place complex.

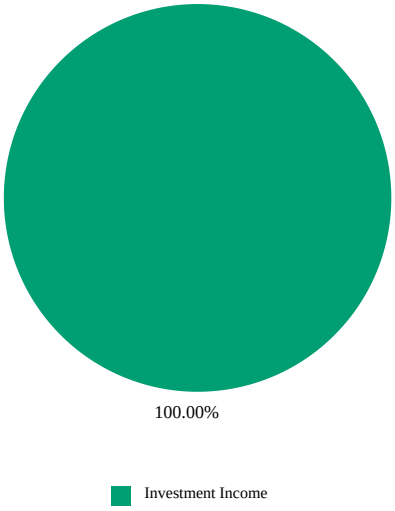
# Pension Unfunded Liability

## (Budget Unit 105017 - Fund 1025 - Appropriation Unit CAO113)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 294,124 | $ 6,775,590 | $ 6,371,215 | $ 2,712,691 | $ 2,712,691 | $ (4,062,899) |
| Other Charges | 875 | 1,055 | 1,055 | 2,618 | 2,618 | 1,563 |
| **Subtotal** | $ 294,999 | $ 6,776,645 | $ 6,372,270 | $ 2,715,309 | $ 2,715,309 | $ (4,061,336) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 9,274,169 | $ 2,000,000 | $ 5,386,811 | $ 6,000,000 | $ 6,000,000 | $ 4,000,000 |
| **Subtotal** | $ 9,274,169 | $ 2,000,000 | $ 5,386,811 | $ 6,000,000 | $ 6,000,000 | $ 4,000,000 |
| Fund Balance | $ (8,979,171) | $ 4,776,645 | $ 985,459 | $ (3,284,691) | $ (3,284,691) | $ (8,061,336) |
| **Total Source of Funds** | **$ 294,999** | **$ 6,776,645** | **$ 6,372,270** | **$ 2,715,309** | **$ 2,715,309** | **$ (4,061,336)** |

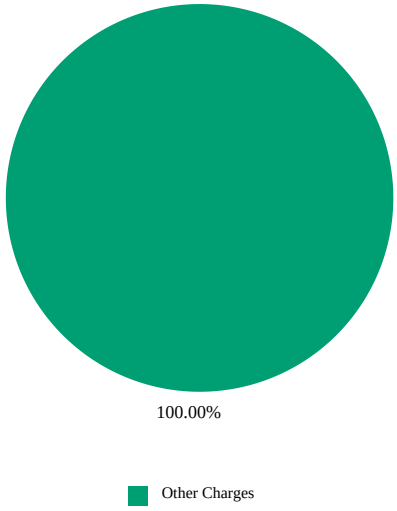
### Unit Description

The CAO's Pension Unfunded Liability Unit was established to collect unfunded accrued liability (UAL) supplemental pension payments and discretionary revenue contributions to address the County's unfunded pension liability. Contributions from the supplemental payments are held in an Internal Revenue Code Section 115 Trust (established to set aside fund contributions for paying post-retirement employee benefits) with an external trust administrator.

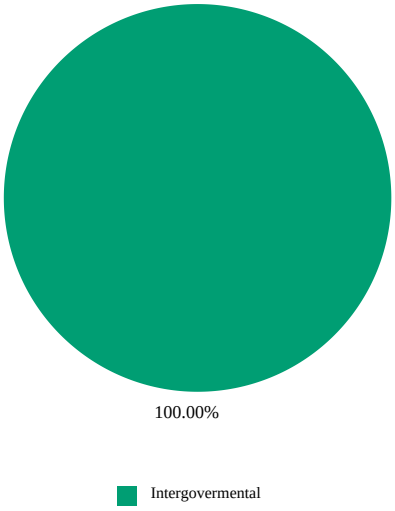
# Contributions - Proposition 172

## (Budget Unit 105018 - Fund 1001 - Appropriation Unit CAO114)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ 4,116,793 | $ 4,099,514 | $ 4,099,514 | $ 4,129,178 | $ 4,129,178 | $ 29,664 |
| **Subtotal** | $ 4,116,793 | $ 4,099,514 | $ 4,099,514 | $ 4,129,178 | $ 4,129,178 | $ 29,664 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 4,129,178 | $ 4,099,514 | $ 4,099,514 | $ 4,129,178 | $ 4,129,178 | $ 29,664 |
| **Subtotal** | $ 4,129,178 | $ 4,099,514 | $ 4,099,514 | $ 4,129,178 | $ 4,129,178 | $ 29,664 |
| General Fund Contributions | (12,385) | 0 | 0 | 0 | 0 | 0 |
| **Total Source of Funds** | **$ 4,116,793** | **$ 4,099,514** | **$ 4,099,514** | **$ 4,129,178** | **$ 4,129,178** | **$ 29,664** |

### Unit Description

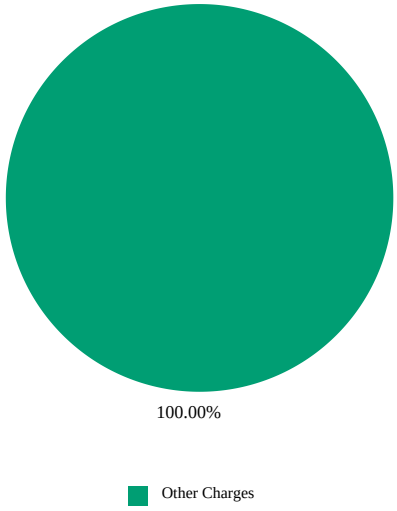
The CAO's Contributions – Proposition 172 (1993) Unit accounts for the County's Public Safety Sales Tax revenues that are allocated to fire protection service providers, serving the unincorporated areas. Proposition 172 established a permanent statewide half-cent sales tax dedicated to funding local public safety services.

In FY 2011-12, the CAO and the Association of Fire Fighters and Volunteer Fire Companies agreed to a disbursement model for these revenues. Under the agreement, the County allocates 9.13% of its Proposition 172 revenues based on the most recently audited fiscal year to the association. The revenue-sharing approach ties annual distributions to audited actuals, providing predictability and transparency for budgeting purposes.

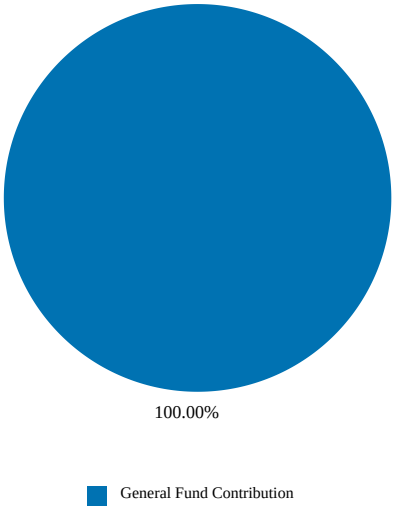
# Contributions - Other Agencies

## (Budget Unit 105019 - Fund 1001 - Appropriation Unit CAO114)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ - | $ 100,000 | $ 100,000 | $ - | $ - | $ (100,000) |
| Other Charges | 652,630 | 1,060,644 | 1,060,644 | 1,099,644 | 1,104,644 | 44,000 |
| **Subtotal** | $ 652,630 | $ 1,160,644 | $ 1,160,644 | $ 1,099,644 | $ 1,104,644 | $ (56,000) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 652,630 | 1,160,644 | 1,160,644 | 1,099,644 | 1,104,644 | (56,000) |
| **Total Source of Funds** | **$ 652,630** | **$ 1,160,644** | **$ 1,160,644** | **$ 1,099,644** | **$ 1,104,644** | **$ (56,000)** |

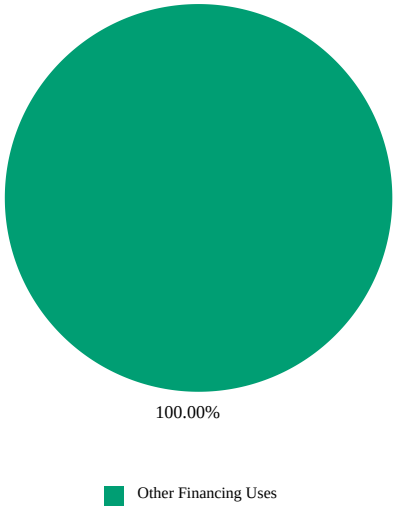
### Unit Description

The CAO's Contributions – Other Agencies Unit records General Fund contributions to a variety of external organizations including the Association of Monterey Bay Area Governments (AMBAG), Court Appointed Special Advocates (CASA), Local Agency Formation Commission (LAFCo), Monterey Bay Air Resources District (MBARD), the Pajaro River Watershed Flood Prevention Authority (PRWFPA), the Pajaro/Sunny Mesa Community Services District (PSMCSD), the Prunedale Senior Center, the Salinas Soccer Complex, and the Hartnell College Foundation. These contributions support regional planning, public safety, environmental protection, community services, and local educational initiatives.

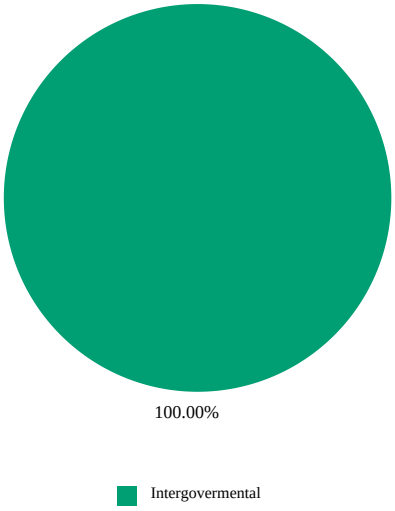
# Contributions – Proposition 172 ECD

## (Budget Unit 105020 - Fund 1001 - Appropriation Unit CAO114)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 4,522,649 | $ 4,557,982 | $ 4,522,649 | $ 4,608,236 | $ 4,608,236 | $ 50,254 |
| **Subtotal** | $ 4,522,649 | $ 4,557,982 | $ 4,522,649 | $ 4,608,236 | $ 4,608,236 | $ 50,254 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 4,522,649 | $ 4,557,982 | $ 5,695,296 | $ 4,608,236 | $ 4,608,236 | $ 50,254 |
| **Subtotal** | $ 4,522,649 | $ 4,557,982 | $ 5,695,296 | $ 4,608,236 | $ 4,608,236 | $ 50,254 |
| General Fund Contributions | 0 | 0 | (1,172,647) | 0 | 0 | 0 |
| **Total Source of Funds** | **$ 4,522,649** | **$ 4,557,982** | **$ 4,522,649** | **$ 4,608,236** | **$ 4,608,236** | **$ 50,254** |

### Unit Description

The CAO's Contributions – Proposition 172 (1993) Emergency Communications Department (ECD) Unit accounts for the County's Proposition 172 Public Safety Sales Tax revenues that are allocated to support 9-1-1 emergency communications serving the in unincorporated areas. Proposition 172 established a permanent statewide half-cent sales tax dedicated to funding local public safety services.

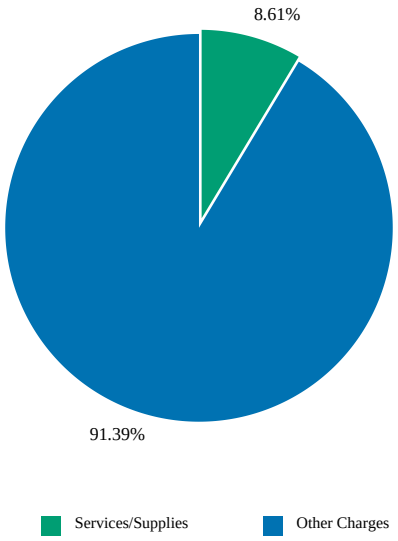
Established in FY 2011-22, this budget provides:

- Support for emergency communications operations, including 9 1 1 dispatch services serving the unincorporated areas.
- Revenue sharing contributions to user agencies, representing the County approved share (10% of total Proposition 172 revenues) distributed among participating agencies for their emergency communications costs.
- Offsets against dispatch service charges, reducing the amount billed to user agencies for ECD operational costs.

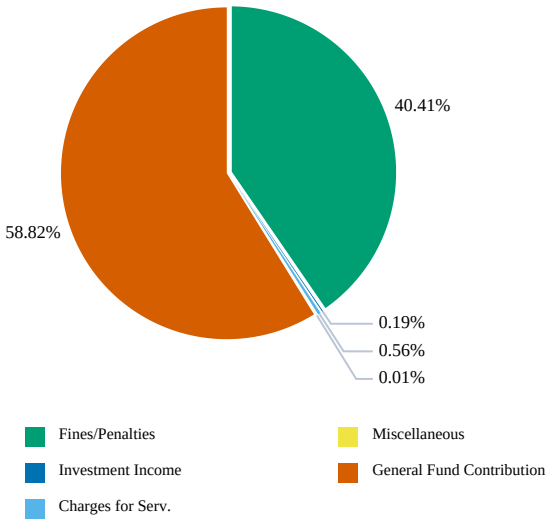
# Trial Courts

## (Budget Unit 105021 - Fund 1001 - Appropriation Unit CAO115)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 628 | $ - | $ - | $ - | $ - | $ - |
| Services and Supplies | - | 750,461 | 0 | 750,461 | 750,461 | 0 |
| Other Charges | 7,960,958 | 7,960,958 | 7,960,958 | 7,960,958 | 7,960,958 | 0 |
| **Subtotal** | $ 7,961,586 | $ 8,711,419 | $ 7,960,958 | $ 8,711,419 | $ 8,711,419 | $ 0 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 2,786,796 | $ 3,520,370 | $ 2,918,988 | $ 3,520,370 | $ 3,520,370 | $ 0 |
| Revenue from Use of Money & Property | 11,488 | 16,868 | 15,446 | 16,868 | 16,868 | 0 |
| Charges For Services | 41,071 | 48,934 | 29,431 | 48,934 | 48,934 | 0 |
| Miscellaneous Revenues | (4,131) | 1,204 | 2,197 | 1,204 | 1,204 | 0 |
| **Subtotal** | $ 2,835,225 | $ 3,587,376 | $ 2,966,061 | $ 3,587,376 | $ 3,587,376 | $ 0 |
| General Fund Contributions | 5,126,361 | 5,124,043 | 4,994,897 | 5,124,043 | 5,124,043 | 0 |
| **Total Source of Funds** | **$ 7,961,586** | **$ 8,711,419** | **$ 7,960,958** | **$ 8,711,419** | **$ 8,711,419** | **$ 0** |

### Unit Description

The CAO's Trial Courts Unit accounts for the County's statutory obligations to the state on behalf of the Courts as established under Assembly Bill (AB) 233 (Chapter 850, Statutes of 1997), the Trial Courts Funding Act of 1997, and subsequently amended by Senate Bill (SB) 1732 (Chapter 1082, Statutes of 2002), the Trial Courts Funding Act of 2002.

AB 233 transferred primary responsibility for funding Trial Courts operations from counties to the state and established each county's expenditure and revenue Maintenance of Effort (MOE) obligation for each county requirement.

The MOE is based on the level of County General Fund support and designated fine and forfeiture revenues provided for Trail Court operations in the FY 1994-95 base year. Additionally, AB 233 requires the County to share with the state, on a 50-50 basis, any increase in designated revenues above the base amounts established in the Trial Couts Funding Act of 2002.

The Trial Courts budget supports local trial court-related activities that affect County expenditures and revenues, including:

- Trial Courts MOE payments, as required under state law
- County Facility Payments (CFPs) for court-operated facilities
- The County-State 50-50 revenue-sharing obligation for eligible increases in revenues above the AB 233 base year

- Revenue-collection program costs for fines and fees collected on behalf of the County
- Judicial benefits and other court-related collection expenses, as agreed upon by the County, the Superior Court of Monterey County, and the Administrative Office of the Courts (AOC).

Revenues recorded in this unit reflect all fines, forfeitures, penalties, and other court-ordered fees collected on behalf of the County by the Superior Court of Monterey County and the Revenue Division of the County's Treasurer-Tax Collector's Office. The Revenue Division is responsible for operating the County's Criminal Court Collections Program.

Pursuant to the Trial Courts Funding Act of 2002, the County transferred the title of the Marina Courthouse to the AOC, effective December 31, 2008. On March 30, 2009, the County executed the transfer of responsibility for the Monterey, King City, and Juvenile Court facilities. Responsibility for the Salinas North Wing Court Facility transferred to the AOC on October 12, 2010. However, title to the North Wing and Monterey facilities will not transfer until the bonded indebtedness associated with those buildings has been fully repaid. CFPs related to these transfers are budgeted in this unit.

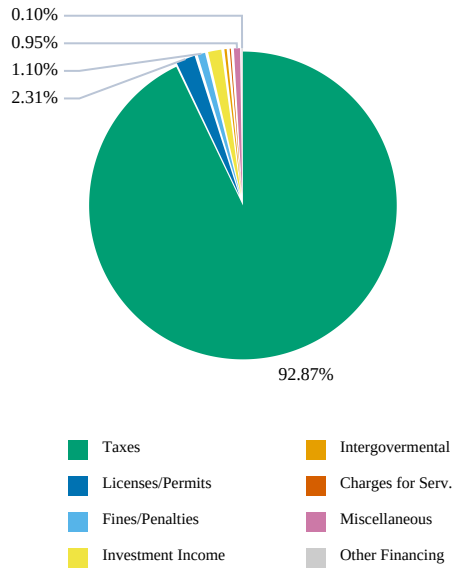
# Non-Program Revenue

## (Budget Unit 105022 - Fund 1001 - Appropriation Unit CAO116)

### Use of Funds

**No data to display**

### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 300,731,270 | $ 299,954,057 | $ 304,810,227 | $ 313,949,734 | $ 336,051,629 | $ 36,097,572 |
| Licenses, Permits, and Franchises | 8,797,443 | 7,801,216 | 7,801,216 | 7,957,241 | 8,375,613 | 574,397 |
| Fines, Forfeitures, and Penalties | 4,099,197 | 3,139,420 | 3,139,420 | 3,453,361 | 3,970,692 | 831,272 |
| Revenue from Use of Money & Property | 13,570,340 | 3,780,789 | 4,500,000 | 4,500,000 | 6,125,000 | 2,344,211 |
| Intergovernmental Revenues | 13,533,005 | 1,984,776 | 3,247,488 | 1,984,776 | 1,984,776 | 0 |
| Charges For Services | 1,202,802 | 1,292,396 | 1,300,000 | 1,320,000 | 1,554,630 | 262,234 |
| Miscellaneous Revenues | 5,036,668 | 3,819,638 | 9,563,101 | 3,442,199 | 3,442,199 | (377,439) |
| Other Financing Sources | 355,000 | 355,000 | 355,000 | 355,000 | 355,000 | 0 |
| **Subtotal** | $ 347,325,724 | $ 322,127,292 | $ 334,716,452 | $ 336,962,311 | $ 361,859,539 | $ 39,732,247 |
| General Fund Contributions | (347,325,724) | (322,127,292) | (334,716,452) | (336,962,311) | (361,859,539) | (39,732,247) |

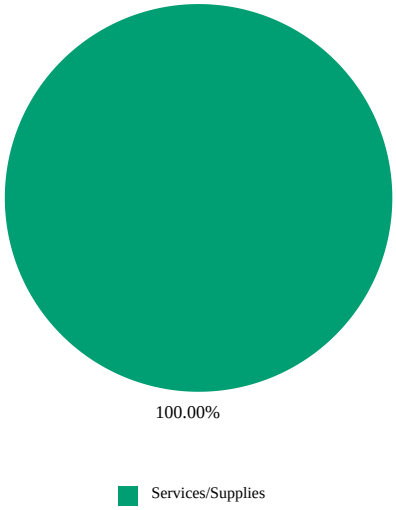
### Unit Description

The Non-Program Revenue Unit includes revenues that are not directly associated with operating offices or departments. The revenues are discretionary funds. Primary sources of revenue include property taxes, sales taxes, Transient Occupancy Tax, interest earnings, property transfer tax, utility franchises, tobacco settlement monies, cannabis tax revenue, open space subventions, discretionary state and federal aid, and property tax administrative cost recoveries.

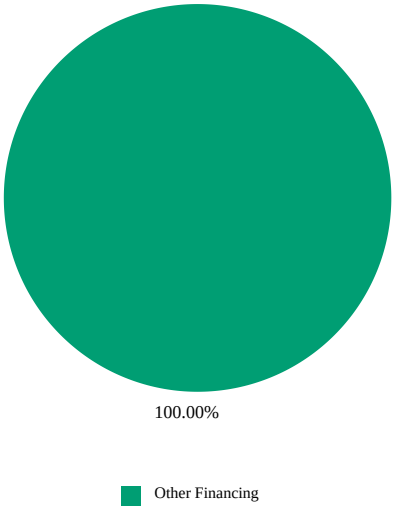
# Enterprise Resource Planning

## (Budget Unit 105023 - Fund 2200 - Appropriation Unit CAO117)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 3,678,653 | $ 7,914,694 | $ 2,862,254 | $ 4,199,999 | $ 4,199,999 | $ (3,714,695) |
| Other Charges | (3,399,035) | - | 0 | - | - | - |
| Capital Assets | 0 | - | 4,173,609 | - | - | - |
| **Subtotal** | $ 279,618 | $ 7,914,694 | $ 7,035,863 | $ 4,199,999 | $ 4,199,999 | $ (3,714,695) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 1,847,470 | $ 100,000 | $ 1,008,125 | $ - | $ - | $ (100,000) |
| Other Financing Sources | 0 | - | - | 4,199,999 | 4,199,999 | 4,199,999 |
| **Subtotal** | $ 1,847,470 | $ 100,000 | $ 1,008,125 | $ 4,199,999 | $ 4,199,999 | $ 4,099,999 |
| Fund Balance | $ (1,567,852) | $ 7,814,694 | $ 6,027,738 | $ 0 | $ 0 | $ (7,814,694) |
| **Total Source of Funds** | **$ 279,618** | **$ 7,914,694** | **$ 7,035,863** | **$ 4,199,999** | **$ 4,199,999** | **$ (3,714,695)** |

### Unit Description

The CAO's Enterprise Resource Planning (ERP) Unit is a component of the County's Resource Planning Internal Service Fund (ISF) and serves as the reserve mechanism for future replacement or major upgrades of the County's ERP system. County offices and departments are billed annually to build and maintain this reserve, which helps minimize significant one-time fiscal impacts on departmental operating budgets. Annual allocations may vary based on changes in each department's adopted full-time equivalent positions.

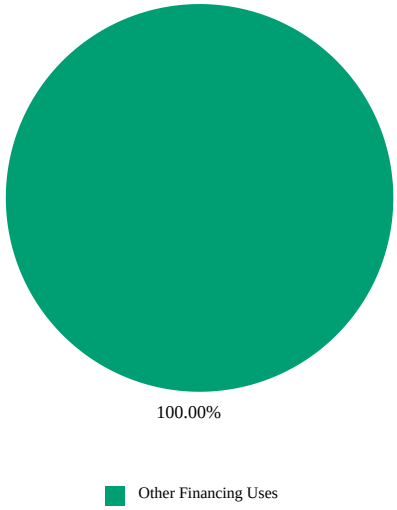
Expenditures include:

- Building and maintaining the ERP replacement reserve within the Resource Planning Internal Service Fund (ISF).
- Funding ERP project activities, including analysis, planning, and technical work necessary for system replacement or major upgrades.
- Supporting temporary staffing backfills for ERP project work, including ERP Business Analysts identified as critical to implementation and assigned to the Information Technology Department for the duration of the project.

# Building Improvement and Replacement

## (Budget Unit 105024 - Fund 2200 - Appropriation Unit CAO118)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ (9,664,427) | $ (15,896,367) | $ (15,896,367) | $ (14,531,801) | $ (14,531,801) | $ 1,364,566 |
| Other Financing Uses | 19,201,887 | 21,461,386 | 15,896,367 | 14,531,801 | 14,531,801 | (6,929,585) |
| **Subtotal** | $ 9,537,460 | $ 5,565,019 | $ 0 | $ 0 | $ 0 | $ (5,565,019) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| Fund Balance | $ 9,537,460 | $ 5,565,019 | $ 0 | $ 0 | $ 0 | $ (5,565,019) |
| **Total Source of Funds** | **$ 9,537,460** | **$ 5,565,019** | **$ 0** | **$ 0** | **$ 0** | **$ (5,565,019)** |

### Unit Description

The CAO's Building Improvement and Replacement Unit is a Resource Planning Internal Service Fund. The unit is funded through the allocation of building depreciation overhead recovered in the County's annual Cost Allocation Plan. Depreciation costs are distributed among County offices and departments based on their use of County facilities.

Expenditures include:

- Funding building improvement and replacement projects that extend or enhance the useful life of County-owned facilities.
- Supporting capital investments identified through the County's planning processes, including projects tied to facility preservation, repair, and modernization.
- Providing a stable reserve for future building improvements, minimizing the need for large one-time General Fund impacts.

These uses align with the ISF model, in which depreciation-based contributions from departments accumulate to support major facility needs.

# Equipment Replacement

## (Budget Unit 105025 - Fund 2200 - Appropriation Unit CAO119)

### Use of Funds

No data to display

### Source of Funds

No data to display

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ (1,377,394) | $ (1,813,117) | $ (1,813,117) | $ (1,785,994) | $ (1,785,994) | $ 27,123 |
| **Subtotal** | $ (1,377,394) | $ (1,813,117) | $ (1,813,117) | $ (1,785,994) | $ (1,785,994) | $ 27,123 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| Fund Balance | $ (1,377,394) | $ (1,813,117) | $ (1,813,117) | $ (1,785,994) | $ (1,785,994) | $ 27,123 |
| **Total Source of Funds** | **$ (1,377,394)** | **$ (1,813,117)** | **$ (1,813,117)** | **$ (1,785,994)** | **$ (1,785,994)** | **$ 27,123** |

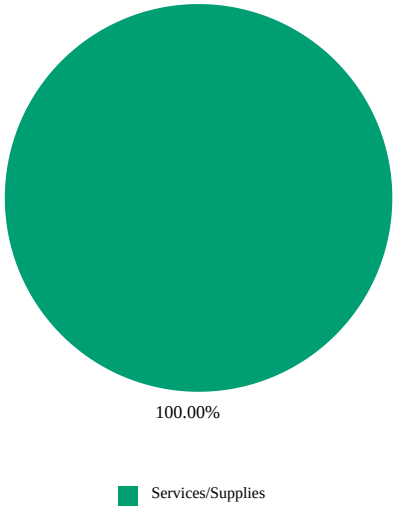
### Unit Description

The CAO's Equipment Replacement Unit is a component of the Resource Planning Internal Service Fund (ISF). The unit is funded through equipment depreciation overhead recovered through the County's annual Cost Allocation Plan. Depreciation is allocated among the County General Fund offices and departments using the straight-line method based on the asset's assigned useful life. The accumulated funds are used to support equipment improvement and replacement projects in the General Fund departments.

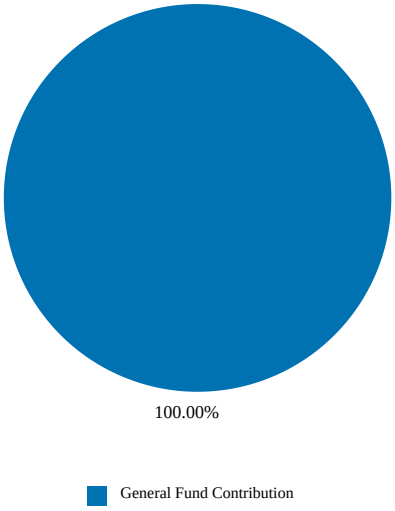
# Development Set-Aside

## (Budget Unit 105026 - Fund 1001 - Appropriation Unit CAO120)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 3,794,975 | $ 2,994,975 | $ 2,994,975 | $ 3,159,696 | $ 3,159,696 | $ 164,721 |
| Other Charges | 404,999 | - | 0 | - | - | - |
| **Subtotal** | $ 4,199,974 | $ 2,994,975 | $ 2,994,975 | $ 3,159,696 | $ 3,159,696 | $ 164,721 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 4,199,974 | 2,994,975 | 2,994,975 | 3,159,696 | 3,159,696 | 164,721 |
| **Total Source of Funds** | **$ 4,199,974** | **$ 2,994,975** | **$ 2,994,975** | **$ 3,159,696** | **$ 3,159,696** | **$ 164,721** |

### Unit Description

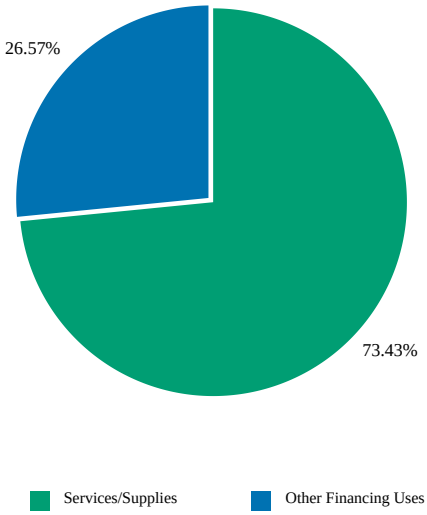
The CAO's Development Set-Aside (DSA) Unit provides funding to support economic development, tourism marketing, filmmaking, cultural arts programs, and small business outreach activities that strengthen Monterey County workforce, and broaden the County's economic base, help increase local revenue, and promote the creation and retention of jobs.

The Board of Supervisors has designated the Arts Council of Monterey County (ACMC), See Monterey, the Monterey County Film Commission (MCFC), and the Monterey County Business Council (MCBC) to implement specific components of the DSA program. Each organization receives funding according to an established formula. Additional detail is provided in the Contributions/Obligations, Liabilities, and Other section.

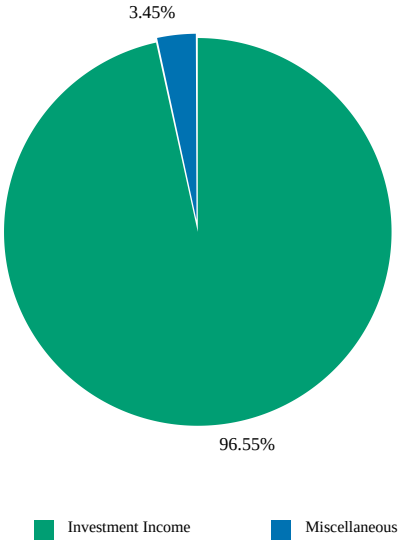
# Revolving Loan Program

## (Budget Unit 105027 - Fund 1260 - Appropriation Unit CAO121)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 0 |
| Other Financing Uses | - | 100,000 | 100,000 | 54,269 | 54,269 | (45,731) |
| **Subtotal** | $ 150,000 | $ 250,000 | $ 250,000 | $ 204,269 | $ 204,269 | $ (45,731) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 220,301 | $ 230,459 | $ 230,464 | $ 197,212 | $ 197,212 | $ (33,247) |
| Miscellaneous Revenues | 581 | 504 | 501 | 7,057 | 7,057 | 6,553 |
| **Subtotal** | $ 220,882 | $ 230,963 | $ 230,965 | $ 204,269 | $ 204,269 | $ (26,694) |
| Fund Balance | $ (70,882) | $ 19,037 | $ 19,035 | $ 0 | $ 0 | $ (19,037) |
| **Total Source of Funds** | **$ 150,000** | **$ 250,000** | **$ 250,000** | **$ 204,269** | **$ 204,269** | **$ (45,731)** |

### Unit Description

The CAO's Revolving Loan Program Unit was established to reinvest repaid loan funds into new lending opportunities. The unit includes the County's Small Business Revolving Loan Fund (RLF), which supports the expansion, retention, and attraction of small businesses, commerce, and industry within the County.

The RLF is designed to help diversify and strengthen local economic base by assisting businesses that are unable to secure adequate private financing for start-up or expansion costs. Loan amounts range in size from $10,000 to $350,000 and since 1990, the program has help create or retain more than 1,200 jobs.

# Human Resources

Departmental Overview:

The Human Resources Department (HRD) is responsible for a range of critical and important functions, including managing and overseeing the employment process, labor relations, classification and compensation, employee benefit programs, maintaining employee records, coordinating employee training, providing counseling on employee rights and human resources matters, and conducting strategic human resources planning.

Programs and Functions:

The Administration Division responsible for developing and implementing countywide policies, liaising with county offices and departments and external agencies, managing public inquiries, providing logistical support, analyzing data, conducting research, and developing programs.

The Employee and Labor Relations Division negotiates, implements, and upholds labor agreements. Additionally, it provides training for supervisors and managers and serves as the County's representative in meet-and-confer processes, grievances, and disciplinary proceedings.

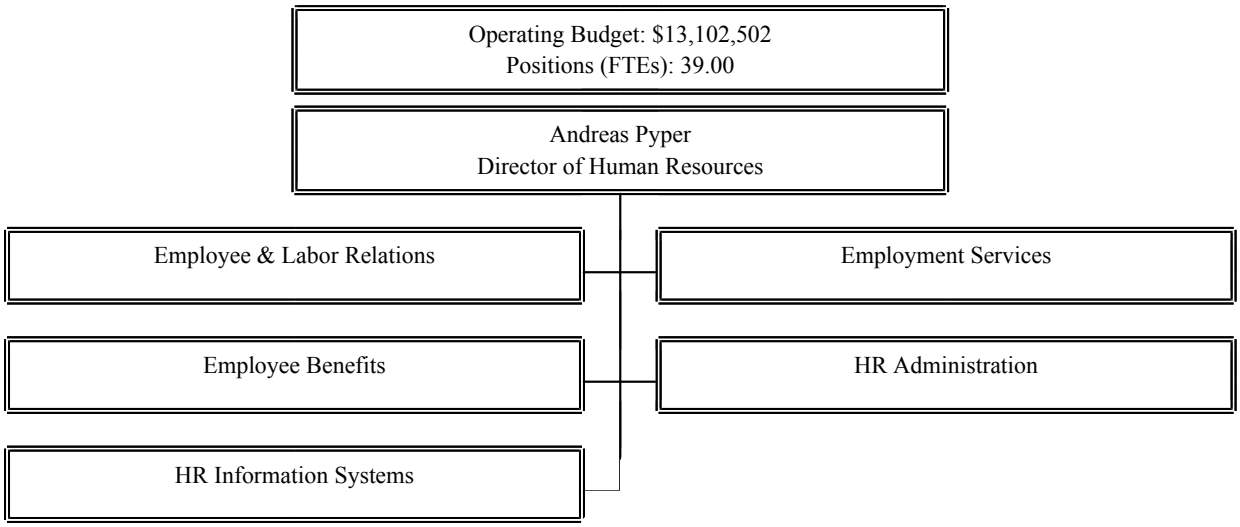
The Employment Services Division employs a range of methods and strategies to attract, recruit, and retain a skilled and diverse workforce dedicated to delivering essential public services. This division maintains a standardized, competitive, and equitable compensation system.

The Employee Benefits Division administers a full range of programs and services to eligible employees, retirees, and their dependents.

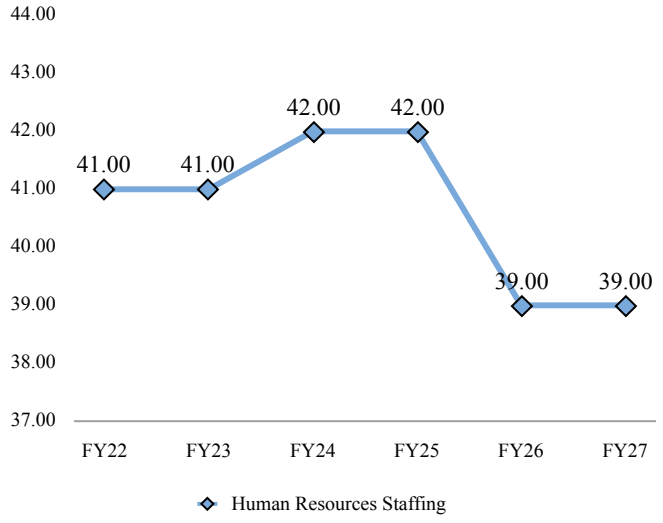
The Information Systems Division implements secure and efficient processes and technologies. This includes data management, reporting and analysis, workforce management, recruitment, compensation, benefits administration, and compliance.

Department's Contributions to the County's Strategic Goals:

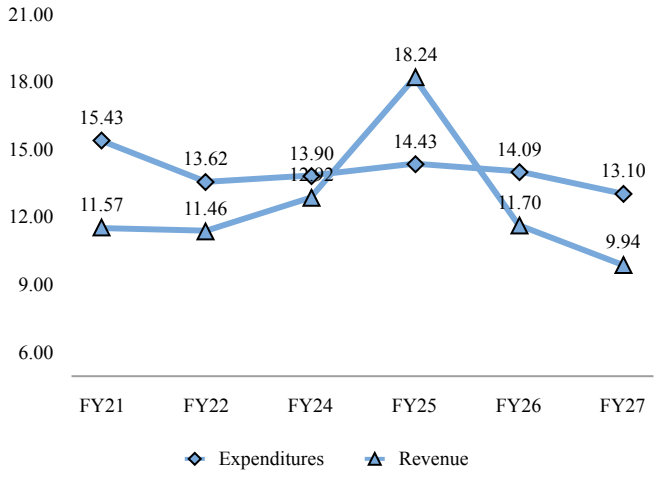
Dynamic Organization and Employer of Choice: HRD addresses the County's 2025-2028 Strategic Goals by practicing a modern recruitment system, developing and managing essential employee benefits, and establishing a fair compensation philosophy to attract, hire and retain a diverse and talented workforce where employees feel valued and recognize the County as the employer of choice.




## Staffing Trends



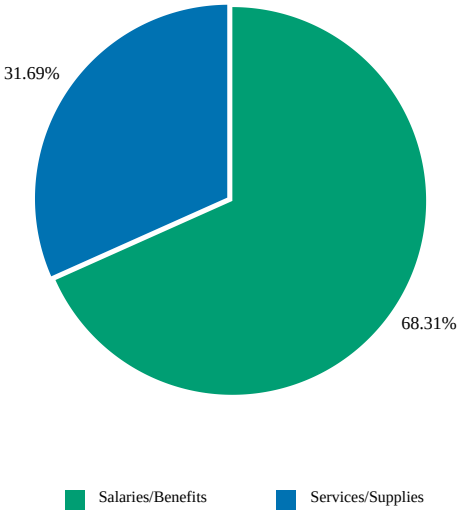

## Expenditure/Revenue History (in millions)



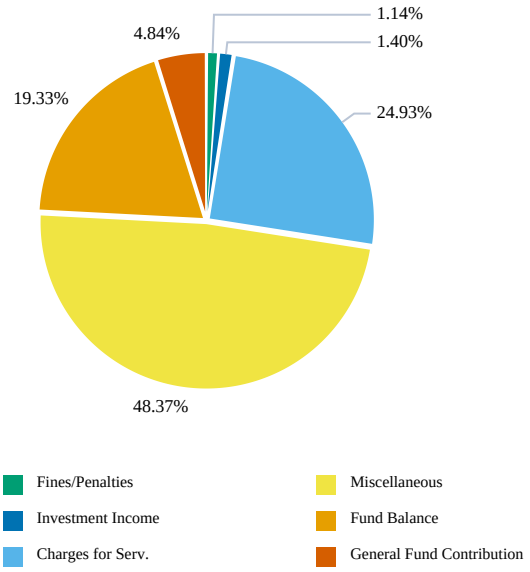

HRD designs and delivers programs and services that advance the County's strategic goals and support its workforce.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of recruitments conducted | 268 | 237 | 97 |
| Number of applications received | 19198 | 19991 | 9790 |
| Number of new hires (permanent and temporary employees) | 998 | 729 | 283 |
| Number of Promotions (competitive, flexible, and reclassifications) | 661 | 477 | 210 |
| Number of Voluntary Separations (retirement and resignation) | 645 | 632 | 274 |
| Number of Memoranda of Understanding Successfully Negotiated | 2 | 12 | 1 |
| Number of Open Enrollments Processed | 3273 | 3403 | 3494 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 11,657,698 | $ 8,380,649 | $ 9,753,249 | $ 9,403,704 | $ 9,132,988 | $ 752,339 |
| Services and Supplies | 2,495,262 | 6,611,300 | 4,442,191 | 4,236,621 | 4,236,621 | (2,374,679) |
| Other Charges | 273,047 | (858,728) | (1,331,037) | (267,107) | (267,107) | 591,621 |
| **Subtotal** | $ 14,426,006 | $ 14,133,221 | $ 12,864,402 | $ 13,373,218 | $ 13,102,502 | $ (1,030,719) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 214,752 | $ 100,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 50,000 |
| Revenue from Use of Money & Property | 143,869 | 83,700 | 315,242 | 183,000 | 183,000 | 99,300 |
| Charges For Services | 5,689,231 | 5,392,762 | 5,429,229 | 3,265,916 | 3,265,916 | (2,126,846) |
| Miscellaneous Revenues | 12,193,134 | 6,121,500 | 5,897,881 | 6,337,151 | 6,337,151 | 215,651 |
| **Subtotal** | $ 18,240,987 | $ 11,697,962 | $ 11,792,352 | $ 9,936,067 | $ 9,936,067 | $ (1,761,895) |
| Fund Balance | $ (4,140,804) | $ 2,463,509 | $ 1,178,015 | $ 2,532,299 | $ 2,532,299 | $ 68,790 |
| General Fund Contributions | 325,823 | (28,250) | (105,965) | 904,852 | 634,136 | 662,386 |
| **Total Source of Funds** | **$ 14,426,006** | **$ 14,133,221** | **$ 12,864,402** | **$ 13,373,218** | **$ 13,102,502** | **$ (1,030,719)** |

## Summary of Recommendation

The FY 2026-27 Recommended Budget for HRD is $13,102,502, financed by $9,936,067 in revenues, $2,532,299 in fund balance, and a general fund contribution of $634,136. The Recommended Budget represents an appropriation decrease of $1,030,719 compared to the FY 2025-26 Adopted Budget due to a decrease in contributions to the Other Post-Employment Benefits (OPEB) trust fund. The Recommended Budget reflects a revenue decrease of $1,761,895 compared to the FY 2025-26 Adopted Budget. The estimated use of fund balance results from the costs of benefits exceeding revenues, which are purposely budgeted this way to reduce surplus fund balance.

## Budget Impacts

The Recommended Budget includes augmentations to provide enough funding to maintain current levels of service. The department does not expect to have salary savings it has relied on in the past to cover the costs of unexpected expenses.

## Prior Year Accomplishments

Successfully negotiated a foundational agreement with the Union of American Physicians and Dentists.

Launched the Employee Relations and Performance Management tool.

Hosted the 2nd Annual County Career and Resource Fair.

Collaborated with educational institutions, employee resource groups, and community partners to host or attend a total of 10 different internship/career fairs or community events.

Partnered with departments and offices to identify obsolete classifications ensuring active classifications align with current operational needs.

Collaborated with departmental subject matter experts and Information Technology to develop a Classification and Compensation webpage.

Transitioned active job descriptions from Portable Document Format (PDF) into the NEOGOV applicant tracking system to improve user experience and support compliance with accessibility standards.

Standardized and updated classification and compensation forms and integrated them into the Personnel Services Manual to ensure consistency and accessibility.

Implemented benefit enhancements to the County's self-funded Vision Plan.

Developed and launched the Employee Benefits Guide to serve as a comprehensive resource providing clear and accessible information about available benefits.

Collaborated with departments and offices to assist in the development of action plans to address employee feedback received as part of the 2024 annual countywide Employee Engagement survey.

Conducted 7-Day from Hire and Exit surveys throughout the fiscal year.

Successfully held National Employee Appreciation Day, Public Service Recognition Week, National Working Parents' Day, and Customer Service Week.

Implemented the storage of electronic recruitment files for the 17 human resource-centralized departments.

Completed user acceptance testing for Human Resources Core, Benefits, Position Control, and Time & Absence modules in the new Enterprise Resource Planning (ERP) system to confirm day-to-day business scenarios and meet agree-upon requirements prior to go-live.

## Budget Year Goals

Negotiate a successor agreement with the California Nurses Association.

Coordinate with Information Technology to identify a mechanism to implement the use of the Employee Relations and Performance Management trackers at Natividad.

Collaborate with appropriate internal and external partners to update the County's Employer-Employee Relations Resolution.

Host a 3rd Annual County Career and Resource Fair.

Continue collaborating with community partners to host or participate in at least 12 career fairs or community events.

Identify current average time-to-fill for recruitments conducted for the human resource-centralized departments and establish time-to-fill goals based on that data.

Create an electronic job analysis bank within the Microsoft Teams application to assist with opening recruitments.

Implement the Classification and Compensation Tracker as the centralized system of record for all classification and compensation service requests.

Reduce the classification specification update backlog through prioritized workflow management and targeted resource allocation.

Continue collaborating with HR professionals to finalize the new County leave policy.

Develop a Reasonable Accommodation database to streamline the management of ADA accommodation requests and interactive accommodation processes to enhance efficiency, improve tracking of requests, and ensure timely follow-ups.

Implement the new ERP system as related to Benefits and Leave and develop training materials for HR professionals.

Explore available internal options to conduct future Employee Engagement surveys.

Continue coordinating activities to celebrate the National Employee Appreciation Day, Public Service Recognition Week, National Working Parent's Day, and Customer Service Week.

Complete implementation of Oracle Core Human Resources and Benefits modules for scheduled go-live in January 2027.

Collaborate with Auditor-Controller's Office to create training materials and course content for the new Enterprise Resource Planning and Human Capital Management systems.

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Human Resources** | **HRD100** | **1001** | **$ 327,309** | **$ (28,250)** | **$ (105,965)** | **$ 904,852** | **$ 634,136** | **$ 662,386** |
| Employee and Labor Relations | 106001 | 1001 | 686,991 | 759,383 | 713,436 | 1,167,462 | 1,145,013 | 385,630 |
| Employment Services | 106002 | 1001 | 2,901,778 | 3,140,891 | 3,045,851 | 3,622,766 | 3,374,499 | 233,608 |
| Employee Benefits | 106004 | 1001 | 637,847 | 776,745 | 808,464 | 1,042,698 | 1,042,698 | 265,953 |
| Human Resources Administration | 106005 | 1001 | (4,640,829) | (5,514,238) | (5,563,040) | (5,975,301) | (5,975,301) | (461,063) |
| Human Resources Information Systems | 106006 | 1001 | 741,522 | 808,968 | 889,325 | 1,047,227 | 1,047,227 | 238,259 |
| **Dental** | **HRD101** | **2120** | **7,121,445** | **7,190,000** | **6,617,052** | **7,391,970** | **7,391,970** | **201,970** |
| Dental | 106010 | 2120 | 7,121,445 | 7,190,000 | 6,617,052 | 7,391,970 | 7,391,970 | 201,970 |
| **Disability** | **HRD102** | **2120** | **474,051** | **515,000** | **371,376** | **415,000** | **415,000** | **(100,000)** |
| Disability | 106011 | 2120 | 474,051 | 515,000 | 371,376 | 415,000 | 415,000 | (100,000) |
| **Employee Assistance Program** | **HRD103** | **2120** | **96,622** | **106,500** | **94,488** | **105,000** | **105,000** | **(1,500)** |
| Employee Assistance Program | 106012 | 2120 | 96,622 | 106,500 | 94,488 | 105,000 | 105,000 | (1,500) |
| **Other Post-Employment Benefits** | **HRD105** | **2120** | **3,752,618** | **3,539,700** | **3,511,067** | **1,348,904** | **1,348,904** | **(2,190,796)** |
| Other Post-Employment Benefits | 106014 | 2120 | 3,752,618 | 3,539,700 | 3,511,067 | 1,348,904 | 1,348,904 | (2,190,796) |
| **Unemployment** | **HRD106** | **2120** | **609,297** | **699,000** | **642,412** | **754,000** | **754,000** | **55,000** |
| Unemployment | 106015 | 2120 | 609,297 | 699,000 | 642,412 | 754,000 | 754,000 | 55,000 |
| **Vision** | **HRD107** | **2120** | **1,153,719** | **1,195,000** | **1,078,334** | **1,690,000** | **1,690,000** | **495,000** |
| Vision | 106016 | 2120 | 1,153,719 | 1,195,000 | 1,078,334 | 1,690,000 | 1,690,000 | 495,000 |
| **Miscellaneous Benefits** | **HRD108** | **2120** | **890,946** | **916,271** | **655,637** | **763,492** | **763,492** | **(152,779)** |
| Miscellaneous Benefits | 106017 | 2120 | 890,946 | 916,271 | 655,637 | 763,492 | 763,492 | (152,779) |
| **Total** | | | **$ 14,426,006** | **$ 14,133,221** | **$ 12,864,402** | **$ 13,373,218** | **$ 13,102,502** | **$ (1,030,719)** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

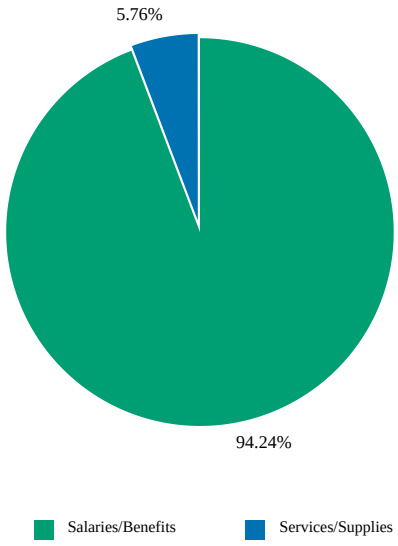
| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A07 | DIRECTOR OF HUMAN RESOURCES | 1.00 | 1.00 | 1.00 | - |
| 12C37 | ASSISTANT DIRECTOR OF HUMAN RESOURCES | 2.00 | 2.00 | 2.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 11.00 | 10.00 | 10.00 | - |
| 14B28 | SUPERVISING HUMAN RESOURCES ANALYST | 2.00 | 2.00 | 1.00 | (1.00) |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 5.00 | 6.00 | 6.00 | - |
| 14B60 | EMPLOYEE BENEFITS TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14B62 | EMPLOYEE BENEFITS ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14B63 | EMPLOYEE BENEFITS ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 2.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | - | - | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 4.00 | 4.00 | 4.00 | - |
| 14M60 | HUMAN RESOURCES PROGRAM MANAGER I | - | 1.00 | 1.00 | - |
| 14M61 | HUMAN RESOURCES PROGRAM MANAGER II | 5.00 | 3.00 | 4.00 | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 42.00 | 39.00 | 39.00 | - |

## Augmentation Requests

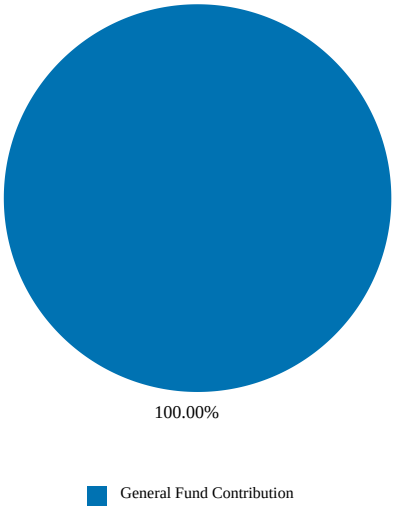
| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 106001-1001-AUG004 | New HR Program Manager II | Request New Position | $270,716 | 1.00 | - | - |
| 106001-1001-AUG005 | Legal Services for Labor Negotiations | Status Quo Other | $100,000 | - | $100,000 | - |
| 106002-1001-AUG001 | Restore a Filled Assistant Director of HR | Status Quo Filled Position | $287,265 | 1.00 | $287,265 | 1.00 |
| 106004-1001-AUG006 | Filled Employee Benefits Analyst III | Status Quo Filled Position | $119,935 | - | $119,935 | - |
| 106005-1001-AUG002 | Restore Filled HR Program Manager I | Status Quo Filled Position | $225,134 | 1.00 | $225,134 | 1.00 |
| 106006-1001-AUG003 | Restore Filled HR Technician-Confidential | Status Quo Filled Position | $121,703 | 1.00 | $121,703 | 1.00 |
| 106006-1001-AUG007 | Filled HR Analyst II | Status Quo Filled Position | $110,782 | - | $110,782 | - |
| 106006-1001-AUG008 | Filled HR Program Manager II | Status Quo Filled Position | $134,396 | - | $134,396 | - |
| | | **Grand Total:** | **$1,369,931** | **4.00** | **$1,099,215** | **3.00** |

# Human Resources Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,470,613 | $ 8,380,649 | $ 8,130,405 | $ 9,403,704 | $ 9,132,988 | $ 752,339 |
| Services and Supplies | 611,797 | 527,600 | 540,694 | 558,717 | 558,717 | 31,117 |
| Other Charges | (7,755,102) | (8,936,499) | (8,777,064) | (9,057,569) | (9,057,569) | (121,070) |
| **Subtotal** | $ 327,309 | $ (28,250) | $ (105,965) | $ 904,852 | $ 634,136 | $ 662,386 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 1,485 | $ - | $ - | $ - | $ - | $ - |
| **Subtotal** | $ 1,485 | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 325,823 | (28,250) | (105,965) | 904,852 | 634,136 | 662,386 |
| **Total Source of Funds** | **$ 327,309** | **$ (28,250)** | **$ (105,965)** | **$ 904,852** | **$ 634,136** | **$ 662,386** |

## Description:

The Human Resources departmental operations include Employee and Labor Relations, Employment Services, Employee Benefits, HR Administration, and HR Information Systems. Responsibilities and programs for each of these divisions are discussed in their budget unit description.

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the departmental operations is $634,136, which reflects $9,691,705 in expenditures and $9,057,569 in reimbursements from the Cost Plan, Benefit Programs Fund, and ERP Fund. The Recommended Budget reflects an increase of $662,386 in expenditures compared to the FY 2025-26 Adopted Budget due to the rising costs in salaries and benefits.

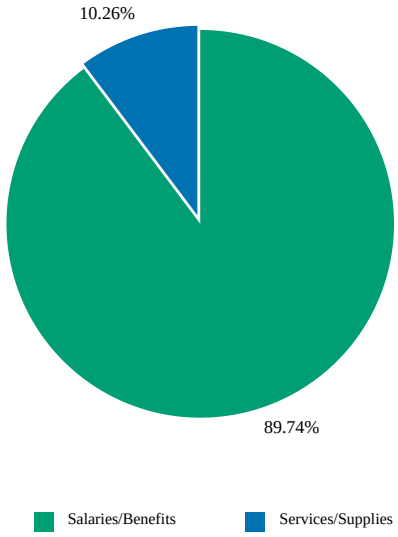
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| HRD100 - Human Resources | $ 686,991 | $ 759,383 | $ 713,436 | $ 1,167,462 | $ 1,145,013 | $ 385,630 | 1001 | 106001 |
| HRD100 - Human Resources | 2,901,778 | 3,140,891 | 3,045,851 | 3,622,766 | 3,374,499 | 233,608 | 1001 | 106002 |
| HRD100 - Human Resources | 637,847 | 776,745 | 808,464 | 1,042,698 | 1,042,698 | 265,953 | 1001 | 106004 |
| HRD100 - Human Resources | (4,640,829) | (5,514,238) | (5,563,040) | (5,975,301) | (5,975,301) | (461,063) | 1001 | 106005 |
| HRD100 - Human Resources | 741,522 | 808,968 | 889,325 | 1,047,227 | 1,047,227 | 238,259 | 1001 | 106006 |
| **Subtotal** | $ 327,309 | $ (28,250) | $ (105,965) | $ 904,852 | $ 634,136 | $ 662,386 | | |

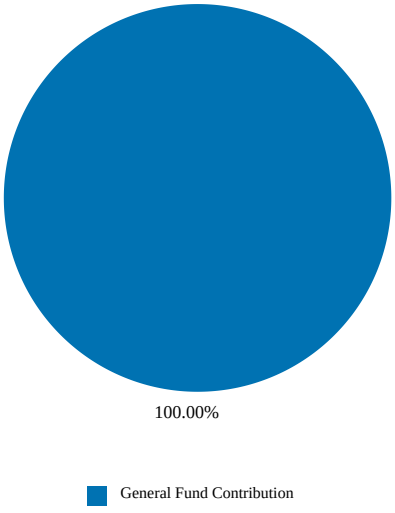
# Employee and Labor Relations

## (Budget Unit 106001 - Fund 1001 - Appropriation Unit HRD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 648,788 | $ 706,424 | $ 661,470 | $ 1,049,945 | $ 1,027,496 | $ 321,072 |
| Services and Supplies | 38,203 | 52,959 | 51,965 | 117,517 | 117,517 | 64,558 |
| Other Charges | 0 | 0 | 0 | - | - | 0 |
| **Subtotal** | $ 686,991 | $ 759,383 | $ 713,436 | $ 1,167,462 | $ 1,145,013 | $ 385,630 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 686,991 | 759,383 | 713,436 | 1,167,462 | 1,145,013 | 385,630 |
| **Total Source of Funds** | **$ 686,991** | **$ 759,383** | **$ 713,436** | **$ 1,167,462** | **$ 1,145,013** | **$ 385,630** |

### Unit Description

To cultivate a top-tier workforce, the Employee and Labor Relations Division is tasked with nurturing a positive employer/employee work environment. This is achieved by fostering collaborative relationships among employees, management, and employee organizations. Employee and Labor Relations is responsible for administering 14 labor agreements for 21 bargaining units, resolving contract disputes, interpreting statutes and policies, and providing guidance, training and recommendations pertaining to performance management and progressive discipline.

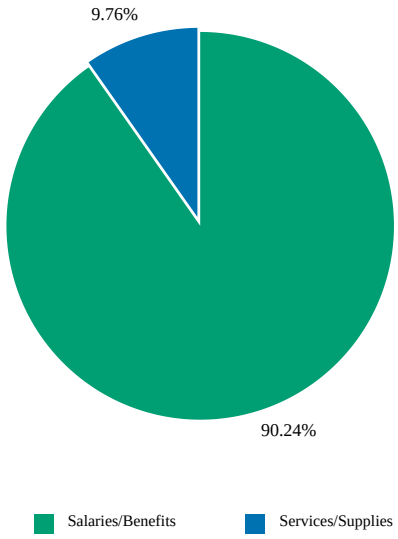
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 3.00 |
| 14M61 | HUMAN RESOURCES PROGRAM MANAGER II | 1.00 |
| | Total | 4.00 |

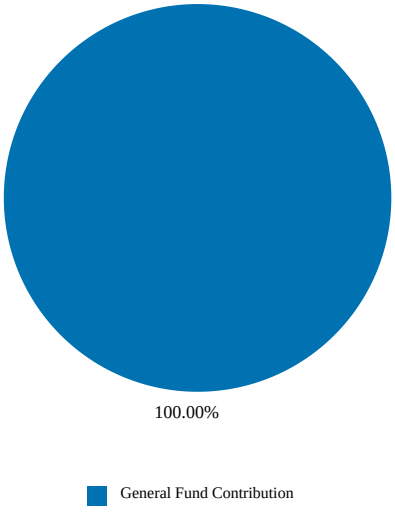
# Employment Services

## (Budget Unit 106002 - Fund 1001 - Appropriation Unit HRD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,562,343 | $ 2,829,174 | $ 2,730,681 | $ 3,293,330 | $ 3,045,063 | $ 215,889 |
| Services and Supplies | 339,434 | 311,718 | 315,169 | 329,436 | 329,436 | 17,718 |
| Other Charges | 0 | - | 0 | - | - | - |
| **Subtotal** | $ 2,901,778 | $ 3,140,891 | $ 3,045,851 | $ 3,622,766 | $ 3,374,499 | $ 233,608 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 1,485 | $ - | $ - | $ - | $ - | $ - |
| **Subtotal** | $ 1,485 | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 2,900,293 | 3,140,891 | 3,045,851 | 3,622,766 | 3,374,499 | 233,608 |
| **Total Source of Funds** | **$ 2,901,778** | **$ 3,140,891** | **$ 3,045,851** | **$ 3,622,766** | **$ 3,374,499** | **$ 233,608** |

### Unit Description

The Employment Services Division provides innovative, responsive, fair and consistent, recruitment and selection services to county offices and departments, employees, and job applicants. This ensures that the County employs and retains a qualified and diverse workforce capable of delivering essential services to the community. This division provides and monitors a competitive and fair compensation system and maintains a standardized and equitable classification system, which defines the scope and nature of job assignments, provide ongoing updates of classification specifications, identify job expectations, and support career development options which enable the County to attract, employ, and retain qualified employees.

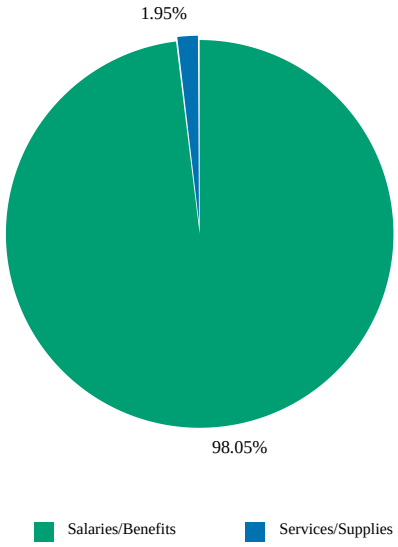
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12C37 | ASSISTANT DIRECTOR OF HUMAN RESOURCES | 1.00 |
| 14B21 | HUMAN RESOURCES ANALYST II | 8.00 |
| 14B28 | SUPERVISING HUMAN RESOURCES ANALYST | 1.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 2.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 2.00 |
| | Total | 14.00 |

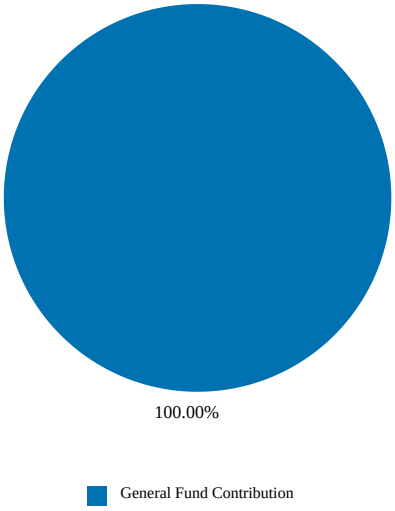
# Employee Benefits

## (Budget Unit 106004 - Fund 1001 - Appropriation Unit HRD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,220,307 | $ 1,392,132 | $ 1,353,282 | $ 1,624,313 | $ 1,624,313 | $ 232,181 |
| Services and Supplies | 26,322 | 25,875 | 26,439 | 32,263 | 32,263 | 6,388 |
| Other Charges | (608,782) | (641,261) | (571,258) | (613,878) | (613,878) | 27,383 |
| **Subtotal** | $ 637,847 | $ 776,745 | $ 808,464 | $ 1,042,698 | $ 1,042,698 | $ 265,953 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 637,847 | 776,745 | 808,464 | 1,042,698 | 1,042,698 | 265,953 |
| **Total Source of Funds** | **$ 637,847** | **$ 776,745** | **$ 808,464** | **$ 1,042,698** | **$ 1,042,698** | **$ 265,953** |

### Unit Description

The Employee Benefits Division administers the County's comprehensive benefit programs, provides benefits education, and helps resolve benefits-related problems for employees, retirees, and family members.

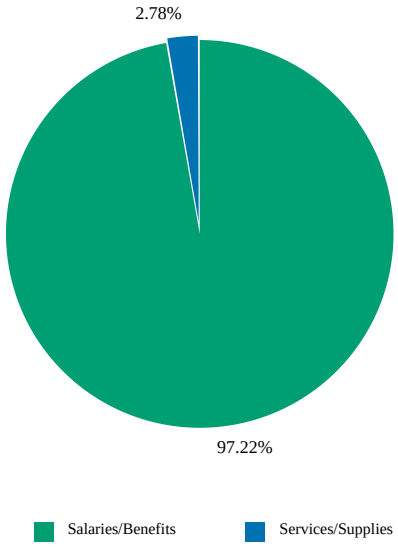
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 |
| 14B60 | EMPLOYEE BENEFITS TECHNICIAN-CONFIDENTIAL | 1.00 |
| 14B62 | EMPLOYEE BENEFITS ANALYST II | 2.00 |
| 14B63 | EMPLOYEE BENEFITS ANALYST III | 2.00 |
| 14M61 | HUMAN RESOURCES PROGRAM MANAGER II | 1.00 |
| | Total | 7.00 |

# Human Resources Administration

## (Budget Unit 106005 - Fund 1001 - Appropriation Unit HRD100)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,049,395 | $ 2,280,977 | $ 2,206,720 | $ 2,163,499 | $ 2,163,499 | $ (117,478) |
| Services and Supplies | 129,138 | 48,044 | 54,103 | 61,807 | 61,807 | 13,763 |
| Other Charges | (6,819,363) | (7,843,258) | (7,823,863) | (8,200,607) | (8,200,607) | (357,349) |
| **Subtotal** | $ (4,640,829) | $ (5,514,238) | $ (5,563,040) | $ (5,975,301) | $ (5,975,301) | $ (461,063) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | (4,640,829) | (5,514,238) | (5,563,040) | (5,975,301) | (5,975,301) | (461,063) |
| **Total Source of Funds** | **$ (4,640,829)** | **$ (5,514,238)** | **$ (5,563,040)** | **$ (5,975,301)** | **$ (5,975,301)** | **$ (461,063)** |

### Unit Description

The Human Resources (HR) Administration Division serves as a cornerstone of countywide HR leadership and support. It is responsible for developing and implementing HR policies, facilitating collaboration with County departments and external agencies, managing public inquiries, and providing logistical and operational support. It conducts data analysis, research, and program development to enhance HR functions while ensuring compliance with legal and regulatory requirements, mitigating personnel-related liabilities, and maintaining policies and procedures.

The division also provides staff support to the Board of Supervisors' HR Committee. It also encompasses the finance section, which oversees budget management, contract administration, and Benefit Programs Fund management in support of all departmental divisions. Its daily financial operations include managing accounts payable and receivable, payroll processing, purchase requisitions, expense reimbursements, and cost accounting.

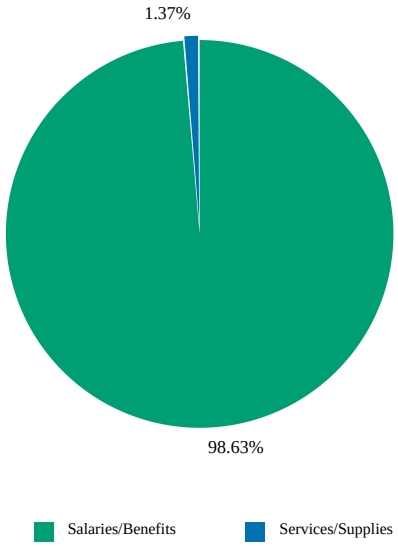
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 11A07 | DIRECTOR OF HUMAN RESOURCES | 1.00 |
| 12C37 | ASSISTANT DIRECTOR OF HUMAN RESOURCES | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14M60 | HUMAN RESOURCES PROGRAM MANAGER I | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 8.00 |

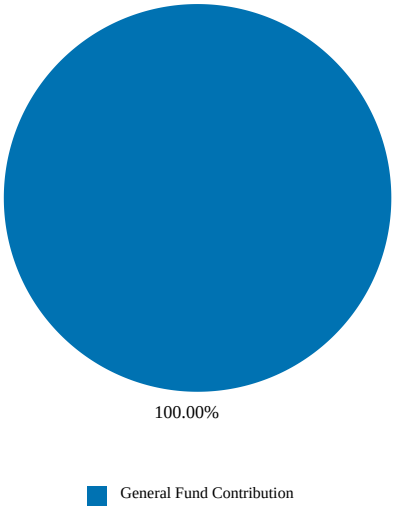
# Human Resources Information Systems

## (Budget Unit 106006 - Fund 1001 - Appropriation Unit HRD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 989,779 | $ 1,171,943 | $ 1,178,252 | $ 1,272,617 | $ 1,272,617 | $ 100,674 |
| Services and Supplies | 78,699 | 89,005 | 93,017 | 17,694 | 17,694 | (71,311) |
| Other Charges | (326,957) | (451,980) | (381,943) | (243,084) | (243,084) | 208,896 |
| **Subtotal** | $ 741,522 | $ 808,968 | $ 889,325 | $ 1,047,227 | $ 1,047,227 | $ 238,259 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 741,522 | 808,968 | 889,325 | 1,047,227 | 1,047,227 | 238,259 |
| **Total Source of Funds** | **$ 741,522** | **$ 808,968** | **$ 889,325** | **$ 1,047,227** | **$ 1,047,227** | **$ 238,259** |

### Unit Description

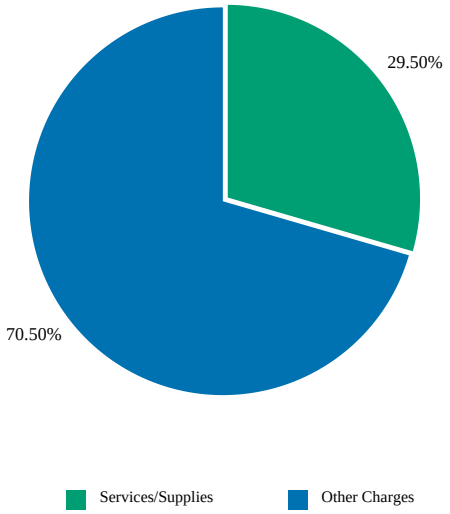
The HR Information Systems Division advances the County's strategic vision by implementing secure and efficient processes and technologies in areas such as data management, reporting and analysis, workforce management, recruitment, compensation, benefits administration, and compliance.

### Recommended Positions

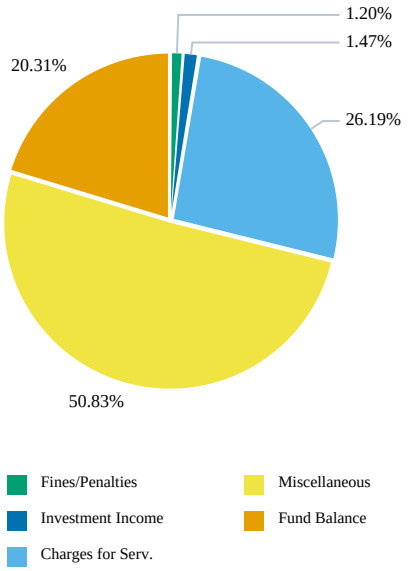
| Classification Code | Classification Label | FTE |
|---|---|---|
| 14B21 | HUMAN RESOURCES ANALYST II | 2.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 2.00 |
| 14M61 | HUMAN RESOURCES PROGRAM MANAGER II | 2.00 |
| | Total | 6.00 |

# Human Resources Non-Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 4,187,084 | $ - | $ 1,622,843 | $ - | $ - | $ - |
| Services and Supplies | 1,883,465 | 6,083,700 | 3,901,497 | 3,677,904 | 3,677,904 | (2,405,796) |
| Other Charges | 8,028,148 | 8,077,771 | 7,446,027 | 8,790,462 | 8,790,462 | 712,691 |
| **Subtotal** | $ 14,098,698 | $ 14,161,471 | $ 12,970,367 | $ 12,468,366 | $ 12,468,366 | $ (1,693,105) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 214,752 | $ 100,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 50,000 |
| Revenue from Use of Money & Property | 143,869 | 83,700 | 315,242 | 183,000 | 183,000 | 99,300 |
| Charges For Services | 5,687,746 | 5,392,762 | 5,429,229 | 3,265,916 | 3,265,916 | (2,126,846) |
| Miscellaneous Revenues | 12,193,134 | 6,121,500 | 5,897,881 | 6,337,151 | 6,337,151 | 215,651 |
| **Subtotal** | $ 18,239,502 | $ 11,697,962 | $ 11,792,352 | $ 9,936,067 | $ 9,936,067 | $ (1,761,895) |
| Fund Balance | $ (4,140,804) | $ 2,463,509 | $ 1,178,015 | $ 2,532,299 | $ 2,532,299 | $ 68,790 |
| **Total Source of Funds** | **$ 14,098,698** | **$ 14,161,471** | **$ 12,970,367** | **$ 12,468,366** | **$ 12,468,366** | **$ (1,693,105)** |

## Description:

The HR non-departmental operations consist of the Benefit Programs Fund under the management and control of HRD. This fund includes the following benefits: dental insurance, disability insurance, Employee Assistance Program (EAP), Other Post-Employment Benefits (OPEB), unemployment insurance, and miscellaneous benefits.

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the HR non-departmental operations is $12,468,366, financed by $9,936,067 in revenues and the use of $2,532,299 in fund balance. The recommended budget reflects a decrease of $1,693,105 in appropriations compared to the prior year adopted budget due mainly to a decrease in the annual OPEB contribution. The charges to departments are based on employee utilization and plan design. Over the past years, the Dental, Vision, and Unemployment Funds have accumulated a fund balance surplus; hence the large use of fund balance to bring the balance down.

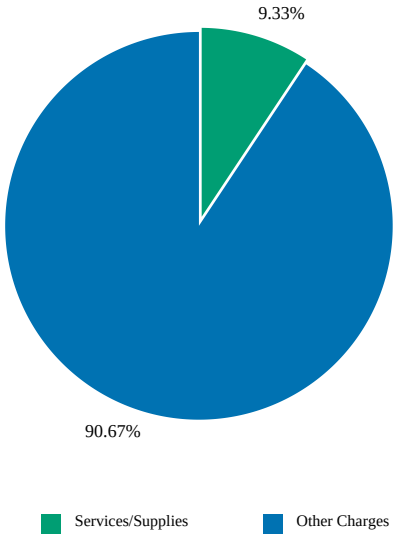
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| HRD101 - Dental | $ 7,121,445 | $ 7,190,000 | $ 6,617,052 | $ 7,391,970 | $ 7,391,970 | $ 201,970 | 2120 | 106010 |
| HRD102 - Disability | 474,051 | 515,000 | 371,376 | 415,000 | 415,000 | (100,000) | 2120 | 106011 |
| HRD103 - Employee Assistance Program | 96,622 | 106,500 | 94,488 | 105,000 | 105,000 | (1,500) | 2120 | 106012 |
| HRD105 - Other Post-Employment Benefits | 3,752,618 | 3,539,700 | 3,511,067 | 1,348,904 | 1,348,904 | (2,190,796) | 2120 | 106014 |
| HRD106 - Unemployment | 609,297 | 699,000 | 642,412 | 754,000 | 754,000 | 55,000 | 2120 | 106015 |
| HRD107 - Vision | 1,153,719 | 1,195,000 | 1,078,334 | 1,690,000 | 1,690,000 | 495,000 | 2120 | 106016 |
| HRD108 - Miscellaneous Benefits | 890,946 | 916,271 | 655,637 | 763,492 | 763,492 | (152,779) | 2120 | 106017 |
| **Subtotal** | $ 14,098,698 | $ 14,161,471 | $ 12,970,367 | $ 12,468,366 | $ 12,468,366 | $ (1,693,105) | | |

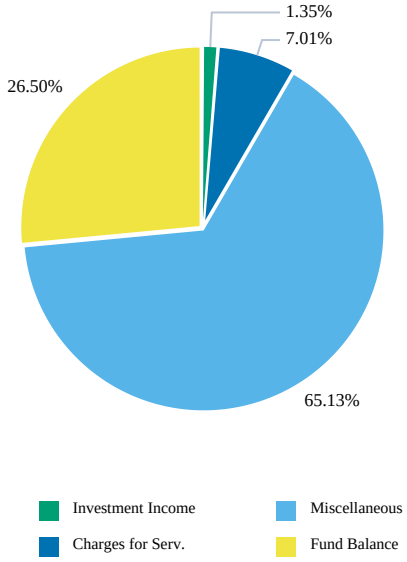
# Dental

## (Budget Unit 106010 - Fund 2120 - Appropriation Unit HRD101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 614,682 | $ 690,000 | $ 612,514 | $ 690,000 | $ 690,000 | $ 0 |
| Other Charges | 6,506,763 | 6,500,000 | 6,004,538 | 6,701,970 | 6,701,970 | 201,970 |
| **Subtotal** | $ 7,121,445 | $ 7,190,000 | $ 6,617,052 | $ 7,391,970 | $ 7,391,970 | $ 201,970 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 60,789 | $ 40,000 | $ 193,462 | $ 100,000 | $ 100,000 | $ 60,000 |
| Charges For Services | 467,277 | 445,000 | 471,192 | 518,311 | 518,311 | 73,311 |
| Miscellaneous Revenues | 10,609,537 | 4,610,000 | 4,376,906 | 4,814,597 | 4,814,597 | 204,597 |
| **Subtotal** | $ 11,137,604 | $ 5,095,000 | $ 5,041,561 | $ 5,432,908 | $ 5,432,908 | $ 337,908 |
| Fund Balance | $ (4,016,158) | $ 2,095,000 | $ 1,575,491 | $ 1,959,062 | $ 1,959,062 | $ (135,938) |
| **Total Source of Funds** | **$ 7,121,445** | **$ 7,190,000** | **$ 6,617,052** | **$ 7,391,970** | **$ 7,391,970** | **$ 201,970** |

### Unit Description

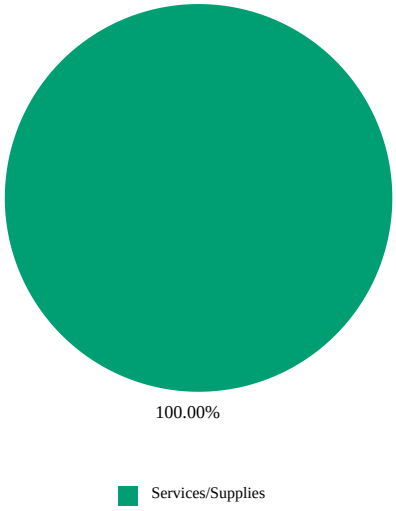
The Dental Unit is a component of the Benefit Programs Fund and includes revenue and expenditures related to the County's self-insured dental plan. Contributions are calculated on a cost recovery basis through premiums charged to County offices and departments and participating employees. Dental insurance premiums may change from year to year due to changes in the cost of utilization claims. An actuarial study is completed on an annual basis by a third-party provider for an estimate of projected funding requirements and recommended premium rates.

Whenever there is excess revenue in a specific fiscal year, it is kept in the Benefit Programs Fund to be used in future years when expenditures exceed revenue.

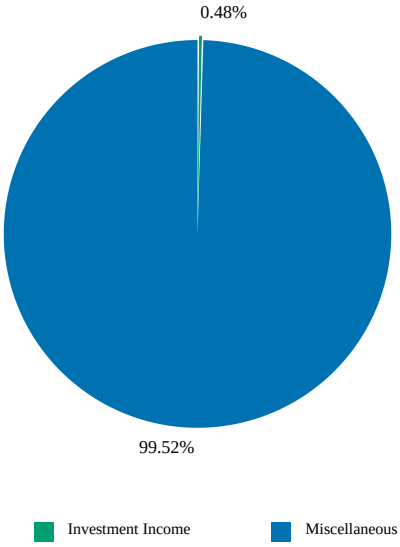
# Disability

## (Budget Unit 106011 - Fund 2120 - Appropriation Unit HRD102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 474,051 | $ - | $ 185,688 | $ - | $ - | $ - |
| Services and Supplies | - | 515,000 | 185,688 | 415,000 | 415,000 | (100,000) |
| **Subtotal** | $ 474,051 | $ 515,000 | $ 371,376 | $ 415,000 | $ 415,000 | $ (100,000) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 1,819 | $ 1,200 | $ 2,159 | $ 2,000 | $ 2,000 | $ 800 |
| Charges For Services | - | 100 | - | 0 | 0 | (100) |
| Miscellaneous Revenues | 464,275 | 440,000 | 392,978 | 415,000 | 415,000 | (25,000) |
| **Subtotal** | $ 466,094 | $ 441,300 | $ 395,137 | $ 417,000 | $ 417,000 | $ (24,300) |
| Fund Balance | $ 7,958 | $ 73,700 | $ (23,761) | $ (2,000) | $ (2,000) | $ (75,700) |
| **Total Source of Funds** | **$ 474,051** | **$ 515,000** | **$ 371,376** | **$ 415,000** | **$ 415,000** | **$ (100,000)** |

### Unit Description

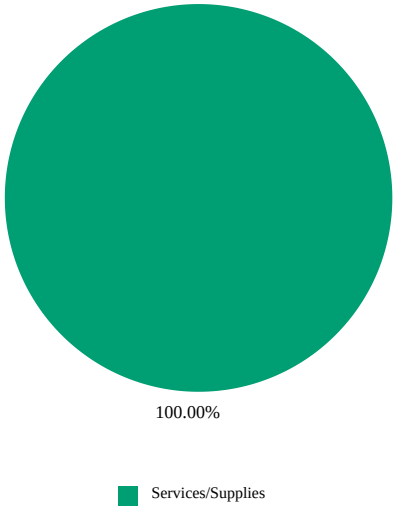
The Disability Unit is a component of the Benefit Programs Fund and includes revenue and expenditures related to the County's disability (long-term and short-term) insurance. Contributions are calculated on a cost recovery basis through charges allocated to County offices and departments based on a flat fee per eligible employee. A given office's or department's allocation may fluctuate from year to year due to changes in number of eligible employees and cost of benefits.

Whenever there is excess revenue in a specific fiscal year, it is kept in the Benefit Programs Fund to be used in future years when expenditures exceed revenue.

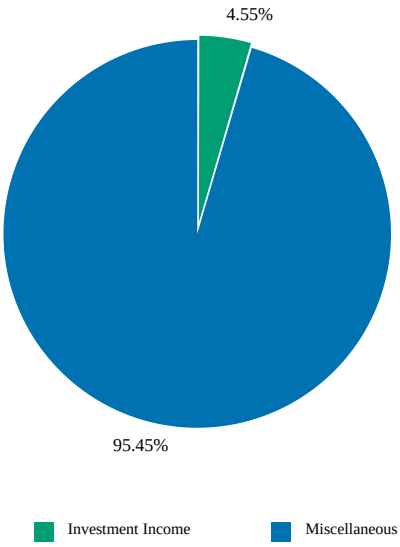
# Employee Assistance Program

## (Budget Unit 106012 - Fund 2120 - Appropriation Unit HRD103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 96,622 | $ 106,500 | $ 94,488 | $ 105,000 | $ 105,000 | $ (1,500) |
| **Subtotal** | $ 96,622 | $ 106,500 | $ 94,488 | $ 105,000 | $ 105,000 | $ (1,500) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 6,742 | $ 4,000 | $ 7,379 | $ 5,000 | $ 5,000 | $ 1,000 |
| Miscellaneous Revenues | 110,131 | 106,500 | 107,482 | 105,000 | 105,000 | (1,500) |
| **Subtotal** | $ 116,873 | $ 110,500 | $ 114,861 | $ 110,000 | $ 110,000 | $ (500) |
| Fund Balance | $ (20,251) | $ (4,000) | $ (20,373) | $ (5,000) | $ (5,000) | $ (1,000) |
| **Total Source of Funds** | **$ 96,622** | **$ 106,500** | **$ 94,488** | **$ 105,000** | **$ 105,000** | **$ (1,500)** |

### Unit Description

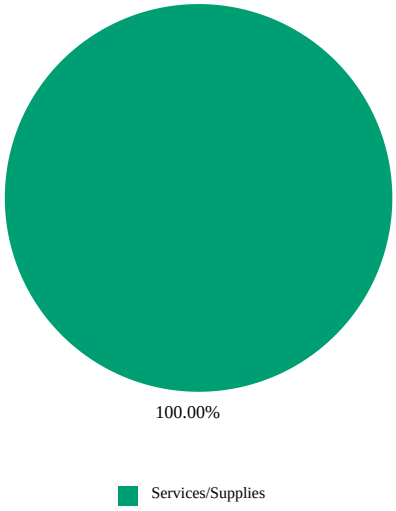
The Employee Assistance Program (EAP) Unit is a component of the Benefit Programs Fund and includes revenue and expenditures related to the County's EAP. Contributions are calculated on a cost recovery basis through charges allocated to County offices and departments based on a flat fee per employee. A given office's or department's allocation may fluctuate from year to year due to changes in number of employees and cost of benefits.

Whenever there is excess revenue in a specific fiscal year, it is kept in the Benefit Programs Fund to be used in future years when expenditures exceed revenue.

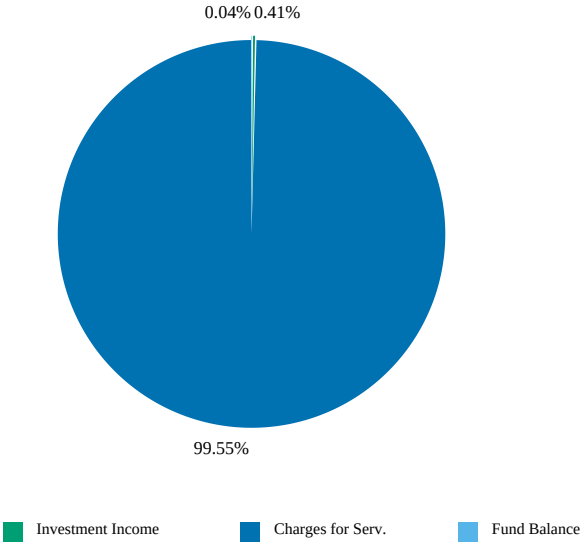
# Other Post-Employment Benefits

## (Budget Unit 106014 - Fund 2120 - Appropriation Unit HRD105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,713,033 | $ - | $ 1,437,155 | $ - | $ - | $ - |
| Services and Supplies | 39,585 | 3,539,700 | 2,073,913 | 1,348,904 | 1,348,904 | (2,190,796) |
| **Subtotal** | $ 3,752,618 | $ 3,539,700 | $ 3,511,067 | $ 1,348,904 | $ 1,348,904 | $ (2,190,796) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 8,686 | $ 4,000 | $ 7,083 | $ 5,500 | $ 5,500 | $ 1,500 |
| Charges For Services | 3,755,550 | 3,517,223 | 3,517,223 | 1,342,862 | 1,342,862 | (2,174,361) |
| **Subtotal** | $ 3,764,236 | $ 3,521,223 | $ 3,524,305 | $ 1,348,362 | $ 1,348,362 | $ (2,172,861) |
| Fund Balance | $ (11,618) | $ 18,477 | $ (13,238) | $ 542 | $ 542 | $ (17,935) |
| **Total Source of Funds** | **$ 3,752,618** | **$ 3,539,700** | **$ 3,511,067** | **$ 1,348,904** | **$ 1,348,904** | **$ (2,190,796)** |

### Unit Description

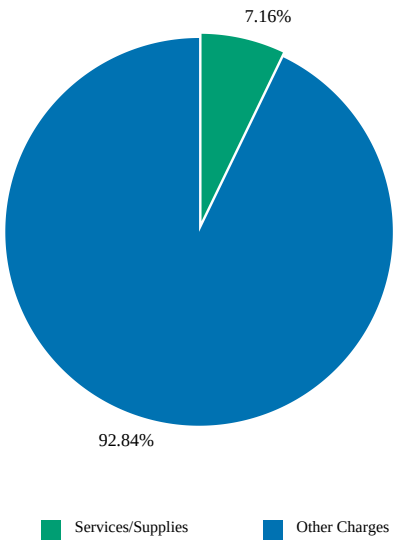
The Other Post-Employment Benefits (OPEB) Unit is a component of the Benefit Programs Fund and includes revenue and expenses related to OPEB. The County's OPEB is limited to the state mandated amount that the County pays for retirees' health care, including payments for current retirees and Board of Supervisors' authorized pre-funding of benefit costs for future retirees. Biennial actuarial analyses are performed which determine the County's annual contributions which are charged to County offices and departments based on employee count and transmitted to the California Employers' Retirement Benefit Trust for investment purposes.

Whenever there is excess revenue in a specific fiscal year, it is contributed to the California Employers' Retirement Benefit Trust as an additional contribution.

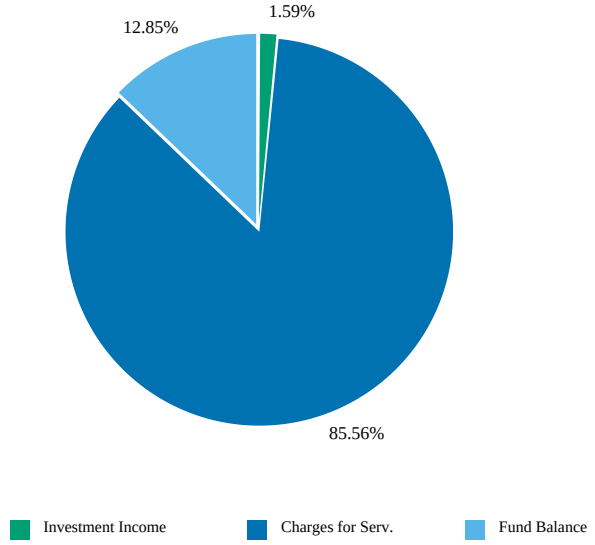
# Unemployment

## (Budget Unit 106015 - Fund 2120 - Appropriation Unit HRD106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 38,260 | $ 49,000 | $ 37,496 | $ 54,000 | $ 54,000 | $ 5,000 |
| Other Charges | 571,037 | 650,000 | 604,916 | 700,000 | 700,000 | 50,000 |
| **Subtotal** | $ 609,297 | $ 699,000 | $ 642,412 | $ 754,000 | $ 754,000 | $ 55,000 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 17,862 | $ 10,000 | $ 19,498 | $ 12,000 | $ 12,000 | $ 2,000 |
| Charges For Services | 536,686 | 541,437 | 541,437 | 645,129 | 645,129 | 103,692 |
| **Subtotal** | $ 554,548 | $ 551,437 | $ 560,935 | $ 657,129 | $ 657,129 | $ 105,692 |
| Fund Balance | $ 54,750 | $ 147,563 | $ 81,477 | $ 96,871 | $ 96,871 | $ (50,692) |
| **Total Source of Funds** | **$ 609,297** | **$ 699,000** | **$ 642,412** | **$ 754,000** | **$ 754,000** | **$ 55,000** |

### Unit Description

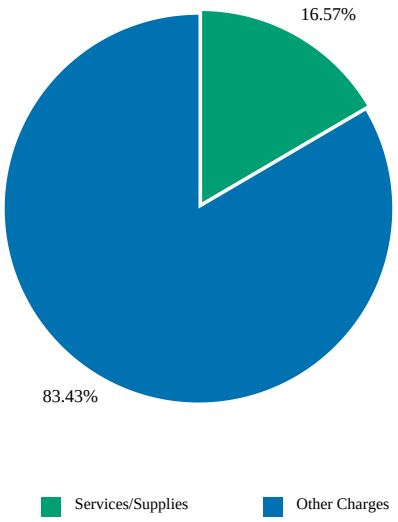
The Unemployment Unit is a component of the Benefit Programs Fund and includes revenue and expenditures related to the County's self-funded unemployment insurance. Contributions are calculated on a cost recovery basis through charges allocated to County offices and departments based on employee count. A given office's or department's allocation may fluctuate from year to year due to changes in number of employees and cost of benefits.

Whenever there is excess revenue in a specific fiscal year, it is kept in the Benefit Programs Fund to be used in future years when expenditures exceed revenue.

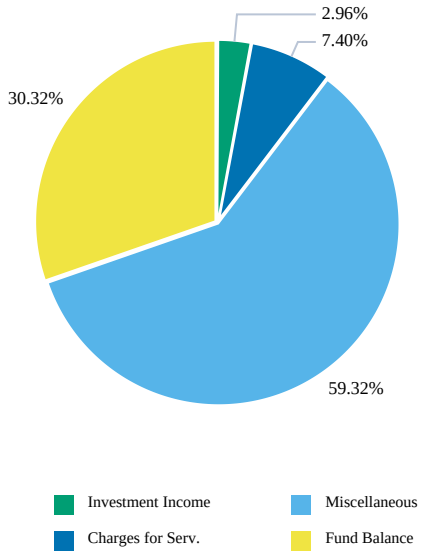
# Vision

## (Budget Unit 106016 - Fund 2120 - Appropriation Unit HRD107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 227,261 | $ 255,000 | $ 229,532 | $ 280,000 | $ 280,000 | $ 25,000 |
| Other Charges | 926,458 | 940,000 | 848,802 | 1,410,000 | 1,410,000 | 470,000 |
| **Subtotal** | $ 1,153,719 | $ 1,195,000 | $ 1,078,334 | $ 1,690,000 | $ 1,690,000 | $ 495,000 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 36,637 | $ 20,000 | $ 70,464 | $ 50,000 | $ 50,000 | $ 30,000 |
| Charges For Services | 123,284 | 115,000 | 125,374 | 125,000 | 125,000 | 10,000 |
| Miscellaneous Revenues | 1,009,191 | 965,000 | 992,628 | 1,002,554 | 1,002,554 | 37,554 |
| **Subtotal** | $ 1,169,112 | $ 1,100,000 | $ 1,188,466 | $ 1,177,554 | $ 1,177,554 | $ 77,554 |
| Fund Balance | $ (15,394) | $ 95,000 | $ (110,132) | $ 512,446 | $ 512,446 | $ 417,446 |
| **Total Source of Funds** | **$ 1,153,719** | **$ 1,195,000** | **$ 1,078,334** | **$ 1,690,000** | **$ 1,690,000** | **$ 495,000** |

### Unit Description

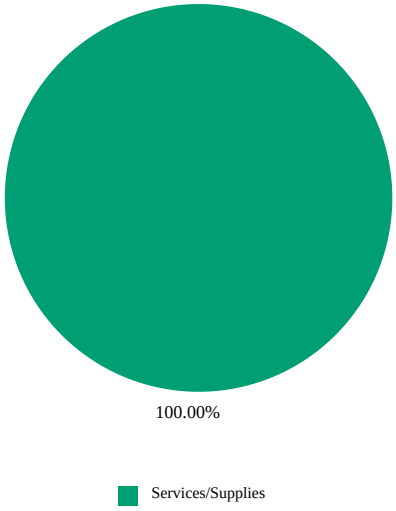
The Vision Unit is a component of the Benefit Programs Fund and includes revenue and expenditures related to the County's self-insured vision plan. Contributions are calculated on a cost recovery basis through premiums charged to County offices and departments and participating employees. Vision insurance premiums may fluctuate from year to year due to changes in the cost of utilization claims. A third-party provider conducts an annual actuarial study to provide an estimate of projected funding requirements and recommended premium rates.

Whenever there is excess revenue in a specific fiscal year, it is kept in the Benefit Programs Fund to be used in future years when expenditures exceed revenue.

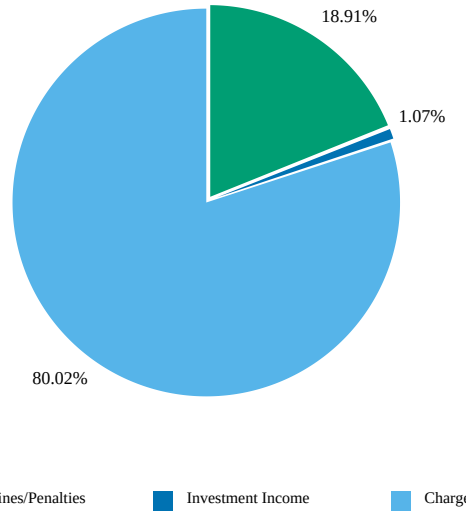
# Miscellaneous Benefits

## (Budget Unit 106017 - Fund 2120 - Appropriation Unit HRD108)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 867,056 | $ 928,500 | $ 667,866 | $ 785,000 | $ 785,000 | $ (143,500) |
| Other Charges | 23,890 | (12,229) | (12,229) | (21,508) | (21,508) | (9,279) |
| **Subtotal** | $ 890,946 | $ 916,271 | $ 655,637 | $ 763,492 | $ 763,492 | $ (152,779) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 214,752 | $ 100,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 50,000 |
| Revenue from Use of Money & Property | 11,335 | 4,500 | 15,197 | 8,500 | 8,500 | 4,000 |
| Charges For Services | 804,949 | 774,002 | 774,002 | 634,614 | 634,614 | (139,388) |
| Miscellaneous Revenues | - | - | 27,887 | 0 | 0 | 0 |
| **Subtotal** | $ 1,031,036 | $ 878,502 | $ 967,087 | $ 793,114 | $ 793,114 | $ (85,388) |
| Fund Balance | $ (140,090) | $ 37,769 | $ (311,449) | $ (29,622) | $ (29,622) | $ (67,391) |
| **Total Source of Funds** | **$ 890,946** | **$ 916,271** | **$ 655,637** | **$ 763,492** | **$ 763,492** | **$ (152,779)** |

### Unit Description

The Miscellaneous Benefits Unit is a component of the Benefit Programs Fund and includes revenue and expenses related to other miscellaneous benefit programs such as the Flexible Spending Account, Dependent Care Assistance Program, Voluntary Benefit Options, and health insurance administration fees. Contributions are calculated on a cost recovery basis through charges allocated to County offices and departments based on employee count. A given office's or department's allocation may fluctuate from year to year due to changes in number of employees and cost of benefits administration.

Whenever there is excess revenue in a specific fiscal year, it is kept in the Benefit Programs Fund to be used in future years when expenditures exceed revenue.

# Civil Rights Office

Departmental Overview

The Civil Rights Office (CRO) develops and utilizes equitable tools and practices to help advance civil rights policies in the County of Monterey. The Department strives to create a diverse and inclusive culture where everyone working for or interacting with the County is treated equitably and with respect. These goals are achieved through training, advising County offices and departments on diversity, equity, inclusion, and belonging , and enforcing Titles VI – focused on discrimination in programs receiving federal financial assistance – and VII – employment discrimination – of the Civil Rights Act of 1964; the Americans with Disabilities Act of 1990 (ADA); the California Fair Employment and Housing Act (FEHA); the County's nondiscrimination ordinances (Chapters 2.19 - Civil Rights Officer, also referred to as the Equal Opportunity Officer, and 2.80 - Civil Rights Ordinance of the Monterey County Code); Board of Supervisors policies (Nondiscrimination (P-160), Sexual Harassment (P-260), Language Access and Effective Communication (P-130), and Reasonable Accommodation P-242); and the County's plans for Equal Opportunity, Community Impact Action, and Title VI Implementation.

Programs and Functions

Investigations and Equity: The CRO is the lead department for investigations into unlawful discrimination, harassment, and retaliation under the Civil Rights Act and FEHA. Analysts are certificated by the Association of Workplace Investigators. Under Title VII of the Civil Rights Act, staff are responsible for investigations of workforce of 5,500+ employees, and under Title VI for investigating allegations of discrimination in County programs receiving federal assistance for a community of 430,000 residents. The Department also develops and provides two mandatory training courses: the California-mandated Harassment and Discrimination Prevention Training (HDP) and the Board of Supervisors-mandated Civil Rights Training (CRT). CRO creates training and hosts webinars on civil rights-related subjects and other topics. The CRO advises County offices and departments on equal opportunity law and on, developing and using equitable tools to support fair recruitment efforts, community engagement, and workplace practices. The CRO reviews the issues affecting residents, as per Title VI of the Civil Rights Act ensuring equitable and fair access to services.

Language Justice: As the department charged with administering the County's Title VI Implementation Plan, the CRO supports the County in ensuring that County programs are accessible and nondiscriminatory for all residents by ensuring equitable access for residents with limited English proficiency, by supporting departments regarding language access through training, resources, and advice.

Equal Opportunity: The CRO oversees the County's equal opportunity data and analyzes the County's benchmarks for protected characteristics such as military and veteran status and disability status. The CRO has developed tools to do this, including integrating a budget equity tool and Title VI data into the departmental Equal Opportunity Plans submitted annually to the Civil Rights Advisory Commission. This allows departments to self-report on civil rights-related activities they are prioritizing, and identify barriers and opportunities with recommended activities emerging. Additionally, the CRO conducts an equity survey every two years to offer a snapshot of employees' perceptions of inclusion, belonging, and similar values.

Office's Contributions to the County's Strategic Goals:

Well-being and Quality of Life: Together with departments, the CRO supports the County in increasing the County's residents our residents' well-being and quality of life.

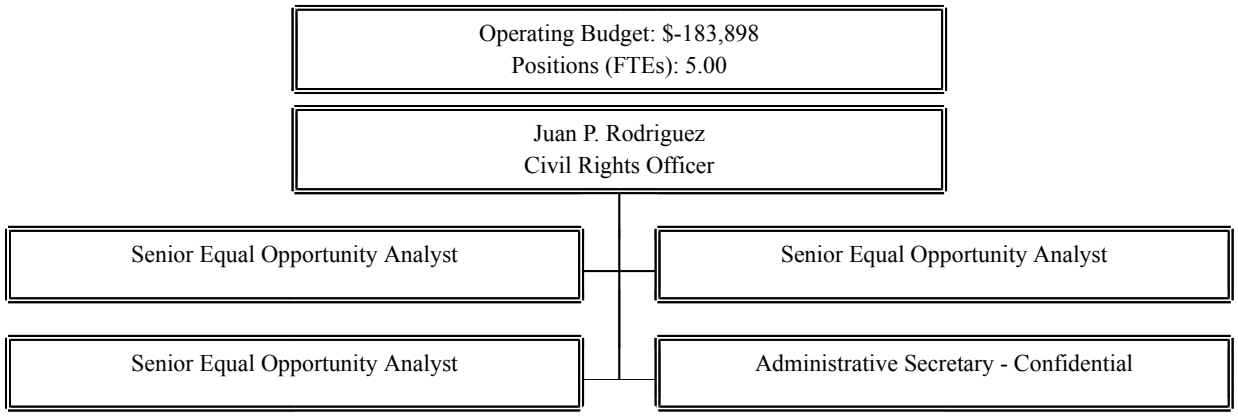
Dynamic Organization and Employer of Choice: Through collaboration with offices and departments, the CRO contributes to making the County a dynamic organization and the employer of choice.

Civil Rights Office
*Oficina de Derechos Humanos*

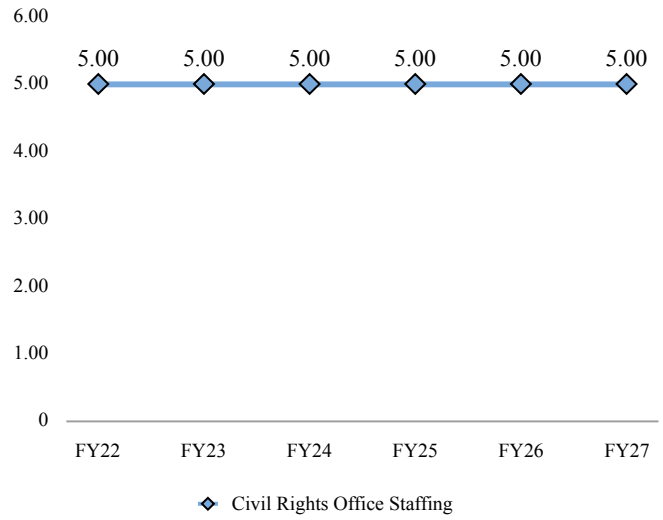
train

advise

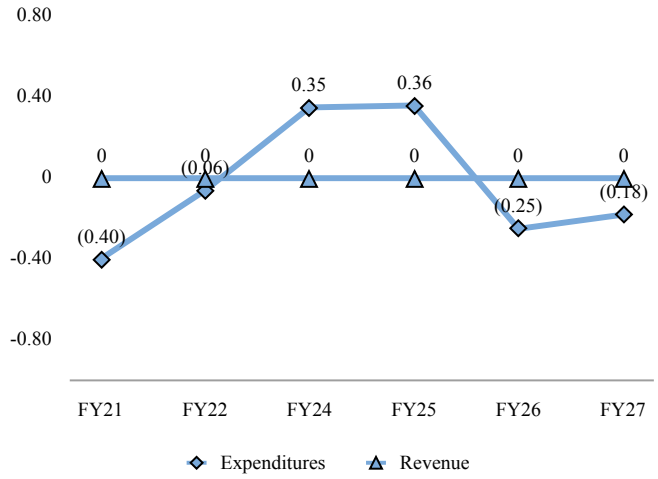
enforce




## Staffing Trends



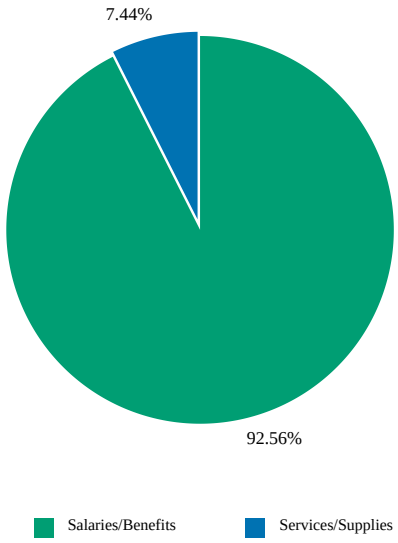

## Expenditure/Revenue History (in millions)




The Civil Rights Office (CRO) develops and utilizes equitable tools and practices to help advance civil rights policies in the County.

| Key Performance Measures | 2025-2026 Mid-Year |
|---|---|
| Percent of surveyed participants of CRO developed training that rated the training as relevant to their jobs (Target 92%) | 95% |
| Percent of CRO investigations conducted by CRO staff (with no conflict of interest) (Target 90%) | 100% |
| Percent of matters de-escalated for the organization through early advisory intervention (Target 70%) | 66.67% |
| Percent of inquiries and complaints of discrimination submitted to the Civil Rights Office processed within 90 days (Target 75% ) | 91.67% |

## Use of Funds




## Source of Funds

**No data to display**

## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,026,062 | $ 1,124,149 | $ 1,119,736 | $ 1,401,902 | $ 1,265,452 | $ 141,303 |
| Services and Supplies | 77,692 | 98,016 | 97,228 | 101,676 | 101,676 | 3,660 |
| Other Charges | (742,507) | (1,385,500) | (1,381,317) | (1,551,026) | (1,551,026) | (165,526) |
| Capital Assets | 0 | - | 4,392 | - | - | - |
| **Subtotal** | $ 361,247 | $ (163,335) | $ (159,960) | $ (47,448) | $ (183,898) | $ (20,563) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 361,247 | (163,335) | (159,960) | (47,448) | (183,898) | (20,563) |
| **Total Source of Funds** | **$ 361,247** | **$ (163,335)** | **$ (159,960)** | **$ (47,448)** | **$ (183,898)** | **$ (20,563)** |

## Summary of Recommendation

The Fiscal Year (FY) 2026-27 Recommended Budget for the Civil Rights Office (CRO) includes $1,367,128 (1,265,452 Salaries & Benefits + $101,676 Services & Supplies) in appropriations off-set by a cost plan credit of $1,551,026 and resulting in a general fund contribution (GFC) of $(183,898). Expenses grew due to negotiated salaries and benefits, health insurance, and higher pension costs.

## Budget Impacts

The Recommended Budget provides for a workable FY 2026-27 through its granted augmentation requests. Recently approved 2025 programs have been modestly funded for the first time.

## Prior Year Accomplishments

Prioritized investigations and carried out various initiatives, advancing the Board of Supervisors' efforts to promote diversity, equity, inclusion and belonging in the County.

Conducted a countywide survey that formed various training opportunities and the latest versions of the County's Community Impact Action Plan and Title VI Implementation Plan.

Created and held the first Community Engagement Academy available to County employees.

Started to implement strategies from the County's Community Impact Action Plan that focuses on participatory methods, design thinking, and Targeted Universalism by engaging with employees from various levels of leadership through training and capacity building to support and improve County operations.

Partnered with community organizations to better serve historically under-resourced communities and help the County govern equitably for all.

## Budget Year Goals

Provide training to County offices and departments regarding compliance with Title VI and VII in addition to the Civil Rights Office's

nondiscrimination, reasonable accommodation, language access and effective communication, and sexual harassment policies.

Continue to provide timely, unbiased, informed support and investigations to County employees and the public.

Support County offices and departments by monitoring equity-related sentiments among the workforce, which forms action items and recommendations.

Provide conflict resolution as an alternative outside of the complaint process, as allowed by federal and state laws and County ordinances and policies, as well as ongoing delivery of the Collaborative Problem-Solving trainings and academies to further equip County employees with resolution skills.

Support County offices and departments in compliance with state-mandated Harassment and Discrimination Prevention (HDP) and Civil Rights Training (CRT) and implement a structure that allows offices and departments to stay on track with their compliance throughout the year.

## Pending Issues

None.

## Policy Considerations

In 2025 and early-2026, the Federal administration issued several executive orders and policy changes at the Federal level that undoubtedly affect the work of the CRO, and, in conjunction with County fiscal impacts, may result in services and programs being reduced. Navigating this landscape with our work in investigations and diversity within the County has posed new issues as a result of Federal-level decisions.

The County remains committed to and will continue this vital work through resolutions, action plans, and updated and amended policies to ensure that all County residents and employees can pursue a vibrant and healthy life free from unlawful discrimination and harassment.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Civil Rights Office** | **CRO100** | **1001** | **$ 361,247** | **$ (163,335)** | **$ (159,960)** | **$ (47,448)** | **$ (183,898)** | **$ (20,563)** |
| Civil Rights Office | 108001 | 1001 | 361,247 | (163,335) | (159,960) | (47,448) | (183,898) | (20,563) |
| **Total** | | | **$ 361,247** | **$ (163,335)** | **$ (159,960)** | **$ (47,448)** | **$ (183,898)** | **$ (20,563)** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14B25 | EQUAL OPPORTUNITY OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14B49 | SENIOR EQUAL OPPORTUNTY ANALYST | 3.00 | 3.00 | 2.00 | (1.00) |
| 14M60 | HUMAN RESOURCES PROGRAM MANAGER I | - | - | 1.00 | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 5.00 | 5.00 | 5.00 | - |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 108001-1001-AUG006 | Equal Opportunity Specialist - Confidential | Request New Position | $136,450 | 1.00 | - | - |
| 108001-1001-AUG010 | Senior Equal Opportunity Analyst - .5 Increase to FTE | Status Quo Filled Position | $106,079 | 0.50 | $106,079 | 0.50 |
| 108001-1001-AUG020 | Program Manager I | Request New Position | $27,299 | 1.00 | $27,299 | 1.00 |
| | | **Grand Total:** | **$269,828** | **2.50** | **$133,378** | **1.50** |

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# Auditor-Controller

Departmental Overview:

The Office of the Auditor-Controller is an elected office in the Executive Branch of the County of Monterey Government. The mandated duties of the Auditor-Controller are established in the California Government Code, the Revenue and Taxation Code, and the County of Monterey Code, and are carried out in accordance with Generally Accepted Accounting Principles (GAAP) and other authoritative state and federal accounting standards. The Auditor-Controller serves as the County's Chief Accounting Officer and exercises general supervision over accounting forms, records, and organizational methods used by offices and departments under the authority the Board of Supervisors and districts whose funds are maintained in the County Treasury. Core responsibilities include disbursement of County funds held in County Treasury, cash management and budgetary control, debt payment administration, preparation and publication of the County's financial statements, development of the County's cost allocation plan, maintenance of tax rolls, calculation of tax rates, apportionment of property tax revenues, payroll administration, maintenance of financial records, and payment of all claims against the County. The Board of Supervisors may assign additional responsibilities to the Auditor-Controller as needed.

Programs and Functions:

The Office of the Auditor-Controller consists of five divisions that collectively carry out the County's core financial management, oversight, and accountability functions.

Administration Division: Responsible for strategic planning, policy development, organizational support, and the overall administration of departmental operations. The division provides leadership, sets internal control, expectations, and supports a professional and effective work environment.

Disbursements Division: Oversees Accounts Payable, Payroll, and Property Tax functions. This includes processing all payments from the County Treasury, issuing payroll for County employees, administering benefit-related deductions, managing vendor payments, and supporting property tax-related disbursement to taxing agencies.

General Accounting Division: Provides financial oversight and support via the County's official accounting system of record. Responsibilities include maintaining the County's general ledger, ensuring compliance with GAAP, preparing financial reports, administering the cost allocation plan, and ensuring adherence to County, state and federal financial requirements.

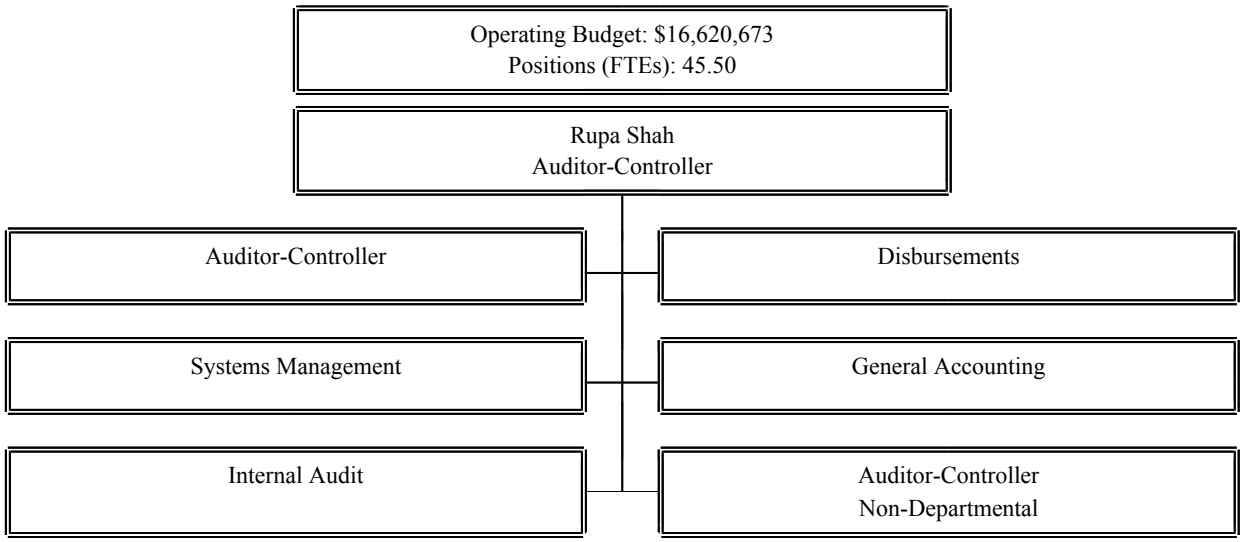
Internal Audit Division: Conducts independent audits, internal controls, reviews, and compliance assessments for County departments, special districts, and other agencies whose funds are managed by the County Treasury.

Systems Management Division: Manages and maintains the financial system that supports Countywide accounting operations. This includes oversight of system configuration, user access, financial system controls, and coordination with Information Technology on system enhancements, upgrades and troubleshooting.

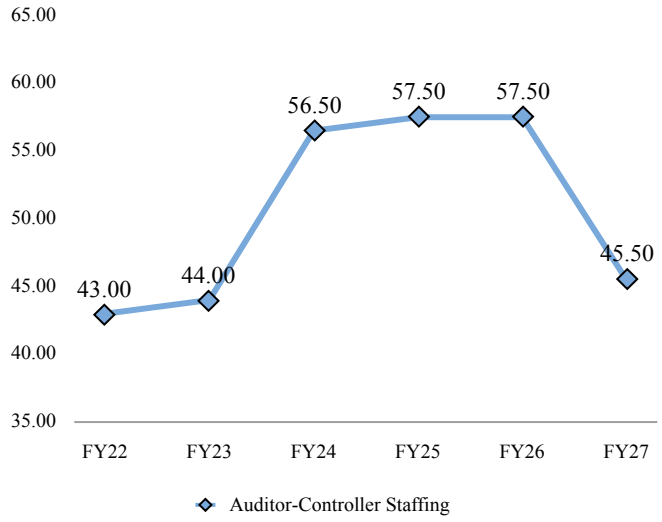
In addition to its departmental responsibilities, the Auditor-Controller performs several non-departmental functions, including administration of Public Improvement Corporation (PIC) debt service and coordination of annual audits.

Department's Contribution to the County's Strategic Goals:

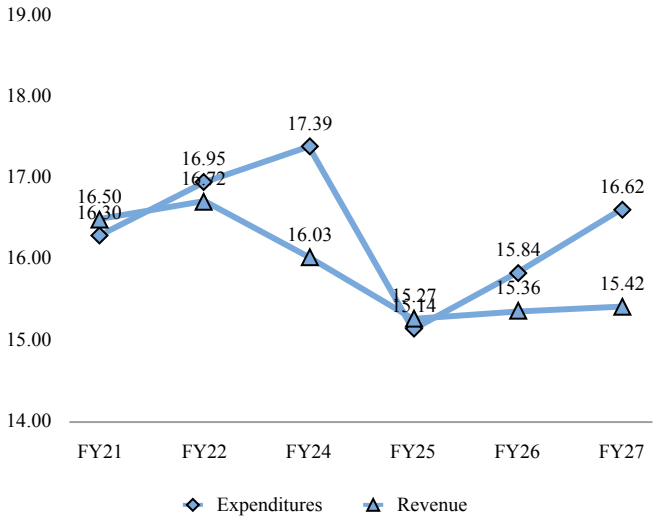
Dynamic Organization and Employer of Choice: The Auditor-Controller is committed to cultivating a skilled, supported, and future-ready workforce. The department emphasizes continuous learning and professional growth by creating pathways for internal advancement and broadening employee knowledge and skill sets.




## Staffing Trends



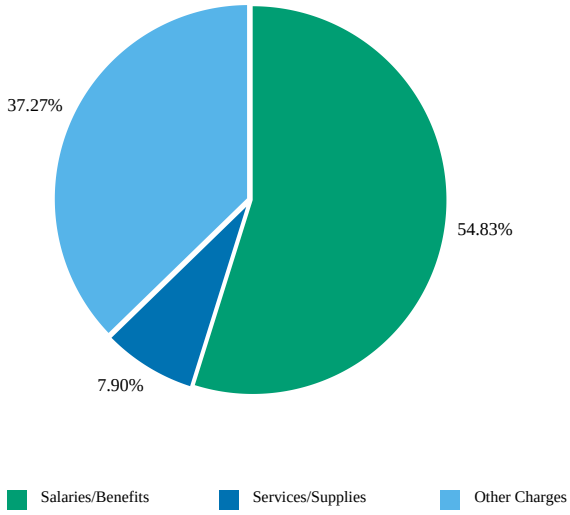

## Expenditure/Revenue History (in millions)



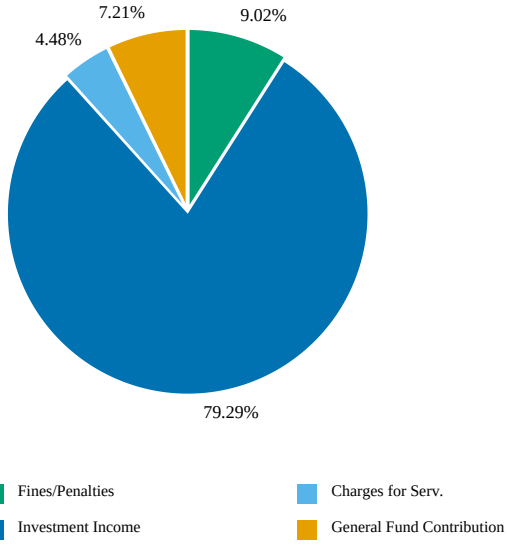

The Office of the Auditor-Controller performs local, state and federally mandated duties, promotes an organization that practices efficient and effective resource management; and is recognized for accountability and transparency.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of claims paid by electronic payments. Target =884 | 1711 | 1,711 | 834 |
| Percentage of Direct Deposits to banks. Target =100% | 95% | 96% | 95.7% |
| Standardize pay practices. Target = reduce the number of pay, leave, deduction and benefit events based on MOU. | 99,702 | 93,965 | 93,313 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,801,935 | $ 9,448,535 | $ 8,987,959 | $ 9,722,080 | $ 9,113,023 | $ (335,512) |
| Services and Supplies | 750,358 | 1,038,231 | 1,052,201 | 1,313,224 | 1,313,224 | 274,993 |
| Other Charges | 6,590,283 | 5,349,794 | 10,180,214 | 6,194,426 | 6,194,426 | 844,632 |
| Capital Assets | 0 | - | 1,953 | - | - | - |
| Other Financing Uses | 751 | - | 1,087,814 | - | - | - |
| **Subtotal** | $ 15,143,326 | $ 15,836,560 | $ 21,310,142 | $ 17,229,730 | $ 16,620,673 | $ 784,113 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ - | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | $ 0 |
| Revenue from Use of Money & Property | 5,919,889 | 13,178,669 | 18,005,241 | 13,177,919 | 13,177,919 | (750) |
| Charges For Services | 581,412 | 679,018 | 679,033 | 744,282 | 744,282 | 65,264 |
| Miscellaneous Revenues | 11,490 | 0 | - | - | - | 0 |
| Other Financing Sources | 8,755,410 | - | - | - | - | - |
| **Subtotal** | $ 15,268,201 | $ 15,357,687 | $ 20,184,274 | $ 15,422,201 | $ 15,422,201 | $ 64,514 |
| Fund Balance | $ 2,421 | $ 0 | $ (17,732) | $ 0 | $ 0 | $ 0 |
| General Fund Contributions | (127,296) | 478,873 | 1,143,599 | 1,807,529 | 1,198,472 | 719,599 |
| **Total Source of Funds** | **$ 15,143,326** | **$ 15,836,560** | **$ 21,310,142** | **$ 17,229,730** | **$ 16,620,673** | **$ 784,113** |

## Summary of Recommendation

The Fiscal Year (FY) 2026-27 Recommended Budget for the Office of the Auditor-Controller totals $16,620,673 in appropriations, supported by $15,422,201 in revenue, and a general fund contribution (GFC) of $1,198,472. Expenditures increased by $784,113 primarily due to higher general liability costs and a reduction in interfund reimbursements as the Enterprise Resource Planning Project approaches completion, partially offset by an increase in cost plan credits.

## Budget Impacts

None.

## Prior Year Accomplishments

Processed W-2 Wage and Tax Statements for 7,658 employees, reflecting reported earnings of $551,818,418 for Tax Year 2025.

All special assessments were successfully loaded and balanced, tax rates were approved by the Board of Supervisors, and all FY2025-26 tax data was updated in Megabyte. The secured extension was completed successfully in mid-September, resulting in the issuance of secured property tax bills.

The FY2025-26 Tax Rate Book was prepared and published on the Auditor-Controller's website in October 2025.

Property tax apportionments were successfully calculated and distributed on December 22, 2025.

Processed 1,026 Form 1099 Informational Returns for Tax Year 2025.

Received the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the FY2023-24 Annual Comprehensive Financial Report (ACFR).

Provided support for the FY2024-25 ACFR Audit and the Single Audit conducted by the independent auditing firm, with ACFR Audit completed by December 31, 2025.

Applied for the GFOA Award for Excellence in Financial Reporting for the FY2024-25 ACFR, which was posted to the Auditor-Controller's website early February 2026.

The FY2024-25 State Controller's Office Financial Transactions Report for the County and Special Districts was prepared and submitted by January 31, 2026.

Received the State Controller's Office award for the FY2023-24 Financial Transactions Report.

Prepared and submitted the Countywide Cost Allocation Plan for use in FY2026-27 by December 31, 2025.

Prepared the FY2025-26 Adopted Budget book by December 1, 2025, and published it on the Auditor-Controller's website on December 29, 2025.

Prepared the Annual Debt Transparency Report on time and filed the required annual debt disclosures.

Conducted the countywide year-end meeting with finance managers to communicate year-end requirements, including updates to accounting and financial reporting procedures and changes in the accounting standards.

Updated the Capital Asset Policy, effective July 1, 2025, and distributed it countywide: the updated policy was also posted to the Auditor-Controller's website.

Produced W2 Wage and Tax Statements from CGI Advantage system in a timely manner, coordinated with the vendor, and successfully accounted for State Disability Insurance payroll tax corrections. Produced Affordable Care Act forms using the CGI Advantage application.

Managed process changes due to replacement of Enterprise Resource Planning (ERP) Budgeting system from CGI Advantage to Oracle Enterprise Resource Management (EPM), including oversight of user access and support during implementation.

Provided critical support to the County Administrative Office -Budget Office, granting just-in-time system access to ensure essential duties could be performed efficiently.

Configured the HRM application for wage increases per County Employees Management Association (CEMA) and County of Monterey Patrol Association (COMPA) Memoranda of Understanding, meeting deadline to process increases after the first full pay period in January 2026.

Fulfilled several public record requests by reviewing and analyzing each request, coordinating with the appropriate teams.

Audit staff issued reports assessing the Information Technology Department's indirect cost allocation process and verifying the Transient Occupancy Tax (TOT) paid by select hotel operators.

Additional audits were completed evaluating the Department of Social Services' oversight of external bank accounts and verifying Pacific, Gas and Electric's annual gas and electricity franchise fee and surcharge payments.

All quarterly reviews of the Treasurer's cash and investments were completed as required by State Code.

Monitored compliance with the County's Special Districts financial reporting program, as required by State Code.

Monitored departmental adherence to County policies governing change and imprest funds.

Administered and finalized extensions for master service agreements with external audit firms to provide as-needed audit and consulting services.

Assisted County offices and departments with contracting for external audits, administering, and overseeing these audits, and providing technical audit support.

Completed work prioritized in the Board-approved Internal Audit Work Plan for FY 2024-25 and FY 2025-26.

## Year Goals

Successfully implement and transition to the Oracle Cloud Fusion system.

Meet with departmental Timekeepers, Finance Managers, and Benefit Coordinators to communicate updates related to Memoranda of Understanding (MOUs) and Fair Labor Standards Act (FLSA) changes and continue providing training on the County's Travel and Business Expense Reimbursement Policy. Recorded Zoom training sessions will be made available for ongoing reference.

By September 2026, load and balance all special tax assessments, obtain Board of Supervisors approval of tax rates, update FY 2026-27 information in property tax system, and run the secured extension process to generate the secured property tax roll.

By December 31, 2026, calculate FY 2026-27 apportionment factors, compile required information, prepare the FY 2026-27 Tax Rate Book, and publish on Auditor-Controller's website.

Update and distribute the Accounts Payable Training Manual to countywide finance staff and post updated training materials for easy access and future reference.

Prepare the FY 2025-26 ACFR and obtain an unmodified opinion by December 31, 2026. Apply for—and receive—the GFOA Award for Excellence in Financial Reporting.

By December 31, 2026, support completion the FY 2025-26 ACFR Audit and prepare the Schedule of Expenditures of Federal Awards (SEFA) for use in the Single Audit.

Prepare and submit the State Controller's Office Financial Transactions Report for the County and Special Districts for FY 2025-26 by January 31, 2027.

Prepare the Countywide Cost Allocation Plan for use in FY 2027-28 by December 31, 2026.

Prepare the FY 202627 Adopted Budget Book by December 1, 2026, and publish it on the Auditor-Controller's website by December 31, 2026.

Prepare the Annual Debt Transparency Report and file all required annual debt disclosures in a timely manner.

Meet with departmental finance managers to continue education efforts and share updates on accounting and financial reporting procedures, including changes in accounting standards.

Complete configuration of approved Memoranda of Understanding (MOU) -related changes —such as dues increases and new pay events— in the CGI Human Resource Management (HRM) application.

Plan and prepare for Oracle ERP implementation in July 2026, in alignment with current project timelines.

Process Fiscal Year Ending 2025-26 updates, including migrating Position Budgeting to CGI HRM and transferring budgeted amounts to Oracle ERP Financials.

Implement Secure 2.0 functionality in the CGI HRM application.

Provide guidance and support for the rollout of the Oracle Cloud Fusion system, with a focus on enhanced security through role-based access control, workflow optimization, system interfaces, data analysis, and reporting within the County's Financials and Human Capital Management systems.

Implement new automated Chart of Accounts (COA) request process and ensure synchronization of COA the elements across system modules.

Partner with all County offices and departments to configure the system for optimal use of Oracle Cloud Fusion capabilities, improving efficiency and effectiveness of County business processes.

Continue monitoring compliance with the County's Special Districts financial reporting program, as required by State Code.

Complete configuration of approved MOU changes for dues' increases, new pay events, in CGI HRM application.

Plan and prepare for Oracle ERP implementation in July 2026, as per current project timelines.

Process Fiscal Year Ending 2025-26 updates, including transferring Position Budgeting to CGI HRM and Budgeted amounts to Oracle ERP Financials.

Secure 2.0 implementation in CGI HRM application.

Provide direction and support in implementing the new Oracle Cloud Fusion System applications specifically with improved system's security using role-based access control, workflow, interfaces, data analysis and reporting for the County's Financials and Human Capital Management systems.

Continue to lead the operational support for annual calendar year end handling of W-2 tax forms, 1095Cs, critical tax reporting, the medical Benefits Open Enrollment, and fiscal year end position control project management, closing of the Fiscal Year, preparing Budgeting module and transfer of adopted position and budgets for use in the new Fiscal Year.

Commence and complete audits evaluating the Health Department's management of the Public Guardian external bank account, and the Contract and Purchasing Division's oversight of the countywide Purchase Card Program.

Continue performing quarterly reviews of the Treasurer's cash and investments, as required by State Code.

Continue to monitoring departmental change and imprest funds to ensure compliance with County policy.

Assist County offices and departments, upon request, with contracting for external audits, overseeing audit processes, and providing technical audit assistance.

Finalize and present for Board approval of a new biannual Internal Audit Work Plan, identify and prioritize the internal audit work for FY 2026-27 and FY2027-28.

## Pending Issues

Pending completion of the State Controller's approval of the preliminary Countywide Cost Allocation Plan for use in FY2026-27.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Auditor-Controller** | **AUD100** | **1001** | **$ 310,896** | **$ 879,907** | **$ 1,544,649** | **$ 2,253,097** | **$ 1,644,040** | **$ 764,133** |
| Auditor-Controller Administration | 111001 | 1001 | (823,016) | (40,498) | (43,810) | 990,085 | 990,085 | 1,030,583 |
| Disbursements | 111003 | 1001 | 577,189 | 458,829 | 1,432,328 | 439,522 | 289,249 | (169,580) |
| Systems Management | 111004 | 1001 | (97,182) | 110,097 | (127,766) | 12,131 | (218,017) | (328,114) |
| General Accounting | 111005 | 1001 | 586,410 | 258,989 | 236,352 | 1,244,155 | 1,244,155 | 985,166 |
| Internal Audit | 111006 | 1001 | 67,494 | 92,491 | 47,544 | (432,796) | (661,432) | (753,923) |
| **Annual County Audit** | **AUD101** | **1001** | **154,710** | **277,984** | **277,984** | **298,714** | **298,714** | **20,730** |
| Annual County Audit | 111010 | 1001 | 154,710 | 277,984 | 277,984 | 298,714 | 298,714 | 20,730 |
| **Debt Management** | **AUD102** | **1805** | **14,677,720** | **14,678,669** | **19,487,509** | **14,677,919** | **14,677,919** | **(750)** |
| Public Improvement Corporation Debt Service | 111020 | 1805 | 9,657,309 | 14,678,669 | 14,678,669 | 14,677,919 | 14,677,919 | (750) |
| Public Improvement Corporation Debt Service - NMC | 111022 | 1805 | 5,020,411 | 0 | 4,808,840 | 0 | 0 | 0 |
| **Total** | | | **$ 15,143,326** | **$ 15,836,560** | **$ 21,310,142** | **$ 17,229,730** | **$ 16,620,673** | **$ 784,113** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 10B02 | AUDITOR-CONTROLLER | 1.00 | 1.00 | 1.00 | - |
| 12A02 | ASSISTANT AUDITOR-CONTROLLER | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 0.50 | 0.50 | 0.50 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14P32 | ERP BUSINESS ANALYST | 8.00 | 8.00 | 6.00 | (2.00) |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B21 | ACCOUNTANT AUDITOR II | 2.00 | 2.00 | 2.00 | - |
| 20B22 | ACCOUNTANT AUDITOR III | 9.00 | 9.00 | 7.00 | (2.00) |
| 20B24 | AUDITOR-CONTROLLER ANALYST I | 8.00 | 8.00 | 5.00 | (3.00) |
| 20B25 | AUDITOR-CONTROLLER ANALYST II | 5.00 | 5.00 | 3.00 | (2.00) |
| 20B31 | INTERNAL AUDITOR II | 1.00 | 1.00 | 1.00 | - |
| 20B32 | INTERNAL AUDITOR III | 1.00 | 1.00 | - | (1.00) |
| 20B97 | CHIEF DEPUTY AUDITOR-CONTROLLER | 4.00 | 4.00 | 3.00 | (1.00) |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 5.00 | 5.00 | 5.00 | - |
| 80J96 | PAYROLL TECHNICIAN - CONFIDENTIAL | 6.00 | 6.00 | 6.00 | - |
| 80J97 | SENIOR PAYROLL TECHNICIAN - CONFIDENTIAL | 2.00 | 2.00 | 1.00 | (1.00) |
| 80J98 | SUPERVISING PAYROLL COORDINATOR-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 57.50 | 57.50 | 45.50 | (12.00) |

## Augmentation Requests

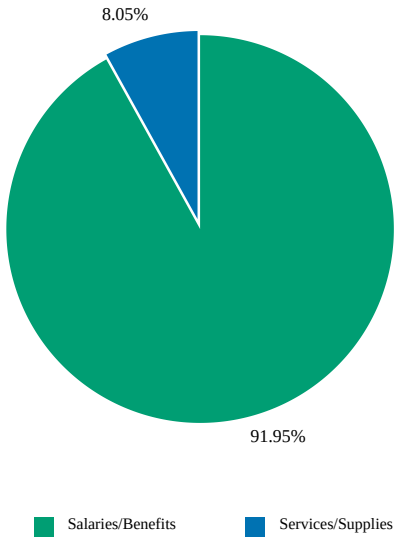
| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 111001-1001-AUG007 | Position Restore | Status Quo Filled Position | $349,800 | 1.00 | $349,800 | 1.00 |
| 111003-1001-AUG003 | Position Restore | Status Quo Vacant Position | $240,570 | 1.00 | $240,570 | 1.00 |

## Augmentation Requests

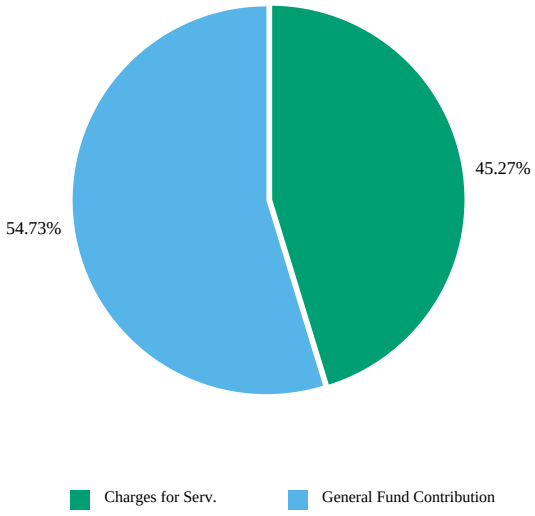
| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 111003-1001-AUG004 | Position Restore | Status Quo Vacant Position | $258,678 | 1.00 | $258,678 | 1.00 |
| 111003-1001-AUG005 | Position Restore | Status Quo Vacant Position | $150,273 | 1.00 | - | - |
| 111003-1001-AUG009 | Position Restore | Status Quo Vacant Position | $214,667 | 1.00 | $214,667 | 1.00 |
| 111004-1001-AUG008 | Position Restore | Status Quo Vacant Position | $230,148 | 1.00 | - | - |
| 111005-1001-AUG002 | Position Restore | Status Quo Vacant Position | $240,570 | 1.00 | $240,570 | 1.00 |
| 111005-1001-AUG006 | Position Restore | Status Quo Filled Position | $205,695 | 1.00 | $205,695 | 1.00 |
| 111006-1001-AUG001 | Position Restore | Status Quo Vacant Position | $228,636 | 1.00 | - | - |
| | | **Grand Total:** | **$2,119,037** | **9.00** | **$1,509,980** | **6.00** |

# Auditor-Controller Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,801,935 | $ 9,448,535 | $ 8,987,959 | $ 9,722,080 | $ 9,113,023 | $ (335,512) |
| Services and Supplies | 490,415 | 551,563 | 565,402 | 797,671 | 797,671 | 246,108 |
| Other Charges | (7,981,453) | (9,120,191) | (9,098,480) | (8,266,654) | (8,266,654) | 853,537 |
| Capital Assets | 0 | - | 1,953 | - | - | - |
| Other Financing Uses | - | - | 1,087,814 | - | - | - |
| **Subtotal** | $ 310,896 | $ 879,907 | $ 1,544,649 | $ 2,253,097 | $ 1,644,040 | $ 764,133 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 581,412 | $ 679,018 | $ 679,033 | $ 744,282 | $ 744,282 | $ 65,264 |
| Miscellaneous Revenues | 11,490 | 0 | - | - | - | 0 |
| **Subtotal** | $ 592,902 | $ 679,018 | $ 679,033 | $ 744,282 | $ 744,282 | $ 65,264 |
| General Fund Contributions | (282,006) | 200,889 | 865,615 | 1,508,815 | 899,758 | 698,869 |
| **Total Source of Funds** | **$ 310,896** | **$ 879,907** | **$ 1,544,649** | **$ 2,253,097** | **$ 1,644,040** | **$ 764,133** |

## Description:

The Office of the Auditor-Controller is organized into five divisions: Auditor-Controller (Administration), Disbursement, General Accounting, Internal Audit, and Systems Management. These divisions collectively support the County's core financial management, oversight, and accountability functions.

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the Office of the Auditor-Controller departmental units is $1,644,040. Revenue increased primarily due to higher cost plan credits and interfund reimbursements associated with staff supplementation of the new Oracle Fusion system.

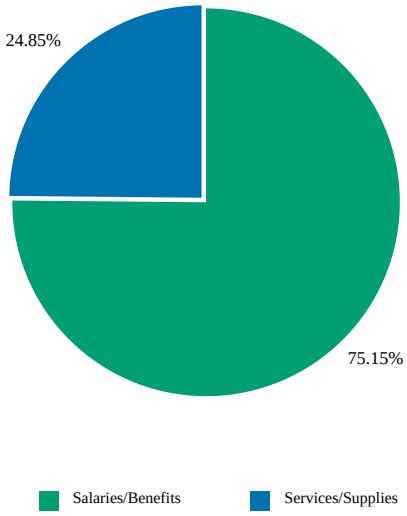
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| AUD100 - Auditor-Controller | $ (823,016) | $ (40,498) | $ (43,810) | $ 990,085 | $ 990,085 | $ 1,030,583 | 1001 | 111001 |
| AUD100 - Auditor-Controller | 577,189 | 458,829 | 1,432,328 | 439,522 | 289,249 | (169,580) | 1001 | 111003 |
| AUD100 - Auditor-Controller | (97,182) | 110,097 | (127,766) | 12,131 | (218,017) | (328,114) | 1001 | 111004 |
| AUD100 - Auditor-Controller | 586,410 | 258,989 | 236,352 | 1,244,155 | 1,244,155 | 985,166 | 1001 | 111005 |
| AUD100 - Auditor-Controller | 67,494 | 92,491 | 47,544 | (432,796) | (661,432) | (753,923) | 1001 | 111006 |
| **Subtotal** | $ 310,896 | $ 879,907 | $ 1,544,649 | $ 2,253,097 | $ 1,644,040 | $ 764,133 | | |

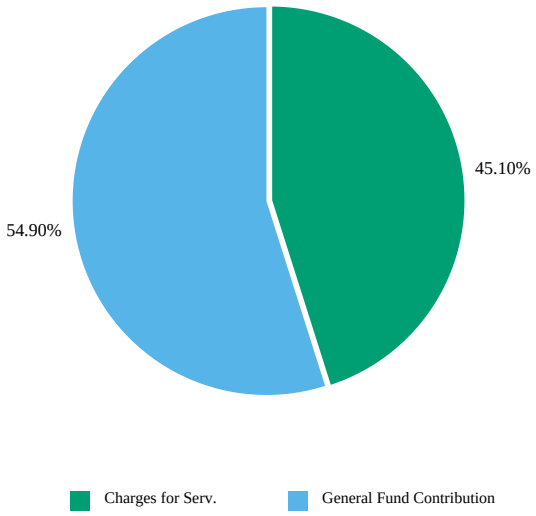
# Auditor-Controller Administration

## (Budget Unit 111001 - Fund 1001 - Appropriation Unit AUD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 936,976 | $ 1,088,102 | $ 1,079,002 | $ 1,252,650 | $ 1,252,650 | $ 164,548 |
| Services and Supplies | 167,207 | 185,247 | 167,671 | 414,288 | 414,288 | 229,041 |
| Other Charges | (1,927,199) | (1,313,847) | (1,292,436) | (676,853) | (676,853) | 636,994 |
| Capital Assets | 0 | - | 1,953 | - | - | - |
| **Subtotal** | $ (823,016) | $ (40,498) | $ (43,810) | $ 990,085 | $ 990,085 | $ 1,030,583 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 382,294 | $ 415,537 | $ 415,537 | $ 446,548 | $ 446,548 | $ 31,011 |
| Miscellaneous Revenues | 11,490 | 0 | - | - | - | 0 |
| **Subtotal** | $ 393,784 | $ 415,537 | $ 415,537 | $ 446,548 | $ 446,548 | $ 31,011 |
| General Fund Contributions | (1,216,800) | (456,035) | (459,347) | 543,537 | 543,537 | 999,572 |
| **Total Source of Funds** | **$ (823,016)** | **$ (40,498)** | **$ (43,810)** | **$ 990,085** | **$ 990,085** | **$ 1,030,583** |

### Unit Description

The Administration Division provides departmental administration, strategic planning, and policy guidance with responsibilities of employee development, budget development and management, general administrative support services, and contract development. The division also provides organizational direction and internal control expectations for the Enterprise Resource Planning (ERP) environment, which includes Enterprise Performance Management (EPM) for budgeting, Human Capital Management (HCM) for human resources, SymPro Debt and Investment, and Convey Taxport.

The division interfaces with cities, Monterey County Department of Education, school districts, Monterey Regional Airport District, Monterey Regional Water Pollution Control Agency, and independent special districts. In addition, the division supports special districts by providing consultation for financing property taxes matters and Successor Agency (former Redevelopment Agency) issues.

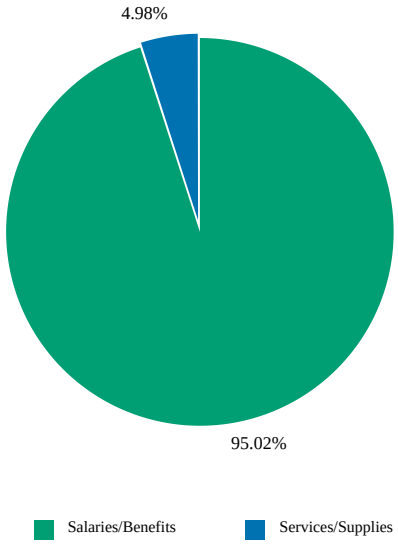
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 10B02 | AUDITOR-CONTROLLER | 1.00 |
| 12A02 | ASSISTANT AUDITOR-CONTROLLER | 1.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 0.50 |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 |
| 80J21 | ACCOUNT CLERK | 1.00 |
| | Total | 4.50 |

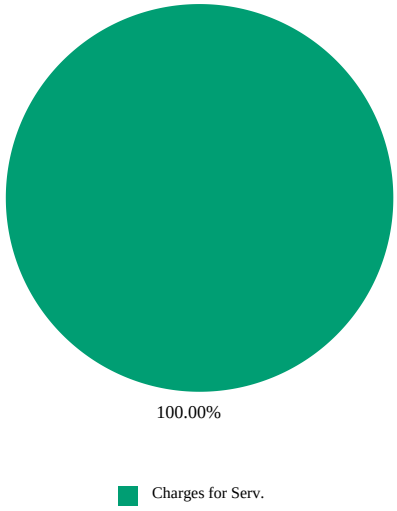
# Disbursements

## (Budget Unit 111003 - Fund 1001 - Appropriation Unit AUD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,016,774 | $ 3,852,885 | $ 3,706,416 | $ 4,171,224 | $ 4,020,951 | $ 168,066 |
| Services and Supplies | 168,670 | 190,639 | 222,493 | 210,841 | 210,841 | 20,202 |
| Other Charges | (2,608,255) | (3,584,696) | (3,584,395) | (3,942,543) | (3,942,543) | (357,847) |
| Other Financing Uses | - | - | 1,087,814 | - | - | - |
| **Subtotal** | $ 577,189 | $ 458,829 | $ 1,432,328 | $ 439,522 | $ 289,249 | $ (169,580) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 199,118 | $ 263,481 | $ 263,496 | $ 297,734 | $ 297,734 | $ 34,253 |
| **Subtotal** | $ 199,118 | $ 263,481 | $ 263,496 | $ 297,734 | $ 297,734 | $ 34,253 |
| General Fund Contributions | 378,071 | 195,348 | 1,168,832 | 141,788 | (8,485) | (203,833) |
| **Total Source of Funds** | **$ 577,189** | **$ 458,829** | **$ 1,432,328** | **$ 439,522** | **$ 289,249** | **$ (169,580)** |

### Unit Description

The Auditor-Controller Disbursements Division is responsible for Accounts Payable, Payroll, and Property Tax functions and provides financial services to independent special districts.

The Accounts Payable section audits and processes vendor payments, credit card payments, and all required reporting to the Internal Revenue Service (IRS) and California State Franchise Tax Board.

The Payroll section issues bi-weekly payroll checks, calculates benefits and year-end tax information, processes employee reimbursement claims, and performs key payroll reconciliations. This section also calculates and remits payroll taxes, California Public Employees' Retirement System (CalPERS) contributions employee benefit payments, and annual IRS and Franchise Tax Board filings and processes garnishments, liens, and levies.

The Property Tax section is responsible for calculating property taxes processing property tax refunds, and maintaining the property tax rolls and allocation systems. This section also allocates and accounts for property tax apportionments. Each year, it publishes the Monterey County Tax Rates book using information provided by the County Assessor and from direct-levy taxing entities, such as (cities, special districts, fire districts, school districts). After property taxes are collected, the section accounts for and apportions to the revenue to the appropriate taxing entities. No property tax funds may be disbursed without the approval of the Auditor-Controller's Office.

Following the dissolution of redevelopment agencies statewide, the Auditor-Controller's Office assumed additional statutory responsibilities. The Auditor-Controller Office administers the Redevelopment Property Tax Trust Fund for the benefit of the holders of the former redevelopment agency enforceable obligations and for

taxing entities that receive pass-through payments and statutory distributions of property tax.

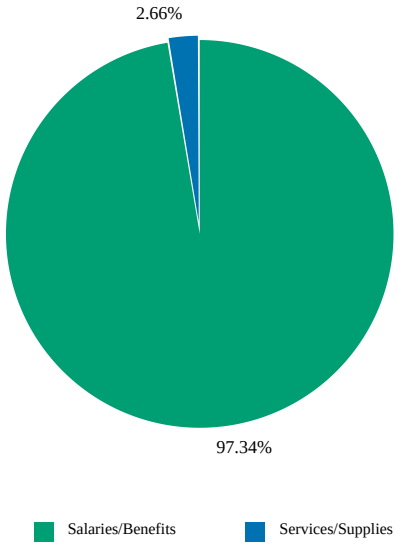
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 20B21 | ACCOUNTANT AUDITOR II | 2.00 |
| 20B22 | ACCOUNTANT AUDITOR III | 2.00 |
| 20B24 | AUDITOR-CONTROLLER ANALYST I | 2.00 |
| 20B25 | AUDITOR-CONTROLLER ANALYST II | 2.00 |
| 20B97 | CHIEF DEPUTY AUDITOR-CONTROLLER | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 |
| 80J96 | PAYROLL TECHNICIAN - CONFIDENTIAL | 6.00 |
| 80J97 | SENIOR PAYROLL TECHNICIAN - CONFIDENTIAL | 1.00 |
| 80J98 | SUPERVISING PAYROLL COORDINATOR-CONFIDENTIAL | 1.00 |
| | Total | 21.00 |

# Systems Management

## (Budget Unit 111004 - Fund 1001 - Appropriation Unit AUD100)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,380,197 | $ 1,637,056 | $ 1,399,193 | $ 1,130,738 | $ 900,590 | $ (736,466) |
| Services and Supplies | 11,773 | 26,205 | 26,205 | 24,646 | 24,646 | (1,559) |
| Other Charges | (1,489,153) | (1,553,164) | (1,553,164) | (1,143,253) | (1,143,253) | 409,911 |
| **Subtotal** | $ (97,182) | $ 110,097 | $ (127,766) | $ 12,131 | $ (218,017) | $ (328,114) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | (97,182) | 110,097 | (127,766) | 12,131 | (218,017) | (328,114) |
| **Total Source of Funds** | **$ (97,182)** | **$ 110,097** | **$ (127,766)** | **$ 12,131** | **$ (218,017)** | **$ (328,114)** |

### Unit Description

The Office of the Auditor-Controller maintains the county's official financial system of record and is responsible for the business systems that support the accumulation, management, and reporting of the County's finaincial data. These systems include Megabyte Property Tax system, SymPro Debt and Investment software, and the Enterprise Resource Planning (ERP) environment comprising CGI Advantage and Oracle, which includes modules such as Advantage Financial, Advantage Human Resource Management, Vendor Self-Service, Employee Self Service, InfoAdvantage reporting and Enterprise Performance Management.

The Systems Management Division provides procurement, development, implementation, and production support for countywide and office and department administered systems in collaboration with the Information Technology Department, other County agencies, and system vendors. The division is staffed by ERP Business Analysts who deliver countywide end-user business solutions, ensure that system configurations meet business requirements and support effective and efficient financial and human capital management operations.

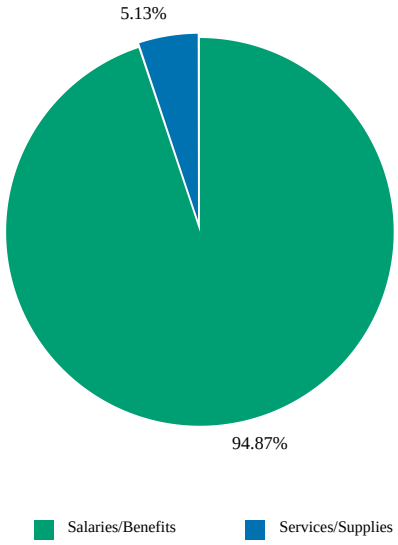
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14P32 | ERP BUSINESS ANALYST | 6.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 |
| | Total | 7.00 |

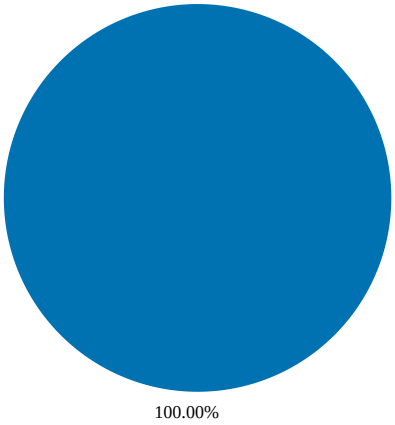
# General Accounting

## (Budget Unit 111005 - Fund 1001 - Appropriation Unit AUD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,091,144 | $ 2,431,831 | $ 2,409,633 | $ 2,465,394 | $ 2,465,394 | $ 33,563 |
| Services and Supplies | 134,286 | 136,520 | 136,081 | 133,444 | 133,444 | (3,076) |
| Other Charges | (1,639,019) | (2,309,362) | (2,309,362) | (1,354,683) | (1,354,683) | 954,679 |
| **Subtotal** | $ 586,410 | $ 258,989 | $ 236,352 | $ 1,244,155 | $ 1,244,155 | $ 985,166 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 586,410 | 258,989 | 236,352 | 1,244,155 | 1,244,155 | 985,166 |
| **Total Source of Funds** | **$ 586,410** | **$ 258,989** | **$ 236,352** | **$ 1,244,155** | **$ 1,244,155** | **$ 985,166** |

### Unit Description

The Auditor-Controller's General Accounting Division maintains the County's official financial system of record and develops, approves, and enforces accounting policies, procedures, and processes. The division ensures that financial reporting is performed in accordance with Generally Accepted Accounting Principles (GAAP) as well as applicable County policies and state and federal requirements.

The division prepares the Adopted Budget Book, enforces budgetary controls, and reconciles fixed asset activity to the County's inventory records. General Accounting is responsible for preparing the Annual Comprehensive Financial Report (ACFR) and compiling program and expenditure data for the Single Audit in accordance with Uniform Guidance. The division also prepares the Countywide Cost Allocation Plan (CAP) under the Management and Budget (OMB) Title 2 Code of Federal Regulations (CFR) Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which is used to claim reimbursement of indirect costs from the federal and state agencies.

In addition, the division manages ongoing debt disclosure filings and administers debt payments for the County and school districts, calculates the County's Gann Limit (a voter approved limit on appropriations established by Proposition 4 in 1979) for the County and Board governed special districts; prepares the State Controller's Financial Transactions Reports; monitors countywide external checking accounts; and coordinates countywide Senate Bill 90 (Chapter 1406 Statutes of 1972) mandated cost claiming activities. The division also performs public safety accounting and reporting for Proposition 172 (Local Public Safety Protection and Improvement Act of 1993), administers Realignment Sales Tax accounting, and monitors the County's franchise fee collections.

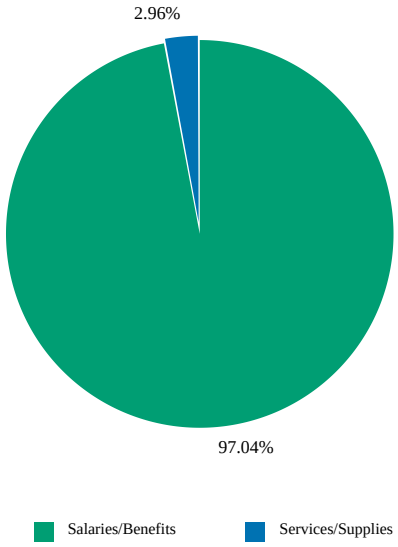
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 20B22 | ACCOUNTANT AUDITOR III | 5.00 |
| 20B24 | AUDITOR-CONTROLLER ANALYST I | 3.00 |
| 20B25 | AUDITOR-CONTROLLER ANALYST II | 1.00 |
| 20B97 | CHIEF DEPUTY AUDITOR-CONTROLLER | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 11.00 |

# Internal Audit

## (Budget Unit 111006 - Fund 1001 - Appropriation Unit AUD100)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 376,843 | $ 438,661 | $ 393,715 | $ 702,074 | $ 473,438 | $ 34,777 |
| Services and Supplies | 8,479 | 12,952 | 12,952 | 14,452 | 14,452 | 1,500 |
| Other Charges | (317,827) | (359,122) | (359,122) | (1,149,322) | (1,149,322) | (790,200) |
| **Subtotal** | $ 67,494 | $ 92,491 | $ 47,544 | $ (432,796) | $ (661,432) | $ (753,923) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 67,494 | 92,491 | 47,544 | (432,796) | (661,432) | (753,923) |
| **Total Source of Funds** | **$ 67,494** | **$ 92,491** | **$ 47,544** | **$ (432,796)** | **$ (661,432)** | **$ (753,923)** |

### Unit Description

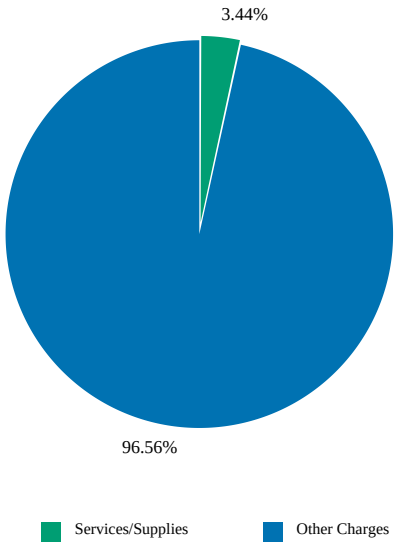
The Auditor-Controller's Internal Audit Division promotes efficiency and effectiveness across the County's operations by developing and executing audit programs designed to examine, verify, and analyze financial records, operating procedures, and systems of internal control for county offices and departments, special districts, and other agencies. Audit reports provided to management present unbiased, objective analyses, appraisals, and recommendations regarding the extent to which offices and departments are achieving their stated objectives and effectiveness of existing internal controls.

### Recommended Positions

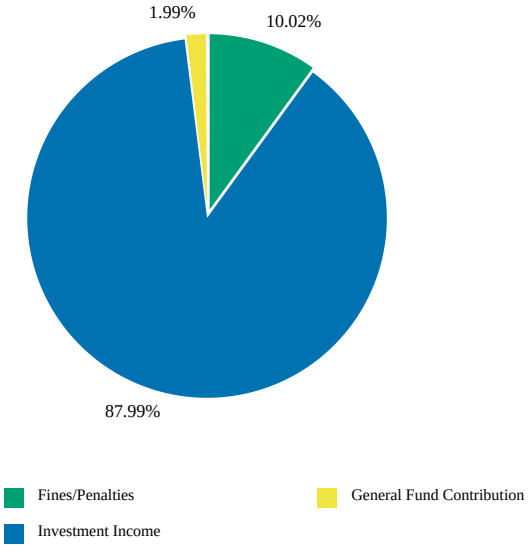
| Classification Code | Classification Label | FTE |
|---|---|---|
| 20B31 | INTERNAL AUDITOR II | 1.00 |
| 20B97 | CHIEF DEPUTY AUDITOR-CONTROLLER | 1.00 |
| | Total | 2.00 |

# Auditor-Controller Non-Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 259,943 | $ 486,668 | $ 486,799 | $ 515,553 | $ 515,553 | $ 28,885 |
| Other Charges | 14,571,736 | 14,469,985 | 19,278,694 | 14,461,080 | 14,461,080 | (8,905) |
| Other Financing Uses | 751 | - | - | - | - | - |
| **Subtotal** | $ 14,832,430 | $ 14,956,653 | $ 19,765,493 | $ 14,976,633 | $ 14,976,633 | $ 19,980 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ - | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | $ 0 |
| Revenue from Use of Money & Property | 5,919,889 | 13,178,669 | 18,005,241 | 13,177,919 | 13,177,919 | (750) |
| Other Financing Sources | 8,755,410 | - | - | - | - | - |
| **Subtotal** | $ 14,675,299 | $ 14,678,669 | $ 19,505,241 | $ 14,677,919 | $ 14,677,919 | $ (750) |
| Fund Balance | $ 2,421 | $ 0 | $ (17,732) | $ 0 | $ 0 | $ 0 |
| General Fund Contributions | 154,710 | 277,984 | 277,984 | 298,714 | 298,714 | 20,730 |
| **Total Source of Funds** | **$ 14,832,430** | **$ 14,956,653** | **$ 19,765,493** | **$ 14,976,633** | **$ 14,976,633** | **$ 19,980** |

## Description:

The Office of the Auditor-Controller's non-departmental operations include two units: Public Improvement Corporation Debt Service and Annual Audits.

## Summary of Recommendation

The FY 2026-27 Recommended Budget for these non-departmental operations is $14,976,633, an increase of $19,980 over FY 2025-26, primarily due to increased bond-related expenditures.

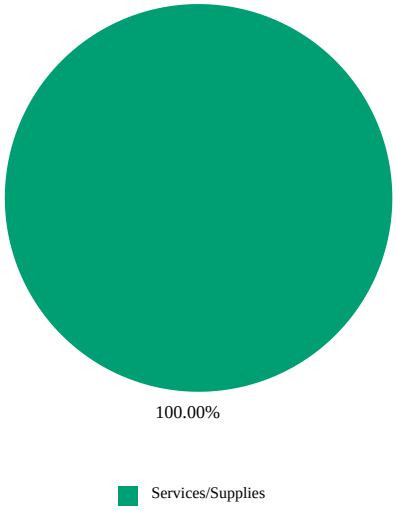
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| AUD101 - Annual County Audit | $ 154,710 | $ 277,984 | $ 277,984 | $ 298,714 | $ 298,714 | $ 20,730 | 1001 | 111010 |
| AUD102 - Debt Management | 9,657,309 | 14,678,669 | 14,678,669 | 14,677,919 | 14,677,919 | (750) | 1805 | 111020 |
| AUD102 - Debt Management | 5,020,411 | - | 4,808,840 | - | - | - | 1805 | 111022 |
| **Subtotal** | $ 14,832,430 | $ 14,956,653 | $ 19,765,493 | $ 14,976,633 | $ 14,976,633 | $ 19,980 | | |

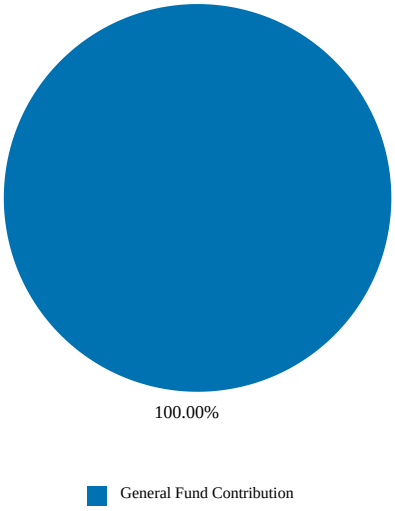
# Annual County Audit

## (Budget Unit 111010 - Fund 1001 - Appropriation Unit AUD101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 253,268 | $ 467,668 | $ 467,668 | $ 496,553 | $ 496,553 | $ 28,885 |
| Other Charges | (98,558) | (189,684) | (189,684) | (197,839) | (197,839) | (8,155) |
| **Subtotal** | $ 154,710 | $ 277,984 | $ 277,984 | $ 298,714 | $ 298,714 | $ 20,730 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 154,710 | 277,984 | 277,984 | 298,714 | 298,714 | 20,730 |
| **Total Source of Funds** | **$ 154,710** | **$ 277,984** | **$ 277,984** | **$ 298,714** | **$ 298,714** | **$ 20,730** |

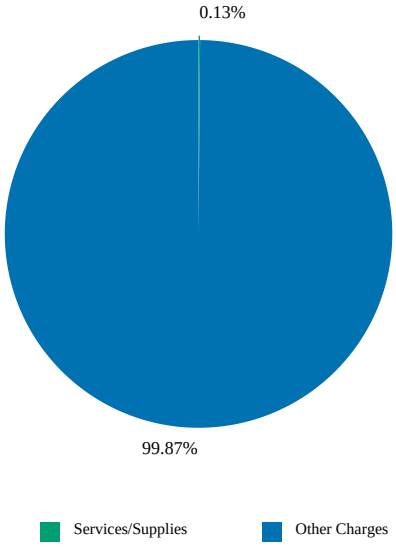
### Unit Description

The Auditor-Controller's Annual County Audit Unit includes funding for the Sales and Use Tax audit, Senate Bill 90 (Chapter 1406 Statutes of 1972) state-mandate cost claiming services, and other contracted audits required by the Auditor-Controller. The Sales and Use Tax audit identifies and recovers allocation errors, maximizes tax revenues from specific projects and business activities, and provides ongoing data, analysis, and staff expertise to support fiscal planning and economic development. SB 90 provides reimbursement to local agencies for the costs of performing various state- mandated services.

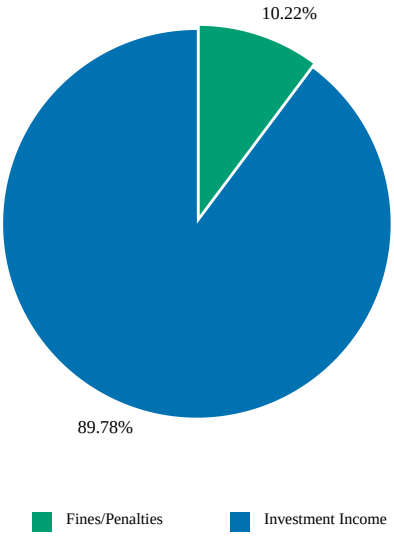
# Public Improvement Corporation Debt Service

## (Budget Unit 111020 - Fund 1805 - Appropriation Unit AUD102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 3,954 | $ 19,000 | $ 19,000 | $ 19,000 | $ 19,000 | $ 0 |
| Other Charges | 9,652,604 | 14,659,669 | 14,659,669 | 14,658,919 | 14,658,919 | (750) |
| Other Financing Uses | 751 | - | - | - | - | - |
| **Subtotal** | $ 9,657,309 | $ 14,678,669 | $ 14,678,669 | $ 14,677,919 | $ 14,677,919 | $ (750) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ - | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | $ 0 |
| Revenue from Use of Money & Property | 910,684 | 13,178,669 | 13,196,609 | 13,177,919 | 13,177,919 | (750) |
| Other Financing Sources | 8,755,410 | - | - | - | - | - |
| **Subtotal** | $ 9,666,094 | $ 14,678,669 | $ 14,696,609 | $ 14,677,919 | $ 14,677,919 | $ (750) |
| Fund Balance | $ (8,784) | $ 0 | $ (17,940) | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 9,657,309** | **$ 14,678,669** | **$ 14,678,669** | **$ 14,677,919** | **$ 14,677,919** | **$ (750)** |

### Unit Description

The Auditor-Controller's Public Improvement Corporation (PIC) Debt Service Unit funds the debt payments and related expenses for Certificates of Participation (COPs) issued by the PIC. COPs are long-term financing instruments in which the County transfers title of a facility, the PIC which then leases the facility back to the County. Investors purchasing participation interests in the lease revenue stream in the form of bonds and lease payments made by the County fund the debt service obligations.

# Treasurer-Tax Collector

Departmental Overview:

The Treasurer-Tax Collector's mission is to collect, safeguard, and invest public funds to support the long-term financial stability of Monterey County. The Department serves residents, businesses, and public agencies through the efficient collection of taxes, fines, and fees, and by providing prudent treasury and investment management in accordance with California Government Code Section 27000.

Programs and Functions:

Tax Division
Responsible for the billing, collection, and administration of secured property taxes, transient occupancy tax (TOT), and commercial cannabis business tax within the unincorporated areas of the County. The Division also administers business licensing for cannabis operations and short-term rentals, including issuance, compliance monitoring, and annual renewals.

Revenue Division
Provides centralized billing and collection services for court-ordered fines, fees, and restitution on behalf of the Superior Court and County departments, including Probation. The Division plays a critical role in recovering public funds while maintaining compliance with evolving legal requirements.

Treasury Division
Manages and safeguards public funds for the County, school districts, and special districts. The Division oversees the County's investment pool, ensuring the safety, liquidity, and appropriate yield of funds while meeting daily cash flow demands and statutory requirements.

Together, these divisions form an integrated operation focused on fiscal stewardship, service delivery, and supporting the County's financial health.

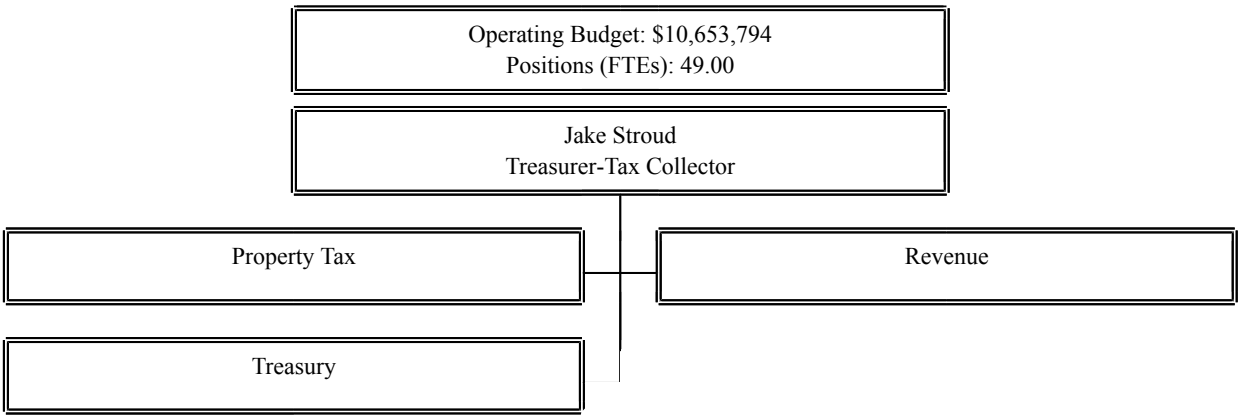
Department's Contributions to the County's Strategic Goals:

Diverse and Thriving Economy: Continuously evaluates operations to improve service delivery, increase efficiency, and enhance revenue collection while minimizing the cost of administration.

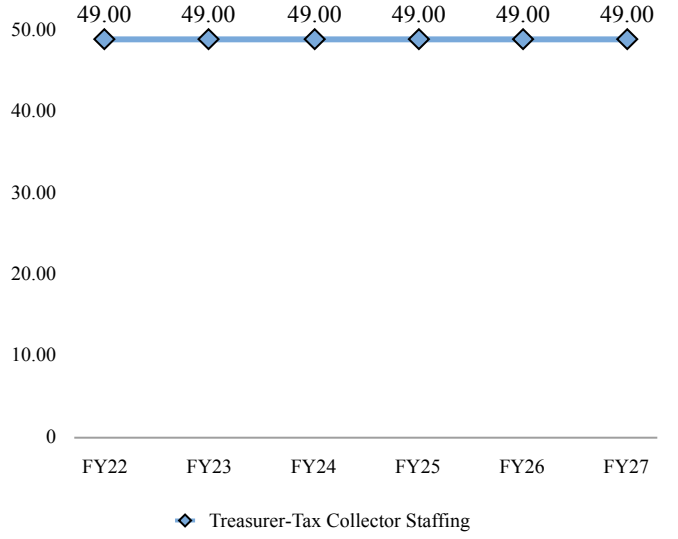
Dynamic Organization and Employer of Choice: Promotes a positive workplace culture through employee engagement, professional development, and data-driven improvements informed by staff feedback.

Sustainable Infrastructure for the Present and Future: Ensures timely collection of property taxes that fund essential public services and infrastructure, including schools, transportation, water systems, and community facilities.

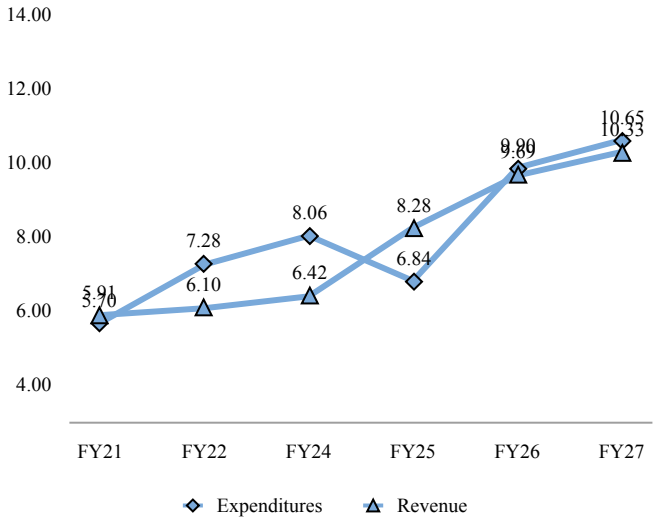
Together, these efforts position the Treasurer-Tax Collector to strengthen Monterey County's financial foundation by delivering efficient, responsive services that support economic vitality, sustain critical infrastructure, and advance organizational excellence. Through prudent revenue collection and investment, the Department provides stable resources to fund County priorities, while its commitment to innovation, accountability, and employee engagement fosters a high-performing workplace that attracts and retains a dedicated public service workforce.




## Staffing Trends



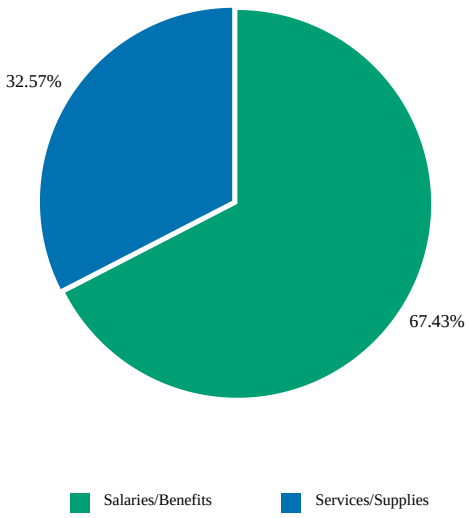

## Expenditure/Revenue History (in millions)



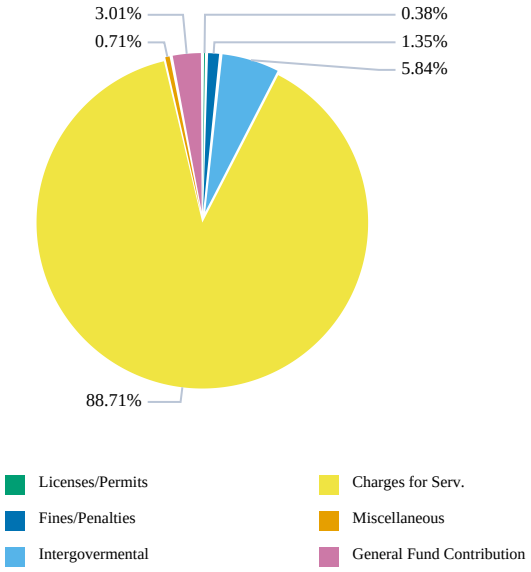

The Treasurer-Tax Collector tracks key performance measures to monitor the success and effectiveness of departmental activities and professional services relevant to Treasury banking and investment services, the collection of transient occupancy taxes (TOT) and the collection of property and cannabis business taxes by the Tax Division, as well as customer service ratings related to Court ordered fines, fees, and restitution collected through the collections program.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Treasury - Percentage of invested portfolio maintaining a weighted average maturity (WAM) of two years or less. Target = 100% | 100% | 100% | 100% |
| Tax - Percentage of property taxes collected - SECURED. Target (annual) = 97% | 98.8% | 98.9% | 56.2% |
| Tax - Percentage of property taxes collected - UNSECURED. Target = 96% | 98.0% | 98.0% | 96.9% |
| Revenue - Percentage of customers who rate services received as excellent. Target = 90% | 99.0% | 98.6% | 99.3% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 6,291,605 | $ 8,501,409 | $ 7,555,834 | $ 9,001,548 | $ 9,001,548 | $ 500,139 |
| Services and Supplies | 3,015,028 | 4,175,643 | 3,979,926 | 4,355,115 | 4,348,491 | 172,848 |
| Other Charges | (2,536,651) | (2,773,181) | (2,563,803) | (2,696,245) | (2,696,245) | 76,936 |
| Capital Assets | 70,130 | - | 101 | - | - | - |
| **Subtotal** | $ 6,840,112 | $ 9,903,871 | $ 8,972,058 | $ 10,660,418 | $ 10,653,794 | $ 749,923 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ - | $ - | $ 0 | $ - | $ - | $ - |
| Licenses, Permits, and Franchises | 43,532 | 35,205 | 30,175 | 40,175 | 40,175 | 4,970 |
| Fines, Forfeitures, and Penalties | 145,910 | 158,263 | 144,174 | 143,910 | 143,910 | (14,353) |
| Intergovernmental Revenues | 1,208,333 | 631,839 | 621,839 | 621,839 | 621,839 | (10,000) |
| Charges For Services | 6,821,000 | 8,794,723 | 7,781,909 | 9,451,356 | 9,451,356 | 656,633 |
| Miscellaneous Revenues | 64,172 | 71,800 | 71,772 | 75,652 | 75,652 | 3,852 |
| **Subtotal** | $ 8,282,946 | $ 9,691,830 | $ 8,649,870 | $ 10,332,932 | $ 10,332,932 | $ 641,102 |
| General Fund Contributions | (1,442,834) | 212,041 | 322,188 | 327,486 | 320,862 | 108,821 |
| **Total Source of Funds** | **$ 6,840,112** | **$ 9,903,871** | **$ 8,972,058** | **$ 10,660,418** | **$ 10,653,794** | **$ 749,923** |

## Summary of Recommendation

The recommended budget for the Treasurer-Tax Collector totals $10,653,794 in appropriations, supported by $10,332,93 in revenues and a General Fund Contribution of $320,862. Expenditures reflect an overall increase of $749,923, primarily driven by negotiated salaries and benefits, increased CalPERS and healthcare costs, workers' compensation and step increases, and growth in banking and investment service needs due to expanding assets under management. Revenues are projected to increase by $641,102, largely attributable to enhanced cost recovery in the Treasury and Revenue Divisions.

## Budget Impacts

The recommended budget prioritizes maintaining current staffing levels and sustaining existing service levels. Key considerations include strategic contract renegotiations to offset rising personnel costs, targeted reductions in discretionary services and supplies primarily within the Tax Division, and continued revenue impacts from legislative changes, including Assembly Bills 177 (Chapter 257, Statutes of 2021) and 199 (Chapter 57, Statutes of 2022), which eliminated or reduced certain court-related fees. While partial backfill funding from the state is anticipated, it does not fully offset revenue losses.

Targeted investments include the implementation of a modern case management system for the Revenue Division, expanded customer payment options including in-person credit card processing, and a

continued focus on cost recovery to minimize impacts on partner agencies and the General Fund. The department actively monitors expenditures throughout the fiscal year to manage costs and maintain equitable service pricing for stakeholders.

## Prior Year Accomplishments

Maintained full principal protection of all invested funds while meeting liquidity needs and funding County obligations without disruption, reinforcing strong financial stewardship.

Improved customer experience and accessibility through website enhancements, Americans with Disabilities Act compliance upgrades, expanded online payment options, and clearer, user-friendly communication.

Strengthened revenue integrity and regulatory compliance through targeted outreach and updated procedures related to Transient Occupancy Tax (TOT), business license requirements, and changes in state legislation.

Modernized core technology by replacing legacy systems and initiating implementation of a new case management system to improve internal workflows and enhance payment services for constituents.

Expanded and streamlined payment processing capabilities by deploying remote deposit technology across County offices and departments, increasing credit card payment options, and improving reconciliation processes.

Implemented process improvements for delinquent tax notifications and auction procedures to increase efficiency and ensure compliance with updated statutory requirements.

Advanced operational resilience by expanding staff cross-training and aligning emergency preparedness efforts with Continuity of Operations Plan requirements to ensure uninterrupted delivery of critical services.

Improved operational efficiency by updating workflows, standardizing procedures, and leveraging automation opportunities in coordination with ERP system initiatives.

Enhanced public engagement and transparency through expanded use of County social media platforms and improved digital communication tools.

Enhanced employee engagement through structured one-on-one development meetings, cross-training, and team-building initiatives, strengthening workplace culture and supporting retention.

## Budget Year Goals

Preserve the safety and liquidity of all invested funds while expanding participation in the County's investment pool and supporting partner agencies.

Expand digital and self-service payment options, reduce in-person wait times, and implement new communication methods to enhance accessibility and customer experience.

Complete full implementation of the new case management system and provide staff training to improve revenue collection processes and customer service delivery.

Streamline business license and TOT processes into a unified system and enhance outreach to improve compliance and customer understanding.

Implement standardized procedures in response to legislative and regulatory changes impacting property tax, revenue collection, and business licensing programs.

Continue deployment of remote deposit technology and payment processing enhancements to improve efficiency across County offices and departments.

Improve data integration and operational efficiency through expanded use of Application Programming Interfaces and automation tools.

Continue modernization of systems, equipment, and infrastructure to improve operational performance, reliability, and cost efficiency.

Strengthen workforce development through expanded cross-training, structured career development efforts, and improved performance management practices to support retention and organizational continuity.

Enhance emergency preparedness through annual safety training to ensure staff are equipped to respond effectively to a range of operational scenarios.

## Pending Issues

There are no pending issues

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Treasurer-Tax Collector** | **TRE100** | **1001** | **$ 6,840,112** | **$ 9,903,871** | **$ 8,972,058** | **$ 10,660,418** | **$ 10,653,794** | **$ 749,923** |
| Property Tax | 117001 | 1001 | 3,099,704 | 3,922,891 | 3,514,340 | 3,943,061 | 3,940,853 | 17,962 |
| Revenue | 117002 | 1001 | 3,613,340 | 5,373,057 | 4,928,010 | 5,851,325 | 5,849,117 | 476,060 |
| Treasury | 117003 | 1001 | 127,068 | 607,923 | 529,708 | 866,032 | 863,824 | 255,901 |
| **Total** | | | **$ 6,840,112** | **$ 9,903,871** | **$ 8,972,058** | **$ 10,660,418** | **$ 10,653,794** | **$ 749,923** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 10B06 | TREASURER-TAX COLLECTOR | 1.00 | 1.00 | 1.00 | - |
| 12A24 | ASSISTANT TREASURER-TAX COLLECTOR | 1.00 | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 3.00 | 3.00 | 3.00 | - |
| 14C47 | CHIEF DEPUTY TREASURER-TAX COLLECTOR | 3.00 | 3.00 | 3.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 2.00 | 2.00 | 2.00 | - |
| 20B41 | TREASURY OFFICER II | 3.00 | 3.00 | 3.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 20B96 | FINANCE SYSTEMS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 25A32 | REVENUE OFFICER II | 9.00 | 9.00 | 9.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 10.00 | 10.00 | 10.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 7.00 | 7.00 | 7.00 | - |
| | **Total** | 49.00 | 49.00 | 49.00 | - |

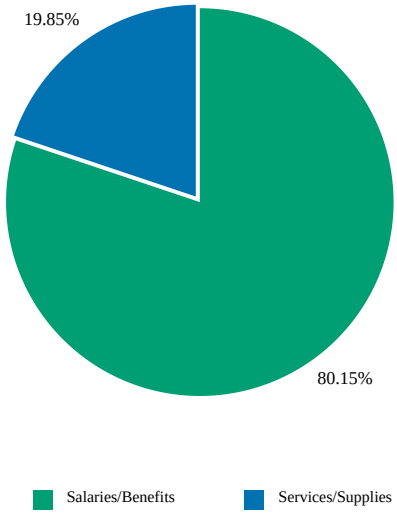
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | **-** | **-** | **-** | **-** |

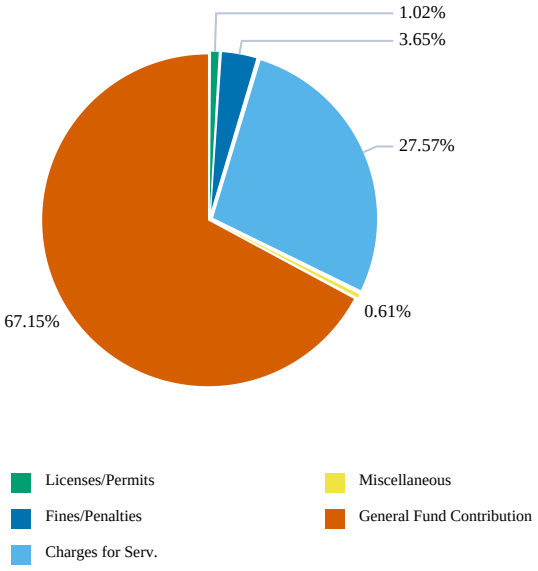
# Property Tax

## (Budget Unit 117001 - Fund 1001 - Appropriation Unit TRE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,896,167 | $ 3,671,310 | $ 3,344,436 | $ 3,840,564 | $ 3,840,564 | $ 169,254 |
| Services and Supplies | 756,036 | 1,075,439 | 879,558 | 953,418 | 951,210 | (124,229) |
| Other Charges | (596,497) | (823,858) | (709,730) | (850,921) | (850,921) | (27,063) |
| Capital Assets | 43,998 | - | 76 | - | - | - |
| **Subtotal** | $ 3,099,704 | $ 3,922,891 | $ 3,514,340 | $ 3,943,061 | $ 3,940,853 | $ 17,962 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ - | $ - | $ 0 | $ - | $ - | $ - |
| Licenses, Permits, and Franchises | 43,532 | 35,205 | 30,175 | 40,175 | 40,175 | 4,970 |
| Fines, Forfeitures, and Penalties | 145,910 | 158,263 | 144,174 | 143,910 | 143,910 | (14,353) |
| Charges For Services | 1,296,342 | 1,058,163 | 1,083,800 | 1,086,586 | 1,086,586 | 28,423 |
| Miscellaneous Revenues | 22,136 | 21,000 | 23,327 | 24,000 | 24,000 | 3,000 |
| **Subtotal** | $ 1,507,920 | $ 1,272,631 | $ 1,281,476 | $ 1,294,671 | $ 1,294,671 | $ 22,040 |
| General Fund Contributions | 1,591,784 | 2,650,260 | 2,232,863 | 2,648,390 | 2,646,182 | (4,078) |
| **Total Source of Funds** | **$ 3,099,704** | **$ 3,922,891** | **$ 3,514,340** | **$ 3,943,061** | **$ 3,940,853** | **$ 17,962** |

### Unit Description

The Tax Division administers the billing, collection, reporting, and accounting of secured property taxes and taxable personal property in Monterey County, processing high-volume annual tax collections that represent a primary funding source for the County's General Fund.

The division also oversees the administration and enforcement of the County's TOT and commercial cannabis business tax within the unincorporated areas, ensuring compliance across a diverse and evolving taxpayer base.

In addition, the division administers the County's business license ordinance for cannabis operations and short-term rentals, including initial issuance, annual review, compliance monitoring, and renewals. Through these functions, the Tax Division promotes revenue integrity, regulatory compliance, and efficient, customer-focused service delivery.

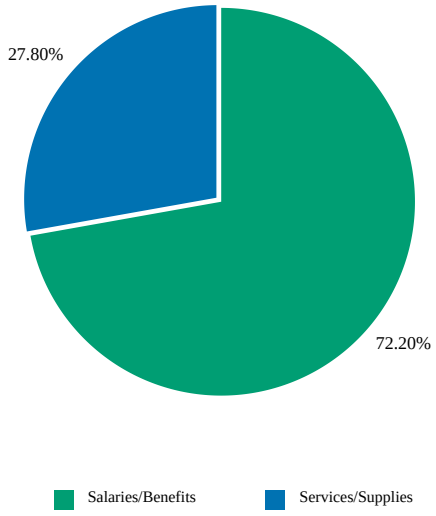
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 10B06 | TREASURER-TAX COLLECTOR | 1.00 |
| 12A24 | ASSISTANT TREASURER-TAX COLLECTOR | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 2.00 |
| 14C47 | CHIEF DEPUTY TREASURER-TAX COLLECTOR | 1.00 |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| 20B96 | FINANCE SYSTEMS MANAGER | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 3.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 |
| | Total | 18.00 |

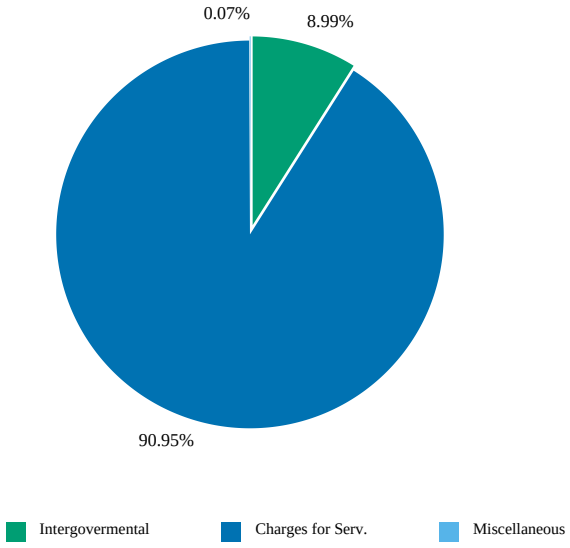
# Revenue

## (Budget Unit 117002 - Fund 1001 - Appropriation Unit TRE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,767,813 | $ 4,095,236 | $ 3,466,014 | $ 4,378,737 | $ 4,378,737 | $ 283,501 |
| Services and Supplies | 979,142 | 1,491,703 | 1,560,826 | 1,688,475 | 1,686,267 | 194,564 |
| Other Charges | (159,747) | (213,882) | (98,829) | (215,887) | (215,887) | (2,005) |
| Capital Assets | 26,132 | - | - | - | - | - |
| **Subtotal** | $ 3,613,340 | $ 5,373,057 | $ 4,928,010 | $ 5,851,325 | $ 5,849,117 | $ 476,060 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 1,208,333 | $ 631,839 | $ 621,839 | $ 621,839 | $ 621,839 | $ (10,000) |
| Charges For Services | 2,706,734 | 5,792,569 | 4,871,550 | 6,291,821 | 6,291,821 | 499,252 |
| Miscellaneous Revenues | 2,610 | 3,600 | 1,864 | 4,500 | 4,500 | 900 |
| **Subtotal** | $ 3,917,677 | $ 6,428,008 | $ 5,495,253 | $ 6,918,160 | $ 6,918,160 | $ 490,152 |
| General Fund Contributions | (304,336) | (1,054,951) | (567,243) | (1,066,835) | (1,069,043) | (14,092) |
| **Total Source of Funds** | **$ 3,613,340** | **$ 5,373,057** | **$ 4,928,010** | **$ 5,851,325** | **$ 5,849,117** | **$ 476,060** |

### Unit Description

The Revenue Division provides centralized collection services for County offices and departments and the Superior Court of California, administering a high-volume inventory of court-ordered debt accounts. Core responsibilities include the collection of victim restitution, misdemeanor and felony fines, delinquent infraction penalties, and probation-related fees, requiring a balance of effective recovery practices and compliance with changing State laws and policies.

The division operates a Comprehensive Collection Program pursuant to California Penal Code Section 1463.007, under a Board-approved Memorandum of Understanding with the Superior Court. This framework authorizes the recovery of statutorily eligible administrative costs and supports coordinated collection efforts between the Court and the County. Through these efforts, the Revenue Division supports fiscal accountability, improves cost recovery, and delivers consistent, equitable collection services across partner agencies.

### Recommended Positions

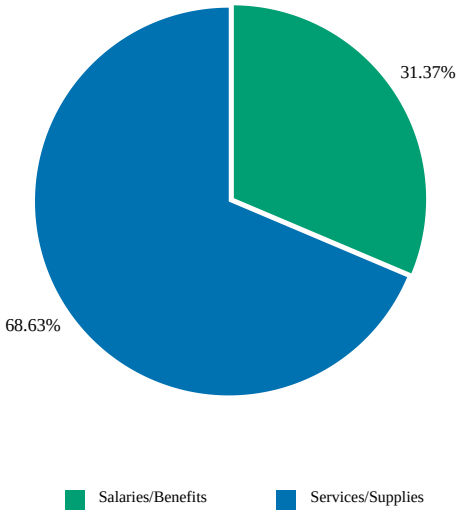
| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C47 | CHIEF DEPUTY TREASURER-TAX COLLECTOR | 1.00 |

| | | |
|---|---|---|
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 25A32 | REVENUE OFFICER II | 9.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 7.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 3.00 |
| | Total | 27.00 |

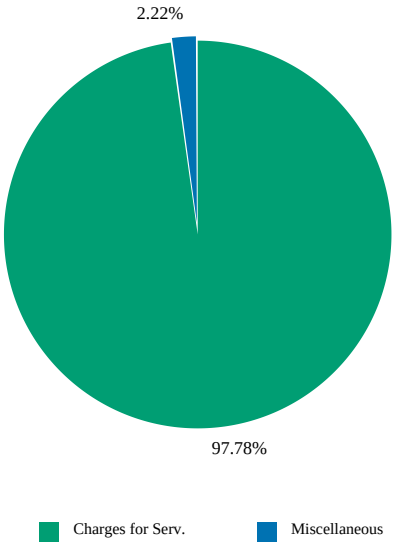
# Treasury

## (Budget Unit 117003 - Fund 1001 - Appropriation Unit TRE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 627,625 | $ 734,863 | $ 745,384 | $ 782,247 | $ 782,247 | $ 47,384 |
| Services and Supplies | 1,279,850 | 1,608,501 | 1,539,542 | 1,713,222 | 1,711,014 | 102,513 |
| Other Charges | (1,780,407) | (1,735,441) | (1,755,244) | (1,629,437) | (1,629,437) | 106,004 |
| Capital Assets | 0 | - | 25 | - | - | - |
| **Subtotal** | $ 127,068 | $ 607,923 | $ 529,708 | $ 866,032 | $ 863,824 | $ 255,901 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 2,817,924 | $ 1,943,991 | $ 1,826,559 | $ 2,072,949 | $ 2,072,949 | $ 128,958 |
| Miscellaneous Revenues | 39,426 | 47,200 | 46,581 | 47,152 | 47,152 | (48) |
| **Subtotal** | $ 2,857,350 | $ 1,991,191 | $ 1,873,140 | $ 2,120,101 | $ 2,120,101 | $ 128,910 |
| General Fund Contributions | (2,730,282) | (1,383,268) | (1,343,432) | (1,254,069) | (1,256,277) | 126,991 |
| **Total Source of Funds** | **$ 127,068** | **$ 607,923** | **$ 529,708** | **$ 866,032** | **$ 863,824** | **$ 255,901** |

### Unit Description

The Treasurer-Tax Collector, as an elected official and department head, is vested with statutory authority under California Government Code Section 27000 to safeguard public funds. In this capacity, the Treasurer serves as the ex officio treasurer for Monterey County, its 26 school districts, and various special districts.

The Treasury Division manages a large, pooled investment portfolio and oversees the County's banking relationships, ensuring the safety, liquidity, and appropriate return on public funds while meeting daily operational cash flow needs.

Funds not immediately required are prudently invested in accordance with statutory requirements and the County's Investment Policy. The Division is responsible for funding all County obligations without disruption and providing investment services to participating agencies.

Through disciplined portfolio management, strong internal controls, and a focus on capital preservation, the Treasury Division protects public resources while supporting the financial stability of the County and its partners.

## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C47 | CHIEF DEPUTY TREASURER-TAX COLLECTOR | 1.00 |
| 20B41 | TREASURY OFFICER II | 3.00 |
| | Total | 4.00 |

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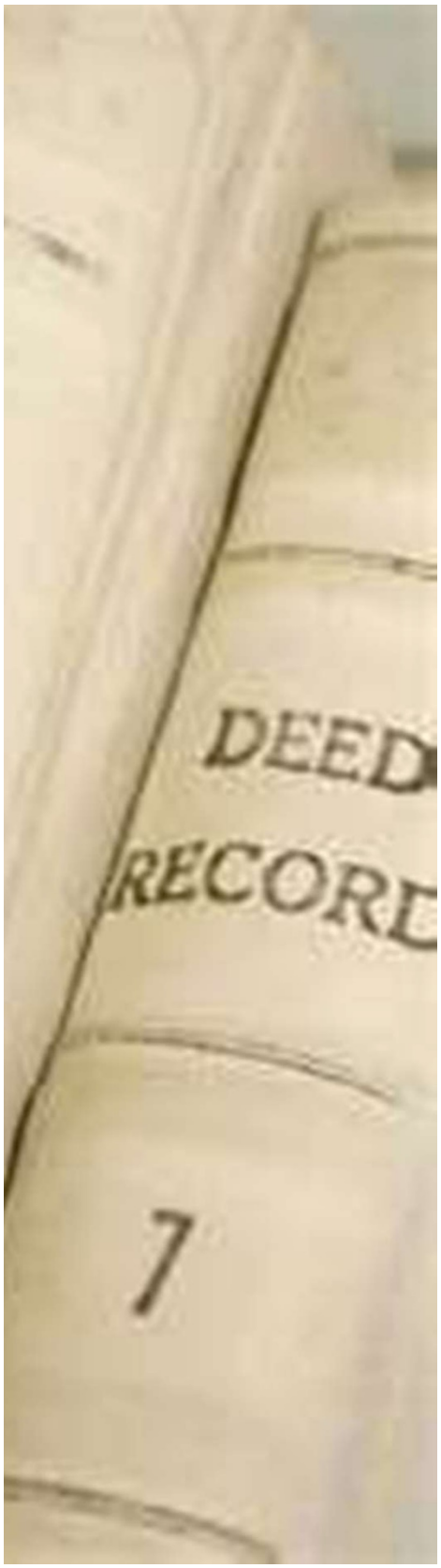
# Assessor-County Clerk-Recorder




Departmental Overview:

The Assessor-County Clerk-Recorder is an elected office in the Executive Branch of the County of Monterey government. The mandated duties of the position are performed under legal authority outlined in the California Government Code. The Assessor-County Clerk-Recorder establishes the values on property in the County and applies all legal exemptions to qualifying properties. The current assessed value exceeds $96.5 billion, generating over $965 million annually for local government agencies and schools.

Programs and Functions:

The Assessor calculates the values of all real and business personal property for tax purposes. Property tax is the backbone of financing for counties and incorporated cities in the state and accounts for approximately two-thirds of the County's discretionary revenue. The State Constitution mandates that property will be assessed ad valorem (based on value) of land and improvements.

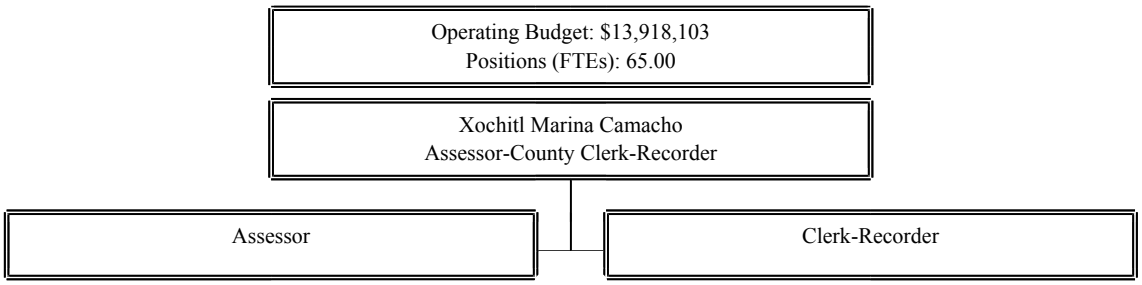
The operations of the County Clerk-Recorder are financed almost entirely by program revenue. In addition, the County Clerk-Recorder collects documentary transfer tax, which generates considerable discretionary revenue for the County and other jurisdictions. The responsibilities of the County Clerk include issuing licenses and fictitious business name statements, filing statements of economic interest, filing oaths of office and notary bonds, and registering process servers. The Recorder's duties include maintaining public records of all real property within the County and transfers of encumbrances on property. The Recorder also registers and issues vital records of County event births, deaths, and marriages.

Department's Contributions to the County's Strategic Goals:

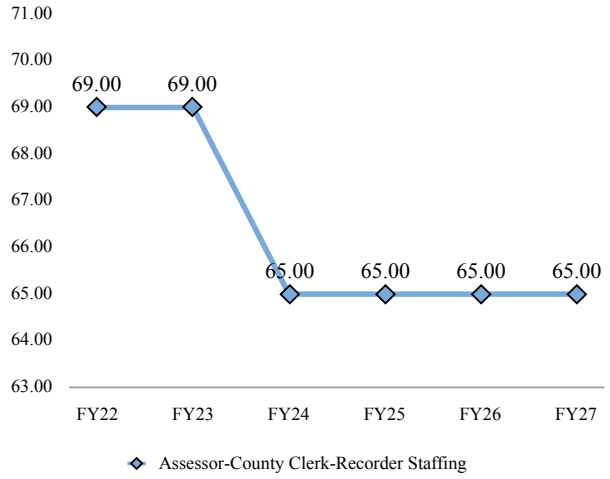
Diverse and Thriving Economy:The Assessor-Clerk Recorder is committed to attracting and retaining businesses that will improve the well-being of County residents.

The Assessor produces an accurate and timely property valuation assessment roll, which serves as the basis for property taxes that finance the majority of general fund discretionary revenue for the County, cities, schools, and special districts, supporting government activities that provide valuable services to the community.

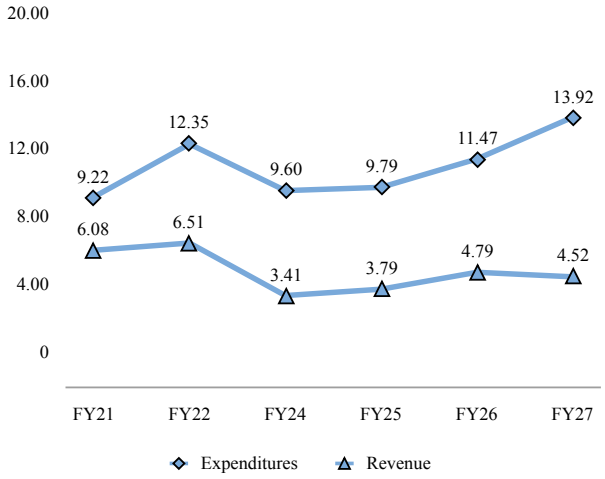
The County Clerk-Recorder maintains public records of all real property within the County, serving and supporting the finance, title, and law industries, as well as the constituents of our County, surrounding counties, and national and international industries and individuals needing our services for estate and business purposes.




## Staffing Trends



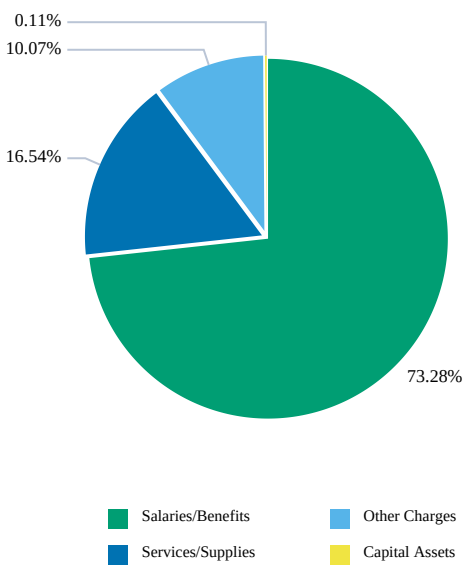

## Expenditure/Revenue History (in millions)



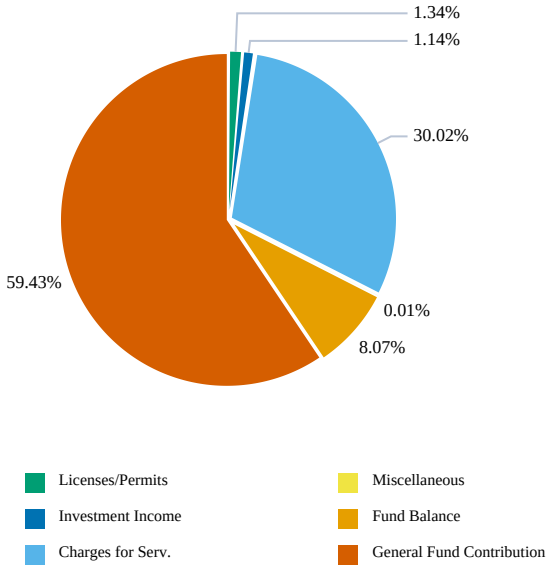

The goal of the Assessor-County Clerk-Recorder is to streamline operations for greater accountability, efficient service delivery, and cost savings by producing an accurate and timely assessment roll and providing quality customer service in a courteous and professional manner.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Percent of customers rating customer service as "Excellent". Target = 95% | 95% (Asr) | 97% (Asr) | 98% (Asr) |
| Percent of customers rating customer service as "Excellent". Target = 95% | 98% (C/R) | 98%(C/R) | 98%(C/R) |
| Percent of Real Property Assessments appraised on time. Target = 100% | 100% | 98% | 98% |
| Percent of Assessment Appeals reconciled within 18 months of receipt. Target = 100% | 100% | 100% | 100% |
| Percent of Exemption forms processed within 7 days. Target = 100% | 100% | 100% | 100% |
| Percent of recorded documents indexed the same day. Target = 100% | 100% | 100% | 100% |
| Percent of documents electronically recorded. | 75% | 75% | 80% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,824,805 | $ 9,651,124 | $ 8,546,454 | $ 10,564,267 | $ 10,198,707 | $ 547,583 |
| Services and Supplies | 626,966 | 1,083,024 | 1,030,976 | 2,302,354 | 2,302,354 | 1,219,330 |
| Other Charges | 1,335,364 | 828,461 | 1,507,867 | 1,401,042 | 1,401,042 | 572,581 |
| Capital Assets | 0 | 14,000 | - | 16,000 | 16,000 | 2,000 |
| **Subtotal** | $ 9,787,136 | $ 11,576,610 | $ 11,085,296 | $ 14,283,663 | $ 13,918,103 | $ 2,341,493 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ - | $ - | $ (503) | $ - | $ - | $ - |
| Licenses, Permits, and Franchises | 186,368 | 703,476 | 165,048 | 186,334 | 186,334 | (517,142) |
| Revenue from Use of Money & Property | 131,631 | 99,310 | 188,007 | 158,166 | 158,166 | 58,856 |
| Charges For Services | 3,470,599 | 4,088,081 | 3,514,280 | 4,177,753 | 4,177,753 | 89,672 |
| Miscellaneous Revenues | 1,185 | 2,000 | 762 | 961 | 961 | (1,039) |
| **Subtotal** | $ 3,789,783 | $ 4,892,867 | $ 3,867,594 | $ 4,523,214 | $ 4,523,214 | $ (369,653) |
| Fund Balance | $ (222,189) | $ (40,482) | $ (103,214) | $ 1,123,762 | $ 1,123,762 | $ 1,164,244 |
| General Fund Contributions | 6,219,542 | 6,724,225 | 7,320,917 | 8,636,687 | 8,271,127 | 1,546,902 |
| **Total Source of Funds** | **$ 9,787,136** | **$ 11,576,610** | **$ 11,085,296** | **$ 14,283,663** | **$ 13,918,103** | **$ 2,341,493** |

## Summary of Recommendation

The Recommended Budget for Assessor-County Clerk-Recorder Office is $13,918,103, financed by $4,523,214 in revenue, $1,123,762 in Fund Balance, and a general fund contribution (GFC) of $8,271,127.

The Recommended Budget reflects an increase of $2,341,493 in expenditures from the prior year; $1,081,494 is attributed to general fund operations, mainly due to increases in negotiated salaries, retirement, and health insurance increases and. $1,259,999 is attributed to non-general fund operations financed by Restricted Fund Balance.

Funds 1361-1365 have been established to recognize and track restricted revenue, per state law, solely for the use of the County Clerk/Recorder for modernization, micrographics, vital records, and electronic recording delivery system expenses.

## Budget Impacts

Assembly Bill 1466 (Chapter 359, Statutes of 2021) requires state county recorders to identify and redact unlawful restrictive covenants in recorded documents. Therefore, mandated legislative changes are ongoing and continue to create additional workload in the Recorder's Office to meet the requirements of Government Code Section 12955(I).

## Prior Year Accomplishments

Completed the FY 2024-25 local assessment roll on time, with a net assessed value of over $96.5 billion.

Reviewed the assessed valuation of over 2,369 properties with reduced values under the provisions of Proposition 8 (1978), Proposition 13 (1978)(amendment of the state constitution, to cap property taxes and limit property reassessments to when the property changes ownership, and to require a 2/3 majority for tax increases in the state legislature) and California Revenue and Tax Code, section 51 (annual reassessment of property values and the recognition of declines in value for property tax purposes).

Performed 738 civil marriage ceremonies, generating $100,900.

Completed Phase I of the RCM Restrictive Covenant Modification (RCM) project. Of the 11,500 real property documents from 1908 through 1977, 6,941 documents required redaction.

Started Phase II of the RCM project, encompassing real property documents from January 1, 1978, to November 30, 2026.

Continued to scan paper vital records into the Recorder's electronic computer system. 3,600 paper birth vital records were scanned into the Recorder's system.

Added witness services and reservation days to the Civil Marriage Ceremony Program.

Continued to provide quality customer service to county taxpayers and strive for continual improvement through the placement of "How Are We Doing" survey cards at service counters, which are reviewed with management, office supervisors, and staff.

## Budget Year Goals

By June 30, 2026, produce a completed assessment roll of residential, commercial, and industrial properties in the County of Monterey for FY 2025-26.

Complete Phase II of the RCM project. This encompasses recorded real property documents from January 1, 1978, to November 30, 2026.

Continue adding services and days to our Civil Ceremony Program. Currently, reservations can be made to reserve a ceremony in our Wedding Room three (3) days a week. We will add one additional day, performing reserved ceremonies four (4) days a week. Couples will also be able to purchase one wedding picture in a County of Monterey sleeve, as well as stand-in/costume rings.

Update the Assessor-Clerk Recorder website by December 30, 2026.
Commence agreement/contract for day-forward RCM redaction and commence Phase III negotiations of the RCM project. This will encompass real property documents from January 1, 1850, to December 31, 1977.

Continue the preservation of old real property books and maps.

Continue to scan paper vital records from books into the Recorder's electronic computer system.

Continue to carry out, implement and monitor the Employee Engagement Action Plan to improve working relations and communication between management and employees.

Increase the quality of customer service for all taxpayers to a positive rating of 98%- 99% on customer survey cards.

Cross-train additional staff between the Assessor and Clerk-Recorder offices to increase efficiencies due to staff reductions.

Apply for the remodeling/updating of the County Clerk/Recorder's public access area through the County's CIP program.

## Pending Issues

Recording revenue shortfalls persist, caused by high federal interest rates impacting the conventional lending industry. Also impacting recording revenue was the Governor's veto of Assembly Bill 1430, which proposed to increase the recording base fee from $10 to $15. The recording base fee has not increased in over 10 years. The Assembly Bill will be reintroduced for consideration during the upcoming legislative session.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Assessor** | **ACR100** | **1001** | **$ 7,116,779** | **$ 7,970,178** | **$ 7,559,218** | **$ 8,758,633** | **$ 8,393,073** | **$ 422,895** |
| Assessor | 118001 | 1001 | 7,116,779 | 7,970,178 | 7,559,218 | 8,758,633 | 8,393,073 | 422,895 |
| **Clerk-Recorder** | **ACR101** | **1001** | **2,381,399** | **3,184,522** | **3,035,443** | **3,843,122** | **3,843,122** | **658,600** |
| Clerk-Recorder | 118002 | 1001 | 2,381,399 | 3,184,522 | 3,035,443 | 3,843,122 | 3,843,122 | 658,600 |
| **Recorder's Modernization** | **ACR102** | **1360** | **192,803** | **307,909** | **382,413** | **961,415** | **961,415** | **653,506** |
| Recorder's Modernization | 118003 | 1360 | 192,803 | 307,909 | 382,413 | 961,415 | 961,415 | 653,506 |
| **Recorder's Micrographics** | **ACR103** | **1360** | **50,126** | **54,000** | **61,824** | **324,643** | **324,643** | **270,643** |
| Recorder's Micrographics | 118004 | 1360 | 50,126 | 54,000 | 61,824 | 324,643 | 324,643 | 270,643 |
| **Recorder's Vital and Health Stats** | **ACR104** | **1360** | **20,522** | **24,000** | **20,179** | **225,000** | **225,000** | **201,000** |
| Recorder's Vital and Health Stats | 118005 | 1360 | 20,522 | 24,000 | 20,179 | 225,000 | 225,000 | 201,000 |
| **Clerk Vital and Health Stats** | **ACR105** | **1360** | **2,298** | **6,000** | **2,220** | **40,000** | **40,000** | **34,000** |
| Clerk Vital and Health Stats | 118006 | 1360 | 2,298 | 6,000 | 2,220 | 40,000 | 40,000 | 34,000 |
| **Electronic Recording Delivery System** | **ACR106** | **1360** | **23,210** | **30,000** | **24,000** | **130,850** | **130,850** | **100,850** |
| Electronic Recording Delivery System | 118007 | 1360 | 23,210 | 30,000 | 24,000 | 130,850 | 130,850 | 100,850 |
| **Total** | | | **$ 9,787,136** | **$ 11,576,610** | **$ 11,085,296** | **$ 14,283,663** | **$ 13,918,103** | **$ 2,341,493** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11B01 | ASSESSOR-COUNTY CLERK-RECORDER | 1.00 | 1.00 | 1.00 | - |
| 12A05 | ASSISTANT COUNTY CLERK-RECORDER | 1.00 | 1.00 | 1.00 | - |
| 12A15 | ASSISTANT ASSESSOR-VALUATION | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14K45 | AUDITOR APPRAISER MANAGER | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 16F40 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 28A21 | APPRAISER II | 13.00 | 13.00 | 13.00 | - |
| 28A22 | APPRAISER III | 5.00 | 5.00 | 5.00 | - |
| 28A80 | SUPERVISING APPRAISER | 2.00 | 2.00 | 2.00 | - |
| 28B21 | AUDITOR-APPRAISER II | 4.00 | 4.00 | 4.00 | - |
| 28B22 | AUDITOR-APPRAISER III | 1.00 | 1.00 | 1.00 | - |
| 43F80 | SENIOR MAP DRAFTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 7.00 | 7.00 | 7.00 | - |
| 80E22 | OFFICE ASSISTANT III | 5.00 | 7.00 | 7.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 2.00 | 2.00 | 2.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80E92 | RECORDER SERVICES SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 80P22 | PHOTOCOPYIST | 2.00 | - | - | - |
| 80R22 | PROPERTY TRANSFER CLERK | 3.00 | 3.00 | 3.00 | - |
| 80R23 | SENIOR PROPERTY TRANSFER CLERK | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 65.00 | 65.00 | 65.00 | - |

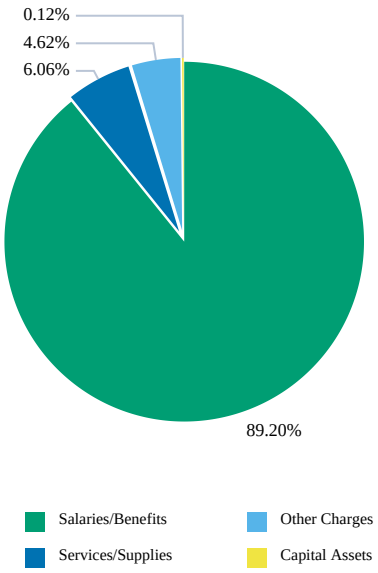
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 118001-1001-AUG001 | Restore Filled Position - Departmental Information Systems Manager II | Status Quo Filled Position | $284,565 | 1.00 | $284,565 | 1.00 |
| 118001-1001-AUG004 | Restore Filled Position - Senior Property Transfer Clerk | Status Quo Filled Position | $154,227 | 1.00 | $154,227 | 1.00 |
| 118001-1001-AUG007 | Restore Filled Position - Auditor Appraiser III | Status Quo Filled Position | $186,165 | 1.00 | $186,165 | 1.00 |
| 118001-1001-AUG008 | Restore Vacant Position - Appraiser II | Status Quo Vacant Position | $161,507 | 1.00 | $161,507 | 1.00 |
| 118001-1001-AUG009 | Restore Vacant Position - Appraiser II | Status Quo Vacant Position | $161,507 | 1.00 | $161,507 | 1.00 |
| 118001-1001-AUG010 | Restore Vacant Position - Appraiser II | Status Quo Vacant Position | $161,507 | 1.00 | $161,507 | 1.00 |
| 118001-1001-AUG011 | Restore Vacant Position - Administrative Secretary Confidential | Status Quo Vacant Position | $142,294 | 1.00 | - | 1.00 |
| 118001-1001-AUG012 | Restore Vacant Position - Office Assistant II | Status Quo Vacant Position | $111,273 | 1.00 | - | 1.00 |
| 118001-1001-AUG013 | Restore Vacant Position - Senior Account Clerk | Status Quo Vacant Position | $111,993 | 1.00 | - | 1.00 |
| 118002-1001-AUG002 | Restore Filled Position - Office Assistant III | Status Quo Filled Position | $134,628 | 1.00 | $134,628 | 1.00 |
| 118002-1001-AUG003 | Restore Filled Position - Office Assistant III | Status Quo Filled Position | $134,493 | 1.00 | $134,493 | 1.00 |
| 118002-1001-AUG005 | Restore Filled Position - Office Assistant III | Status Quo Filled Position | $126,389 | 1.00 | $126,389 | 1.00 |
| 118002-1001-AUG006 | Restore Filled Position - Business Technology Analyst | Status Quo Filled Position | $177,192 | 1.00 | $177,192 | 1.00 |
| | | **Grand Total:** | **$2,047,740** | **13.00** | **$1,682,180** | **13.00** |

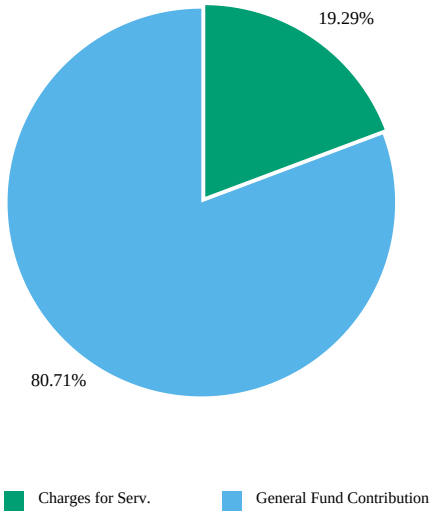
# Assessor

## (Budget Unit 118001 - Fund 1001 - Appropriation Unit ACR100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 5,894,455 | $ 7,169,620 | $ 6,223,175 | $ 7,851,851 | $ 7,486,291 | $ 316,671 |
| Services and Supplies | 428,977 | 592,382 | 458,460 | 508,958 | 508,958 | (83,424) |
| Other Charges | 793,348 | 198,176 | 877,583 | 387,824 | 387,824 | 189,648 |
| Capital Assets | 0 | 10,000 | - | 10,000 | 10,000 | 0 |
| **Subtotal** | $ 7,116,779 | $ 7,970,178 | $ 7,559,218 | $ 8,758,633 | $ 8,393,073 | $ 422,895 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 1,304,207 | $ 1,800,000 | $ 1,323,598 | $ 1,618,915 | $ 1,618,915 | $ (181,085) |
| Miscellaneous Revenues | (4) | - | - | - | - | - |
| **Subtotal** | $ 1,304,203 | $ 1,800,000 | $ 1,323,598 | $ 1,618,915 | $ 1,618,915 | $ (181,085) |
| General Fund Contributions | 5,812,577 | 6,170,178 | 6,235,620 | 7,139,718 | 6,774,158 | 603,980 |
| **Total Source of Funds** | **$ 7,116,779** | **$ 7,970,178** | **$ 7,559,218** | **$ 8,758,633** | **$ 8,393,073** | **$ 422,895** |

### Unit Description

The Assessor's responsibilities include locating all taxable property in the County and determining property ownership, establishing the taxable value of all property subject to local property taxation, applying all legal exemptions, and preparing annual assessment rolls upon which local government units rely for property tax revenue. To accomplish these various tasks, the Assessor has organized the office into the following program areas: Administration, Department Information Systems and Map Drafting, Exemptions, Personal Property Appraisal, Real Property Appraisal, and Change of Ownership. Tax revenues identified by the Assessor’s valuation of property account for approximately two-thirds of the County’s discretionary funds.

### Recommended Positions

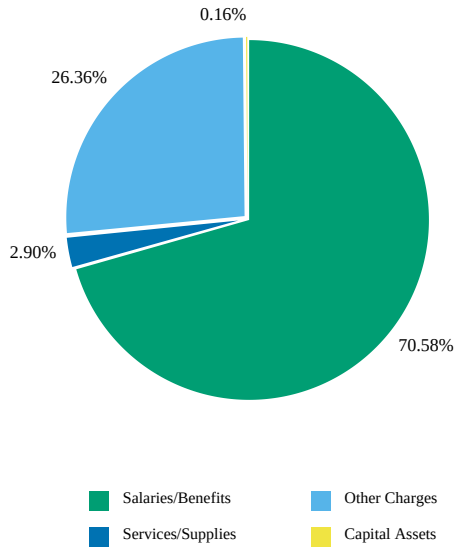
| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 5.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 |
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 2.00 |
| 11B01 | ASSESSOR-COUNTY CLERK-RECORDER | 1.00 |
| 12A15 | ASSISTANT ASSESSOR-VALUATION | 1.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 |

| | | |
|---|---|---|
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 |
| 14K45 | AUDITOR APPRAISER MANAGER | 1.00 |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 |
| 28A21 | APPRAISER II | 13.00 |
| 28A22 | APPRAISER III | 5.00 |
| 28A80 | SUPERVISING APPRAISER | 2.00 |
| 28B21 | AUDITOR-APPRAISER II | 4.00 |
| 28B22 | AUDITOR-APPRAISER III | 1.00 |
| 43F80 | SENIOR MAP DRAFTING TECHNICIAN | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| 80R22 | PROPERTY TRANSFER CLERK | 3.00 |
| 80R23 | SENIOR PROPERTY TRANSFER CLERK | 1.00 |
| | Total | 49.00 |

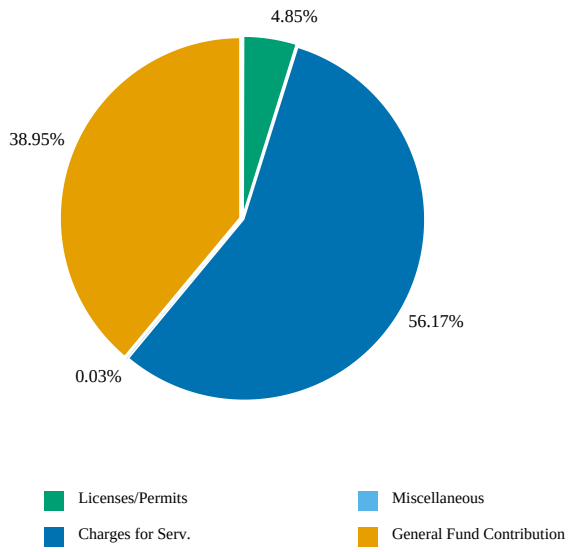
# Clerk-Recorder

## (Budget Unit 118002 - Fund 1001 - Appropriation Unit ACR101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,930,351 | $ 2,481,504 | $ 2,323,279 | $ 2,712,416 | $ 2,712,416 | $ 230,912 |
| Services and Supplies | 77,319 | 68,733 | 81,879 | 111,488 | 111,488 | 42,755 |
| Other Charges | 373,729 | 630,285 | 630,285 | 1,013,218 | 1,013,218 | 382,933 |
| Capital Assets | - | 4,000 | - | 6,000 | 6,000 | 2,000 |
| **Subtotal** | $ 2,381,399 | $ 3,184,522 | $ 3,035,443 | $ 3,843,122 | $ 3,843,122 | $ 658,600 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ - | $ - | $ (503) | $ - | $ - | $ - |
| Licenses, Permits, and Franchises | 186,368 | 703,476 | 165,048 | 186,334 | 186,334 | (517,142) |
| Charges For Services | 1,786,876 | 1,925,000 | 1,784,839 | 2,158,858 | 2,158,858 | 233,858 |
| Miscellaneous Revenues | 1,189 | 2,000 | 762 | 961 | 961 | (1,039) |
| **Subtotal** | $ 1,974,433 | $ 2,630,476 | $ 1,950,146 | $ 2,346,153 | $ 2,346,153 | $ (284,323) |
| General Fund Contributions | 406,965 | 554,046 | 1,085,297 | 1,496,969 | 1,496,969 | 942,923 |
| **Total Source of Funds** | **$ 2,381,399** | **$ 3,184,522** | **$ 3,035,443** | **$ 3,843,122** | **$ 3,843,122** | **$ 658,600** |

### Unit Description

The Clerk-Recorder maintains and holds custody of records which constitute the official public record of certain legal and financial documents, such as deeds, notices of default, notices of completion, abstracts of judgment, liens, subdivision maps, etc. These records are important to the conduct of local commerce and are vital to the real estate industry. The Clerk-Recorder functions include, but are not limited to, maintaining and preserving the County's records of real property documents, births, deaths, and marriage licenses, issuance of certified copies of public and vital records, and the issuance of marriage licenses.

### Recommended Positions

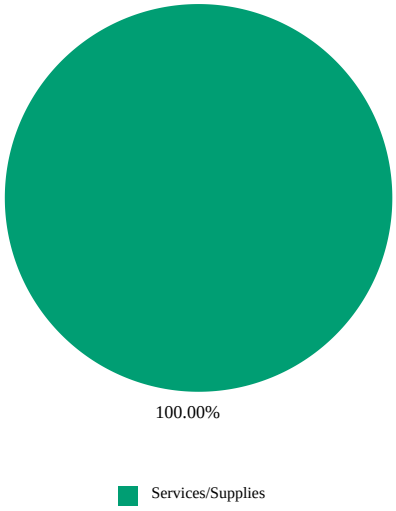
| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 2.00 |
| 80E22 | OFFICE ASSISTANT III | 7.00 |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 |
| 80E92 | RECORDER SERVICES SUPERVISOR | 1.00 |
| 12A05 | ASSISTANT COUNTY CLERK-RECORDER | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |

| | | |
|---|---|---|
| 16F40 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER I | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| | Total | 16.00 |

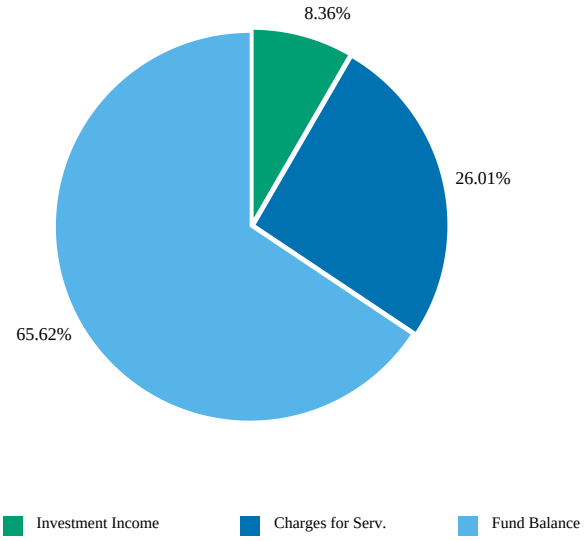
# Recorder's Modernization

## (Budget Unit 118003 - Fund 1360 - Appropriation Unit ACR102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 24,515 | $ 307,909 | $ 382,414 | $ 961,415 | $ 961,415 | $ 653,506 |
| Other Charges | 168,288 | 0 | 0 | - | - | 0 |
| **Subtotal** | $ 192,803 | $ 307,909 | $ 382,413 | $ 961,415 | $ 961,415 | $ 653,506 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 68,771 | $ 53,000 | $ 96,477 | $ 80,421 | $ 80,421 | $ 27,421 |
| Charges For Services | 233,522 | 226,600 | 257,504 | 250,107 | 250,107 | 23,507 |
| **Subtotal** | $ 302,293 | $ 279,600 | $ 353,981 | $ 330,528 | $ 330,528 | $ 50,928 |
| Fund Balance | $ (109,490) | $ 28,309 | $ 28,432 | $ 630,887 | $ 630,887 | $ 602,578 |
| **Total Source of Funds** | **$ 192,803** | **$ 307,909** | **$ 382,413** | **$ 961,415** | **$ 961,415** | **$ 653,506** |

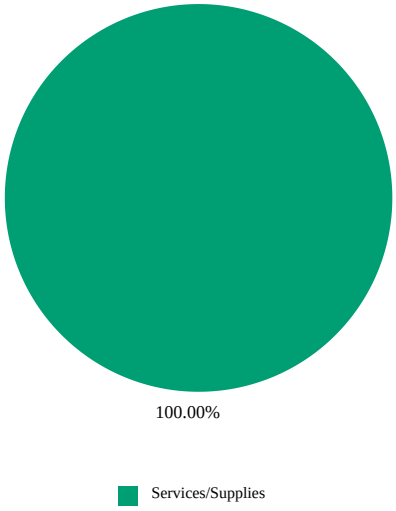
### Unit Description

Beginning FY 2019-20, a restricted revenue fund was established as the repository for the Clerk-Recorder's restricted revenue. In accordance with Governmental Accounting Standards Board No. 33 (GASB 33), Accounting and Financial Reporting for Transactions, restricted recording fee revenue must be recognized and tracked. These funds are restricted by state law under Government Code, section 27361(c), solely for the use of the Clerk-Recorder's modernization expenses.

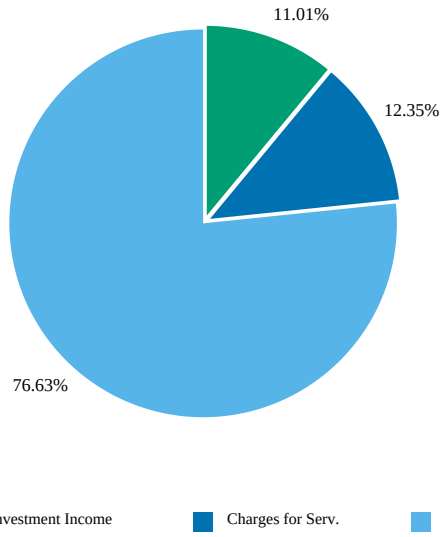
# Recorder's Micrographics

## (Budget Unit 118004 - Fund 1362 - Appropriation Unit ACR103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 50,126 | $ 54,000 | $ 61,824 | $ 324,643 | $ 324,643 | $ 270,643 |
| **Subtotal** | $ 50,126 | $ 54,000 | $ 61,824 | $ 324,643 | $ 324,643 | $ 270,643 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 30,048 | $ 22,400 | $ 42,508 | $ 35,752 | $ 35,752 | $ 13,352 |
| Charges For Services | 37,771 | 36,000 | 41,024 | 40,101 | 40,101 | 4,101 |
| **Subtotal** | $ 67,819 | $ 58,400 | $ 83,532 | $ 75,853 | $ 75,853 | $ 17,453 |
| Fund Balance | $ (17,694) | $ (4,400) | $ (21,709) | $ 248,790 | $ 248,790 | $ 253,190 |
| **Total Source of Funds** | **$ 50,126** | **$ 54,000** | **$ 61,824** | **$ 324,643** | **$ 324,643** | **$ 270,643** |

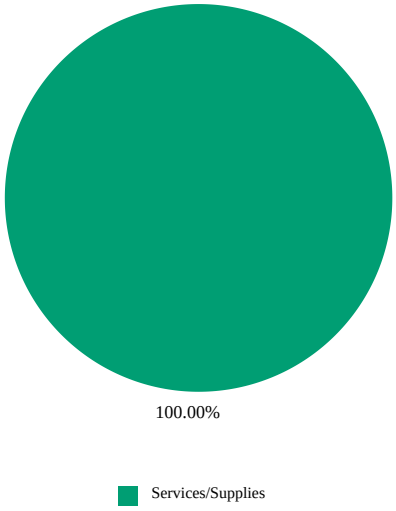
### Unit Description

Beginning FY 2019-20, a restricted revenue fund was established as the repository for the Clerk-Recorder's restricted revenue. In accordance with Governmental Accounting Standards Board No. 33 (GASB 33), Accounting and Financial Reporting for Transactions, restricted recording fee revenue must be recognized and tracked. These funds are restricted by state law under Government Code, section 27361.4 (a), solely for the use of the Clerk-Recorder's micrographics expenses.

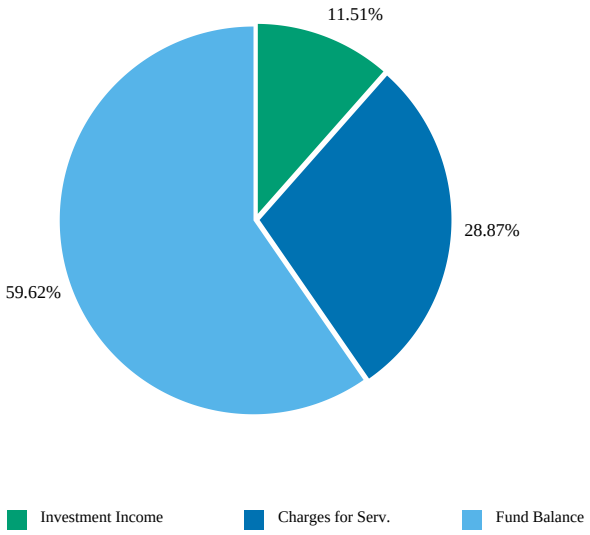
# Recorder's Vital and Health Stats

## (Budget Unit 118005 - Fund 1363 - Appropriation Unit ACR104)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 20,522 | $ 24,000 | $ 20,179 | $ 225,000 | $ 225,000 | $ 201,000 |
| **Subtotal** | $ 20,522 | $ 24,000 | $ 20,179 | $ 225,000 | $ 225,000 | $ 201,000 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 20,189 | $ 14,600 | $ 30,276 | $ 25,906 | $ 25,906 | $ 11,306 |
| Charges For Services | 65,351 | 55,481 | 61,496 | 64,953 | 64,953 | 9,472 |
| **Subtotal** | $ 85,540 | $ 70,081 | $ 91,771 | $ 90,859 | $ 90,859 | $ 20,778 |
| Fund Balance | $ (65,018) | $ (46,081) | $ (71,592) | $ 134,141 | $ 134,141 | $ 180,222 |
| **Total Source of Funds** | **$ 20,522** | **$ 24,000** | **$ 20,179** | **$ 225,000** | **$ 225,000** | **$ 201,000** |

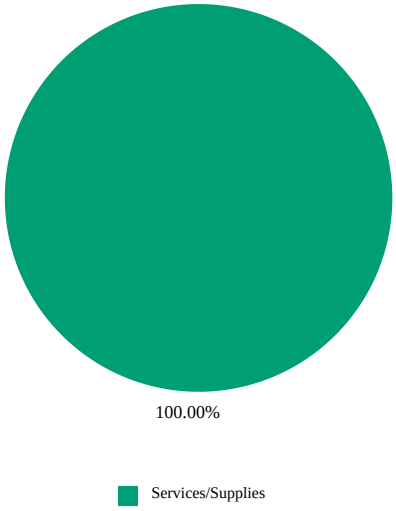
### Unit Description

Beginning FY 2019-20, a restricted revenue fund was established as the repository for the Clerk-Recorder's restricted revenue. In accordance with Governmental Accounting Standards Board No. 33 (GASB 33), Accounting and Financial Reporting for Transactions, restricted recording fee revenue must be recognized and tracked. These funds are restricted by state law under Health and Safety Code, section 103625(h), solely for the use of the County Recorder's vital records expenses.

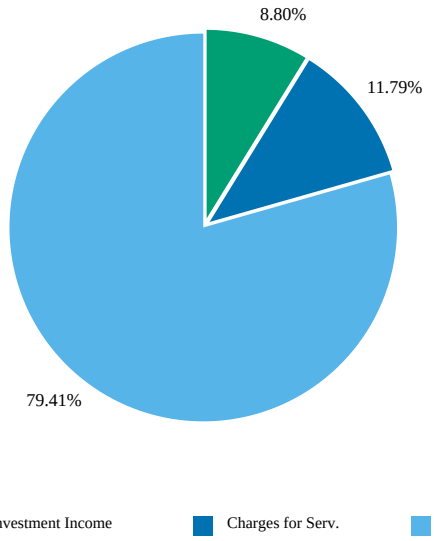
# Clerk Vital and Health Stats

## (Budget Unit 118006 - Fund 1364 - Appropriation Unit ACR105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 2,298 | $ 6,000 | $ 2,220 | $ 40,000 | $ 40,000 | $ 34,000 |
| **Subtotal** | $ 2,298 | $ 6,000 | $ 2,220 | $ 40,000 | $ 40,000 | $ 34,000 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 2,824 | $ 2,200 | $ 4,134 | $ 3,519 | $ 3,519 | $ 1,319 |
| Charges For Services | 5,101 | 5,000 | 4,796 | 4,718 | 4,718 | (282) |
| **Subtotal** | $ 7,926 | $ 7,200 | $ 8,930 | $ 8,237 | $ 8,237 | $ 1,037 |
| Fund Balance | $ (5,628) | $ (1,200) | $ (6,710) | $ 31,763 | $ 31,763 | $ 32,963 |
| **Total Source of Funds** | **$ 2,298** | **$ 6,000** | **$ 2,220** | **$ 40,000** | **$ 40,000** | **$ 34,000** |

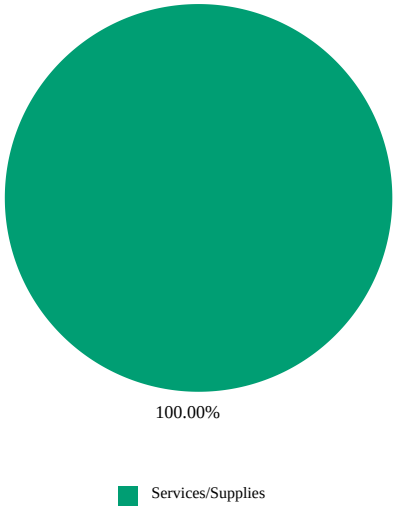
### Unit Description

Beginning FY 2019-20, a restricted revenue fund was established as the repository for the Clerk-Recorder's restricted revenue. In accordance with Governmental Accounting Standards Board No. 33 (GASB 33), Accounting and Financial Reporting for Transactions, restricted recording fee revenue must be recognized and tracked. These funds are restricted by state under Health and Safety Code, section 103625(h), solely for the use of the County Clerk's vital record expenses.

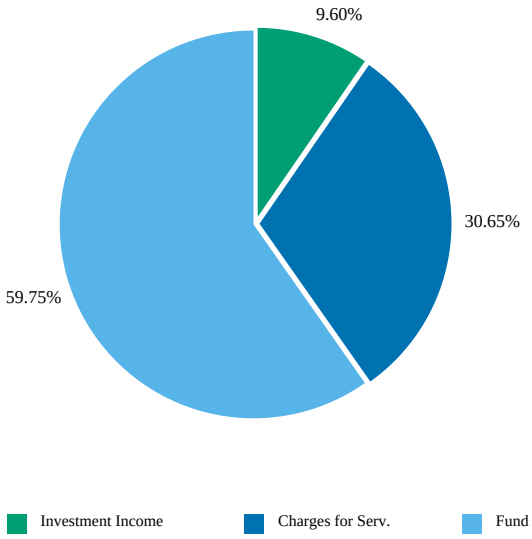
# Electronic Recording Delivery System

## (Budget Unit 118007 - Fund 1365 - Appropriation Unit ACR106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 23,210 | $ 30,000 | $ 24,000 | $ 130,850 | $ 130,850 | $ 100,850 |
| **Subtotal** | $ 23,210 | $ 30,000 | $ 24,000 | $ 130,850 | $ 130,850 | $ 100,850 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 9,799 | $ 7,110 | $ 14,611 | $ 12,568 | $ 12,568 | $ 5,458 |
| Charges For Services | 37,771 | 40,000 | 41,024 | 40,101 | 40,101 | 101 |
| **Subtotal** | $ 47,570 | $ 47,110 | $ 55,635 | $ 52,669 | $ 52,669 | $ 5,559 |
| Fund Balance | $ (24,360) | $ (17,110) | $ (31,635) | $ 78,181 | $ 78,181 | $ 95,291 |
| **Total Source of Funds** | **$ 23,210** | **$ 30,000** | **$ 24,000** | **$ 130,850** | **$ 130,850** | **$ 100,850** |

### Unit Description

Beginning FY 2019-20, a restricted revenue fund was established as the repository for the Clerk-Recorder's restricted revenue. In accordance with Governmental Accounting Standards Board No. 33 (GASB 33), Accounting and Financial Reporting for Transactions, restricted recording fee revenue must be recognized and tracked. These funds are restricted by state law under the Government Code, per the Electronic Recording Delivery Act of 2024 [27390 - 27399], solely for the use of the Clerk-Recorder's electronic recording delivery system expenses.

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# County Counsel

Departmental Overview:

The Office of the County Counsel provides trusted, timely legal services that enable the Board of Supervisors (BOS) and County offices and departments to deliver public services effectively. The office supports policy development, defends the County in litigation, manages risk and insurance programs, and helps ensure transparent, accountable local government. The office represents the County in civil and special litigation in state and federal courts, various administrative proceedings, and coordinates the services of outside legal counsel.

Programs and Functions:

The Office is organized into four divisions that work collaboratively to protect County resources, reduce liability exposure, and support consistent, lawful service delivery:

General Government Division, Litigation Division, and Land Use Division – Provide legal advice across County offices and departments, represent the County in civil and special litigation in state and federal courts, participate in administrative proceedings, support policy development, and coordinate outside legal counsel when needed.

Risk Management Division – Manages the County's insurance and self-insurance programs, including General Liability (GL), Workers' Compensation (WC), safety programs, ergonomics, claims administration, and loss-control initiatives. These activities help prevent workplace injuries, reduce claims costs, and protect County assets.

Civil Grand Jury Support – Provides legal and administrative support to the Civil Grand Jury, enabling independent oversight of local government.

Services to Partner Agencies – Provides legal services to agencies. including the Transportation Agency of Monterey County (TAMC), Local Agency Formation Commission of Monterey County (LAFCo), Monterey County Water Resources Agency in the Monterey Bay.

Collectively, these functions ensure sound legal frameworks, risk-aware operations, and effective implementation of County initiatives.

Department's Contributions to Monterey County's Strategic Goals:

County Counsel's services advance the County's Strategic Plan by strengthening responsible governance, promoting safe, resilient operations, and supporting a high-performing organization committed to public service.

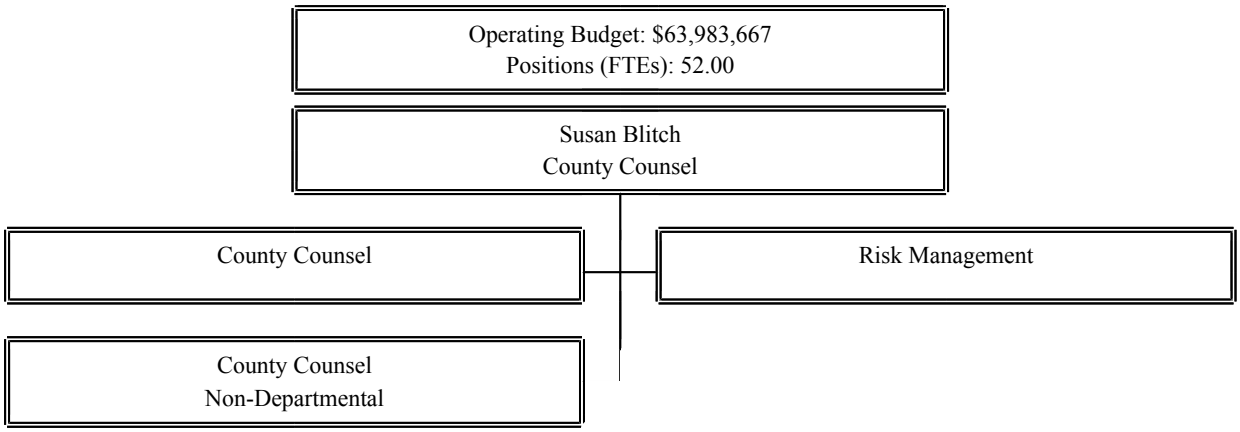
Well-Being and Quality of Life: contributes by enabling offices and departments to deliver community services effectively and within lawful frameworks.

Sustainable Infrastructure for the Present and Future: achieved through its support of land use decisions, contract review, and major infrastructure projects.

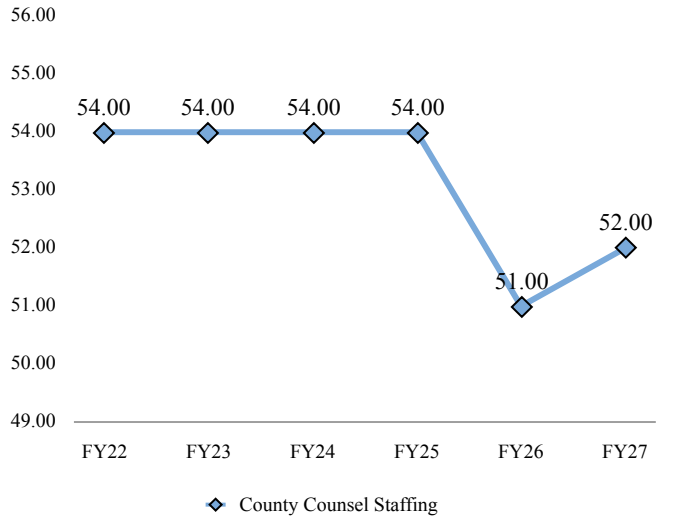
Diverse and Thriving Economy: support partnerships with regional agencies and oversight of development related legal matters.

Safe and Resilient Communities: advanced by managing liability, strengthening workplace safety practices, and ensuring legal compliance for public safety and environmental programs.

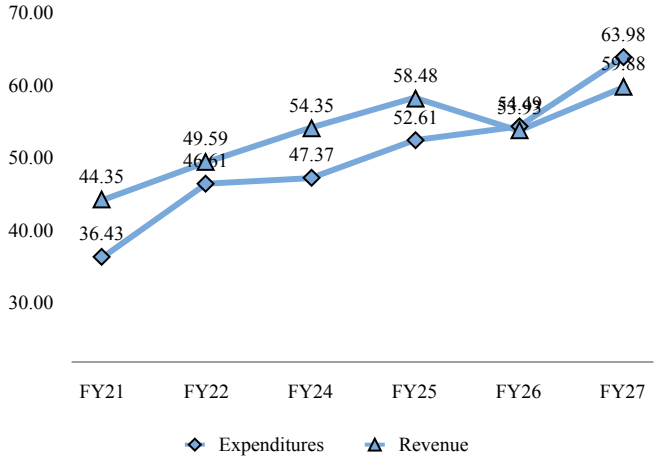
Dynamic Organization and Employer of Choice: promoted by providing governance training, improving risk prevention policies, and fostering a compliant, professional workplace.




## Staffing Trends



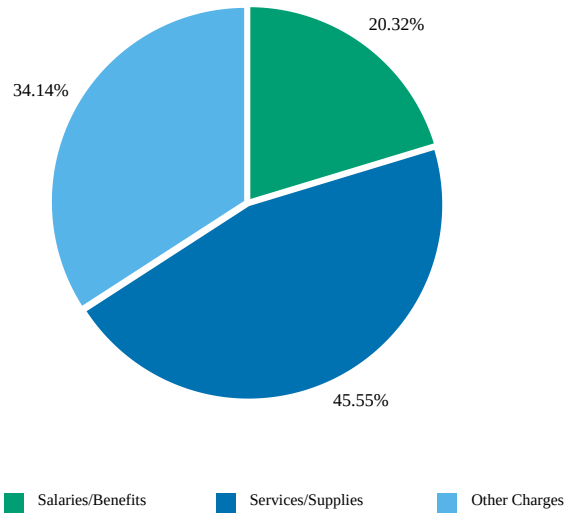

## Expenditure/Revenue History (in millions)



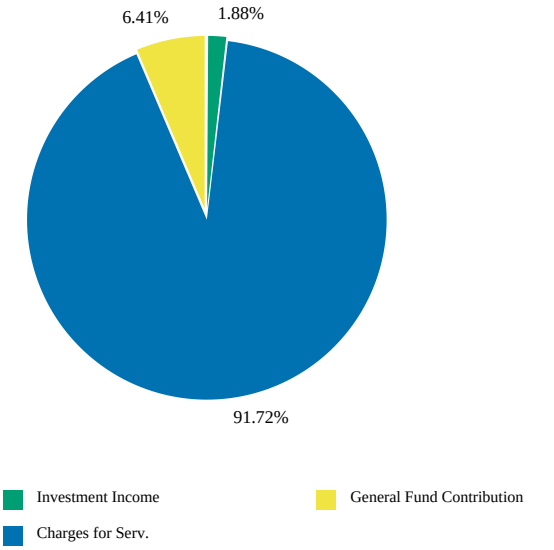

Legal advisor and primary litigator for the Board of Supervisors, elected county officials, appointed department heads, county departments and agencies on issues of law or public policy. The Office advises various boards, special districts and commissions within the County. In doing so, the Office enables its clients to carry out their responsibilities in a manner entirely consistent with local, state and federal laws. The Risk Management Division manages general liability and workers' compensation programs, safety, ergonomics, and procures insurance.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of Litigation matters opened/pending. | 196 | 231 | 181 |
| Number of Liability Claims opened/pending. | 110 | 166 | 82 |
| Number of Workers' Compensation claims open or pending status. | 930 | 883 | 845 |
| Annual Average Workers' Compensation Costs per new claim. | $16,316 | 26,070 | 31,148 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 9,565,824 | $ 11,089,928 | $ 11,068,491 | $ 12,999,798 | $ 12,999,798 | $ 1,909,870 |
| Services and Supplies | 21,471,752 | 26,502,546 | 24,478,237 | 29,148,871 | 29,142,295 | 2,639,749 |
| Other Charges | 21,528,005 | 16,885,673 | 20,349,368 | 21,841,574 | 21,841,574 | 4,955,901 |
| Capital Assets | 39,795 | 14,400 | 0 | - | - | (14,400) |
| **Subtotal** | $ 52,605,377 | $ 54,492,547 | $ 55,896,095 | $ 63,990,243 | $ 63,983,667 | $ 9,491,120 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 5,613,595 | $ 800,000 | $ 2,000,000 | $ 1,200,000 | $ 1,200,000 | $ 400,000 |
| Charges For Services | 48,806,748 | 53,126,844 | 52,357,352 | 58,683,822 | 58,683,822 | 5,556,978 |
| Miscellaneous Revenues | 4,057,229 | 0 | 1,014,979 | - | - | 0 |
| **Subtotal** | $ 58,477,572 | $ 53,926,844 | $ 55,372,331 | $ 59,883,822 | $ 59,883,822 | $ 5,956,978 |
| Fund Balance | $ (5,779,471) | $ 0 | $ (307,219) | $ 0 | $ 0 | $ 0 |
| General Fund Contributions | (92,724) | 565,703 | 830,983 | 4,106,421 | 4,099,845 | 3,534,142 |
| **Total Source of Funds** | **$ 52,605,377** | **$ 54,492,547** | **$ 55,896,095** | **$ 63,990,243** | **$ 63,983,667** | **$ 9,491,120** |

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the Office of the County Counsel is $63,983,667 in appropriations, which consists of $12,999,798 in salary and benefits, $29,142,295 in services and supplies (includes the County's insurance premiums), and $21,841,574 in other charges including cost plan, interfund reimbursement, and claims and judgement costs. The total expenditure is financed by $59,883,822 in total revenue and $4,099,845 in general fund contribution (GFC). The total charges for services revenue of $58,683,822 consists of $500,000 from providing outside legal services, $27,187,822 from General Liability (GL) Internal Service Fund (ISF) allocations, and $30,986,000 from Workers' Compensation (WC) ISF allocations. Expenses grew due to negotiated salaries, wage studies, pension plans, health insurance, property insurance, stop loss insurance costs, Third Party Administrator (TPA) fees, WC claims, GL claims, and the funding of GL Non-Recoverable ISF, but were offset by decreasing claims and judgment costs and interfund reimbursements.

## Budget Impacts

None.

## Prior Year Accomplishments

In FY 2025-26, County Counsel supported more than 800 litigation matters and processed approximately 1,800 new legal assignments while providing guidance to numerous County committees and commissions. The office successfully met new operational demands associated with the implementation of Community Assistance, Recovery, and Empowerment Act (CARE) Court and an increased number of restraining order matters. It also strengthened governance and transparency through training on the Ralph M. Brown Act, conflict of interest laws, and other requirements

essential to open government. In the area of risk prevention, the office modernized policies and expanded safety and ergonomic training throughout County offices and departments, contributing to a reduction in workplace injury rates and reinforcing the County's broader goals for organizational safety and resilience.

## Budget Year Goals

For FY 2026-27, County Counsel will continue to provide responsive and effective legal advice to elected officials, department heads, and County staff to support operational and policy objectives. The office will enhance the efficiency of case management through improved electronic workflows and the use of modern technology. It will continue to manage and resolve claims and litigation in a fair, timely, and fiscally responsible manner, while also expanding internal training and risk prevention activities to strengthen organizational capacity. Professional competence will remain a priority, with ongoing investment in continuing legal education and technology that supports innovative legal problem solving and improved service delivery.

## Pending Issues

Testing and bioventing (enhancing the natural biodegradation process of hydrocarbons and other contaminants by introducing air or oxygen into the water) continues at Lake San Antonio, resulting from a fuel system leak. If the bioventing does not prove effective, the Department may have to request additional funding during FY 2026-27 if another method is required to treat the contamination.

## Policy Considerations

California counties often adopt a 10-year plan to reach an 80% confidence level for the County's GL and WC ISF, a strategy backed by Actuarial Services (Bickmore) and the State Controller's framework to balance fund solvency with departmental affordability. This target ensures a prudent buffer against "shock" claims while avoiding the accumulation of excessive surpluses. To maintain this balance, the County must also regularly assess its Self-Insured Retention (SIR) levels, ensuring the amount of risk kept in-house aligns with current market premiums and the County's actual loss experience. The County's programs have remained at 70% over the last twenty-one years.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Legal Division** | **COU100** | **1001** | **$ 342,791** | **$ 1,116,443** | **$ 1,353,030** | **$ 4,344,601** | **$ 4,344,601** | **$ 3,228,158** |
| Legal Division | 121001 | 1001 | 342,791 | 1,116,443 | 1,353,030 | 4,344,601 | 4,344,601 | 3,228,158 |
| **Risk Management Division** | **COU101** | **1001** | **(22,870)** | **(369,825)** | **(354,427)** | **(267,996)** | **(274,572)** | **95,253** |
| Risk Management Division | 121002 | 1001 | (22,870) | (369,825) | (354,427) | (267,996) | (274,572) | 95,253 |
| **Grand Jury** | **COU104** | **1001** | **274,113** | **293,655** | **307,151** | **503,677** | **503,677** | **210,022** |
| Grand Jury | 121014 | 1001 | 274,113 | 293,655 | 307,151 | 503,677 | 503,677 | 210,022 |
| **Enterprise Risk** | **COU105** | **1001** | **16,348** | **25,430** | **25,430** | **26,139** | **26,139** | **709** |
| Enterprise Risk | 121015 | 1001 | 16,348 | 25,430 | 25,430 | 26,139 | 26,139 | 709 |
| **Workers' Compensation** | **COU103** | **2105** | **30,053,296** | **28,701,000** | **28,648,435** | **32,186,000** | **32,186,000** | **3,485,000** |
| Workers' Compensation | 121013 | 2105 | 30,053,296 | 28,701,000 | 28,648,435 | 32,186,000 | 32,186,000 | 3,485,000 |
| **General Liability** | **COU102** | **2110** | **21,941,699** | **24,725,844** | **25,916,477** | **27,197,822** | **27,197,822** | **2,471,978** |
| General Liability Recoverable Claims | 121010 | 2110 | 10,382,448 | 24,725,844 | 13,581,787 | 14,949,000 | 14,949,000 | (9,776,844) |
| Property Insurance | 121011 | 2110 | 3,960,702 | 0 | 4,057,352 | 4,868,822 | 4,868,822 | 4,868,822 |
| Risk Enterprise Non-Recoverable | 121012 | 2110 | 7,598,549 | 0 | 8,277,338 | 7,380,000 | 7,380,000 | 7,380,000 |
| **Total** | | | **$ 52,605,377** | **$ 54,492,547** | **$ 55,896,095** | **$ 63,990,243** | **$ 63,983,667** | **$ 9,491,120** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

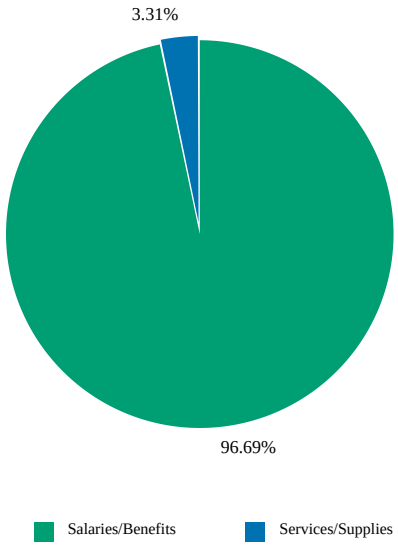
| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A04 | COUNTY COUNSEL | 1.00 | 1.00 | 1.00 | - |
| 12C38 | ASSISTANT COUNTY COUNSEL | 2.00 | 2.00 | 2.00 | - |
| 12C39 | CHIEF ASSISTANT COUNTY COUNSEL | 1.00 | 1.00 | 1.00 | - |
| 14B62 | EMPLOYEE BENEFITS ANALYST II | 1.00 | - | - | - |
| 14B63 | EMPLOYEE BENEFITS ANALYST III | 1.00 | - | - | - |
| 14B64 | RISK MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 14C32 | SAFETY OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14C85 | WORKERS COMPENSATION MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C86 | ERGONOMICS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14D02 | RISK MANAGEMENT ANALYST II | - | 1.00 | 1.00 | - |
| 14D03 | RISK MANAGEMENT ANALYST III | - | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 39B23 | DEPUTY COUNTY COUNSEL IV | 14.00 | 14.00 | 14.00 | - |
| 39B25 | CHIEF DEPUTY COUNTY COUNSEL | 3.00 | 3.00 | 3.00 | - |
| 74K50 | SAFETY COORDINATOR/INVESTIGATOR | 3.00 | 3.00 | 3.00 | - |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80B26 | LEGAL SECRETARY III | 7.00 | 7.00 | 5.00 | (2.00) |
| 99ZWC | ALLOCATION ON LOAN WORK COMP | 10.00 | 10.00 | 10.00 | - |
| | **Total** | 54.00 | 54.00 | 52.00 | (2.00) |

## Augmentation Requests

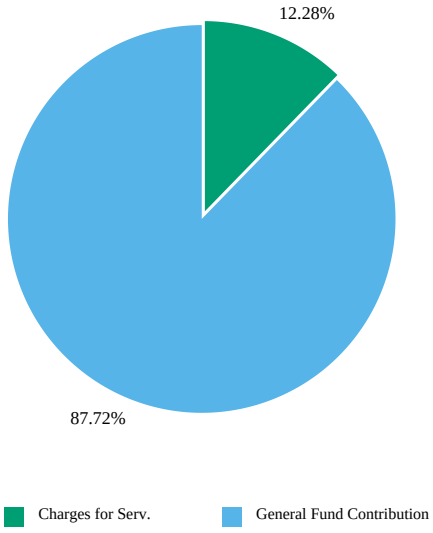
| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 121001-1001-AUG001 | 121001-AUG001-Deputy County Counsel IV | Status Quo Filled Position | $426,158 | 1.00 | $426,158 | 1.00 |
| 121001-1001-AUG002 | 121001-AUG002-Chief Deputy County Counsel | Status Quo Filled Position | $456,148 | 1.00 | $456,148 | 1.00 |
| 121001-1001-AUG003 | 121001-AUG003-Chief Deputy County Counsel | Status Quo Filled Position | $456,148 | 1.00 | $456,148 | 1.00 |
| | | **Grand Total:** | **$1,338,454** | **3.00** | **$1,338,454** | **3.00** |

# County Counsel Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 9,485,278 | $ 10,993,127 | $ 10,976,694 | $ 12,894,420 | $ 12,894,420 | $ 1,901,293 |
| Services and Supplies | 396,727 | 363,246 | 416,105 | 448,102 | 441,526 | 78,280 |
| Other Charges | (9,601,880) | (10,624,154) | (10,394,196) | (9,265,917) | (9,265,917) | 1,358,237 |
| Capital Assets | 39,795 | 14,400 | 0 | - | - | (14,400) |
| **Subtotal** | $ 319,921 | $ 746,618 | $ 998,603 | $ 4,076,605 | $ 4,070,029 | $ 3,323,411 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 684,244 | $ 500,000 | $ 500,000 | $ 500,000 | $ 500,000 | $ 0 |
| Miscellaneous Revenues | 18,862 | 0 | 201 | - | - | 0 |
| **Subtotal** | $ 703,106 | $ 500,000 | $ 500,201 | $ 500,000 | $ 500,000 | $ 0 |
| General Fund Contributions | (383,185) | 246,618 | 498,402 | 3,576,605 | 3,570,029 | 3,323,411 |
| **Total Source of Funds** | **$ 319,921** | **$ 746,618** | **$ 998,603** | **$ 4,076,605** | **$ 4,070,029** | **$ 3,323,411** |

## Description:

County Counsel Departmental includes the Legal Division and Risk Management Division. The Legal Division serves as the in-house legal counsel for the County, the Board of Supervisors, County officers, department heads, departments, agencies, boards, and commissions. In addition to administrative and support staff, the office is comprised of four divisions: Land Use, Litigation, General Government, and Risk Management. It manages and supports the Grand Jury.

The Risk Management Division oversees insurance, self-insurance, claims management, Workers' Compensation (WC), General Liability (GL), safety, ergonomics, and other risk transfer and loss control activities that protect the County and mitigate losses. Additional responsibilities include the administration of general insurance programs for fires, earthquakes, property, boiler/machinery, and performance bonds. The division, with the assistance of County Counsel, negotiates and places excess insurance and manages and directs GL and WC claims and medical malpractice claims involving the Health Department and Natividad Medical Center (NMC).

## Summary of Recommendation

The FY 2026-27 Recommended Budget for County Counsel Departmental is $4,070,029 in appropriations. The credit amount of $9,265,917 consists of $5,427,534 in Interfund Reimbursement and $3,838,383 in cost plan credit. The total expenditure is financed by $500,000 in legal service revenues and $3,570,029 in general fund contribution. Salary and benefit increased by $1,901,293 due to negotiated salaries, wage studies, pension costs, health insurance, and insurance premiums. The Recommended Budget includes $3,417,183 in expenditures for Risk Management, offset by reimbursements from the GL and WC Internal Service Fund.

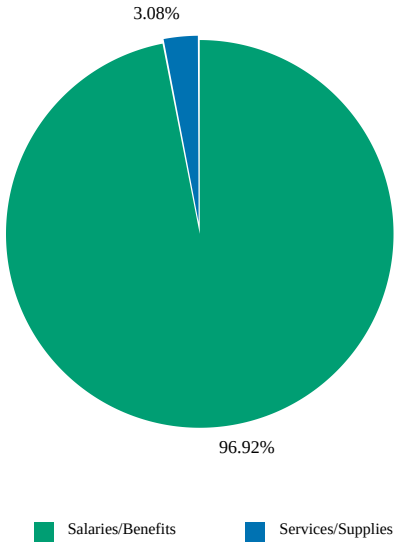
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| COU100 - Legal Division | $ 342,791 | $ 1,116,443 | $ 1,353,030 | $ 4,344,601 | $ 4,344,601 | $ 3,228,158 | 1001 | 121001 |
| COU101 - Risk Management Division | (22,870) | (369,825) | (354,427) | (267,996) | (274,572) | 95,253 | 1001 | 121002 |
| **Subtotal** | $ 319,921 | $ 746,618 | $ 998,603 | $ 4,076,605 | $ 4,070,029 | $ 3,323,411 | | |

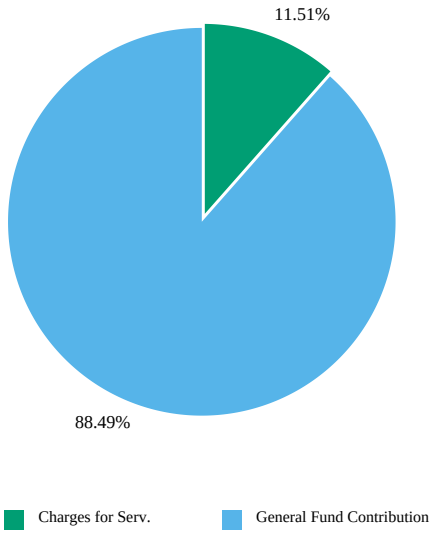
# Legal Division

## (Budget Unit 121001 - Fund 1001 - Appropriation Unit COU100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,336,987 | $ 8,267,021 | $ 8,504,717 | $ 9,945,775 | $ 9,945,775 | $ 1,678,754 |
| Services and Supplies | 306,646 | 289,949 | 284,285 | 315,887 | 315,887 | 25,938 |
| Other Charges | (7,300,842) | (7,448,927) | (7,435,972) | (5,917,061) | (5,917,061) | 1,531,866 |
| Capital Assets | 0 | 8,400 | 0 | - | - | (8,400) |
| **Subtotal** | $ 342,791 | $ 1,116,443 | $ 1,353,030 | $ 4,344,601 | $ 4,344,601 | $ 3,228,158 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 684,244 | $ 500,000 | $ 500,000 | $ 500,000 | $ 500,000 | $ 0 |
| Miscellaneous Revenues | 18,862 | 0 | (1) | - | - | 0 |
| **Subtotal** | $ 703,106 | $ 500,000 | $ 499,999 | $ 500,000 | $ 500,000 | $ 0 |
| General Fund Contributions | (360,315) | 616,443 | 853,031 | 3,844,601 | 3,844,601 | 3,228,158 |
| **Total Source of Funds** | **$ 342,791** | **$ 1,116,443** | **$ 1,353,030** | **$ 4,344,601** | **$ 4,344,601** | **$ 3,228,158** |

### Unit Description

The Office of the County Counsel serves as the in-house legal counsel for the County, the Board of Supervisors, and county officers, appointed department heads, departments, agencies, boards, and commissions. The office represents the County in civil and special litigation in state and federal courts, various administrative proceedings, and coordinates the services of outside legal counsel. Divisions within the office include Administration and Support (comprised of business, legal, and office support staff); Land Use, Litigation and Employment, General Government; and Risk Management.

The office provides legal services, by contract or statute, to other public entities, including the Transportation Agency of Monterey County (TAMC), Local Agency Formation Commission of Monterey County (LAFCo), Monterey County Water Resources Agency, the Monterey Bay Air Resources District (MBARD), the Salinas Valley Basin Groundwater Sustainability Agency (SVBGSA), and other local area special districts. The office also serves as legal counsel to the Civil Grand Jury.

### Recommended Positions

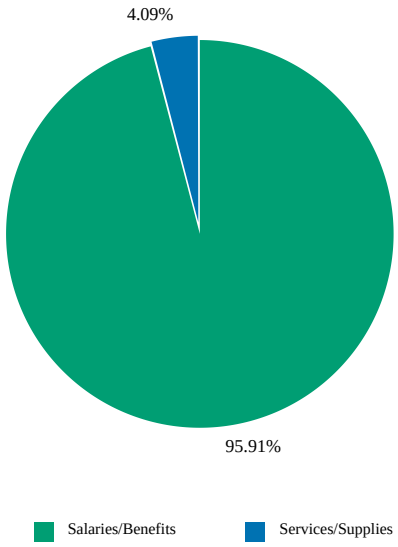
| Classification Code | Classification Label | FTE |
|---|---|---|
| 11A04 | COUNTY COUNSEL | 1.00 |
| 12C38 | ASSISTANT COUNTY COUNSEL | 2.00 |
| 12C39 | CHIEF ASSISTANT COUNTY COUNSEL | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |

| | | |
|---|---|---|
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 |
| 39B23 | DEPUTY COUNTY COUNSEL IV | 14.00 |
| 39B25 | CHIEF DEPUTY COUNTY COUNSEL | 3.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80B26 | LEGAL SECRETARY III | 5.00 |
| | Total | 30.00 |

# Risk Management Division

## (Budget Unit 121002 - Fund 1001 - Appropriation Unit COU101)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,148,291 | $ 2,726,105 | $ 2,471,977 | $ 2,948,645 | $ 2,948,645 | $ 222,540 |
| Services and Supplies | 90,082 | 73,297 | 131,820 | 132,215 | 125,639 | 52,342 |
| Other Charges | (2,301,038) | (3,175,228) | (2,958,224) | (3,348,856) | (3,348,856) | (173,628) |
| Capital Assets | 39,795 | 6,000 | 0 | - | - | (6,000) |
| **Subtotal** | $ (22,870) | $ (369,825) | $ (354,427) | $ (267,996) | $ (274,572) | $ 95,253 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Miscellaneous Revenues | $ - | $ 0 | $ 202 | $ - | $ - | $ 0 |
| **Subtotal** | $ - | $ 0 | $ 202 | $ - | $ - | $ 0 |
| General Fund Contributions | (22,870) | (369,825) | (354,628) | (267,996) | (274,572) | 95,253 |
| **Total Source of Funds** | **$ (22,870)** | **$ (369,825)** | **$ (354,427)** | **$ (267,996)** | **$ (274,572)** | **$ 95,253** |

### Unit Description

The Risk Management Division oversees and manages County's insurance programs, claims management, safety, ergonomics, contract risk review, and other risk transfer and loss control activities that protect the County and mitigate losses. Responsibilities include management, oversight, and administration of safety programs; Worker Compensation (WC) insurance and self-insurance; General Liability (GL) insurance; health care liability and medical malpractice insurance; and directors' and officers' liability coverage. Additional responsibilities include the administration of the general insurance programs, such as fire, earthquake, property, boiler/machinery, and performance bonds.

Risk Management Division also negotiates and places excess insurance and manages and directs GL and WC claims and medical malpractice claims involving the Health Department and Natividad Medical Center (NMC). It also runs the County's safety programs.

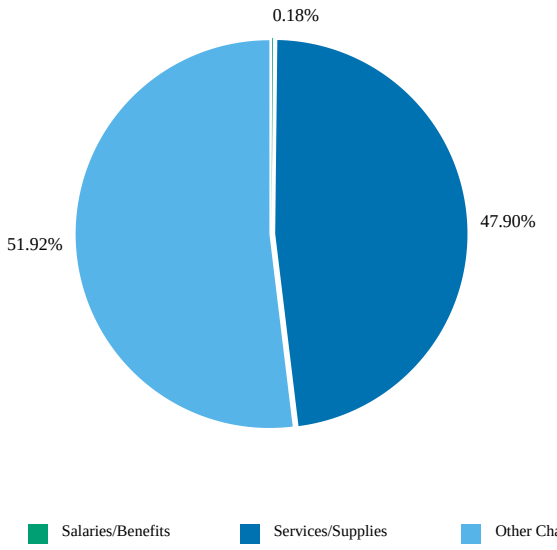
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14B64 | RISK MANAGER | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C32 | SAFETY OFFICER | 1.00 |
| 14C85 | WORKERS COMPENSATION MANAGER | 1.00 |
| 14C86 | ERGONOMICS MANAGER | 1.00 |
| 14D02 | RISK MANAGEMENT ANALYST II | 1.00 |
| 14D03 | RISK MANAGEMENT ANALYST III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 74K50 | SAFETY COORDINATOR/INVESTIGATOR | 3.00 |

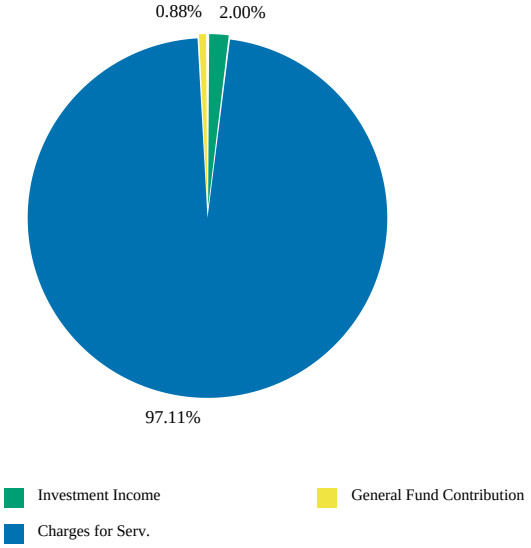
| | | |
|---|---|---|
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 |
| 99ZWC | ALLOCATION ON LOAN WORK COMP | 10.00 |
| | Total | 22.00 |

# County Counsel Non-Departmental

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 80,546 | $ 96,801 | $ 91,796 | $ 105,378 | $ 105,378 | $ 8,577 |
| Services and Supplies | 21,075,025 | 26,139,300 | 24,062,132 | 28,700,769 | 28,700,769 | 2,561,469 |
| Other Charges | 31,129,885 | 27,509,827 | 30,743,564 | 31,107,491 | 31,107,491 | 3,597,664 |
| Capital Assets | 0 | - | 0 | - | - | - |
| **Subtotal** | $ 52,285,456 | $ 53,745,929 | $ 54,897,493 | $ 59,913,638 | $ 59,913,638 | $ 6,167,709 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 5,613,595 | $ 800,000 | $ 2,000,000 | $ 1,200,000 | $ 1,200,000 | $ 400,000 |
| Charges For Services | 48,122,504 | 52,626,844 | 51,857,352 | 58,183,822 | 58,183,822 | 5,556,978 |
| Miscellaneous Revenues | 4,038,368 | - | 1,014,778 | - | - | - |
| **Subtotal** | $ 57,774,466 | $ 53,426,844 | $ 54,872,131 | $ 59,383,822 | $ 59,383,822 | $ 5,956,978 |
| Fund Balance | $ (5,779,471) | $ 0 | $ (307,219) | $ 0 | $ 0 | $ 0 |
| General Fund Contributions | 290,461 | 319,085 | 332,581 | 529,816 | 529,816 | 210,731 |
| **Total Source of Funds** | **$ 52,285,456** | **$ 53,745,929** | **$ 54,897,493** | **$ 59,913,638** | **$ 59,913,638** | **$ 6,167,709** |

## Description:

The Office of the County Counsel non-departmental section consists of individual non-operational units, including Civil Grand Jury, General Liability (GL) Internal Service Fund (ISF), Workers Compensation (WC) ISF, and Enterprise Risk. The individual unit narratives provide specific details on each of the non-departmental units.

## Summary of Recommendation

The FY 2026-27 Recommended Budget for County Counsel non-departmental is $59,913,638 funded by revenues of $59,383,822 and general fund contribution (GFC) of $529,815. Increases to stop loss insurance costs, Third Party Administrator (TPA) fees, Workers' Compensation (WC) claims, General Liability (GL) claims, and a funding of GL Non-Recoverable ISF were offset, in part, by decreasing Claims and Judgement Costs.

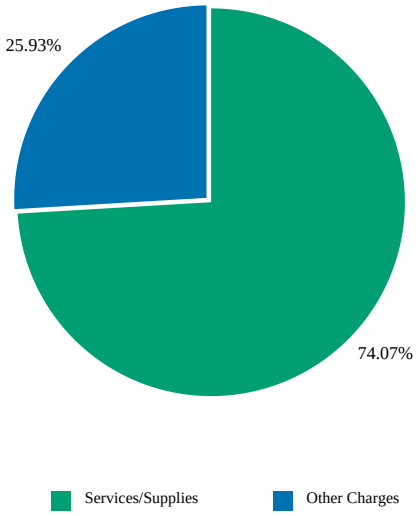
## Appropriation Expenditure Detail

| Appropriation Unit | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted | Fund Code | Budget Unit Code |
|---|---|---|---|---|---|---|---|---|
| COU104 - Grand Jury | $ 274,113 | $ 293,655 | $ 307,151 | $ 503,677 | $ 503,677 | $ 210,022 | 1001 | 121014 |
| COU105 - Enterprise Risk | 16,348 | 25,430 | 25,430 | 26,139 | 26,139 | 709 | 1001 | 121015 |
| COU103 - Workers' Compensation | 30,053,296 | 28,701,000 | 28,648,435 | 32,186,000 | 32,186,000 | 3,485,000 | 2105 | 121013 |
| COU102 - General Liability | 10,382,448 | 24,725,844 | 13,581,787 | 14,949,000 | 14,949,000 | (9,776,844) | 2110 | 121010 |
| COU102 - General Liability | 3,960,702 | - | 4,057,352 | 4,868,822 | 4,868,822 | 4,868,822 | 2110 | 121011 |
| COU102 - General Liability | 7,598,549 | - | 8,277,338 | 7,380,000 | 7,380,000 | 7,380,000 | 2110 | 121012 |
| **Subtotal** | $ 52,285,456 | $ 53,745,929 | $ 54,897,493 | $ 59,913,638 | $ 59,913,638 | $ 6,167,709 | | |

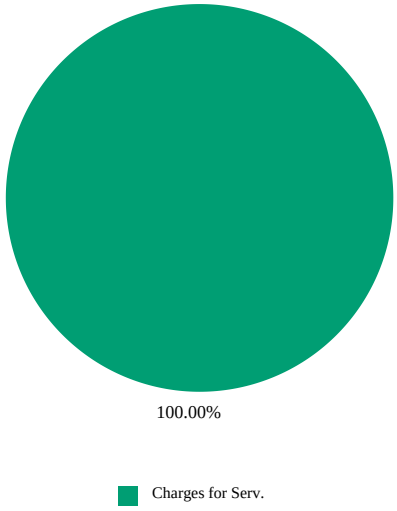
# General Liability Recoverable Claims

## (Budget Unit 121010 - Fund 2110 - Appropriation Unit COU102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 14,516,278 | $ 18,592,425 | $ 16,579,321 | $ 20,144,693 | $ 20,144,693 | $ 1,552,268 |
| Other Charges | 7,425,421 | 6,133,419 | 9,337,156 | 7,053,129 | 7,053,129 | 919,710 |
| **Subtotal** | $ 21,941,699 | $ 24,725,844 | $ 25,916,477 | $ 27,197,822 | $ 27,197,822 | $ 2,471,978 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 1,243,508 | $ 300,000 | $ 500,000 | $ - | $ - | $ (300,000) |
| Charges For Services | 21,639,504 | 24,425,844 | 23,656,352 | 27,197,822 | 27,197,822 | 2,771,978 |
| Miscellaneous Revenues | 221,517 | - | - | - | - | - |
| **Subtotal** | $ 23,104,530 | $ 24,725,844 | $ 24,156,352 | $ 27,197,822 | $ 27,197,822 | $ 2,471,978 |
| Fund Balance | $ (1,162,830) | $ 0 | $ 1,760,125 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 21,941,699** | **$ 24,725,844** | **$ 25,916,477** | **$ 27,197,822** | **$ 27,197,822** | **$ 2,471,978** |

### Unit Description

The General Liability (GL) Internal Service Fund (ISF) is directed and managed by the Risk Management Division and contains expenses for liability claims, settlements, and judgments against the County, administration, legal defense costs, excess insurance premiums, and general insurance programs. Liability judgements, settlements, and claims against the County are paid by the GL ISF. Recoveries from external entities are recorded as offsetting revenues in the ISF. ISFs are funded outside the County General Fund, and their costs are allocated to departments.

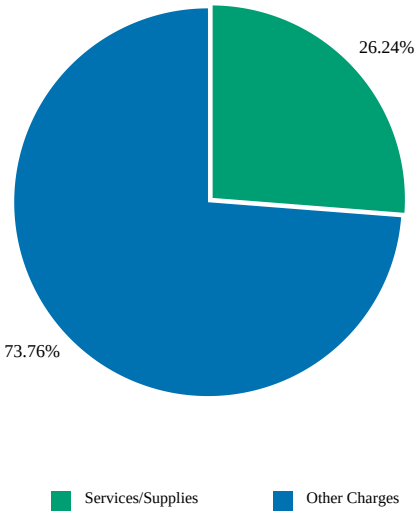
Funding of GL claims is based upon the total incurred value of loss and financing as determined by the County's actuaries, based upon loss history and future exposure. It is currently funded at a 70% confidence level. Allocations are comprised of two categories: recoverable and non-recoverable. Both are based on experience and exposure. A given department's allocation may change from year to year due to the following factors: (1) change in payroll and number of employees; (2) change in the department's percentage of total claims paid out over the last seven years; and (3) change in the actuarially determined total allocation. Debt service associated with settlement of the Lake Nacimiento and Lake San Antonio litigation is included in the ISF. This non-recoverable allocation is apportioned on a full-time employee basis.

The County maintains a Self-Insured Retention of $2.5 million per occurrence and excess coverage, with limits of $50 million through excess insurance providers. The County self-insures events that external insurance providers do not cover.

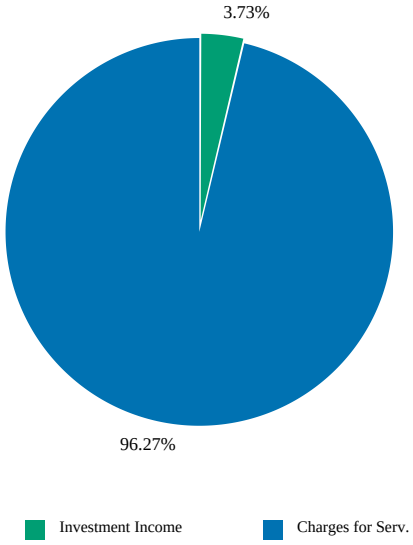
# Workers' Compensation

## (Budget Unit 121013 - Fund 2105 - Appropriation Unit COU103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 6,484,199 | $ 7,452,680 | $ 7,370,115 | $ 8,444,017 | $ 8,444,017 | $ 991,337 |
| Other Charges | 23,569,097 | 21,248,320 | 21,278,320 | 23,741,983 | 23,741,983 | 2,493,663 |
| **Subtotal** | $ 30,053,296 | $ 28,701,000 | $ 28,648,435 | $ 32,186,000 | $ 32,186,000 | $ 3,485,000 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 4,370,086 | $ 500,000 | $ 1,500,000 | $ 1,200,000 | $ 1,200,000 | $ 700,000 |
| Charges For Services | 26,483,000 | 28,201,000 | 28,201,000 | 30,986,000 | 30,986,000 | 2,785,000 |
| Miscellaneous Revenues | 3,816,851 | - | 1,014,778 | - | - | - |
| **Subtotal** | $ 34,669,937 | $ 28,701,000 | $ 30,715,779 | $ 32,186,000 | $ 32,186,000 | $ 3,485,000 |
| Fund Balance | $ (4,616,641) | $ 0 | $ (2,067,344) | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 30,053,296** | **$ 28,701,000** | **$ 28,648,435** | **$ 32,186,000** | **$ 32,186,000** | **$ 3,485,000** |

### Unit Description

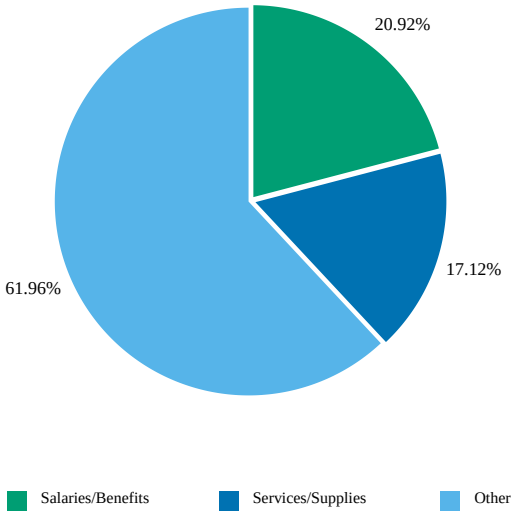
The Workers' Compensation (WC) Internal Service Fund (ISF) covers expenses related to claims, settlements, judgments, administration, legal defense costs, and excess insurance premiums. WC-related liability, judgments, settlements, and claims are paid from the WC ISF. Support contributions to this ISF are calculated on a cost recovery basis through charges apportioned to County offices and departments and funds based on experience and exposure. Recoveries from external entities are recorded as offsetting revenues in the ISF. ISFs are funded outside the County General Fund, and their costs are allocated to departments.

Funding is based upon the total incurred value of loss and funding, as determined by the County's actuaries, based upon loss history and future exposure, and is currently funded at a 70% confidence level. A given department's allocation may change from year to year due to the following factors: (1) change in payroll and number of employees; (2) change in the office's and department's percentage of total claims paid over the last seven years; or (3) change in the actuarially determined total allocation.

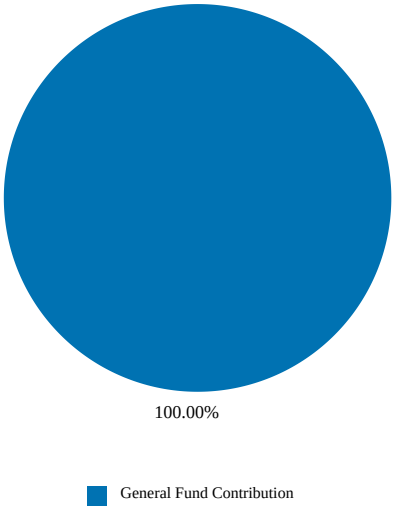
# Grand Jury

## (Budget Unit 121014 - Fund 1001 - Appropriation Unit COU104)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 80,546 | $ 96,801 | $ 91,796 | $ 105,378 | $ 105,378 | $ 8,577 |
| Services and Supplies | 58,335 | 68,376 | 86,877 | 86,240 | 86,240 | 17,864 |
| Other Charges | 135,232 | 128,477 | 128,477 | 312,059 | 312,059 | 183,582 |
| Capital Assets | 0 | - | 0 | - | - | - |
| **Subtotal** | $ 274,113 | $ 293,655 | $ 307,151 | $ 503,677 | $ 503,677 | $ 210,022 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 274,113 | 293,655 | 307,151 | 503,677 | 503,677 | 210,022 |
| **Total Source of Funds** | **$ 274,113** | **$ 293,655** | **$ 307,151** | **$ 503,677** | **$ 503,677** | **$ 210,022** |

### Unit Description

The Civil Grand Jury is a constitutionally mandated body of citizens who volunteer for a one-year term of service. It is assembled annually by the local superior court to investigate the finances, operations, and affairs of local cities, the County, and other local governmental agencies. Typical work products of the Civil Grand Jury include mid-year and final reports and recommendations to the Board of Supervisors, area city councils, and special districts.

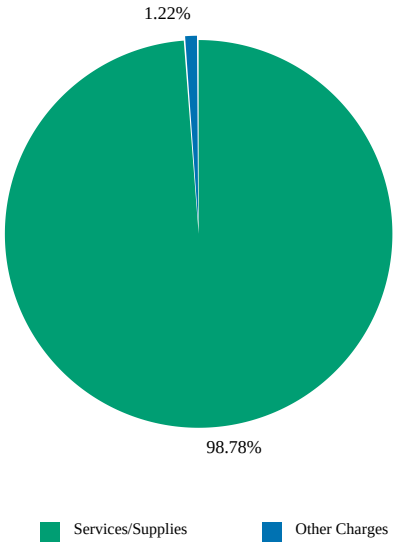
In prior years, Civil Grand Jury activities were administered by the local superior court on a reimbursement basis. Effective with the empaneling of the 2012 Civil Grand Jury, County Counsel assumed management and administrative functions previously handled by the Superior Court, except for empanelment procedures.

Continuing in FY 2026-27, an Administrative Operations Manager is allocated to provide administrative and analytical support. 40% of the cost for this position is funded in this unit, with 60% funded in the Legal Division Budget Unit.

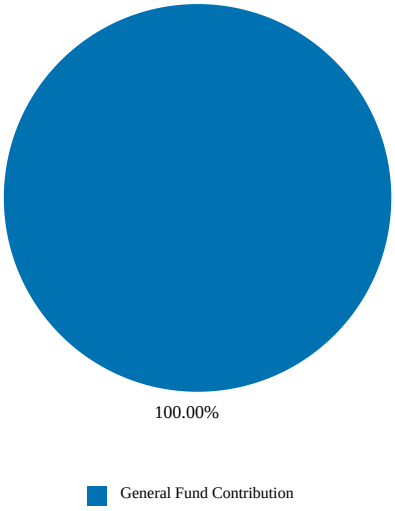
# Enterprise Risk

## (Budget Unit 121015 - Fund 1001 - Appropriation Unit COU105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 16,213 | $ 25,819 | $ 25,819 | $ 25,819 | $ 25,819 | $ 0 |
| Other Charges | 135 | (389) | (389) | 320 | 320 | 709 |
| **Subtotal** | $ 16,348 | $ 25,430 | $ 25,430 | $ 26,139 | $ 26,139 | $ 709 |

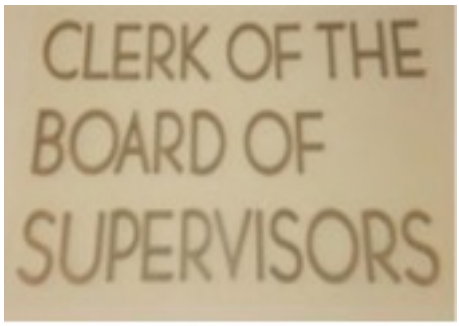
### Source of Funds

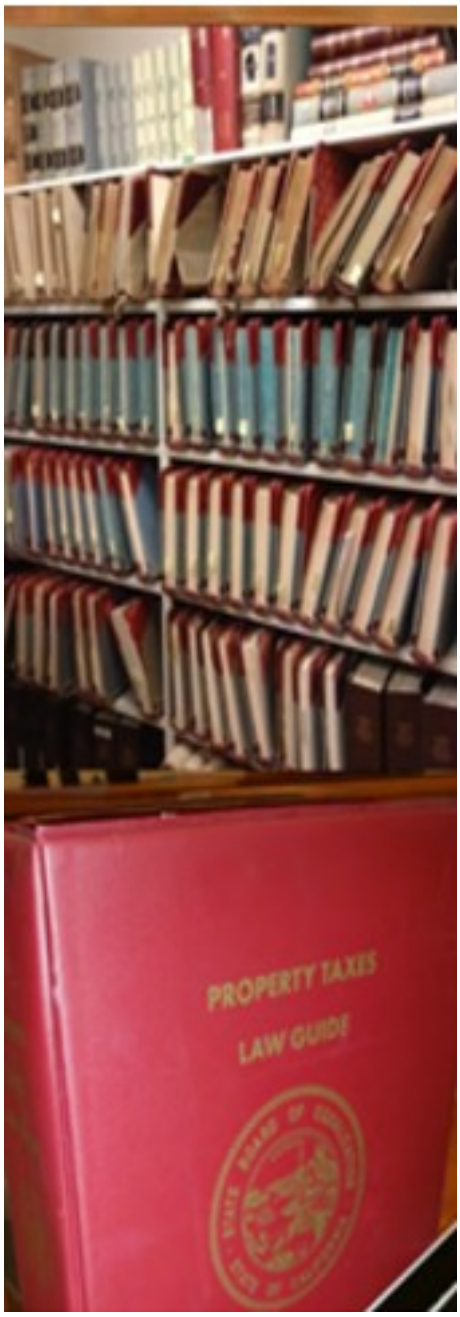
| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 16,348 | 25,430 | 25,430 | 26,139 | 26,139 | 709 |
| **Total Source of Funds** | **$ 16,348** | **$ 25,430** | **$ 25,430** | **$ 26,139** | **$ 26,139** | **$ 709** |

### Unit Description

The Enterprise Risk Unit is responsible for the tracking of fuel spill costs at Lake San Antonio, as well as County risk-related settlements and costs that cannot be passed through for federal and state reimbursement.

# Clerk of the Board




Departmental Overview:

The Clerk of the Board of Supervisors (COB) fulfills responsibilities established in the California Government Code and/or by formal directives of the Board of Supervisors through the County Administrative Office (CAO).

The COB is committed to delivering exceptional customer service to the public, county offices and departments, and public agencies. The office upholds the integrity of the local legislative process by issuing notices of upcoming matters and decisions made by the Board ensuring transparent and accessible information for the community and county operations.

Programs and Functions:

The COB carries out a wide range of mandated duties, including but not limited to:

-Supporting the Board of Supervisors, county offices and departments throughout the Board agenda management process.

-Maintaining, preserving, and achieving official county records.

-Managing boards, commissions, committees, and special district appointments in accordance with the Maddy Act (Chapter 669, Statutes of 1991,Government Code, sections 54970-54975), ensuring maximum public visibility of appointment vacancies.

-Serving as Filing Officer for Statements of Economic Interests (Fair Political Practices Commission Form 700).

-Serving as Administrative Officer for the Assessment Appeals applications and performing clerk duties for the Assessment Appeals Board.

-Acting as Secretary to the City Selection Committee.

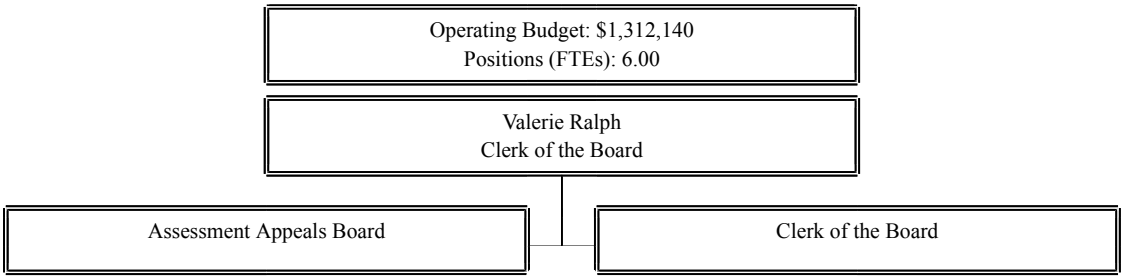
-Receiving, coordinating, and responding to Public Records Act Requests.

-Providing administrative support for land use appeals and applications under the California Land Conservation Act of 1965 (Williamson Act).

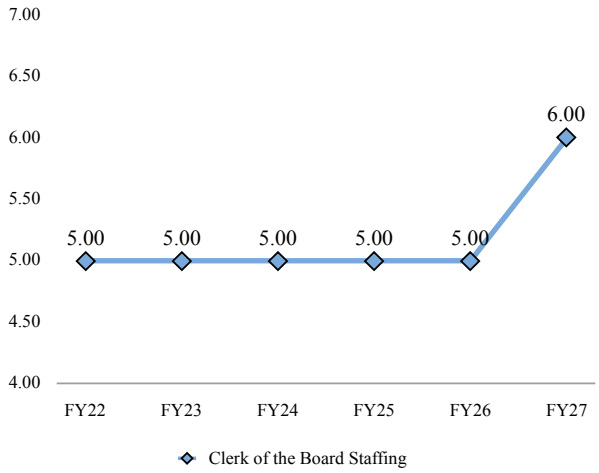
Department's Contributions to the County's Strategic Goals:

Dynamic Organization and Employer of Choice: The COB advances the County's Strategic Goal of becoming a Dynamic Organization and Employer of Choice by promoting efficient and effective resource management and fostering a culture rooted in responsiveness, strong customer service, accountability, and transparency. Through the use of innovative technologies and modern tools, the COB ensures timely and reliable public access to records and information.

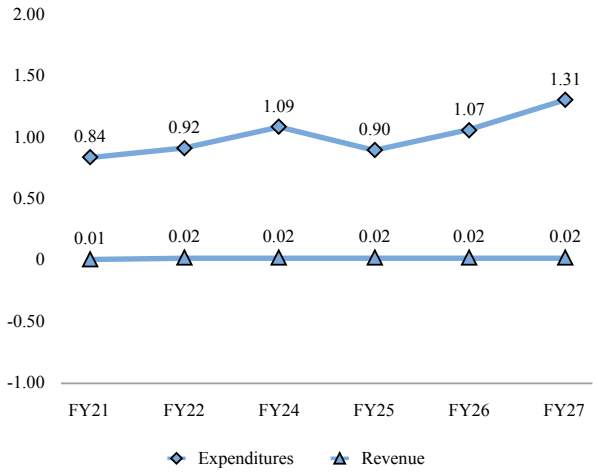
The office also prioritizes a supportive and inclusive workplace where team members feel valued and engaged. By encouraging cross training of all functions, the COB strengthens organizational resilience and supports annual succession planning, empowering team members to grow and promote within the organization.




## Staffing Trends



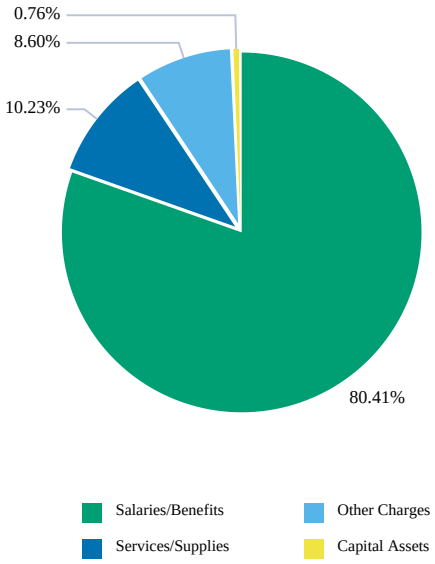

## Expenditure/Revenue History (in millions)



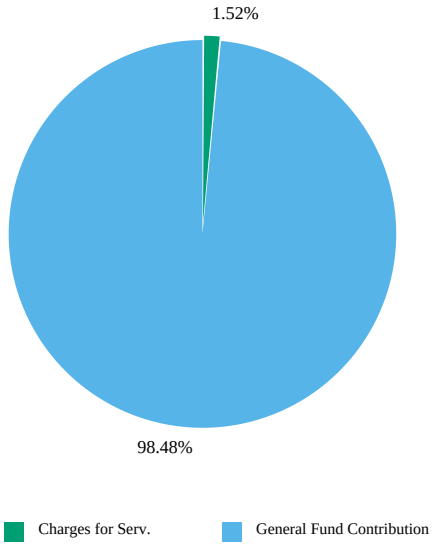

The COB maintains public trust; by ensuring accessible information through technology, transparency, and exectional customer service.
The office is dedicated to providing timely, accurate, and responsive service to the public and all stakeholders.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| BOS – Number of Regular, Special, and BOS governed Agencies and Special District meeting Agendas posted pursuant to Brown Act's 72 hour requirement. (Board policy is to publish the Agenda 96 hours prior to the meeting.) | 63 | 97 | 86 |
| AAB - Number of applications for changed assessments received and processed. | 450 | 461 | 457 |
| AAP - Percent of Assessment Appeals reconciled within the two-year time period. Target = 100% | 100% | 100% | 100% |
| PRAR – Number of Public Record Act Requests received. | 7 | 16 | 18 |
| FPPC - Number of Form 700s processed received and processed (hard copy). | 230 | 110 | 65 |
| BCC – Number of Boards, Committees & Commission appointments processed and posted pursuant to the Maddy Act. | 129 | 147 | 150 |
| Completed Board Orders and Resolutions | 1040 | 1166 | 1183 |
| Ceremonial Resolutions | 265 | 174 | 209 |
| Number of meeting Minutes prepared | 63 | 97 | 86 |
| Number of new and/or amended Conflict of Interest Codes processed. | 10 | 15 | 20 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 714,820 | $ 939,962 | $ 892,844 | $ 1,055,056 | $ 1,055,056 | $ 115,094 |
| Services and Supplies | 144,970 | 110,765 | 92,696 | 134,294 | 134,294 | 23,529 |
| Other Charges | 42,001 | 116,148 | 120,287 | 112,790 | 112,790 | (3,358) |
| Capital Assets | 0 | 5,775 | 2,403 | 10,000 | 10,000 | 4,225 |
| **Subtotal** | $ 901,790 | $ 1,172,650 | $ 1,108,230 | $ 1,312,140 | $ 1,312,140 | $ 139,490 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 150 | $ 200 | $ 0 | $ 0 | $ 0 | $ (200) |
| Charges For Services | 19,200 | 20,200 | 22,500 | 20,000 | 20,000 | (200) |
| **Subtotal** | $ 19,350 | $ 20,400 | $ 22,500 | $ 20,000 | $ 20,000 | $ (400) |
| General Fund Contributions | 882,440 | 1,152,250 | 1,085,730 | 1,292,140 | 1,292,140 | 139,890 |
| **Total Source of Funds** | **$ 901,790** | **$ 1,172,650** | **$ 1,108,230** | **$ 1,312,140** | **$ 1,312,140** | **$ 139,490** |

## Summary of Recommendation

The Recommended Budget for Clerk of the Board (COB) includes total appropriations of $1,312,140, supported by $20,000 in revenue from assessment appeal flings and a general fund contribution of $1,292,140. Expenditures increased by $139,490 primarily due to step advancements, negotiated salary increases and rising employee benefit costs.

## Budget Impacts

None.

## Prior Year Accomplishments

Explored options for historic records preservation and digitization with Kofile Technologiesm, Inc. and began research into potential funding sources.

Developed a comprehensive on-boarding guide for newly elected Supervisors.

Continued improving public access to Board of Supervisors records through online platforms, including enhancements to the records management system in coordination with the Information Technology Department (ITD) as part of the media and audio upgrade project.

Preserved historic Board of Supervisors record books by transferring them to Records Retention for proper climate controlled storage.

Scanned documents from approximately 200 Board, Commissions and Committees file folders to improve accessibility and digital preservation.

Reconfigured the COB office to improve organization and enhanced ergonomical workspace.

Implemented remote deposit capabilities with support from the Treasurer Tax Collector's Office.

Launched in-house eComments application allowing (real time comments to be submitted and displayed directly on the COB's webpage).

Enrolled management and started taking classes in the California State Association of Counties (CSAC) Leadership Program.

## Budget Year Goals

Implement the eComments feature, enabling (real time public comments to appear directly on the COB webpage).

Launch Wordly (an Artificial Intelligent (AI) -powered interpretation tool,) to support multilingual access during Board of Supervisors meetings.

Document and develop Limited English Proficiency (LEP) services to strengthen language access for the public.

Store Board Orders electronically in Legistar, the County's records case-management system.

Update and modernize the 2009 Board Report Guidelines.

Continue expanding public's access to Board of Supervisors records through enhanced online platforms.

Advance efforts to transition Assessment Appeals into Legistar to replace the current manual paper-based process with a fully electronic workflow.

Develop and deply the new Boards, Commissions, and Committees application (on COB webpage; built in house by the Information Technology Department and integrate with Legistar.

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Clerk of the Board** | **COB100** | **1001** | **$ 901,790** | **$ 1,172,650** | **$ 1,108,230** | **$ 1,312,140** | **$ 1,312,140** | **$ 139,490** |
| Assessment Appeals Board | 130001 | 1001 | (3,160) | 17,799 | 23,272 | 4,177 | 4,177 | (13,622) |
| Clerk of the Board | 130002 | 1001 | 904,950 | 1,154,851 | 1,084,958 | 1,307,963 | 1,307,963 | 153,112 |
| **Total** | | | **$ 901,790** | **$ 1,172,650** | **$ 1,108,230** | **$ 1,312,140** | **$ 1,312,140** | **$ 139,490** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A30 | CLERK OF THE BOARD OF SUPERVISORS | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 80E83 | BOARD OF SUPERVISORS CLERK | 3.00 | 4.00 | 4.00 | - |
| | **Total** | 5.00 | 6.00 | 6.00 | - |

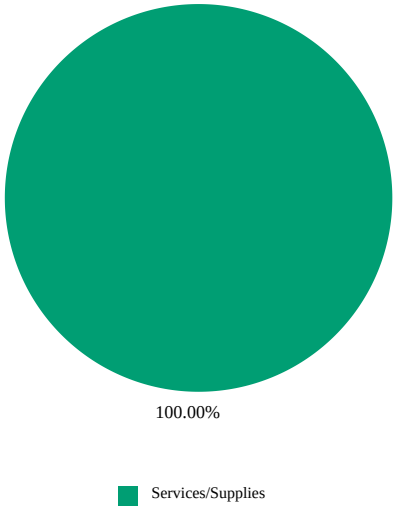
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 130002-1001-AUG001 | Publications and Legal Notices | Status Quo Other | $50,000 | - | $50,000 | - |
| 130002-1001-AUG002 | Miscellaneous Services & Supplies | Status Quo Other | $50,400 | - | $50,400 | - |
| | | **Grand Total:** | **$100,400** | **-** | **$100,400** | **-** |

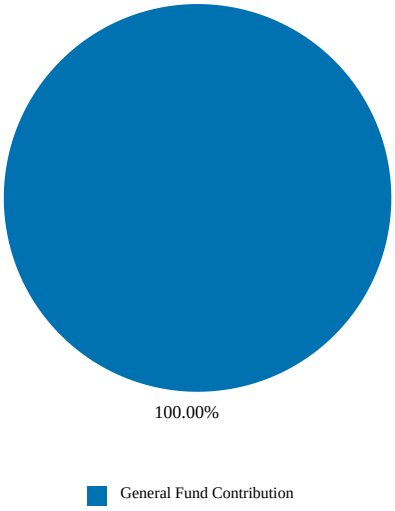
# Assessment Appeals Board

## (Budget Unit 130001 - Fund 1001 - Appropriation Unit COB100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,038 | $ - | $ 476 | $ - | $ - | $ - |
| Services and Supplies | 7,991 | 3,060 | 8,057 | 4,177 | 4,177 | 1,117 |
| Other Charges | (12,189) | 14,739 | 14,739 | 0 | 0 | (14,739) |
| **Subtotal** | $ (3,160) | $ 17,799 | $ 23,272 | $ 4,177 | $ 4,177 | $ (13,622) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 19,200 | $ 20,000 | $ 22,500 | $ 0 | $ 0 | $ (20,000) |
| **Subtotal** | $ 19,200 | $ 20,000 | $ 22,500 | $ 0 | $ 0 | $ (20,000) |
| General Fund Contributions | (22,360) | (2,201) | 772 | 4,177 | 4,177 | 6,378 |
| **Total Source of Funds** | **$ (3,160)** | **$ 17,799** | **$ 23,272** | **$ 4,177** | **$ 4,177** | **$ (13,622)** |

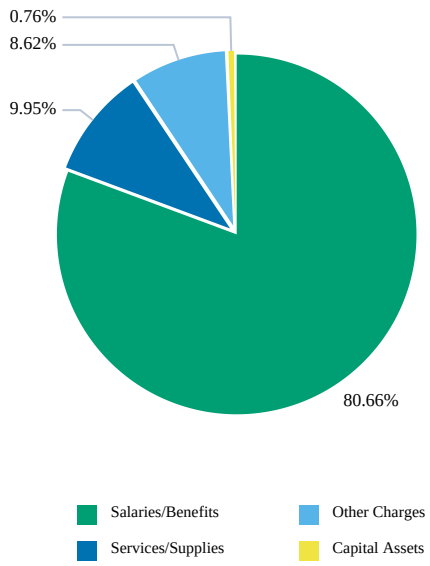
### Unit Description

The Assessment Appeals Board (AAB) performs the following duties: accepts applications for changed assessments; reviews applications to ensure they meet the requirements of the State Property Tax Rule 305 (authorization of agents for filing property tax appeals); provides access to filed assessment appeals applications and related correspondence to the Assessor; responds to taxpayer inquiries regarding assessment appeals applications and hearing procedures; schedules hearings before the AAB and provides public notice of meeting dates; prepares meeting agendas and provides required notice of scheduled hearing dates to applicants, their representatives, and the Assessor; attends AAB meetings; maintains evidence submitted at hearings; prepares post-meeting minutes; processes stipulations and withdrawals; transmits Findings of Facts as required; and delivers Statement of Changes to the Auditor-Controller's Office.

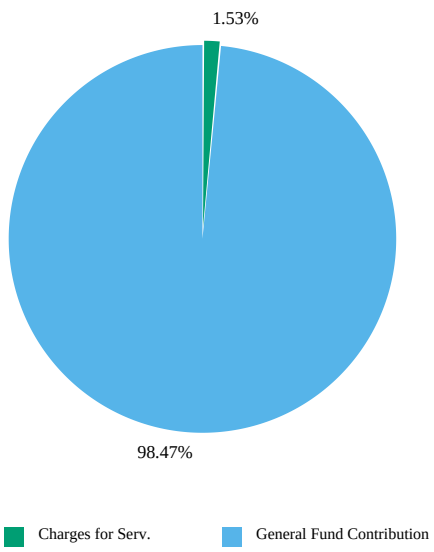
# Clerk of the Board

## (Budget Unit 130002 - Fund 1001 - Appropriation Unit COB100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 713,782 | $ 939,962 | $ 892,367 | $ 1,055,056 | $ 1,055,056 | $ 115,094 |
| Services and Supplies | 136,979 | 107,705 | 84,639 | 130,117 | 130,117 | 22,412 |
| Other Charges | 54,190 | 101,409 | 105,548 | 112,790 | 112,790 | 11,381 |
| Capital Assets | 0 | 5,775 | 2,403 | 10,000 | 10,000 | 4,225 |
| **Subtotal** | $ 904,950 | $ 1,154,851 | $ 1,084,958 | $ 1,307,963 | $ 1,307,963 | $ 153,112 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 150 | $ 200 | $ 0 | $ 0 | $ 0 | $ (200) |
| Charges For Services | - | 200 | 0 | 20,000 | 20,000 | 19,800 |
| **Subtotal** | $ 150 | $ 400 | $ 0 | $ 20,000 | $ 20,000 | $ 19,600 |
| General Fund Contributions | 904,800 | 1,154,451 | 1,084,958 | 1,287,963 | 1,287,963 | 133,512 |
| **Total Source of Funds** | **$ 904,950** | **$ 1,154,851** | **$ 1,084,958** | **$ 1,307,963** | **$ 1,307,963** | **$ 153,112** |

### Unit Description

The Clerk of the Board (COB) is responsible for performing mandated functions outlined in the California Government Code and Revenue and Taxation Code including: preparing Board of Supervisors meeting agendas and minutes; record maintenance; managing the assessment appeals process; maintaining and tracking appointments for about 75 boards, commissions, and committees and more than 80 special districts; and processing Public Records Act Requests and information requests from the public and outside agencies. The COB also acts as the Filing Officer for Statement of Economic Interests filings, serves as the Secretary/Clerk for the Monterey County City Selection Committee and other Board-governed special districts. The COB receives filings, processes fees, and provides administrative support for land use appeals and Williamson Act applications.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E83 | BOARD OF SUPERVISORS CLERK | 4.00 |
| 11A30 | CLERK OF THE BOARD OF SUPERVISORS | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| | Total | 6.00 |

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# Elections

Departmental Overview:

The Elections Department conducts federal, state, and local elections in full compliance with applicable laws and regulations. The department is committed to maintaining the integrity and transparency of the electoral process while ensuring equitable access for the entire community. The work of the department is carried out across seven core areas:

Programs and Functions:

Administration: Overseeing all aspects of elections operations, including media relations, personnel management, and financial administration.

Candidate and Campaign Services: Manages candidate filing and processes local initiatives, referendum, and recall petitions. Serves as the filing officer for campaign finance disclosure statements.

Data and Voting Technology: Provides technological services and manages network infrastructure. Responsible for ballot production, election data reporting, voter files, and mappings.

Precinct Services: Recruit and train election workers and coordinate polling place logistics to ensure smooth Election Day operations.

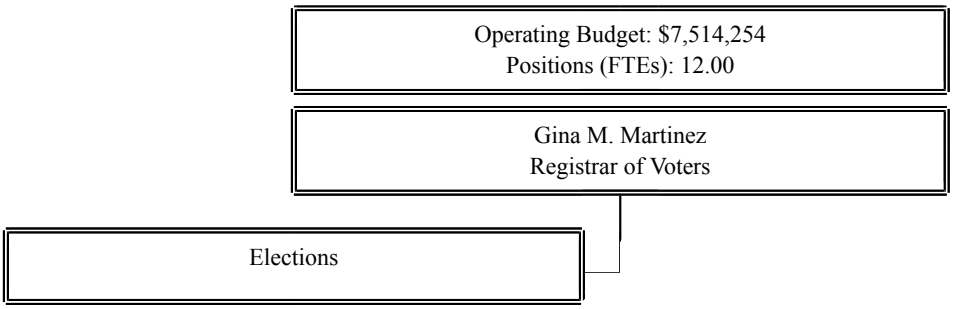
Vote by Mail and Early Voting: Administers mailed ballots and early vote centers, coordinates ballot return locations, and processes mailed-in ballots.

Voter Registration Services: Maintains and updates voter registration records and ensures compliance with the National Voter Registration Act.

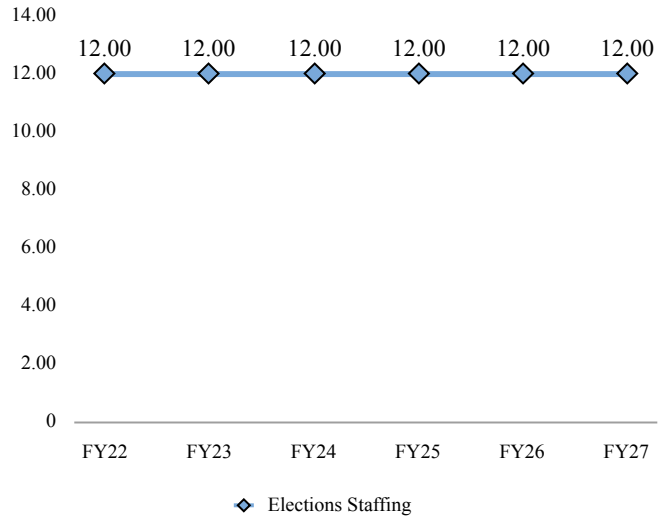
Bilingual Outreach and Education: Coordinates language services required under the federal and state Voting Rights Acts and conducts community presentations and voter registration drive trainings.

Department's Contributions to the County's Strategic Goals:

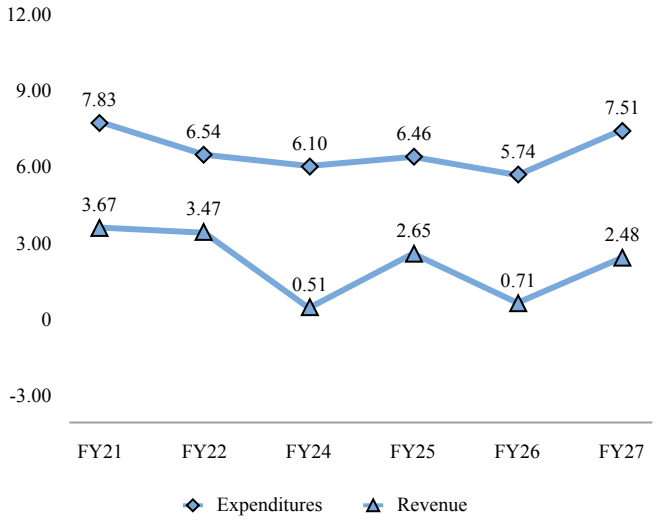
Dynamic Organization and Employer of Choice: The department advances the Board's strategic goal of building a dynamic organization and becoming an employer of choice by delivering transparent and accountable election services that uphold the integrity of the democratic process and reinforce public trust. To fulfill this mission, the department cultivates a high-performing, diverse, and adaptable workforce through comprehensive recruitment, training, and professional development. By promoting innovation and ensuring cost-effective, voter-focused services, the Elections Department strengthens its role as a responsive partner to local agencies and as a workplace where employees are empowered to contribute, lead, and grow.




## Staffing Trends



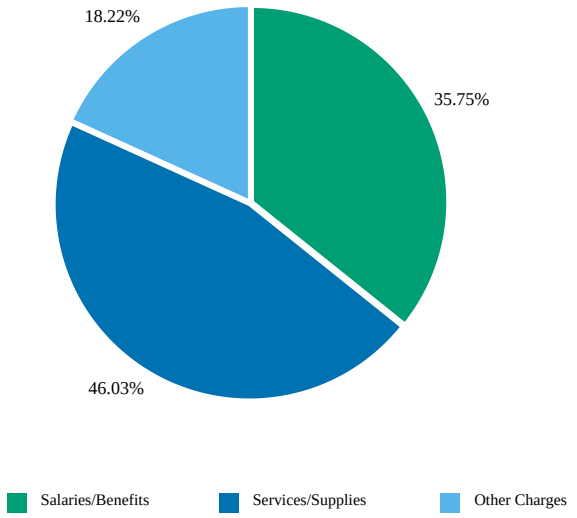

## Expenditure/Revenue History (in millions)



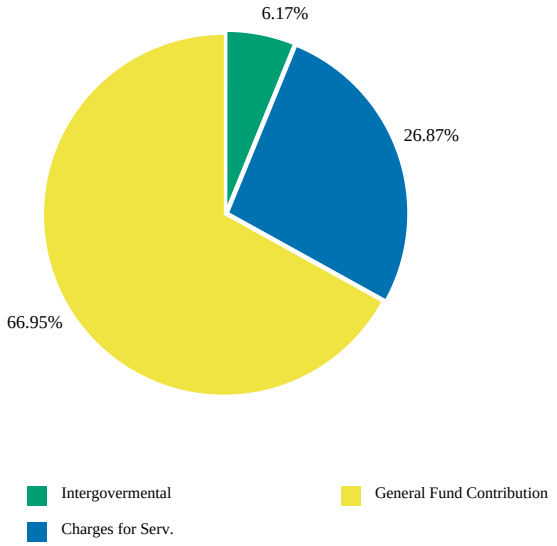

Monterey County Elections serves the community by administering fair and accessible elections. Its outreach efforts focus on educating and empowering voters and individuals who are eligible to register but have not yet done so - especially those who are historically underrepresented in the voting population.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of registered voters | 210,293 | 214,883 | 218,619 |
| Percent of voter turnout | 32.80% | 69.30% | 49.64% |
| Number of presentations to community organizations in target groups and areas. Target = 75 | 121 | 145 | 48 |
| Outreach delivered to target areas (low registration and participation). Target = 75% | 161% | 193% | 64% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,047,942 | $ 2,505,800 | $ 2,405,045 | $ 2,686,108 | $ 2,686,108 | $ 180,308 |
| Services and Supplies | 3,253,884 | 3,329,934 | 4,323,005 | 3,469,026 | 3,459,075 | 129,141 |
| Other Charges | 1,073,127 | 1,361,823 | 1,387,152 | 1,369,071 | 1,369,071 | 7,248 |
| Capital Assets | 87,496 | - | 175,000 | - | - | - |
| **Subtotal** | $ 6,462,449 | $ 7,197,557 | $ 8,290,203 | $ 7,524,205 | $ 7,514,254 | $ 316,697 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 218,774 | $ 453,703 | $ 23,372 | $ 463,848 | $ 463,848 | $ 10,145 |
| Charges For Services | 2,435,320 | 253,000 | 3,509,120 | 2,019,416 | 2,019,416 | 1,766,416 |
| Miscellaneous Revenues | - | - | 35 | - | - | - |
| Other Financing Sources | - | - | 5,300 | - | - | - |
| **Subtotal** | $ 2,654,093 | $ 706,703 | $ 3,537,827 | $ 2,483,264 | $ 2,483,264 | $ 1,776,561 |
| GF - Assigned Fund Balance Use | - | 22,000 | - | - | - | (22,000) |
| General Fund Contributions | 3,808,355 | 6,468,854 | 4,752,376 | 5,040,941 | 5,030,990 | (1,437,864) |
| **Total Source of Funds** | **$ 6,462,449** | **$ 7,197,557** | **$ 8,290,203** | **$ 7,524,205** | **$ 7,514,254** | **$ 316,697** |

## Summary of Recommendation

The Recommended Budget for the Elections Department is $7,514,254 financed by $2,483,264 in revenue, and a $5,030,990 general fund contribution (GFC). This budget reflects an appropriation increase of $316,697 driven by higher costs across all major expenditure categories.

Revenues are projected to increase by $1,776,561 in FY 2026-27, largely due to the November General Election, which will include a greater number of billable jurisdictions to offset election-related expenses. Because the department administers all federal, state, and local elections, both expenditures and revenues fluctuate based on the number and type of scheduled or unscheduled elections within a given fiscal year.

## Budget Impacts

State law requires local agencies to reimburse the County for election services. However, there is no requirement for the state or federal government to reimburse counties for conducting statewide or federal elections. As a result, the County must assume the state and federal share of election administration costs.

Funding of the 2026 Statewide General Election in 2026 must come from the General Fund, though participating local jurisdictions will offset a portion of the expense. Additionally, if a special statewide election is called, the department must still meet all regulatory mandates and operational requirements, regardless of whether reimbursement is provided.

County elections officials are also required to mail a ballot to every registered voter while maintaining full in-person voting options, which increases workload and operational costs. While vote-by-mail has increased participation among eligible voters, sending a ballot with prepaid postage to every voter has significantly raised election costs, particularly in printing and mailing. In addition, Senate Bill 504 (Chapter 14, Statutes of 2022) has expanded required mailings to individuals who may be eligible to have their voting rights restored – at a time when state reimbursements for these outreach activities have been suspended.

The department is also experiencing a significant rise in election-related costs due to staffing shortages, employee wage increases, unprecedented inflationary pressures, and reductions in grant funding. These factors create budgetary uncertainty for the upcoming fiscal year and require the department to evaluate its activities, including those related to outreach and voter education.

## Prior Year Accomplishments

The department remains committed to conducting all scheduled and unscheduled elections in full compliance with federal, state and local laws. This continues to be the department's primary operational focus.

In FY 2025-26, the department successfully administered the November 4, 2025, Statewide Special Election, supported a record voter registration total of 218,619 registered voters and achieving a 50% voter. The election was conducted under a condensed timeframe, which presented challenges in poll worker recruitment, securing polling locations, deploying electronic rosters, managing bifurcated mailings, and producing and mailing ballots while still providing robust outreach and early voting opportunities.

The department received $3.5 million from the state to apply to the $2.7 million cost of the November Statewide Special Election, with the remaining funds applied toward the state's share of the June 2026 Primary.

During the November Election, the department expanded the use of electronic poll books at all polling locations in Monterey County. These electronic poll books replaced traditional paper rosters, improving voter processing at the polls and streamlining post-election canvassing procedures.

The department continues to support both the Poll Worker Advisory Panel and Outreach Volunteer Committee.

- The Poll Worker Advisory Panel includes volunteers with election-related expertise who provide feedback on training materials and assist with recruitment.
- The Outreach Volunteer Committee consists of trained volunteers who represent the department at community events, focusing on voter participation and volunteer engagement.

Additionally, the department maintains active involvement in the local Voting Accessibility Advisory Committee and the Language Accessibility Advisory Committee.

The department continues to play a leadership role within the California Association of Clerks and Election Officials (CACEO). The Registrar of Voters serves on the CACEO Board of Directors and chairs the Recount Committee. Elections Program Managers serve on the State Language Accessibility Advisory Committee and the Voter Accessibility Advisory Committee. Other staff also participate in various CACEO committees dedicated to voting accessibility, language services, petition standardization, and fiscal administration.

## Budget Year Goals

The primary goal for FY 2026-27 goal is the successful administration of the November 3, 2026, General Election. Because this election includes an open gubernatorial seat, it is expected to generate substantial interested and heightened voter activity.

The department will continue pursuing new strategies and partnerships to enhance voter outreach and civic engagement. This includes collaborating with service agencies, schools, colleges, and community organizations, while simultaneously adapting to fiscal constraints. A major focus will be expanding in-person voting and registration opportunities through increased deployment of the mobile voting unit.

## Pending Issues

Special Elections: A special, unscheduled election may be called at any time by any state or local jurisdiction. Historically, reimbursement by the state for such elections has been inconsistent. At this time, it is unknown whether – and to what extent – the department would be reimbursed for a statewide special election should one occur in the fiscal year.

Voting Systems: The Secretary of State recently approved the recertification of voting systems, requiring the department to upgrade its current systems. The department will continue to identify viable funding mechanisms to support these upgrades, including the use of available federal matching funds administered by the Secretary of State. Local jurisdictions are billed on a pro-rata basis by election cycle to partially offset ongoing leasing costs. Current Help America Vote Act (HAVA) grant funds supporting voting technology expire August 31, 2026, and are in the final stages of reimbursement.

New Law: Federal and state governments continue to introduce and enact legislation that may require additional department resources, including technology enhancements, changes to polling place operations, and modifications to registration and voting processes. Federal administrative directives may also affect election procedures, though their impacts remain uncertain. The department will continue active participation in the CACEO Legislative Committee to stay informed and advocate for Monterey County as new election-related legislation is proposed.

## Policy Considerations

The department will continue to monitor state legislation aligned with the Board's priorities, particularly measures that promote efficient administrative operations, expanding access to voting and enhance election integrity. Ongoing development of the Public Observer Panel and other advisory committees will support efforts to strengthen voting accessibility, transparency, and community education activities. Additionally, through its involvement in CACEO, the department will continue supporting legislation that secures federal and state funding for elections, thereby reducing cost burdens on local jurisdictions.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Elections** | **ELE100** | **1001** | **$ 6,462,449** | **$ 7,197,557** | **$ 8,290,203** | **$ 7,524,205** | **$ 7,514,254** | **$ 316,697** |
| Elections | 141001 | 1001 | 6,462,449 | 7,197,557 | 8,290,203 | 7,524,205 | 7,514,254 | 316,697 |
| **Total** | | | **$ 6,462,449** | **$ 7,197,557** | **$ 8,290,203** | **$ 7,524,205** | **$ 7,514,254** | **$ 316,697** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A20 | REGISTRAR OF VOTERS | 1.00 | 1.00 | 1.00 | - |
| 12C14 | ASSISTANT REGISTRAR OF VOTERS | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14J21 | ELECTIONS SERVICES SPECIALIST II | 2.00 | 2.00 | 2.00 | - |
| 14M80 | ELECTIONS PROGRAM MANAGER | 4.00 | 4.00 | 4.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 12.00 | 12.00 | 12.00 | - |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | **-** | **-** | **-** | **-** |

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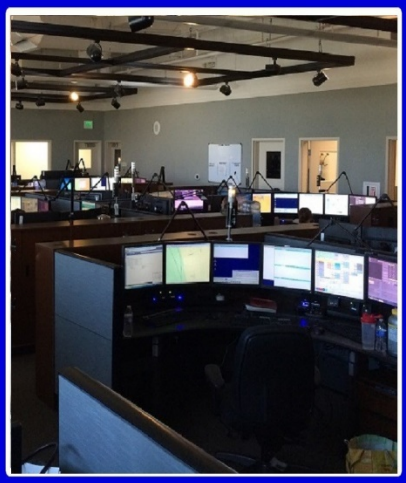
# Emergency Communications



Departmental Overview:

The Emergency Communications Department (ECD) operates the countywide consolidated emergency communications system. ECD provides emergency and non-emergency call answering and dispatch services to the Sheriff's Office, Probation Department, 11 of the 12 incorporated city police departments, fire agencies for all 12 cities, four fire districts, the Monterey Regional Airport District, Salinas Valley State Prison, and California State University Monterey Bay Police Department. These services delivered under the Agreement for 9-1-1 Emergency Communications Dispatch Services (9-1-1 Services Agreement).

Programs and Functions:

As the County's primary Public Safety Answering Point (PSAP) for the County, ECD handles emergency and non-emergency call services and dispatches law enforcement and fire field units, reports status, supports after-hours public works dispatch, maintains consoles and internal radio communications equipment.

Under the billing formula established by the 9-1-1 Services Agreement, the cost of dispatch and call-taking services is allocated through an equally weighted, three-factor ratio based on assessed property value, population, and workload. User agencies pay 70% of the operational cost of the emergency communications center, and the remaining 30% is paid by the County General Fund for the portion of services provided to the Probation Department, Sheriff's Office and a 90% subsidy to fire districts.

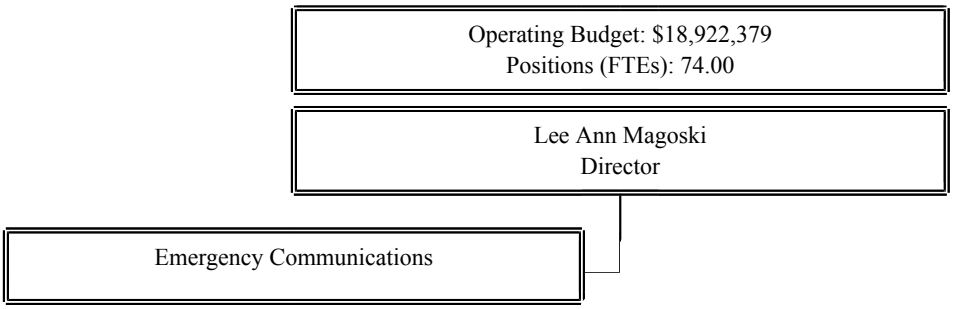
ECD charges the 26 agencies of the countywide Next Generation Radio System (NGEN) for operations, maintenance, and capital fees based on each entity's percentage of radios in service, with a 75% weighting for fire radios.

Department's Contributions to the County's Strategic Goals:

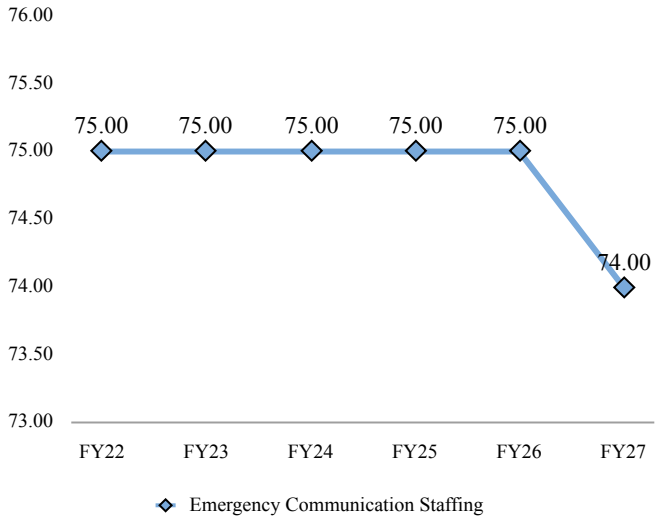
Safe and Resilient Communities: ECD provides a critical link between the public and local public safety agencies to ensure timely, reliable and quality emergency communication services.

Diverse and Thriving Economy: By mitigating the overall effects of violent crime, ECD supports a safe environment that creates the conditions for residents, businesses and communities to thrive and achieve their full potential. The department partners with public safety stakeholders and the broader community in resiliency-building activities, including emergency preparedness and reporting.

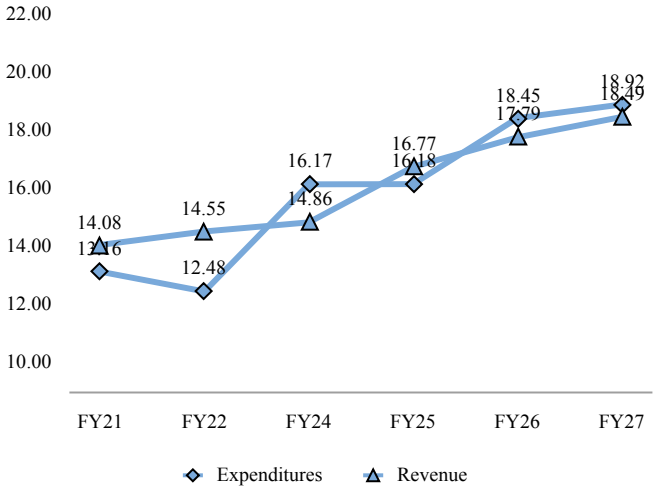
Dynamic Organization and Employer of Choice: ECD values diversity, encourages professional growth, and empowers employees to contribute to the organization's mission and success.




## Staffing Trends



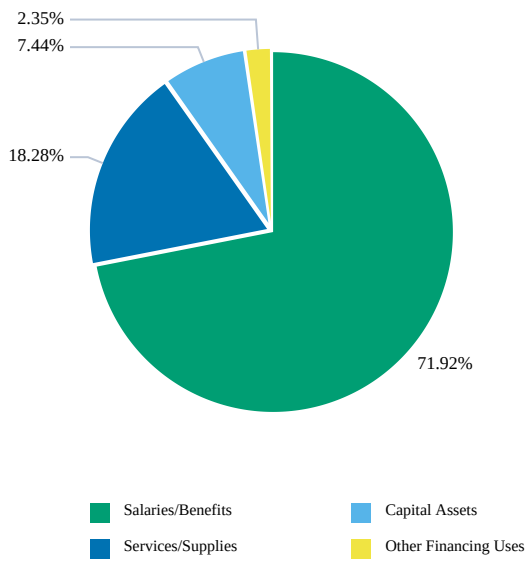

## Expenditure/Revenue History (in millions)



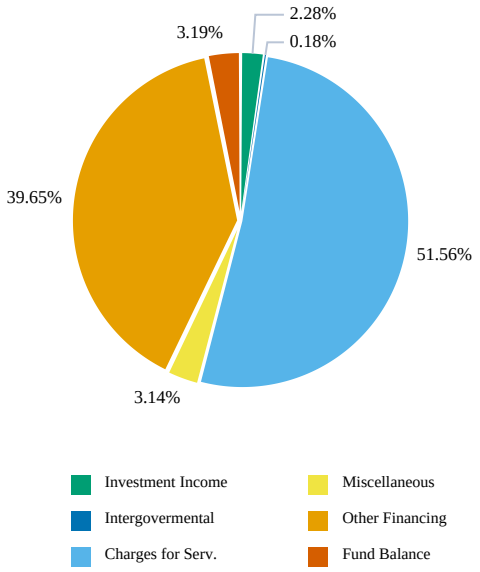

The Emergency Communications center serves as the County's primary Public Safety Answering Point for the County, handling all 911 and non-emergency calls to provide law enforcement and fire agencies with dispatch services countywide.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of emergency calls answered. | 292,084 | 264,794 | 132,234 |
| Number of non-emergency calls answered. | 367,529 | 360,973 | 173,295 |
| Number of emergency calls requiring language translation services provided. | 8,667 | 8,448 | 4,244 |
| Percentage of emergency calls answered within 15 seconds. Target = 95% | 91% | 88% | 89% |
| Number of law enforcement service calls generated. | 375,034 | 392,007 | 205,467 |
| Number of fire protection service calls generated. | 53,627 | 56,704 | 29,806 |
| Number of Text to 9-1-1 Calls received. | 7,705 | 22,299 | 15,700 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 12,502,231 | $ 13,573,826 | $ 12,943,126 | $ 13,953,690 | $ 13,953,690 | $ 379,864 |
| Services and Supplies | 3,710,839 | 3,296,123 | 3,785,877 | 3,547,390 | 3,547,390 | 251,267 |
| Other Charges | (96,271) | 349,927 | (287,420) | (478,467) | (478,467) | (828,394) |
| Capital Assets | 0 | 1,812,136 | 1,812,136 | 1,443,240 | 1,443,240 | (368,896) |
| Other Financing Uses | 64,922 | 70,767 | 141,534 | 456,526 | 456,526 | 385,759 |
| **Subtotal** | $ 16,181,721 | $ 19,102,780 | $ 18,395,253 | $ 18,922,379 | $ 18,922,379 | $ (180,401) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 390,393 | $ 266,469 | $ 473,868 | $ 435,689 | $ 435,689 | $ 169,220 |
| Intergovernmental Revenues | 25,523 | 25,000 | 50,761 | 35,000 | 35,000 | 10,000 |
| Charges For Services | 9,181,993 | 10,734,870 | 10,713,814 | 9,849,574 | 9,849,574 | (885,296) |
| Miscellaneous Revenues | 79,294 | 412,529 | 407,185 | 599,719 | 599,719 | 187,190 |
| Other Financing Sources | 7,096,017 | 6,999,470 | 7,281,114 | 7,574,990 | 7,574,990 | 575,520 |
| **Subtotal** | $ 16,773,221 | $ 18,438,338 | $ 18,926,742 | $ 18,494,972 | $ 18,494,972 | $ 56,634 |
| Fund Balance | $ (591,500) | $ 664,442 | $ (531,488) | $ 427,407 | $ 427,407 | $ (237,035) |
| **Total Source of Funds** | **$ 16,181,721** | **$ 19,102,780** | **$ 18,395,253** | **$ 18,922,379** | **$ 18,922,379** | **$ (180,401)** |

## Summary of Recommendation

The Fiscal Year (FY) 2026-27 Recommended Budget for the Emergency Communications Department (ECD) totals $18,922,379 financed by $18,494,972 in revenue, which includes a general fund contribution of $2,510,228 as an operating transfer in. The remaining $427,407 gap will be covered with fund balance retained from prior year surplus.

ECD's budget is structured across two special revenue funds and one capital project fund.

Dispatch Operations (Fund 1340): The FY 2026-27 budget of $16,947,301 is approximately 70% funded by non-County user agencies.

Next Generation (NGEN) Radio System Operations and Maintenance (Fund 1350): FY 2026-27 appropriations of $856,117 developed in partnership with the Information Technology Department (ITD) based on projected costs of shared equipment. The ECD Executive Board reviews the budget, the department bills user agencies, and ITD incurs recoverable expenditures in this fund.

NGEN Capital Project (Fund 1935): FY 2026-27 budget of $1,118,961 developed in partnership with ITD for their expenditures that support essential projects to maintain system operability, coverage, capacity, and standardization. User agencies are billed by ECD.

## Budget Impacts

The department eliminated a vacant Emergency Communications Coordinator position originally established to enhance operational support between the dispatch supervisor and management levels that was never filled due to budget constraints.

## Prior Year Accomplishments

Implemented Fire Station Alerting to modernize notifications to fire agencies dispatched by ECD per Civil Grand Jury recommendations.

Deployed quality assurance artificial intelligence software with integrated training simulations to support employee satisfaction and retention while continuously improving services for residents and public safety users.

Executed an updated 911 Services Agreement to strengthen governance and clarify departmental roles and responsibilities regarding the NGEN Radio, Ambulance Dispatch, and Alert & Warning Notification systems.

Maintained a positive cash balance across all three funds throughout the fiscal year to generate interest revenue.

In 2025, ECD promoted four trainees to journey-level dispatchers. Since progression from hire to journey level requires 12 months, these promotions reflect the 2024 dispatcher cohort. ECD also hired 11 new dispatchers with promotions for this group anticipated in 2026.

## Budget Year Goals

Continue recruitment efforts and conduct new hire training academies to fill vacancies, maintain adequate staffing levels, and reduce mandatory overtime.

Implement a new artificial intelligence (AI) solution for non-emergency calls to enhance service delivery and align with community needs. The AI tool implemented in 2023 resolves one-third of non-emergency calls without human involvement, allowing personnel to focus on emergency dispatch.

Upgrade and replace departmental office equipment at the remotely located Expanded Dispatch Center with modern emergency grade workstations designed for 24/7 operations.

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Emergency Communications Operations** | **EME100** | **1340** | **$ 14,805,895** | **$ 15,682,524** | **$ 15,126,221** | **$ 16,947,301** | **$ 16,947,301** | **$ 1,264,777** |
| Emergency Communication | 152001 | 1340 | 14,805,895 | 15,682,524 | 15,126,221 | 16,947,301 | 16,947,301 | 1,264,777 |
| **NGEN Operations and Maintenance** | **EME102** | **1350** | **953,578** | **1,608,120** | **1,082,207** | **856,117** | **856,117** | **(752,003)** |
| NGEN Operations and Maintenance | 152003 | 1350 | 953,578 | 1,608,120 | 1,082,207 | 856,117 | 856,117 | (752,003) |
| **NGEN Radio Project** | **EME101** | **1935** | **422,248** | **1,812,136** | **2,186,825** | **1,118,961** | **1,118,961** | **(693,175)** |
| NGEN | 152002 | 1935 | 422,248 | 1,812,136 | 2,186,825 | 1,118,961 | 1,118,961 | (693,175) |
| **Total** | | | **$ 16,181,721** | **$ 19,102,780** | **$ 18,395,253** | **$ 18,922,379** | **$ 18,922,379** | **$ (180,401)** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 12C42 | ASSISTANT DIRECTOR OF EMERGENCY COMMUNICATIONS | 1.00 | 1.00 | 1.00 | - |
| 14A26 | DIRECTOR OF EMERGENCY COMMUNICATIONS | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | - | - | 1.00 | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | - | (1.00) |
| 14M13 | EMERGENCY COMMUNICATIONS MANAGER | 3.00 | 3.00 | 3.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80S21 | COMMUNICATIONS DISPATCHER II | 56.00 | 56.00 | 56.00 | - |
| 80S22 | EMERGENCY COMMUNICATIONS SUPERVISING DISPATCHER | 9.00 | 8.00 | 8.00 | - |
| 80S26 | EMERGENCY COMMUNICATIONS OPERATIONS COORDINATOR | - | 1.00 | - | (1.00) |
| | **Total** | 75.00 | 75.00 | 74.00 | (1.00) |

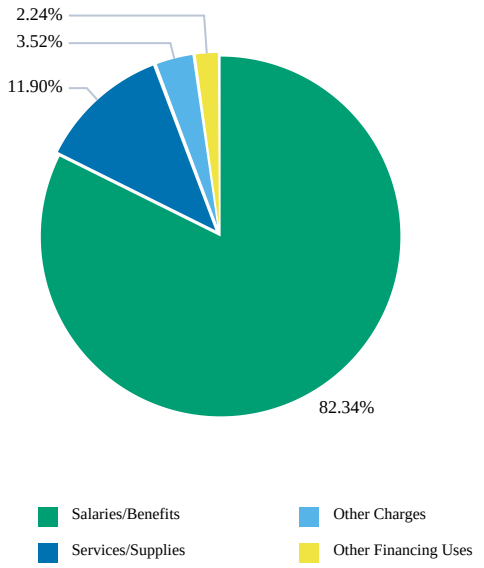
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | **-** | **-** | **-** | **-** |

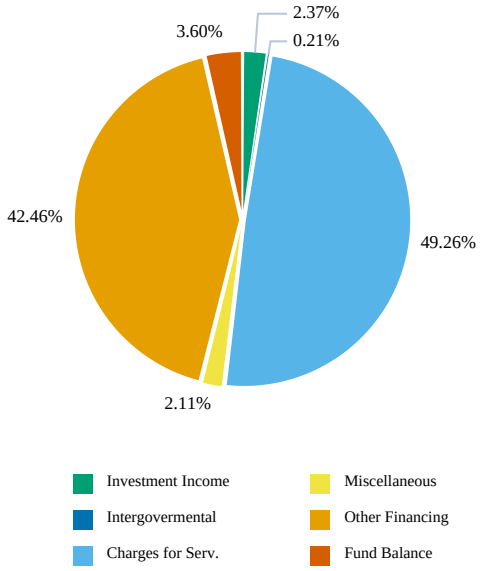
# Emergency Communication

## (Budget Unit 152001 - Fund 1340 - Appropriation Unit EME100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 12,502,231 | $ 13,573,826 | $ 12,943,126 | $ 13,953,690 | $ 13,953,690 | $ 379,864 |
| Services and Supplies | 1,953,367 | 1,880,781 | 1,955,179 | 2,016,862 | 2,016,862 | 136,081 |
| Other Charges | 350,297 | 227,916 | 227,916 | 596,749 | 596,749 | 368,833 |
| Other Financing Uses | - | - | - | 380,000 | 380,000 | 380,000 |
| **Subtotal** | $ 14,805,895 | $ 15,682,524 | $ 15,126,221 | $ 16,947,301 | $ 16,947,301 | $ 1,264,777 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 271,364 | $ 233,734 | $ 364,403 | $ 401,808 | $ 401,808 | $ 168,074 |
| Intergovernmental Revenues | 25,523 | 25,000 | 50,761 | 35,000 | 35,000 | 10,000 |
| Charges For Services | 7,715,914 | 8,011,791 | 8,025,211 | 8,347,811 | 8,347,811 | 336,020 |
| Miscellaneous Revenues | 24,572 | 412,529 | 407,185 | 357,728 | 357,728 | (54,801) |
| Other Financing Sources | 6,824,298 | 6,999,470 | 6,999,470 | 7,194,990 | 7,194,990 | 195,520 |
| **Subtotal** | $ 14,861,671 | $ 15,682,524 | $ 15,847,029 | $ 16,337,337 | $ 16,337,337 | $ 654,813 |
| Fund Balance | $ (55,776) | $ 0 | $ (720,808) | $ 609,964 | $ 609,964 | $ 609,964 |
| **Total Source of Funds** | **$ 14,805,895** | **$ 15,682,524** | **$ 15,126,221** | **$ 16,947,301** | **$ 16,947,301** | **$ 1,264,777** |

### Unit Description

In this special revenue fund, ECD operates the countywide consolidated emergency communications system. Emergency and non-emergency call answering and dispatch services are provided to the Sheriff's Office, Probation Department, 11 of the 12 incorporated city police departments, fire agencies for all 12 cities, four county fire districts, the Monterey Regional Airport District, Salinas Valley State Prison, and California State University Monterey Bay Police Department. These services are provided under the Agreement for 9-1-1 Emergency Communications Dispatch Services (911 Services Agreement).

### Recommended Positions

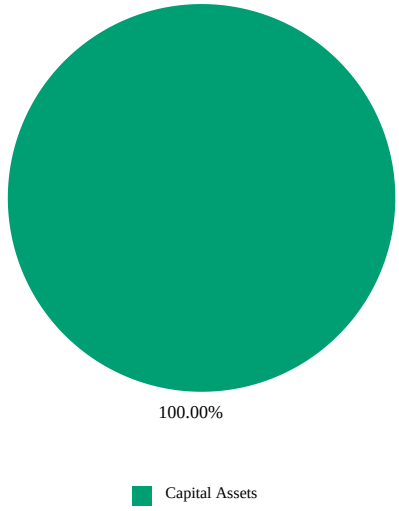
| Classification Code | Classification Label | FTE |
|---|---|---|
| 12C42 | ASSISTANT DIRECTOR OF EMERGENCY COMMUNICATIONS | 1.00 |
| 14A26 | DIRECTOR OF EMERGENCY COMMUNICATIONS | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14M13 | EMERGENCY COMMUNICATIONS MANAGER | 3.00 |

| | | |
|---|---|---|
| 20B93 | FINANCE MANAGER II | 1.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80S21 | COMMUNICATIONS DISPATCHER II | 56.00 |
| 80S22 | EMERGENCY COMMUNICATIONS SUPERVISING DISPATCHER | 8.00 |
| | Total | 74.00 |

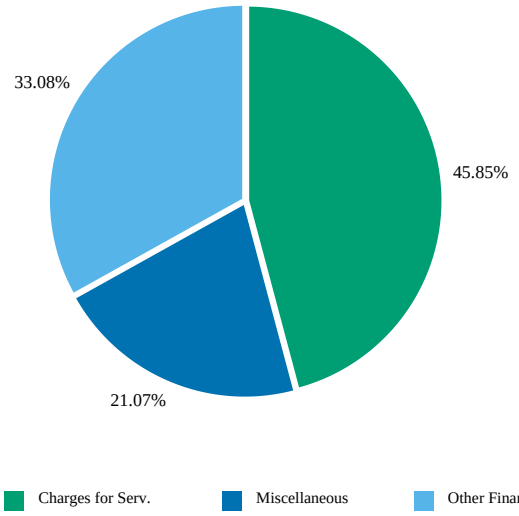
# NGEN Radio Capital Projects

## (Budget Unit 152002 - Fund 1935 - Appropriation Unit EME101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 459,025 | $ - | $ 415,356 | $ - | $ - | $ - |
| Other Charges | (36,777) | - | (40,667) | (324,279) | (324,279) | (324,279) |
| Capital Assets | - | 1,812,136 | 1,812,136 | 1,443,240 | 1,443,240 | (368,896) |
| **Subtotal** | $ 422,248 | $ 1,812,136 | $ 2,186,825 | $ 1,118,961 | $ 1,118,961 | $ (693,175) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 45,898 | $ - | $ 34,598 | $ - | $ - | $ - |
| Charges For Services | 543,354 | 1,147,694 | 1,653,263 | 526,702 | 526,702 | (620,992) |
| Miscellaneous Revenues | 54,722 | - | - | 241,991 | 241,991 | 241,991 |
| Other Financing Sources | 271,719 | - | 281,644 | 380,000 | 380,000 | 380,000 |
| **Subtotal** | $ 915,694 | $ 1,147,694 | $ 1,969,505 | $ 1,148,693 | $ 1,148,693 | $ 999 |
| Fund Balance | $ (493,446) | $ 664,442 | $ 217,320 | $ (29,732) | $ (29,732) | $ (694,174) |
| **Total Source of Funds** | **$ 422,248** | **$ 1,812,136** | **$ 2,186,825** | **$ 1,118,961** | **$ 1,118,961** | **$ (693,175)** |

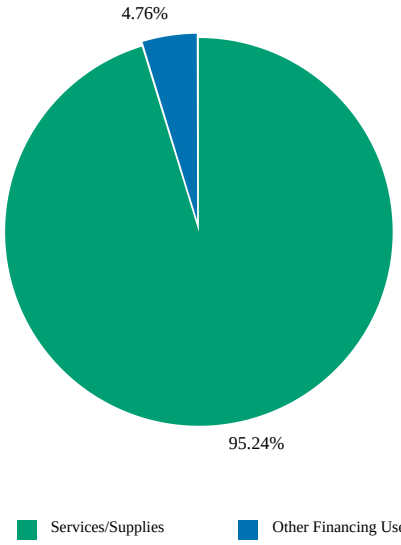
### Unit Description

This fund supports capital projects for the countywide Next Generation (NGEN) Public Safety Radio System used by 35 public safety agencies and three public works departments. The fiscal administration and technical oversight of these projects are governed by the NGEN Services Agreement, which is reviewed by both the department's Executive Board and the Board of Supervisors..

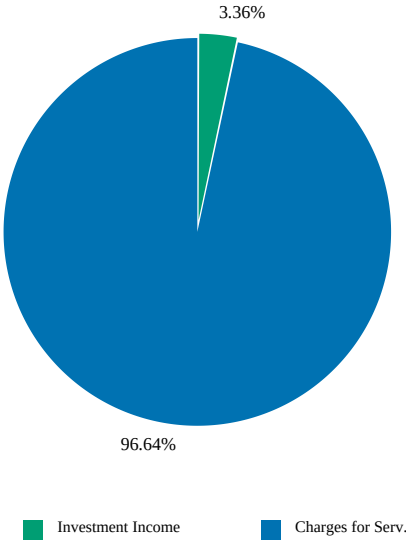
# NGEN Operations and Maintenance

## (Budget Unit 152003 - Fund 1350 - Appropriation Unit EME102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 1,298,447 | $ 1,415,342 | $ 1,415,342 | $ 1,530,528 | $ 1,530,528 | $ 115,186 |
| Other Charges | (409,791) | 122,011 | (474,669) | (750,937) | (750,937) | (872,948) |
| Other Financing Uses | 64,922 | 70,767 | 141,534 | 76,526 | 76,526 | 5,759 |
| **Subtotal** | $ 953,578 | $ 1,608,120 | $ 1,082,207 | $ 856,117 | $ 856,117 | $ (752,003) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 73,131 | $ 32,735 | $ 74,867 | $ 33,881 | $ 33,881 | $ 1,146 |
| Charges For Services | 922,725 | 1,575,385 | 1,035,340 | 975,061 | 975,061 | (600,324) |
| **Subtotal** | $ 995,856 | $ 1,608,120 | $ 1,110,207 | $ 1,008,942 | $ 1,008,942 | $ (599,178) |
| Fund Balance | $ (42,278) | $ 0 | $ (28,000) | $ (152,825) | $ (152,825) | $ (152,825) |
| **Total Source of Funds** | **$ 953,578** | **$ 1,608,120** | **$ 1,082,207** | **$ 856,117** | **$ 856,117** | **$ (752,003)** |

### Unit Description

This fund supports operations and maintenance of the NGEN Radio System used by 35 public safety agencies and three public works departments. Fiscal administration and technical oversight is governed by the NGEN Services Agreement reviewed by both the department's Executive Board and the Board of Supervisors. The countywide system is comprised of the Very High Frequency (VHF) radio network, control stations, microwave backhaul sites, dispatch consoles, and information security.

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# Information Technology

Departmental Overview:

The Information Technology Department (ITD) delivers strategic, enterprise level technology solutions that support County operations and activities. ITD designs, maintains, and operates technology resources to ensure high availability, reliability, and continuity of services, minimizing the risk of business interruption. The department is committed to fostering a sustainable, customer-focused environment that enhances the quality and effectiveness of technology services used by County offices and departments, ultimately benefiting residents, businesses, and visitors.

Programs and Functions:

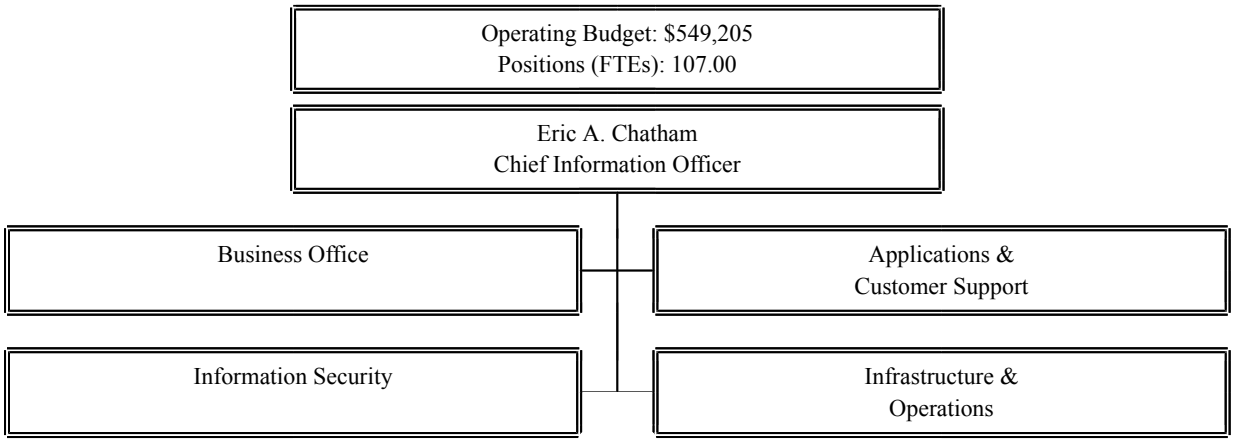
ITD consists of a Business Office, Applications & Customer Support, Infrastructure and Operations, and Information Security.

Department's Contributions to the County's Strategic Goals:

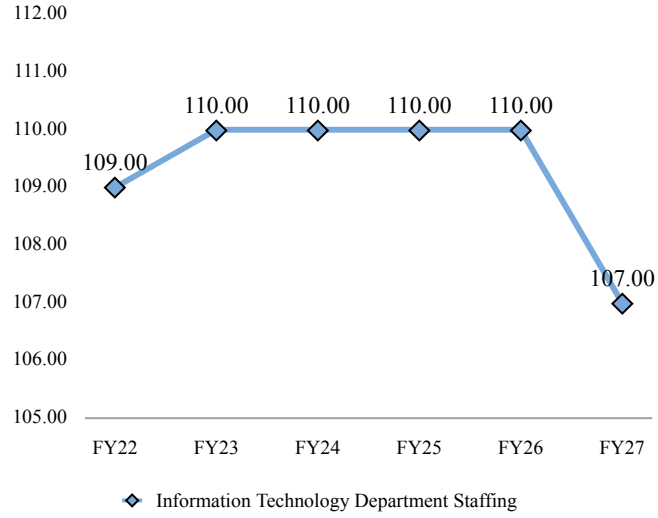
Sustainable Infrastructure for the Present and Future: ITD advances the County's infrastructure goals by deploying sustainable and cost-effective technologies. This includes migrating legacy systems and applications to the cloud-based and Software-as-a-Service (SaaS) platforms to improve accessibility, reduce maintenance overhead, and extend service capabilities. Working collaboratively with telecommunications providers, ITD also supports efforts to expand broadband coverage throughout the County.

Well-Being and Quality of Life: ITD develops and implements modern applications and technology infrastructure that enhance the County’s ability to interact with and serve the public. This includes delivering robust voice, data, video, and radio services that strengthen connectivity across departments and improve the community's access to services.

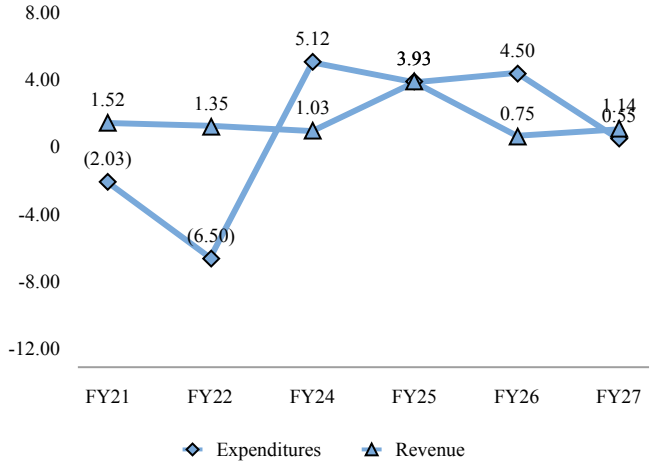
Safe and Resilient Communities: The support public safety and emergency responsiveness, ITD delivers technologies that increase the safety of County residents and the effectiveness of public safety agencies. A major initiative includes implementing the Next Generation (NGEN) Digital Radio System, a unified communications platform servicing the County, all of its incorporated cities and multiple special districts.




## Staffing Trends



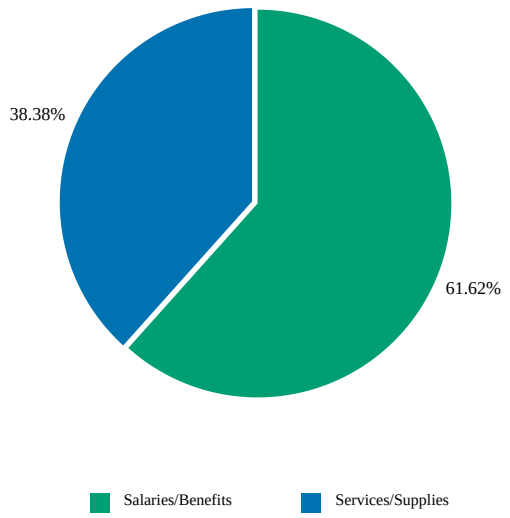

## Expenditure/Revenue History (in millions)



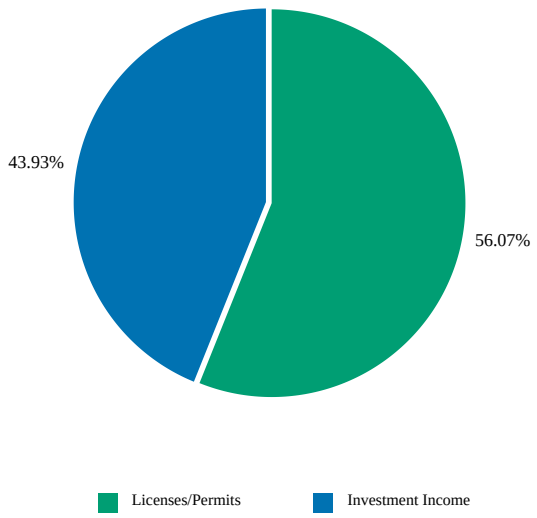

ITD supports County business by delivering reliable, proven information and telecommunication technologies in a strategic, cost-effective, and efficient manner. The department provides essential technology services that enable internal County operations, departmental business activities, and collaboration with external public agencies. These efforts also enhance services provided to residents and visitors, ensuring that technology remains a strong foundation for effective government operations and public engagement.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Percentage of surveyed customers that rate ITD services provided as satisfied or very satisfied. Target = 90% | 99% | 98% | 98% |
| Total ITD spent as a percent of total County revenue. Target = 2% | 2.53% | 2.35% | 2.27% |
| Percentage of Time network service was available. Target = 99.90% | 99.4% | 98% | 98% |
| Percentage of advanced malware events contained within two business hours. Target = 100% | 100% | 100% | 100% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 20,019,485 | $ 21,435,779 | $ 21,847,684 | $ 22,336,863 | $ 22,336,869 | $ 901,090 |
| Services and Supplies | 11,536,117 | 12,200,120 | 11,969,972 | 13,961,832 | 13,911,546 | 1,711,426 |
| Other Charges | (29,294,473) | (29,135,267) | (30,577,196) | (35,699,210) | (35,699,210) | (6,563,943) |
| Capital Assets | 1,671,630 | - | 1,471,571 | - | - | - |
| **Subtotal** | $ 3,932,759 | $ 4,500,631 | $ 4,712,030 | $ 599,485 | $ 549,205 | $ (3,951,426) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 796,453 | $ 500,000 | $ 499,999 | $ 641,506 | $ 641,506 | $ 141,506 |
| Revenue from Use of Money & Property | 57,156 | 150,000 | 150,000 | 502,509 | 502,509 | 352,509 |
| Intergovernmental Revenues | 934,303 | - | 0 | - | - | - |
| Charges For Services | 1,658,165 | - | 755 | - | - | - |
| Miscellaneous Revenues | - | 100,000 | 100,000 | - | - | (100,000) |
| Other Financing Sources | 482,450 | - | 0 | - | - | - |
| **Subtotal** | $ 3,928,527 | $ 750,000 | $ 750,754 | $ 1,144,015 | $ 1,144,015 | $ 394,015 |
| General Fund Contributions | 4,232 | 3,750,631 | 3,961,276 | (544,530) | (594,810) | (4,345,441) |
| **Total Source of Funds** | **$ 3,932,759** | **$ 4,500,631** | **$ 4,712,030** | **$ 599,485** | **$ 549,205** | **$ (3,951,426)** |

## Summary of Recommendation

The Recommended Budget for ITD is $549,199. Total expenditures of $36,248,409 are largely offset by $35,699,210 in Other Charges, which includes $12,817,197 in interfund reimbursements for ITD services and a Cost Plan credit of $22,882,013. Overall, the Recommended Budget reflects a decrease of $3,951,432 from the FY 2025-26 Adopted Budget.

Salaries and Benefits increase by $901,085 driven by Memoranda of Understanding and benefit adjustments as well as the inclusion of three positions supporting the Enterprise Resource Planning (ERP) Upgrade project. Services and Supplies increase by $1,711,426 primarily due to an additional $1 million needed to support ERP system overlap during go-live. Other vendor and service costs account for the remainder. Other Charges rise $6,563,943 mainly reflecting changes in the Cost Plan credit between fiscal years. Interfund reimbursements also increase due to higher personnel and service-related costs built into ITD's fee structure.

No augmentations are recommended for ITD Capital Improvement Projects (CIP) in FY 2026-27, therefore, no funding is shown in the ITD CIP Unit.

External revenue increases by $394,015 reflecting the pass-through of higher staffing and services costs that align with ITD's fee-based cost recovery model.

The general fund contribution (GFC) decreases by $4,345,447 primarily due to a higher Cost Plan credit.

The FY 2026-27 Recommended Budget includes 107 regular positions and provides additional appropriations to retain three loaned ERP project positions through the budget year.

## Budget Impacts

The Recommended Budget reflects a $4,345,447 decrease in GFC, driven by the increase in the department's Cost Plan credit.

## Prior Year Accomplishments

ITD continued to strengthen its workforce by fostering a collaborative, service-oriented culture aligned with the County's mission. In support of the County's soft hiring freeze in FY 2025-26, recruitment activity was limited, and only one position filled by the third quarter. Although the internship program and external recruitment were temporarily paused, ITD maintained visibility through career fairs and community outreach to sustain future talent pipelines. The department also invested in leadership development to support employee growth, retention, and a future-ready workforce.

ITD made significant progress implementing the cloud-based Oracle Fusion ERP system, scheduled for go-live in June 2026, and the Human Capital Management (HCM) system, planned for December 2026. Other accomplishments include:

- Exceeded Service Desk performance targets, achieving a 75% First Contact Resolution rate (above the 70% goal) and a 97% Customer Satisfaction score (exceeding the 90% target).
- Enhanced ServiceNow capabilities to automate workflows, improve self-service options, streamline process, and reduce resolution times.
- Supported County departments in meeting accessibility requirements and enhancing user experience consistent with Title II and VI standards.
- Advanced the use of Artificial Intelligence (AI) tools, including deployment of the ChatGPT-enabled Monty chatbot, implementation of Wordly for translation services, a Microsoft 365 Copilot proof of concept, and development of custom translation and transcription solution using Microsoft AI Foundry.
- Modernized the County's technology environment by implementing centralized mobile device management for more than 500 iOS devices and completing a countywide Windows 11 upgrade to strengthen security and improve efficiency.
- Continued migrating department content from file servers to SharePoint to enhance security, collaboration, and remote access.
- Improved mapping and imagery services through the integration of post-disaster imagery to support emergency response and recovery operations.
- Developed a geospatial strategy to streamline data maintenance workflows and strengthen cross-department collaboration.
- Collaborated with departments to deliver customized technical solutions that leverage modern, cloud-first, and AI-driven tools to advance business process automation and enhance data analytics capabilities.

Completed the countywide implementation of Zoom Softphone and deployed Zoom Nomadic E911, ensuring compliance with the RAY BAUM'S Act by meeting dispatchable-location requirements and enabling automatic detection and transmission of an employee's physical location during 9-1-1 calls. Finalized the design of the new NGEN digital radio system upgrade and the new Greenfield NGEN radio site – both scheduled for completion in FY 2027–28. ITD also completed the NGEN Analog Overlay supplementary radio upgrade and worked with NGEN partner agencies to adopt the NGEN reserve-fund policy. The department continues collaborating with NGEN boards and improve digital radio coverage by evaluating technologies such as Land Mobile Radio (LMR) and SmartConnect using LTE.

Enhanced end-to-end network segmentation by modernizing the countywide guest Wi-Fi network, completing the replacement of countywide Palo Alto Networks firewalls, establishing redundant network connections for all critical County sites, and replacing more than 200 end-of-life wireless access points. ITD remains committed to maintaining a secure, reliable, and high-performing enterprise environment through consistent patching, updates, and maintenance to reduce downtime and minimize vulnerabilities.

Continued to support broadband expansion efforts across the County. A total of 151.5 miles in Monterey County has been identified for the State Middle-Mile Broadband Network (MMBN) project – 150.3 miles through lease agreements with Lumen Technologies and Central Valley Infrastructure Network, and 1.2 miles through joint-build construction. Under Federal Funding Account (FFA) Round 2, California Broadband Alliance and Surfnet Communications were awarded $3.296M on January 15, 2026, to connect 256 unserved locations in Salinas, expanding access to high-speed internet.

Strengthened the County's cybersecurity posture by improving visibility, early detection, rapid response, and secure IT practices. Deployed the Proofpoint email security platform solution and security awareness training to counter business-email-compromise security threats; continued hardening systems using best practices from the Center for Internet Security (CIS) and the National Institute of Standards and Technology (NIST); and acquired CrowdStrike Security Information and Event Management (SIEM) and Security Operations Center (SOC) services to enhance threat monitoring and response across the enterprise.

## Budget Year Goals

In FY 2026–27, ITD will strengthen performance management by enhancing evaluation metrics and achieving a quarterly goal of 100% completion of employee performance evaluations. The department will maintain efficient hiring practices, with an average time-to-fill of 90 days as recruitment activity resumes. ITD will also continue to broaden its outreach efforts to attract and retain a diverse, highly qualified workforce through sustained participation in career fairs and community partnerships. Additionally, the department will expand employee training and leadership development to support professional growth, strengthen organizational capacity, and foster a collaborative customer focused work environment aligned with the County of Monterey's mission.

ITD will collaborate with stakeholders to complete implementation of the cloud-based Oracle Fusion ERP (go-live June 2026) and HCM (go-live December 2026) modules, improving operational efficiency and service delivery. The department will maintain its 70% First Contact Resolution goal and a 90% customer-satisfaction rating, expand ServiceNow functionality to allow Service Desk interaction through Microsoft Teams, and increase workflow automation to improve self-service capabilities to enhance service quality.

ITD will also partner with County offices and departments to monitor accessibility compliance and launch Spanish-language websites, and ensure a consistent, unified user experience across the County platforms. The department will expand the use of AI tools, including deploying the ChatGPT-enabled Monty bot on additional departmental websites, implementing Wordly for translation services at Board of Supervisors and other public meetings, and developing custom AI solutions while continuing to evaluate emerging technologies to increase efficiency and accelerate service delivery.

ITD will modernize endpoint management by migrating to Microsoft Intune, implementing Libki for library systems, and deploying automated provisioning tools to improve operational efficiency and reliability. The department will also enhance security and financial accountability by optimizing asset lifecycles, standardizing procurement processes, and maintaining continuous compliance across all County assets.

ITD plans to implement a Document Management System for the Human Resources Department and expand the use of SharePoint to automate workflows and reduce reliance on DocuSign for internal administrative approvals. The department will implement ESRI-recommended geospatial strategy improvements to enhance address layers and streamline parcel workflows, and will collaborate with departments to identify, develop, and implement tailored technology solutions that improve business processes, support data□driven decision□making, and ensure compliance with state and federal requirements.

ITD will continue migrating data center services to the cloud and will implement the VMWare Site Recovery Manager solution to establish a robust disaster-recovery capability for core technology services. The department will continue with the NGEN digital system upgrade and the development of the Greenfield radio site, expected to be completed in FY 2027-28, and will work with public-safety partners to improve digital radio coverage and complete the virtual private network (VPN) segmentation to enhance performance and security. ITD will also continue the replacement of end-of-life systems and will regularly patch, update, and maintain the enterprise environment to ensure security, performance, and reliability while minimizing downtime and vulnerabilities.

ITD will collaborate with County service departments and community partners to develop programs supported by broadband-related grant funding, continue advocating for broadband expansion, and work with providers to offer reduced-cost internet service to unserved and underserved residents.

The department will continue strengthening the County's cybersecurity posture by improving visibility, early detection, and rapid response, and by hardening systems through secure IT practices. ITD will complete implementation of CrowdStrike Security Information and Event Management (SIEM) and Security Operations Center (SOC) services to enhance enterprise-wide threat detection and monitoring. The department will also expand security awareness efforts through ongoing stakeholder discussions, phishing simulation campaigns to improve threat recognition, and promotion of disaster recovery best practices.

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Information Technology Systems** | **INF100** | **1001** | **$ 2,850,420** | **$ 4,500,631** | **$ 4,712,030** | **$ 599,485** | **$ 549,205** | **$ (3,951,426)** |
| Administration | 193001 | 1001 | 2,386,813 | 2,562,922 | 2,425,063 | 3,392,774 | 3,392,780 | 829,858 |
| Applications | 193002 | 1001 | 3,649,869 | 7,533,313 | 6,062,884 | 13,587,742 | 13,587,742 | 6,054,429 |
| Service Delivery Division | 193003 | 1001 | 3,651,526 | 0 | 1,645,025 | 0 | 0 | 0 |
| Enterprise Operations | 193004 | 1001 | 240,436 | 0 | 135,131 | 0 | 0 | 0 |
| Infrastructure | 193005 | 1001 | 10,278,627 | 10,356,472 | 9,331,303 | 3,041,674 | 3,024,224 | (7,332,248) |
| Security | 193006 | 1001 | 1,282,525 | 1,183,855 | 1,145,832 | 1,892,237 | 1,865,190 | 681,335 |
| Information Technology | 193007 | 1001 | (18,639,377) | (17,135,930) | (16,033,208) | (21,314,942) | (21,320,731) | (4,184,801) |
| **Information Technology Capital Projects** | **INF102** | **1930** | **1,082,340** | **0** | **0** | **0** | **0** | **0** |
| Information Technology Capital Projects | 193015 | 1930 | 1,082,340 | 0 | 0 | 0 | 0 | 0 |
| **Total** | | | **$ 3,932,759** | **$ 4,500,631** | **$ 4,712,030** | **$ 599,485** | **$ 549,205** | **$ (3,951,426)** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 12C43 | DEPUTY CHIEF INFORMATION OFFICER | 2.00 | 2.00 | 2.00 | - |
| 12E18 | CHIEF INFORMATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14K52 | CHIEF SECURITY OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14P20 | INFORMATION TECHNOLOGY ARCHITECT | 3.00 | 3.00 | 2.00 | (1.00) |
| 16C43 | SOFTWARE ENGINEER I | 1.00 | 1.00 | 1.00 | - |
| 16C44 | SOFTWARE ENGINEER II | 6.00 | 6.00 | 6.00 | - |
| 16C45 | SOFTWARE ENGINEER III | 17.00 | 17.00 | 16.00 | (1.00) |
| 16C54 | INFORMATION TECHNOLOGY SYSTEMS ANALYST II | 9.00 | 9.00 | 9.00 | - |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 19.00 | 19.00 | 19.00 | - |
| 16E25 | INFORMATION TECHNOLOGY SECURITY ENGINEER III | 2.00 | 2.00 | 3.00 | 1.00 |
| 16G24 | GIS ANALYST II | 1.00 | 1.00 | - | (1.00) |
| 16G25 | GIS ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | - | (1.00) |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 41N24 | NETWORK SERVICES ENGINEER II | 6.00 | 6.00 | 6.00 | - |
| 41N25 | NETWORK SERVICES ENGINEER III | 4.00 | 4.00 | 4.00 | - |
| 43A21 | ENGINEERING AIDE II | 1.00 | 1.00 | 1.00 | - |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 9.00 | 9.00 | 9.00 | - |
| 43G03 | INFORMATION TECHNOLOGY PROJECT MANAGER II | 3.00 | 3.00 | 3.00 | - |
| 43G04 | INFORMATION TECHNOLOGY PROJECT MANAGER III | 3.00 | 3.00 | 3.00 | - |
| 43L41 | RADIO COMMUNICATIONS ENGINEER | 2.00 | 2.00 | 2.00 | - |
| 43M35 | INFORMATION TECHNOLOGY SUPPORT SPECIALIST | 4.00 | 4.00 | 4.00 | - |
| 70F80 | SENIOR STOREKEEPER | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 2.00 | 2.00 | 2.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 3.00 | 3.00 | 3.00 | - |
| | **Total** | 110.00 | 110.00 | 107.00 | (3.00) |

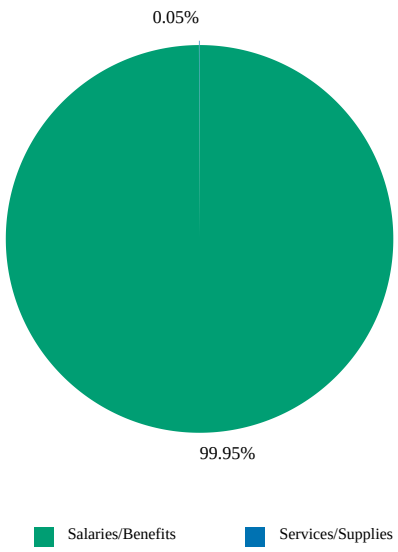
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | - | - | - | - |

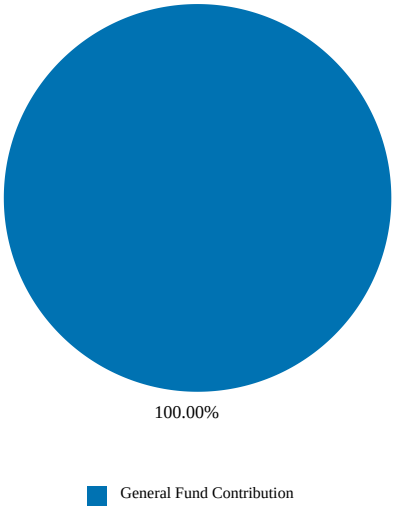
# Administration

## (Budget Unit 193001 - Fund 1001 - Appropriation Unit INF100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,836,670 | $ 3,185,842 | $ 3,050,037 | $ 3,391,033 | $ 3,391,039 | $ 205,197 |
| Services and Supplies | 14,875 | 2,079 | 2,255 | 1,741 | 1,741 | (338) |
| Other Charges | (464,732) | (625,000) | (627,228) | - | - | 625,000 |
| **Subtotal** | $ 2,386,813 | $ 2,562,922 | $ 2,425,063 | $ 3,392,774 | $ 3,392,780 | $ 829,858 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 2,386,813 | 2,562,922 | 2,425,063 | 3,392,774 | 3,392,780 | 829,858 |
| **Total Source of Funds** | **$ 2,386,813** | **$ 2,562,922** | **$ 2,425,063** | **$ 3,392,774** | **$ 3,392,780** | **$ 829,858** |

### Unit Description

ITD's Administration unit is comprised of Fiscal, Human Resources (HR) Management, Project Management and Contracts Management.

Fiscal oversees departmental financial activities, including budget development, monitoring actual expenditures, conducting financial forecasting for internal operations and customer billing, and managing capital infrastructure planning and asset tracking.

The County's Human Resources Department partners with ITD leadership to provide comprehensive talent management and recruitment services, support employee development and retention, and deliver key HR functions such as benefits coordination and workforce support.

Project Management oversees project and portfolio management for large-scale, multi-disciplinary IT infrastructure and application initiatives. The Project Management Office (PMO) guides projects through the full lifecycle, applying best practices and developing tools and processes that support consistent, repeatable, and measurable project outcomes.

Contracts Management processes contracts and agreements, manages fleet and facilities, and oversees cable and franchise programs.

### Recommended Positions

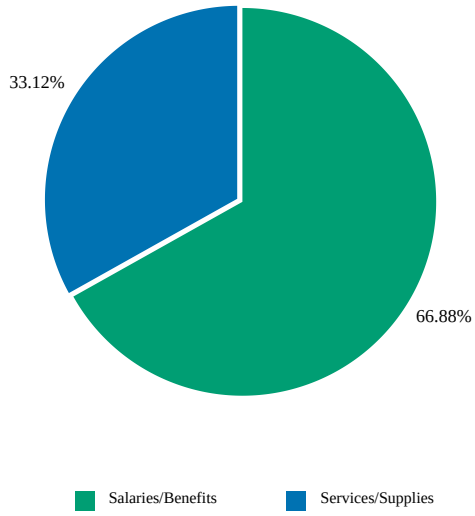
| Classification Code | Classification Label | FTE |
|---|---|---|
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 43G03 | INFORMATION TECHNOLOGY PROJECT MANAGER II | 3.00 |

| | | |
|---|---|---|
| 43G04 | INFORMATION TECHNOLOGY PROJECT MANAGER III | 3.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 3.00 |
| | Total | 15.00 |

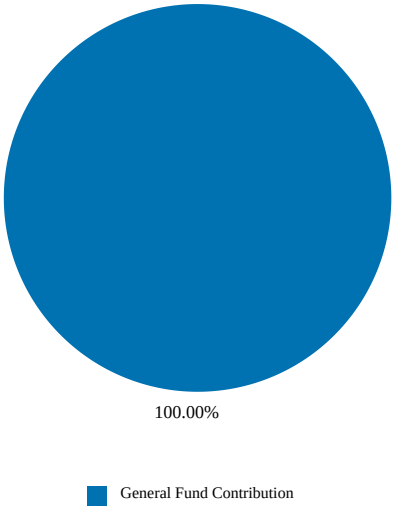
# Applications

## (Budget Unit 193002 - Fund 1001 - Appropriation Unit INF100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 6,846,458 | $ 10,459,238 | $ 9,348,015 | $ 9,087,163 | $ 9,087,163 | $ (1,372,075) |
| Services and Supplies | 1,101,171 | 3,485,739 | 3,235,795 | 4,500,579 | 4,500,579 | 1,014,840 |
| Other Charges | (4,297,760) | (6,411,664) | (6,752,081) | 0 | 0 | 6,411,664 |
| Capital Assets | 0 | - | 231,155 | - | - | - |
| **Subtotal** | $ 3,649,869 | $ 7,533,313 | $ 6,062,884 | $ 13,587,742 | $ 13,587,742 | $ 6,054,429 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 17,146 | $ - | $ 754 | $ - | $ - | $ - |
| **Subtotal** | $ 17,146 | $ - | $ 754 | $ - | $ - | $ - |
| General Fund Contributions | 3,632,724 | 7,533,313 | 6,062,130 | 13,587,742 | 13,587,742 | 6,054,429 |
| **Total Source of Funds** | **$ 3,649,869** | **$ 7,533,313** | **$ 6,062,884** | **$ 13,587,742** | **$ 13,587,742** | **$ 6,054,429** |

### Unit Description

The ITD Applications and Customer Support Division includes Enterprise Applications, Custom Applications, Enterprise Service Management, and Desktop Support.

The Enterprise Applications team administers and supports countywide enterprise systems, including Enterprise Resource Planning (ERP), the Agenda Management System, Geographic Information Systems (GIS), internal and external websites, business intelligence platform, the Document Management System, and the County's Digital Signature solution.

The Custom Applications team designs, develops and maintains tailored software solutions, using modern frameworks, cloud technologies, Application Programming Interfaces (API) integrations, and providing full-service database administration.

The Enterprise Service Management team encompasses the Service Desk, which is ITD's single point of contact for service requests, technical support, and system-status communications, and the ServiceNow team, which manages the ServiceNow platform used across County departments for IT Service Management (ITSM), IT Asset Management (ITAM), and workflow automation.

The Desktop Support team manages the full lifecycle of Windows and mobile devices, including planning, procurement, deployment, maintenance, support, and replacement, while ensuring timely software and operating system updates. They work closely with the IT Procurement team, which provides sourcing and logistical support for IT-related goods and services, and oversee the County’s central IT warehouse facility.

## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12C43 | DEPUTY CHIEF INFORMATION OFFICER | 1.00 |
| 16C43 | SOFTWARE ENGINEER I | 1.00 |
| 16C44 | SOFTWARE ENGINEER II | 6.00 |
| 16C45 | SOFTWARE ENGINEER III | 16.00 |
| 16C54 | INFORMATION TECHNOLOGY SYSTEMS ANALYST II | 8.00 |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 8.00 |
| 16G25 | GIS ANALYST III | 2.00 |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 5.00 |
| 43M35 | INFORMATION TECHNOLOGY SUPPORT SPECIALIST | 1.00 |
| 70F80 | SENIOR STOREKEEPER | 1.00 |
| | Total | 49.00 |

# Service Delivery Division

## (Budget Unit 193003 - Fund 1001 - Appropriation Unit INF100)

### Use of Funds

No data to display

### Source of Funds

No data to display

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,607,831 | $ - | $ 1,598,456 | $ - | $ - | $ - |
| Services and Supplies | 43,695 | - | 46,570 | - | - | - |
| Other Charges | 0 | - | 0 | - | - | - |
| **Subtotal** | $ 3,651,526 | $ - | $ 1,645,025 | $ - | $ - | $ - |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 3,651,526 | - | 1,645,025 | - | - | - |
| **Total Source of Funds** | **$ 3,651,526** | **$ -** | **$ 1,645,025** | **$ -** | **$ -** | **$ -** |

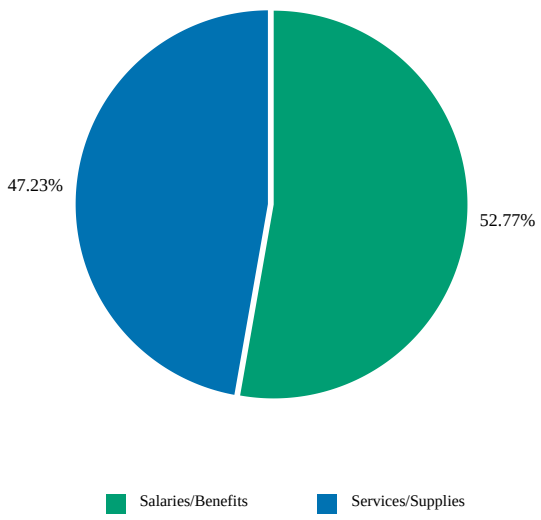
### Unit Description

ITD has discontinued use of this unit. Staff and duties have been split between units 193002 and 193005.

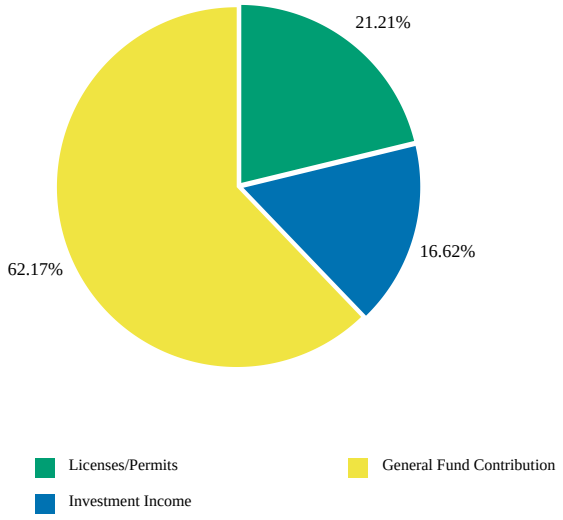
# Infrastructure

## (Budget Unit 193005 - Fund 1001 - Appropriation Unit INF100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 4,996,363 | $ 7,259,230 | $ 6,042,604 | $ 7,597,203 | $ 7,597,203 | $ 337,973 |
| Services and Supplies | 8,435,180 | 6,558,306 | 6,609,347 | 6,816,499 | 6,799,049 | 240,743 |
| Other Charges | (3,234,517) | (3,461,064) | (3,461,064) | (11,372,028) | (11,372,028) | (7,910,964) |
| Capital Assets | 81,602 | - | 140,416 | - | - | - |
| **Subtotal** | $ 10,278,627 | $ 10,356,472 | $ 9,331,303 | $ 3,041,674 | $ 3,024,224 | $ (7,332,248) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 796,453 | $ 500,000 | $ 499,999 | $ 641,506 | $ 641,506 | $ 141,506 |
| Revenue from Use of Money & Property | 57,156 | 150,000 | 150,000 | 502,509 | 502,509 | 352,509 |
| Intergovernmental Revenues | 334,413 | - | 0 | - | - | - |
| Charges For Services | 1,088,744 | - | 0 | - | - | - |
| Miscellaneous Revenues | - | 100,000 | 100,000 | - | - | (100,000) |
| **Subtotal** | $ 2,276,766 | $ 750,000 | $ 749,999 | $ 1,144,015 | $ 1,144,015 | $ 394,015 |
| General Fund Contributions | 8,001,861 | 9,606,472 | 8,581,304 | 1,897,659 | 1,880,209 | (7,726,263) |
| **Total Source of Funds** | **$ 10,278,627** | **$ 10,356,472** | **$ 9,331,303** | **$ 3,041,674** | **$ 3,024,224** | **$ (7,332,248)** |

### Unit Description

The Infrastructure and Operations Division includes Network Services, Systems and Operations, and Radio Communications. Together, these teams deliver the critical technology services that support the County's business needs, including network, voice, video, data center, public safety radio, and microwave services.

The Network Services team designs, builds, and maintains a secure, reliable, and scalable local and wide area network. It provides a converged, Internet Protocol (IP)-based platform that supports both current and emerging systems.

The Systems and Operations team manages the County's on-premises and cloud-based data centers and systems, including servers, storage, backup and recovery, and other mission-critical infrastructure. It also delivers voice and video collaboration services, as well as technical

support for broadcasting Board of Supervisors meetings and related County proceedings.

The Radio Communications team provides comprehensive radio services to support regional public safety agencies and operates microwave backhaul services that form the backbone of the County's radio and network infrastructure.

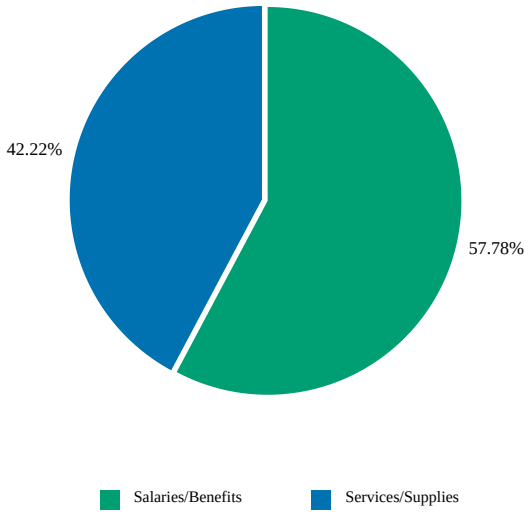
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12C43 | DEPUTY CHIEF INFORMATION OFFICER | 1.00 |
| 14P20 | INFORMATION TECHNOLOGY ARCHITECT | 2.00 |
| 16C54 | INFORMATION TECHNOLOGY SYSTEMS ANALYST II | 1.00 |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 11.00 |
| 41N24 | NETWORK SERVICES ENGINEER II | 6.00 |
| 41N25 | NETWORK SERVICES ENGINEER III | 4.00 |
| 43A21 | ENGINEERING AIDE II | 1.00 |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 4.00 |
| 43L41 | RADIO COMMUNICATIONS ENGINEER | 2.00 |
| 43M35 | INFORMATION TECHNOLOGY SUPPORT SPECIALIST | 3.00 |
| | Total | 35.00 |

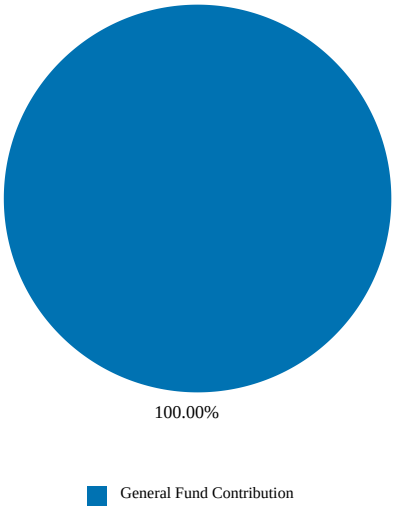
# Security

## (Budget Unit 193006 - Fund 1001 - Appropriation Unit INF100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 655,989 | $ 728,378 | $ 698,314 | $ 1,077,614 | $ 1,077,614 | $ 349,236 |
| Services and Supplies | 333,134 | 455,477 | 447,518 | 814,623 | 787,576 | 332,099 |
| Other Charges | 293,401 | - | 0 | - | - | - |
| **Subtotal** | $ 1,282,525 | $ 1,183,855 | $ 1,145,832 | $ 1,892,237 | $ 1,865,190 | $ 681,335 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 4,973 | $ - | $ 0 | $ - | $ - | $ - |
| **Subtotal** | $ 4,973 | $ - | $ 0 | $ - | $ - | $ - |
| General Fund Contributions | 1,277,552 | 1,183,855 | 1,145,832 | 1,892,237 | 1,865,190 | 681,335 |
| **Total Source of Funds** | **$ 1,282,525** | **$ 1,183,855** | **$ 1,145,832** | **$ 1,892,237** | **$ 1,865,190** | **$ 681,335** |

### Unit Description

The ITD Security Division safeguards the County's critical technology services and digital assets through proactive and comprehensive cybersecurity measures. The division partners with County offices and departments to ensure services remain secure, resilient, and continuously available to the public by upholding the core principles of confidentiality, integrity, and availability. It develops and maintains security and privacy policies, protects County systems from emerging threats, and ensures alignment with industry best practices for managing information technology risks.

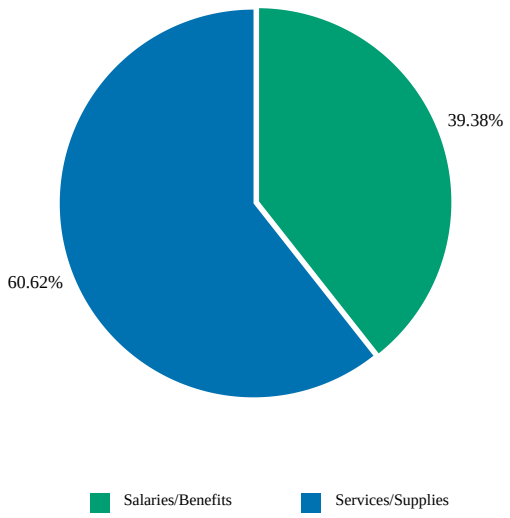
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 16E25 | INFORMATION TECHNOLOGY SECURITY ENGINEER III | 3.00 |
| 14K52 | CHIEF SECURITY OFFICER | 1.00 |
| | Total | 4.00 |

# Information Technology

## (Budget Unit 193007 - Fund 1001 - Appropriation Unit INF100)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,072,708 | $ (196,910) | $ 1,109,309 | $ 1,183,850 | $ 1,183,850 | $ 1,380,760 |
| Services and Supplies | 1,157,179 | 1,698,519 | 1,494,305 | 1,828,390 | 1,822,601 | 124,082 |
| Other Charges | (20,869,264) | (18,637,539) | (18,636,822) | (24,327,182) | (24,327,182) | (5,689,643) |
| **Subtotal** | $ (18,639,377) | $ (17,135,930) | $ (16,033,208) | $ (21,314,942) | $ (21,320,731) | $ (4,184,801) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 547,303 | $ - | $ 0 | $ - | $ - | $ - |
| **Subtotal** | $ 547,303 | $ 0 | $ 0 | $ - | $ - | $ 0 |
| General Fund Contributions | (19,186,680) | (17,135,930) | (16,033,208) | (21,314,942) | (21,320,731) | (4,184,801) |
| **Total Source of Funds** | **$ (18,639,377)** | **$ (17,135,930)** | **$ (16,033,208)** | **$ (21,314,942)** | **$ (21,320,731)** | **$ (4,184,801)** |

### Unit Description

The ITD Information Technology unit captures costs that are not directly attributable to other organizational units. This includes executive management costs as well as select facility-related costs.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E18 | CHIEF INFORMATION OFFICER | 1.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 2.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| | Total | 4.00 |

# Information Technology Capital Projects

**(Budget Unit 193015 - Fund 1930 - Appropriation Unit INF102)**

**Use of Funds**

**No data to display**

**Source of Funds**

**No data to display**

## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 213,912 | $ - | $ 0 | $ - | $ - | $ - |
| Other Charges | (721,601) | - | (1,100,000) | - | - | - |
| Capital Assets | 1,590,028 | - | 1,100,000 | - | - | - |
| **Subtotal** | $ 1,082,340 | $ - | $ 0 | $ - | $ - | $ - |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 599,890 | $ - | $ 0 | $ - | $ - | $ - |
| Other Financing Sources | 482,450 | - | 0 | - | - | - |
| **Subtotal** | $ 1,082,340 | $ - | $ 0 | $ - | $ - | $ - |

## Unit Description

The ITD Capital Projects unit was created in FY 2023-24 to manage the ITD Capital Improvement Program (CIP) projects funded by the ITD Assignment Fund.

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# District Attorney

Departmental Overview:

The District Attorney's Office is an elected office with mandated responsibilities established under Government Code, section 26500. The Office of the District Attorney (DA) consists of criminal and civil attorneys, legal support staff and victim advocates. Specialized units focus on serious legal matters to enhance public safety. Sworn investigators handle complex cases, providing critical support and evidence to strengthen prosecutorial cases. The main office is in Salinas, located adjacent to the Superior Courts, with branch offices in Monterey and King City.

Programs and Functions:

Family Justice Center (FJC)

The DA's Office opened an FJC in 2024 to provide victims of domestic violence, sexual assault, child abuse, elder abuse, and human trafficking a single accessible location to receive integrated services from non-profit partners and governmental agencies. By expanding access to vital services previously only available in Salinas to King City, this model aims to reduce travel for survivors, disrupt generational violence and limit the number of times they must retell their stories.

Truancy Abatement Program (TAP)

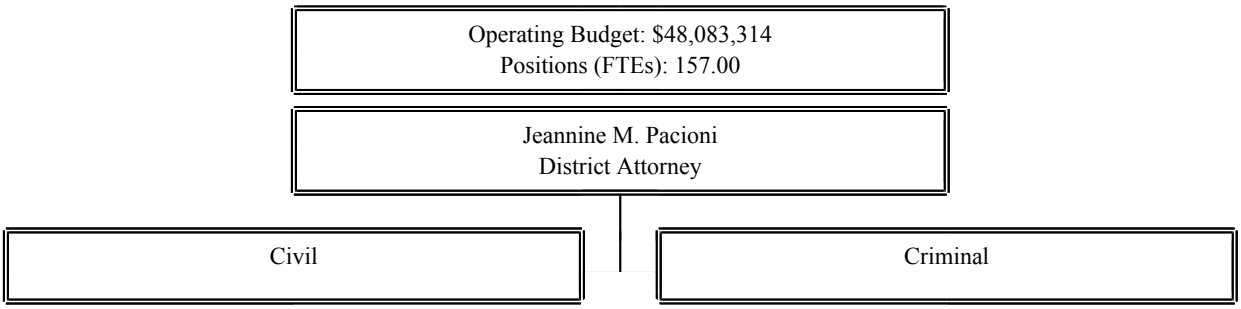
TAP reduces truancy through early intervention and close collaboration with schools, families, and students. By addressing barriers to attendance and connecting families with school-based and County resources, TAP emphasizes voluntary compliance with education laws. These efforts improved graduation rates to exceed the statewide average. The program balances support with accountability to promote youth success and contribute to public safety.

Office's Contributions to the County's Strategic Goals:

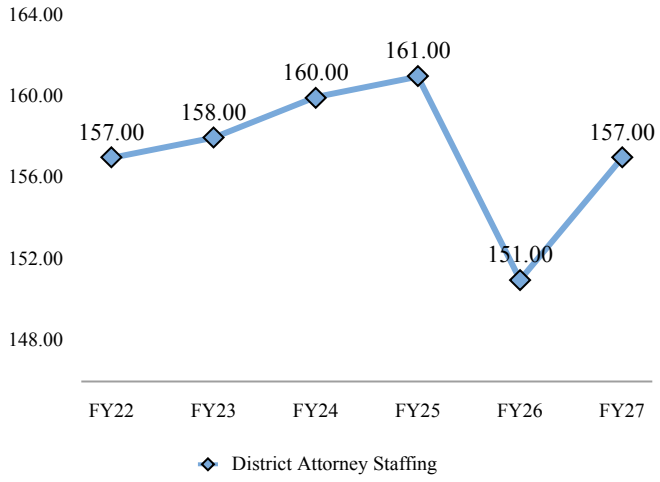
Dynamic Organization and Employer of Choice: The Office demonstrates strong fiscal stewardship by operating at a unit cost per case nearly half the state average.

Well-Being and Quality of Life: The civil unit enhances quality of life through effective enforcement of consumer and environmental laws that protect natural resources and safeguard public health for all county residents.

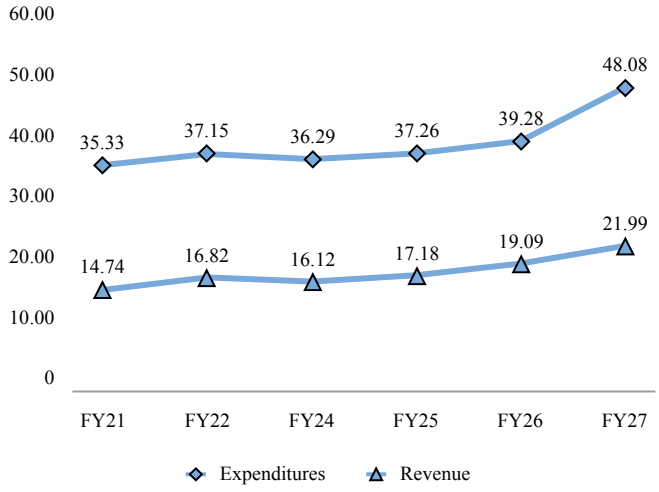
Safe and Resilient Communities: The DA promotes justice by upholding victims' rights with dignity, respect, and compassion, and aggressively yet ethically prosecuting those who violate the law.




## Staffing Trends



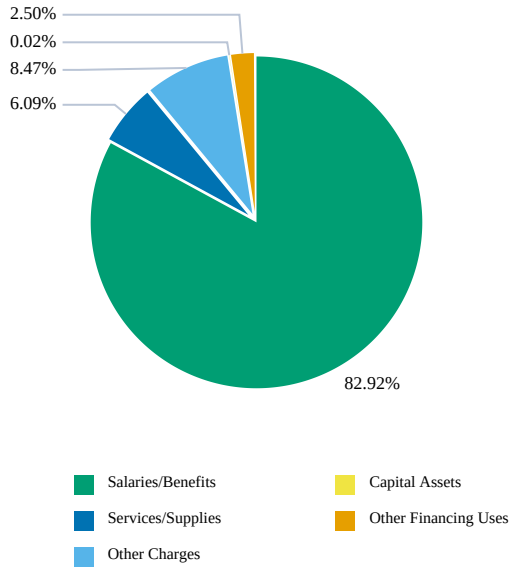

## Expenditure/Revenue History (in millions)



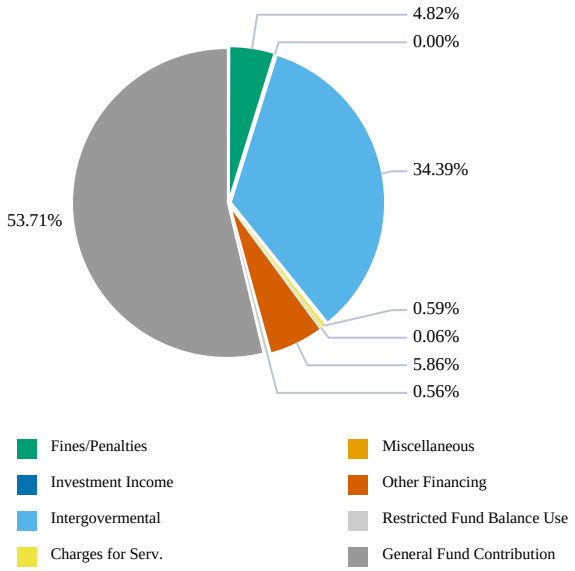

Improved drop-out rates demonstrate improvements in case management. Some schools use a Grade Point Average of 1.0 to graduate. The state standard GPA is 2.0. GFC per case remains below state average, demonstrating efficiency compared to other DA offices.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Truancy: Number of Active Cases Monitored | 9,254 | 9,214 | 9,985 |
| Truancy: Monterey County Graduation Rate | 88.7% | 91.2% | NA |
| Truancy: California Graduation Rate | 88.4% | 88.7% | NA |
| Efficiency: District Attorney net county cost per case filed with courts | $1,910 | NA | NA |
| Efficiency: California Counties (Other DAs) net county cost per case with courts | $3,337 | NA | NA |
| Victims of Crime Served | 3,462 | 3,795 | 2,827 |
| Victim Services Provided | 27,403 | 32,903 | 20,327 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 29,618,642 | $ 35,409,995 | $ 34,207,694 | $ 39,871,268 | $ 39,871,268 | $ 4,461,273 |
| Services and Supplies | 3,695,491 | 2,967,760 | 2,870,732 | 3,067,892 | 2,927,279 | (40,481) |
| Other Charges | 3,222,760 | 3,534,847 | 3,830,333 | 4,553,791 | 4,073,767 | 538,920 |
| Capital Assets | 17,862 | 30,000 | 40,931 | 11,000 | 11,000 | (19,000) |
| Other Financing Uses | 705,381 | 1,000,000 | 1,000,000 | 1,200,000 | 1,200,000 | 200,000 |
| **Subtotal** | $ 37,260,135 | $ 42,942,602 | $ 41,949,690 | $ 48,703,951 | $ 48,083,314 | $ 5,140,712 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 1,436,173 | $ 2,549,391 | $ 2,171,263 | $ 2,318,644 | $ 2,318,644 | $ (230,747) |
| Revenue from Use of Money & Property | 92 | 100 | 120 | 50 | 50 | (50) |
| Intergovernmental Revenues | 13,314,404 | 13,921,141 | 14,072,851 | 16,536,759 | 16,536,759 | 2,615,618 |
| Charges For Services | 332,718 | 301,326 | 285,541 | 285,533 | 285,533 | (15,793) |
| Miscellaneous Revenues | 116,176 | 215,257 | 30,902 | 30,000 | 30,000 | (185,257) |
| Other Financing Sources | 1,975,544 | 2,660,941 | 2,593,182 | 2,817,646 | 2,817,646 | 156,705 |
| **Subtotal** | $ 17,175,107 | $ 19,648,156 | $ 19,153,859 | $ 21,988,632 | $ 21,988,632 | $ 2,340,476 |
| Fund Balance | $ 63,017 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| GF - Restricted Fund Balance Use | - | 70,740 | - | 270,067 | 270,067 | 199,327 |
| General Fund Contributions | 20,022,011 | 23,223,706 | 22,795,831 | 26,445,252 | 25,824,615 | 2,600,909 |
| **Total Source of Funds** | **$ 37,260,135** | **$ 42,942,602** | **$ 41,949,690** | **$ 48,703,951** | **$ 48,083,314** | **$ 5,140,712** |

## Summary of Recommendation

The Recommended Budget for the District Attorney's Office is $48,110,827 financed by $21,988,632 in revenue, a general fund contribution of $25,852,128, Measure AA funding of $480,024 and $270,067 in departmental restricted revenues. The Recommended Budget reflects significant base wage increases for attorneys and 4% cost-of-living adjustments for other bargaining groups, compounded by rising benefit, pension, and insurance costs.

## Budget Impacts

To balance the DA's budget and maintain fiscal stability, many vacant positions were only partially funded, placing additional pressure on an already impacted workforce.

## Prior Year Accomplishments

As of April 2026, the Cold Case Task Force secured convictions against seven defendants for eight homicides through jury trials. An additional

four defendants pleaded guilty to cold-case murders. The task force solved three other homicide cases in which the suspects were either deceased or found incompetent to stand trial. Through advanced DNA analysis, the task force identified ten previously unknown John and Jane Does dating back to 1981, providing long-awaited answers to families.

In August 2025, the task force secured the conviction of an 85-year-old defendant for two counts of first-degree murder with special circumstances committed in 1991 during the burglary of a former employer. The defendant was sentenced to life without parole. In February 2026, the task force obtained a sentence of 25 years to life for a 2011 first-degree murder related to a domestic incident of strangulation in Greenfield. That same month, a woman plead guilty to voluntary manslaughter and child abuse causing great bodily injury for the 1994 death of her newborn son, whom she abandoned in a remote area of unincorporated Monterey County. The newborn remained unidentified for decades until DNA analysis determined the defendant, who had concealed her pregnancy, was his mother. She was sentenced to 13 years and four months in state prison.

The felony unit secured significant convictions for a wide range of violent and serious offenses, including the 2024 murder of an unarmed man outside a Salinas casino, the 2023 vehicular manslaughter of a motorist forced off the highway during a road-rage incident, the 2024 attempted double murder of a Salinas couple targeted by an online acquaintance; and multiple domestic violence cases encompassing mayhem, kidnapping, and the infliction of great bodily injury. Other successful prosecutions involved charges of assault with a deadly weapon, resisting arrest by force or violence, possession of narcotics for sale, animal cruelty, and unlawful possession of a dagger.

In 2025, the Sexual Assault Unit achieved significant results in holding offenders accountable and delivering justice for victims of sexual violence and exploitation. Through numerous jury trials, the unit secured multiple serious felony convictions, including a 275-years-to-life sentence for a 60-year-old City of Marina man convicted of 11 counts of child molestation involving two victims, and a 70-year sentence for a Salinas man found guilty of 11 counts of forcible lewd acts on a child under the age of 14. Jury trial convictions were also obtained against a Royal Oaks man who molested a 10-year-old, a Salinas music teacher who abused four children under his supervision, and a Scotts Valley nurse sentenced to 40 years and 8 months for 23 felonies, including child molestation, creation of child sexual abuse material, and providing cannabis to a minor. A jury also convicted a Vallejo defendant for sex and labor trafficking, and false imprisonment, and a Seaside man who committed forcible rape and false imprisonment and was sentenced to 29 years to life.

The Sexual Assault Unit's sentencing outcomes also reflect its commitment to justice and community safety. A Salinas defendant received a 45-year sentence for armed robbery during which he sexually assaulted the victim at gunpoint; another man was sentenced to 15 years for the sexual assault he committed in a church parking lot. A 2007 cold case was resolved via a federal Combined DNA Index System (CODIS) database match, resulting in an 8-year sentence. Additional significant outcomes included 35 years for multiple counts of forcible child molestation, 30 years for a music teacher who abused three child family members, and 18 years for child molestation involving two victims. A masseur at a luxury resort spa was convicted of multiple counts of sexual battery by fraud and misdemeanor sexual battery against four victims. The unit also held offenders accountable in cases involving felony pimping and other forms of sexual exploitation.

The civil unit has protected consumers by holding businesses accountable for unlawful practices that create unfair competitive advantages, while also safeguarding the environment for the benefit of current and future generations. From 2015 through 2025, the unit secured civil settlements averaging over $2 million annually and obtained court-ordered equitable relief against non-compliant businesses, ensuring enforcement of consumer and environmental protection laws.

The victim services unit provides all mandated services to victims and witnesses of every type of crime. Victim Assistance Advocates work closely with victims and families to reduce trauma, increase the criminal justice system's understanding of their, and empower them as they navigate complex legal processes. In 2025, the unit delivered approximately 35,000 services to 3,900 victims of crime and their families throughout the countywide. Additionally, Norma Jeane and Armani, the DA's Office facility dogs, continue to offer comfort and emotional support to child and adult victims as they navigate the court system.

## Budget Year Goals

Continue to effectively prosecute criminal offenses, enforce consumer and environmental protection laws, and provide comprehensive services to victims of crime.

## Pending Issues

Staffing: In 2025, budgetary constraints required staffing reductions within the DA's Office. Five attorney positions remained unfunded and unfilled with another three partially funded. Additionally, two victim advocate positions, and two legal secretary positions were eliminated. These reductions contributed to growing workloads and backlog as criminal complaints filed increased to 11,000.

Digital Evidence: The Office continues to face substantial challenges in managing the rapidly increasing volume of digital evidence generated by body-worn cameras, surveillance systems, and other technologies. Collecting, reviewing, organizing, and providing this material to defense counsel has become a statewide burden, requiring ongoing efforts to identify efficient and sustainable processing solutions.

Criminal Justice Reform: Recent legislative changes have created significant operational impacts, many of which apply retroactively and impose unfunded mandates on prosecutorial agencies. Petitions filed by defendants often require extensive review to demonstrate ineligibility for relief, and in some cases litigation is necessary to determine whether the new law applies.

These reforms have made it increasingly difficult to prosecute and hold juvenile offenders accountable for serious crimes. In 2024, the DA's Office experienced an 186% increase in murder and attempted murder cases compared to prior years. The majority age of perpetrators has shifted from 17 to 16 with a notable rise in cases involving 15-year-olds.

In 2024, the Racial Justice Act (Assembly Bill 256, Chapter 739, Statutes of 2022) allowed individuals serving sentences in state prison or County jail to petition for relief based on perceived racial bias or animus in their conviction. A vast number of cases that were formerly final can now be reopened with minimal demonstrable evidence, increasing workload demand.

Race-Blind Charging: Effective January 1, 2025, California Penal Code, section 741 (Assembly Bill 2778, Chapter 806, Statutes of 2022) enacted a race-blind charging process requiring law enforcement reports be redacted before prosecutorial review. This unfunded mandate substantially increased workload by converting a one-step process into a multi-step evaluation. Despite these challenges, the DA's Office successfully adapted its case management system to accommodate the new requirements at no additional cost. However, the process has caused delays and contributed to a backlog in case filings.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **District Attorney** | **DIS100** | **1001** | **$ 36,554,755** | **$ 41,942,602** | **$ 40,949,690** | **$ 47,503,951** | **$ 46,883,314** | **$ 4,940,712** |
| Civil | 224001 | 1001 | 3,855,098 | 4,444,752 | 3,884,568 | 4,457,957 | 4,186,817 | (257,935) |
| Criminal | 224002 | 1001 | 32,426,989 | 37,082,435 | 36,949,168 | 42,567,076 | 42,217,579 | 5,135,144 |
| King City | 224003 | 1001 | 272,668 | 415,415 | 115,954 | 478,918 | 478,918 | 63,503 |
| **District Attorney - AB118** | **DIS101** | **1300** | **705,381** | **1,000,000** | **1,000,000** | **1,200,000** | **1,200,000** | **200,000** |
| Criminal - AB118 | 224004 | 1300 | 705,381 | 1,000,000 | 1,000,000 | 1,200,000 | 1,200,000 | 200,000 |
| **Total** | | | **$ 37,260,135** | **$ 42,942,602** | **$ 41,949,690** | **$ 48,703,951** | **$ 48,083,314** | **$ 5,140,712** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 10B04 | DISTRICT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 12A03 | CHIEF ASSISTANT DISTRICT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 12A04 | ASSISTANT DISTRICT ATTORNEY | 4.00 | 4.00 | 4.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 3.00 | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C75 | ADMINISTRATIVE ASSISTANT TO DISTRCT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 14C87 | VICTIM/WITNESS ASSISTANCE PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | - | (1.00) |
| 14K60 | CHIEF DISTRICT ATTORNEY INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | 1.00 | - |
| 20B12 | ACCOUNTANT III | 2.00 | - | - | - |
| 20B50 | FORENSIC AUDITOR | - | 2.00 | 2.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 34A20 | DISTRICT ATTORNEY INVESTIGATOR I | 5.00 | 5.00 | 5.00 | - |
| 34A22 | DISTRICT ATTORNEY INVESTIGATOR III | 21.00 | 23.00 | 24.00 | 1.00 |
| 34A80 | DISTRICT ATTORNEY INVESTIGATIVE CAPTAIN | 2.00 | 2.00 | 2.00 | - |
| 34G10 | INVESTIGATIVE AIDE | 6.00 | 6.00 | 6.00 | - |
| 39C01 | LEGAL ASSISTANT | 4.00 | 4.00 | 4.00 | - |
| 39D31 | DEPUTY DISTRICT ATTORNEY IV | 53.00 | 53.00 | 50.00 | (3.00) |
| 39D32 | CHIEF DEPUTY DISTRICT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 43G05 | DIGITAL FORENSIC INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 10.00 | 8.00 | 8.00 | - |
| 60K03 | VICTIM/WITNESS ASSISTANCE PROGRAM COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 80B11 | LEGAL TYPIST | 7.00 | 7.00 | 7.00 | - |
| 80B22 | LEGAL SECRETARY II | 24.00 | 21.00 | 21.00 | - |
| 80B24 | SUPERVISING LEGAL SECRETARY | 3.00 | 3.00 | 3.00 | - |
| 80B26 | LEGAL SECRETARY III | 3.00 | 4.00 | 4.00 | - |
| | **Total** | 161.00 | 159.00 | 157.00 | (2.00) |

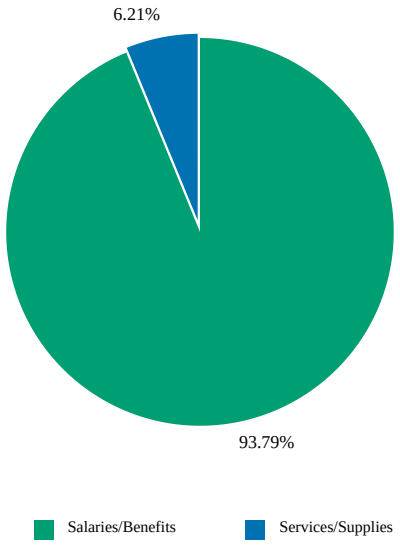
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 224001-1001-AUG004 | District Attorney Investigator III - 1 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224001-1001-AUG005 | District Attorney Investigator III - 2 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224001-1001-AUG006 | District Attorney Investigator III - 3 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224002-1001-AUG001 | District Attorney Investigator III - 5 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224002-1001-AUG002 | District Attorney Investigator III - 6 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224002-1001-AUG003 | District Attorney Investigator III - 7 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224002-1001-AUG007 | District Attorney Investigator III - 4 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224002-1001-AUG008 | District Attorney Investigator III - 8 | Status Quo Filled Position | $320,017 | 1.00 | $320,017 | 1.00 |
| 224002-1001-AUG009 | District Attorney Investigator I - 1 | Status Quo Filled Position | $261,155 | 1.00 | $261,155 | 1.00 |
| 224002-1001-AUG010 | District Attorney Investigator I - 2 | Status Quo Filled Position | $261,155 | 1.00 | $261,155 | 1.00 |
| | | **Grand Total:** | **$3,082,446** | **10.00** | **$3,082,446** | **10.00** |

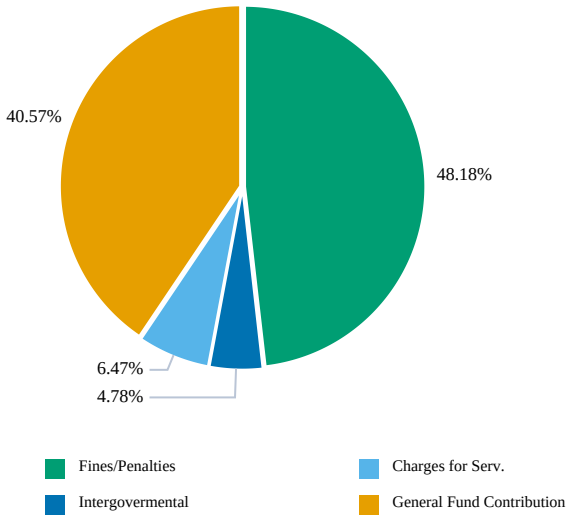
# Civil

## (Budget Unit 224001 - Fund 1001 - Appropriation Unit DIS100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,276,385 | $ 4,089,068 | $ 3,599,054 | $ 4,151,789 | $ 4,151,789 | $ 62,721 |
| Services and Supplies | 366,123 | 375,685 | 285,514 | 306,168 | 275,040 | (100,645) |
| Other Charges | 212,590 | (20,000) | 0 | 0 | (240,012) | (220,012) |
| **Subtotal** | $ 3,855,098 | $ 4,444,752 | $ 3,884,568 | $ 4,457,957 | $ 4,186,817 | $ (257,935) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 1,370,944 | $ 2,308,391 | $ 1,971,766 | $ 2,017,282 | $ 2,017,282 | $ (291,109) |
| Intergovernmental Revenues | 3,689 | 250,000 | 42,251 | 200,000 | 200,000 | (50,000) |
| Charges For Services | 252,939 | 250,000 | 272,935 | 271,000 | 271,000 | 21,000 |
| **Subtotal** | $ 1,627,571 | $ 2,808,391 | $ 2,286,953 | $ 2,488,282 | $ 2,488,282 | $ (320,109) |
| General Fund Contributions | 2,227,527 | 1,636,361 | 1,597,616 | 1,969,675 | 1,698,535 | 62,174 |
| **Total Source of Funds** | **$ 3,855,098** | **$ 4,444,752** | **$ 3,884,568** | **$ 4,457,957** | **$ 4,186,817** | **$ (257,935)** |

### Unit Description

The consumer protection unit handles both civil and criminal enforcement related to unlawful business practices, including unfair competition, false advertising, fraud in telemarketing and mail solicitation, price gouging, pyramid schemes, fraudulent investment and securities transactions, deceptive drug and healthcare claims, warranty violations, misleading sweepstakes offers, insurance packing, online auctions and purchases, and schemes targeting seniors, immigrants and other vulnerable communities.

The environmental protection unit prosecutes violations involving hazardous materials and waste, pollution, and other cases that pose a risk to public health and community well-being.

The real estate fraud unit investigates and prosecutes cases involving forged deeds, foreclosure rescue scams, mortgage fraud, and rental scams, crimes that disproportionately affect vulnerable populations, including seniors, military service members, and agricultural workers, and often result in significant financial losses, loss of housing, and neighborhood blight.

These cases require extensive coordination with partner agencies and jurisdictions throughout the state.

The cannabis prosecution unit enforces state and local regulations to protect the industry from competition from illegal cannabis, thereby protecting consumers, the environment, and revenue.

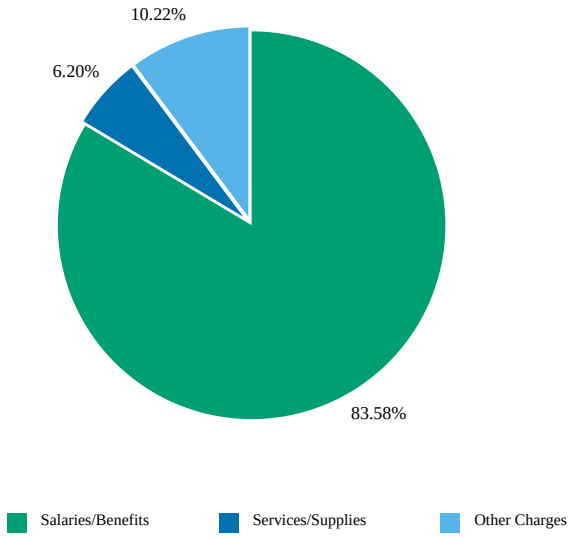
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 20B50 | FORENSIC AUDITOR | 2.00 |
| 34A22 | DISTRICT ATTORNEY INVESTIGATOR III | 7.00 |
| 34A80 | DISTRICT ATTORNEY INVESTIGATIVE CAPTAIN | 1.00 |
| 39C01 | LEGAL ASSISTANT | 1.00 |
| 39D31 | DEPUTY DISTRICT ATTORNEY IV | 3.00 |
| 39D32 | CHIEF DEPUTY DISTRICT ATTORNEY | 1.00 |
| 80B22 | LEGAL SECRETARY II | 1.00 |
| 80B26 | LEGAL SECRETARY III | 1.00 |
| | Total | 17.00 |

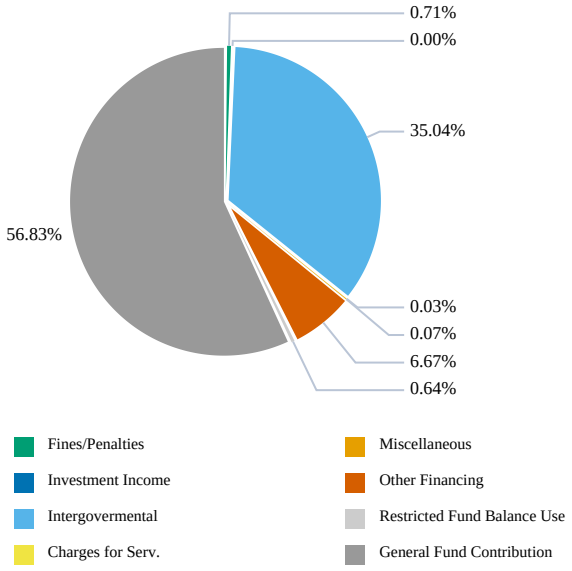
# Criminal

## (Budget Unit 224002 - Fund 1001 - Appropriation Unit DIS100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 26,239,796 | $ 30,916,364 | $ 30,551,471 | $ 35,284,325 | $ 35,284,325 | $ 4,367,961 |
| Services and Supplies | 3,251,267 | 2,581,224 | 2,536,837 | 2,728,960 | 2,619,475 | 38,251 |
| Other Charges | 2,918,064 | 3,554,847 | 3,830,333 | 4,553,791 | 4,313,779 | 758,932 |
| Capital Assets | 17,862 | 30,000 | 30,527 | 0 | 0 | (30,000) |
| **Subtotal** | $ 32,426,989 | $ 37,082,435 | $ 36,949,168 | $ 42,567,076 | $ 42,217,579 | $ 5,135,144 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 65,230 | $ 241,000 | $ 199,496 | $ 301,362 | $ 301,362 | $ 60,362 |
| Revenue from Use of Money & Property | 92 | 100 | 120 | 50 | 50 | (50) |
| Intergovernmental Revenues | 12,505,811 | 12,390,974 | 12,908,153 | 14,793,484 | 14,793,484 | 2,402,510 |
| Charges For Services | 79,780 | 51,326 | 12,606 | 14,533 | 14,533 | (36,793) |
| Miscellaneous Revenues | 116,176 | 215,257 | 30,902 | 30,000 | 30,000 | (185,257) |
| Other Financing Sources | 1,975,544 | 2,660,941 | 2,593,182 | 2,817,646 | 2,817,646 | 156,705 |
| **Subtotal** | $ 14,742,632 | $ 15,559,598 | $ 15,744,459 | $ 17,957,075 | $ 17,957,075 | $ 2,397,477 |
| GF - Restricted Fund Balance Use | - | 70,740 | - | 270,067 | 270,067 | 199,327 |
| General Fund Contributions | 17,684,357 | 21,452,097 | 21,204,708 | 24,339,934 | 23,990,437 | 2,538,340 |
| **Total Source of Funds** | **$ 32,426,989** | **$ 37,082,435** | **$ 36,949,168** | **$ 42,567,076** | **$ 42,217,579** | **$ 5,135,144** |

### Unit Description

General Fund Contributions (GFC) fund approximately 55% of criminal core functions, including the prosecution of crimes such as murder, sexual assault, gang crimes, robbery, burglary, felony assault, felony theft, juvenile offenses and all misdemeanors. The remaining 45% of revenue comes from grants and non-GFC sources designated for civil and environmental cases, specialized fraud prosecutions, and crimes committed in the two prisons within the County. Each year, the Office reviews over 15,000 combined misdemeanor and felony cases for filing.

The prosecutorial duties of the Office include, but are not limited to: serving as legal advisor to the Grand Jury, and assisting with investigations when requested; collaborating with the United States

Attorney's Office to co-prosecute cases in federal court; investigating and prosecuting violations of open meeting laws [Ralph M. Brown Act (Chapter 1588, Statutes of 1953) to promote transparency by requiring government bodies to conduct their deliberations openly]; reviewing and responding to writs, appeals and extraditions; investigating and prosecuting white collar crimes; conducting commitment and sanity proceedings; investigating public corruption matters involving government officials; undertaking “conflict of interest" criminal investigations for law enforcement agencies, and responding to various county and municipal offices and departments throughout the County to assist with addressing potential criminal violations within their agencies. The Office attends and advocates at parole hearings for incarcerated individuals serving indeterminate life sentences throughout the state.

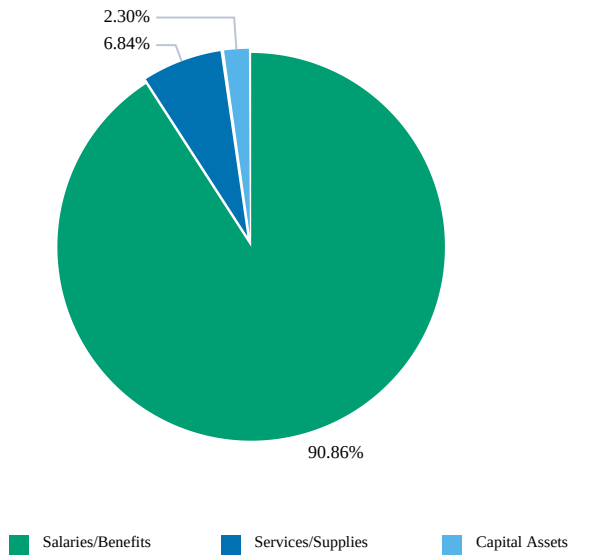
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 10B04 | DISTRICT ATTORNEY | 1.00 |
| 12A03 | CHIEF ASSISTANT DISTRICT ATTORNEY | 1.00 |
| 12A04 | ASSISTANT DISTRICT ATTORNEY | 4.00 |
| 14C30 | MANAGEMENT ANALYST II | 3.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 |
| 14C75 | ADMINISTRATIVE ASSISTANT TO DISTRCT ATTORNEY | 1.00 |
| 14C87 | VICTIM/WITNESS ASSISTANCE PROGRAM MANAGER | 1.00 |
| 14K60 | CHIEF DISTRICT ATTORNEY INVESTIGATOR | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 34A20 | DISTRICT ATTORNEY INVESTIGATOR I | 5.00 |
| 34A22 | DISTRICT ATTORNEY INVESTIGATOR III | 17.00 |
| 34A80 | DISTRICT ATTORNEY INVESTIGATIVE CAPTAIN | 1.00 |
| 34G10 | INVESTIGATIVE AIDE | 6.00 |
| 39C01 | LEGAL ASSISTANT | 3.00 |
| 39D31 | DEPUTY DISTRICT ATTORNEY IV | 47.00 |
| 43G05 | DIGITAL FORENSIC INVESTIGATOR | 1.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 7.00 |
| 60K03 | VICTIM/WITNESS ASSISTANCE PROGRAM COORDINATOR | 1.00 |
| 80B11 | LEGAL TYPIST | 7.00 |
| 80B22 | LEGAL SECRETARY II | 19.00 |
| 80B24 | SUPERVISING LEGAL SECRETARY | 3.00 |
| 80B26 | LEGAL SECRETARY III | 3.00 |
| | Total | 137.00 |

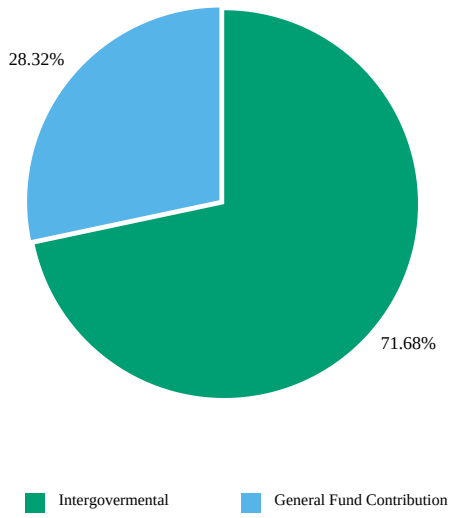
# King City

## (Budget Unit 224003 - Fund 1001 - Appropriation Unit DIS100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 102,461 | $ 404,563 | $ 57,170 | $ 435,154 | $ 435,154 | $ 30,591 |
| Services and Supplies | 78,101 | 10,851 | 48,380 | 32,764 | 32,764 | 21,913 |
| Other Charges | 92,106 | - | - | - | - | - |
| Capital Assets | 0 | - | 10,404 | 11,000 | 11,000 | 11,000 |
| **Subtotal** | $ 272,668 | $ 415,415 | $ 115,954 | $ 478,918 | $ 478,918 | $ 63,503 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 162,540 | $ 280,167 | $ 122,447 | $ 343,275 | $ 343,275 | $ 63,108 |
| **Subtotal** | $ 162,540 | $ 280,167 | $ 122,447 | $ 343,275 | $ 343,275 | $ 63,108 |
| General Fund Contributions | 110,128 | 135,248 | (6,493) | 135,643 | 135,643 | 395 |
| **Total Source of Funds** | **$ 272,668** | **$ 415,415** | **$ 115,954** | **$ 478,918** | **$ 478,918** | **$ 63,503** |

### Unit Description

The King City Family Justice Center opened on April 1, 2024 to deliver a coordinated, victim-centered approach to justice. The center brings together law enforcement, prosecution, legal assistance, advocacy, and community-based services in a single location, reducing barriers and improving outcomes for victims of domestic violence, sexual assault, child abuse, elder abuse, and human trafficking. South Monterey County historically had limited access to these services. The King City location expands availability and builds trust within the community, particularly among underserved and Spanish-speaking residents.

Family Justice Centers co-locate, coordinate, and integrate essential services, providing survivors with streamlined access to critical resources and support. The model aims to break cycles of generational violence by offering comprehensive, trauma-informed care.

In 2025, the center served 177 clients and provided 362 services, demonstrating its growing impact and the importance of accessible, localized support.

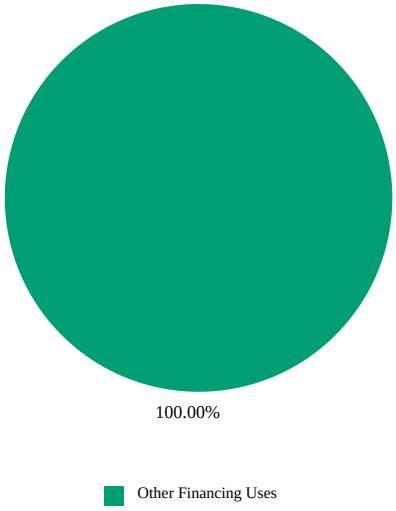
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 1.00 |
| 60K03 | VICTIM/WITNESS ASSISTANCE PROGRAM COORDINATOR | 1.00 |
| 80B22 | LEGAL SECRETARY II | 1.00 |
| | Total | 3.00 |

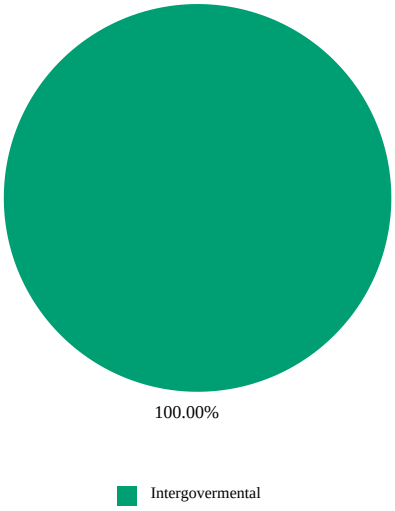
# Criminal – 2011 Realignment (AB118)

## (Budget Unit 224004 - Fund 1300 - Appropriation Unit DIS101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 705,381 | $ 1,000,000 | $ 1,000,000 | $ 1,200,000 | $ 1,200,000 | $ 200,000 |
| **Subtotal** | $ 705,381 | $ 1,000,000 | $ 1,000,000 | $ 1,200,000 | $ 1,200,000 | $ 200,000 |

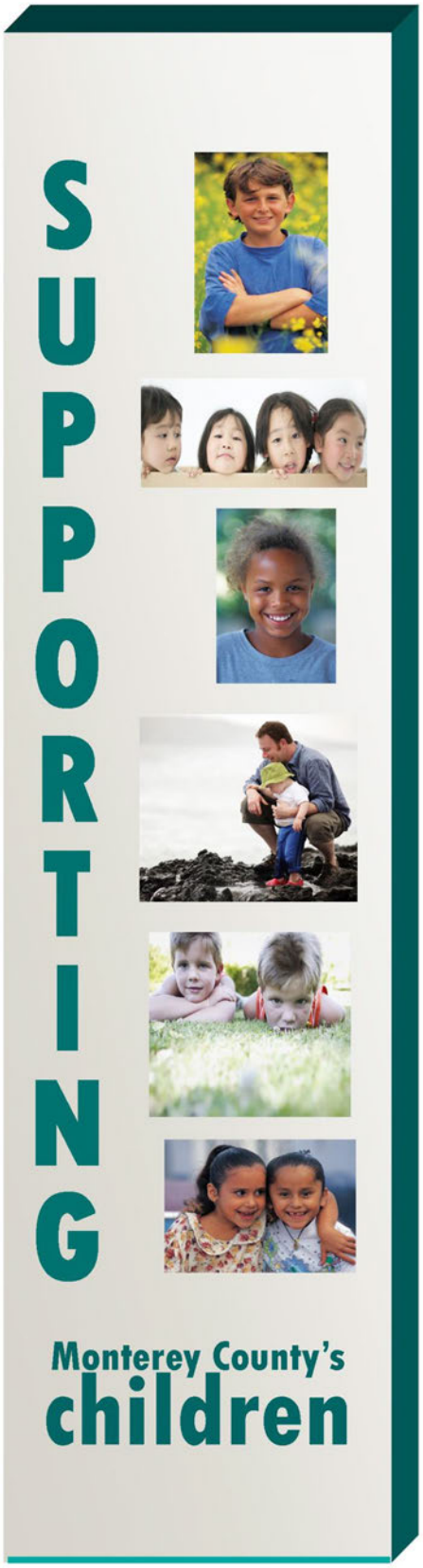
### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 642,364 | $ 1,000,000 | $ 1,000,000 | $ 1,200,000 | $ 1,200,000 | $ 200,000 |
| **Subtotal** | $ 642,364 | $ 1,000,000 | $ 1,000,000 | $ 1,200,000 | $ 1,200,000 | $ 200,000 |
| Fund Balance | $ 63,017 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 705,381** | **$ 1,000,000** | **$ 1,000,000** | **$ 1,200,000** | **$ 1,200,000** | **$ 200,000** |

### Unit Description

In FY 2011-12 the state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

# Child Support Services




Departmental Overview:

The County of Monterey's Department of Child Support Services (DCSS) is funded through both federal (66%) and state (34%) resources. DCSS prioritizes children by supporting parents in meeting their children's financial, social, and health needs, while fostering stability and well-being. Services are available to all parents, regardless of income or immigration status.

Programs and Functions:

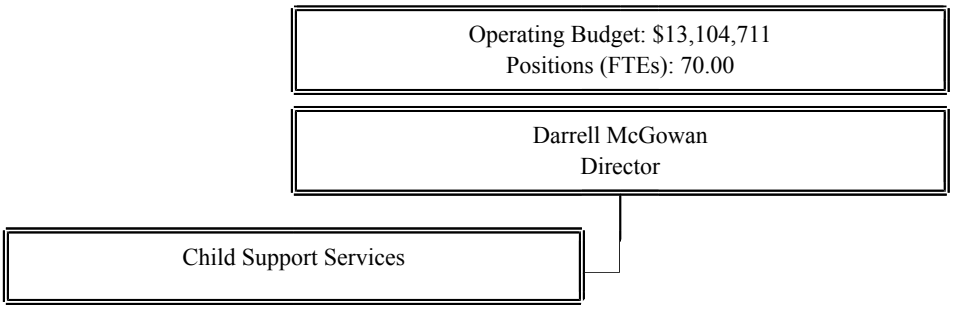
The primary mission of DCSS is to ensure children receive the support they need by helping families secure financial stability. To achieve this, the department engages in a range of activities, including locating parents and their assets, establishing parentage (including genetic testing when necessary), obtaining and modifying court-ordered child support and health coverage, and enforcing both current and past-due support obligations.

Department's Contributions to the County's Strategic Goals:

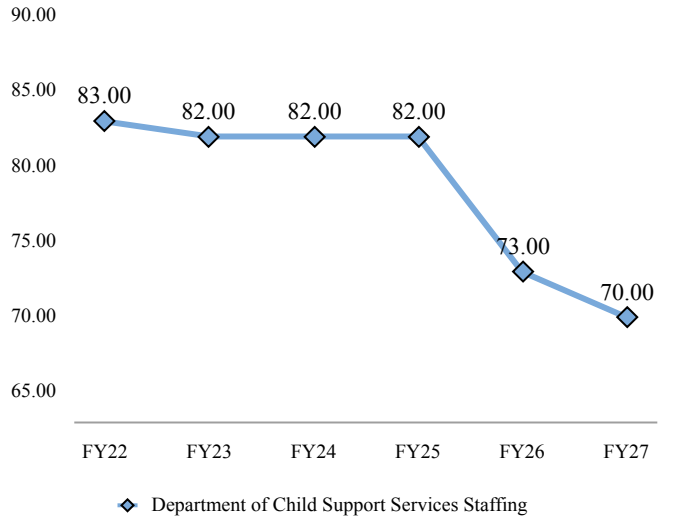
Well-Being and Quality of Life: A child support program improves well-being and quality of life by ensuring children receive consistent financial support from both parents, helping cover basic needs and creating a more stable home environment. This stability leads to better health, education, and emotional outcomes for children, while promoting shared parental responsibility. It can also reduce poverty and reliance on public assistance and often provides additional services that strengthen families and support long-term success.

Safe and Resilient Communities: The child support program builds stronger, safer communities by promoting family stability and reducing economic stress. Consistent support prevents child poverty, housing insecurity, and food instability, and encourages parental responsibility and healthy family relationships. The program also provides resources like parenting guidance and job support, helping families overcome challenges and foster resilience.

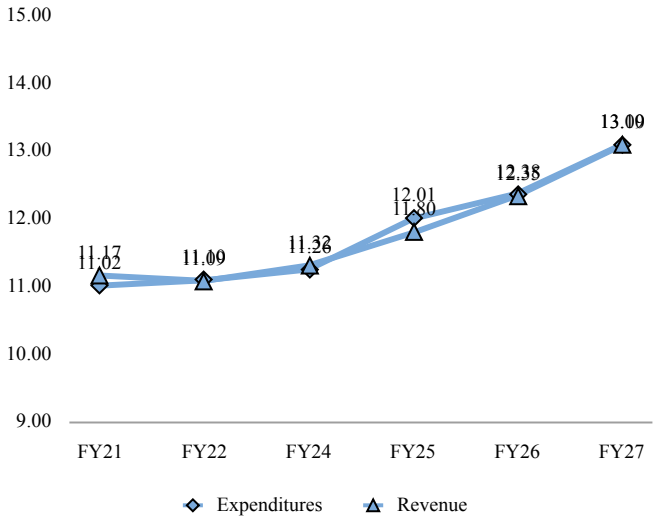
Diverse and Thriving Economy: Child support acts as a vital economic engine by providing low-to-moderate income households with immediate liquidity, which stimulates local businesses through the purchase of essential goods and services. By helping to cover costs like childcare and transportation, these programs enable custodial parents to maintain stable employment while simultaneously encouraging non-custodial parents to engage with the formal labor market. Ultimately, this financial stability fosters long-term growth by improving educational and health outcomes for children—the future workforce—while reducing reliance on public assistance and narrowing the wealth gap across diverse communities.




## Staffing Trends



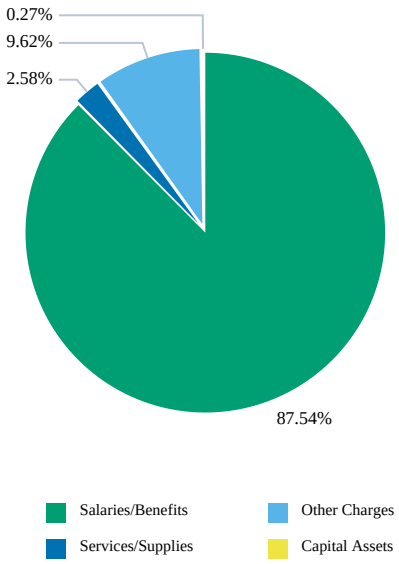

## Expenditure/Revenue History (in millions)



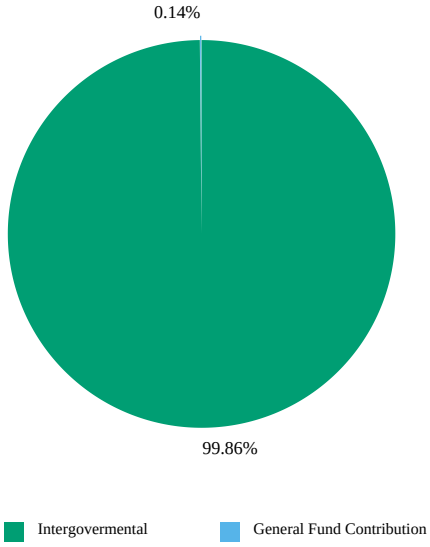

The performance measures are directly aligned with the mission of the child support program and meeting these goals each year results in increased services to customers, more significant dollars collected, and optimization of federal incentive dollars.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of Outreach events provided to the community. Target = 100 | 104 | 140 | 50 |
| Customer Survey Satisfaction Rate - Meeting Very Good or above Target = 95% | 96% | 95% | 95% |
| Collections Distributed (in millions) target = $43.0 | $43.90 | $43.70 | $21.60 |
| Cost Effectiveness (collections compared to expenditures) Target = $3.68 | $4.20 | $3.73 | $4.20 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 9,352,213 | $ 10,949,887 | $ 10,623,884 | $ 11,471,390 | $ 11,471,390 | $ 521,503 |
| Services and Supplies | 554,128 | 464,406 | 366,764 | 345,302 | 338,017 | (126,389) |
| Other Charges | 1,237,064 | 746,103 | 746,103 | 1,260,111 | 1,260,111 | 514,008 |
| Capital Assets | 866,046 | 221,596 | 37,445 | 35,193 | 35,193 | (186,403) |
| **Subtotal** | $ 12,009,451 | $ 12,381,992 | $ 11,774,196 | $ 13,111,996 | $ 13,104,711 | $ 722,719 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 56,009 | $ - | $ 40,660 | $ 0 | $ 0 | $ 0 |
| Intergovernmental Revenues | 11,736,365 | 12,353,462 | 11,705,709 | 13,085,798 | 13,085,798 | 732,336 |
| Miscellaneous Revenues | 3,644 | - | - | - | - | - |
| **Subtotal** | $ 11,796,018 | $ 12,353,462 | $ 11,746,369 | $ 13,085,798 | $ 13,085,798 | $ 732,336 |
| General Fund Contributions | 213,434 | 28,530 | 27,828 | 26,198 | 18,913 | (9,617) |
| **Total Source of Funds** | **$ 12,009,451** | **$ 12,381,992** | **$ 11,774,196** | **$ 13,111,996** | **$ 13,104,711** | **$ 722,719** |

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the DCSS is $13,104,711, which is state and federal funded based on reimbursement of claimed expenditures. Appropriations increased $722,719 from the FY 2025-26 Adopted Budget, mainly due to negotiated wage increases, wage studies, insurance premiums, higher pension costs, and increased cost plan charges. The general fund contribution (GFC) of $18,913 covers costs such as non-recoverable general liability that are deemed unallowable and are not reimbursable by the state.

The Recommended Budget includes 70 positions, a decrease of 3 vacant Child Support Officer positions that were deleted to align operational expenditures with ongoing revenues.

## Budget Impacts

None.

## Prior Year Accomplishments

Managed a caseload of over 12,000 cases, DCSS distributed more than $44 million in child support payments during federal Fiscal Year 2025. By providing consistent and dependable support, the department plays a vital role in reducing poverty and strengthening the economic stability and self-sufficiency of families in our community.

Reviewed and streamlined its processes to address high collection totals processes, placing the department in highest State rankings for the federally mandated collection-to-cost performance measure, collecting $3.73 for every dollar spent.

Child support agency relocated from a leased building to a county-owned facility, which reduced monthly rent and operating costs, generating immediate savings. The shift lowered overhead, stabilized long-term occupancy expenses, and freed resources that can now be redirected

toward program services, staff support, and technology, strengthening the department's overall financial flexibility.

Recognition Project Launch: Notes of Appreciation, a peer-to-peer acknowledgment program designed to foster a culture of excellence and mutual respect. The initiative provides a streamlined, high-visibility platform for staff to recognize colleagues for outstanding customer service, exemplary teamwork, and professionalism. By empowering employees to directly celebrate those who go "above and beyond," the project has enhanced organizational morale and reinforced a workplace environment where every effort is valued, and every voice is heard.

Participation in the annual virtual Bay Area Region Child Support (BARCS) Employer Workshop alongside other Bay Area Child Support Agencies: free, interactive event provides employers with practical tools and guidance for navigating the child support process, including new hire reporting, payment remittance, employment verification, income withholding, and medical support orders. The 2025 workshop saw significant growth, attracting 200 more participants than the previous year.

Information sharing: about program services at 140 community outreach events, educating the public on parentage determination, establishing and enforcing child support, adjusting orders as circumstances change, and maintaining accurate permanent accounting records.

Adoption of the shared services model: maintaining a no-cost agreement with Ventura County DCSS to handle non-emergency phone calls. This arrangement enables staff to concentrate on complex issues, ensuring faster and more efficient resolutions.

## Budget Year Goals

Increase the frequency and consistency of child support payments so families can rely on this critical source of income.

Strengthen all federal and state performance metrics, with a focus on maximizing collections distributed to families and improving cost efficiency in service delivery.

Implement best practices and innovative approaches to ensure families receive the full amount of child support and health insurance coverage to which they are entitled.

Maintain a proactive outreach program, emphasizing collaboration with other County offices, departments, and community organizations. Increase engagement in remote and underserved communities.

Utilize technology to enhance service effectiveness, streamline processes, and improve operational efficiency wherever possible.

Continuously identify and implement cost-saving measures, including sharing services with child support agencies in other counties.

Support employee growth and retention through ongoing professional and personal development opportunities, including the County's Learning Management System, Employee Wellness Program, child support conferences, and other internal and external training programs.

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Child Support Services** | **CHI100** | **1001** | **$ 12,009,451** | **$ 12,381,992** | **$ 11,774,196** | **$ 13,111,996** | **$ 13,104,711** | **$ 722,719** |
| Child Support Services | 225001 | 1001 | 12,009,451 | 12,381,992 | 11,774,196 | 13,111,996 | 13,104,711 | 722,719 |
| **Total** | | | **$ 12,009,451** | **$ 12,381,992** | **$ 11,774,196** | **$ 13,111,996** | **$ 13,104,711** | **$ 722,719** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A26 | DIRECTOR OF CHILD SUPPORT SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14K62 | DEPUTY DIRECTOR CHILD SUPPORT SERVICES | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 25C18 | CHILD SUPPORT ASSISTANT II | 5.00 | 3.00 | 3.00 | - |
| 25C23 | CHILD SUPPORT OFFICER II | 40.00 | 33.00 | 30.00 | (3.00) |
| 25C24 | CHILD SUPPORT OFFICER III | 8.00 | 8.00 | 8.00 | - |
| 25C81 | SUPERVISING CHILD SUPPORT OFFICER | 5.00 | 5.00 | 5.00 | - |
| 25C82 | CHILD SUPPORT PERFORMANCE SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 34G21 | CIVIL PROCESS SERVER | 1.00 | 1.00 | 1.00 | - |
| 34G22 | SENIOR CIVIL PROCESS SERVER | 1.00 | 1.00 | 1.00 | - |
| 39A47 | CHIEF CHILD SUPPORT ATTORNEY | 1.00 | 1.00 | 1.00 | - |
| 39D36 | CHILD SUPPORT ATTORNEY IV | 3.00 | 3.00 | 3.00 | - |
| 70F21 | COURIER | 1.00 | 1.00 | 1.00 | - |
| 80B22 | LEGAL SECRETARY II | 1.00 | 1.00 | 1.00 | - |
| 80D23 | LEGAL PROCESS CLERK | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J21 | ACCOUNT CLERK | 3.00 | 3.00 | 3.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| | **Total** | 82.00 | 73.00 | 70.00 | (3.00) |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | - | - | - | - |

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# Public Defender

Departmental Overview:

The Office of the Public Defender and the Office of the Alternate Defender are committed to providing high-quality legal representation to indigent adults and juveniles who are unable to afford counsel in criminal and select civil matters. Ensuring a robust and adequately funded defense system is essential to protecting constitutional rights and promoting fairness and equity within the criminal justice system. Public Defenders actively engage with therapeutic courts to mitigate recidivism by guiding non-violent offenders through specialized programs such as Drug Court, DUI Court, Veterans Court, and mental health diversion initiatives. Building strong partnerships with justice system stakeholders is vital for developing comprehensive, holistic programming aimed at enhancing the well-being of members of the community.

Programs and Functions:

The Public Defender represents indigent individuals in criminal matters, ensuring their right to counsel is protected. The Office handles a wide range of cases, from misdemeanors—such as DUI, drug possession, and theft—to serious felonies, including homicide, domestic violence, and fraud. The juvenile division advocates for youth by addressing their legal, educational, and social needs and connecting them with appropriate resources. Overall, the Office manages approximately 11,000 cases annually.

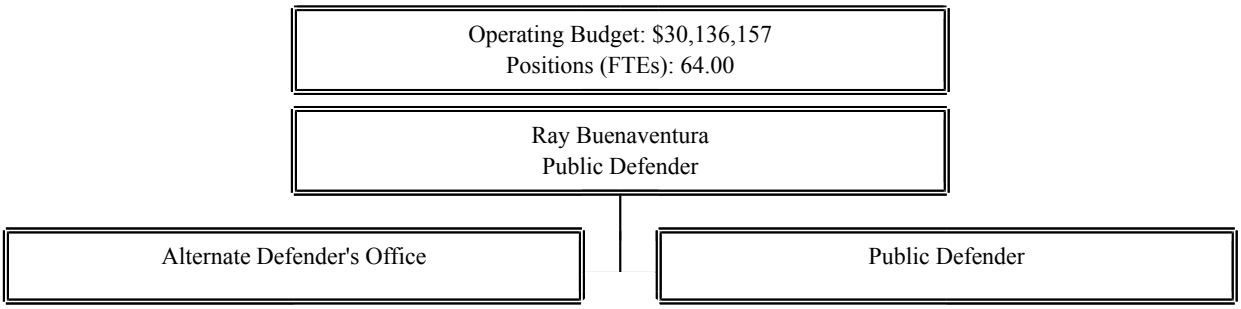
The Office maintains a robust civil practice that includes mental health advocacy, probate matters, post-conviction relief (Clean Slate), and immigration support. The Mental Health Division protects the well-being of vulnerable clients including by leveraging initiatives like Community, Assistance, Recovery, and Empowerment (CARE) Court (SB 1338, Ch 319, Statutes of 2022) to connect individuals with critical services and appropriate care while reducing involvement in the criminal justice system. The Post Sentence Relief (Clean Slate) Division supports successful reintegration by assisting clients with expungements, certificates of rehabilitation, and pardons. In addition, immigration counsel provides critical guidance during plea negotiations, dispositions, and sentencing for non-citizen clients, helping mitigate adverse immigration consequences and support overall client stability.

Department's Contributions to the County's Strategic Goals:

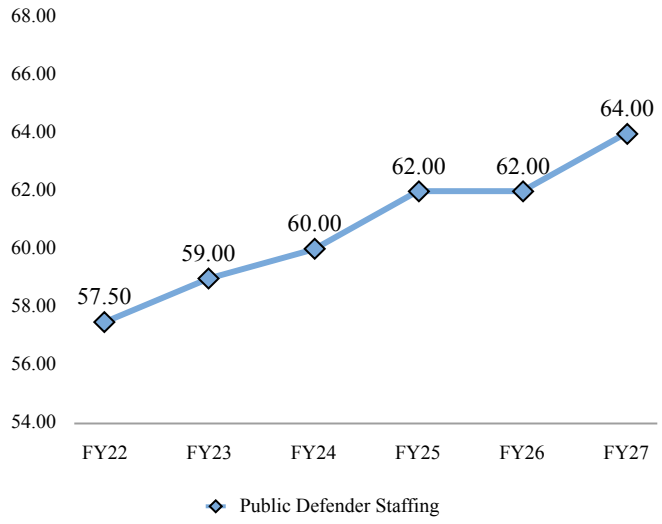
Well-Being and Quality of Life: The Public Defender safeguards the mental and physical well-being of vulnerable youth and adults through effective legal representation in criminal and civil court divisions. A holistic approach includes referrals to healthcare, educational, and behavioral health resources to support stability and long-term outcomes.

Safe and Resilient Communities: The Office is committed to protecting individuals' rights to live free from unlawful government interference by providing vigorous legal defense and post-relief (Clean Slate) services. This work helps promote a safe, fair, and just community for all.

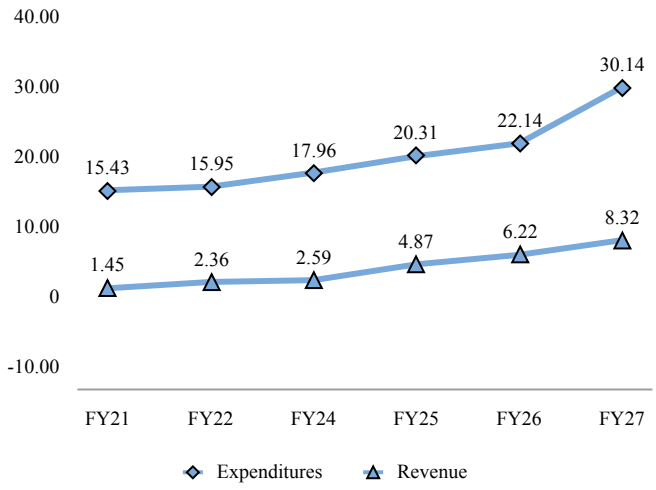
Diverse and Thriving Economy: Collaboration with public safety partners ensures clients involved in nonviolent cases remain out of custody and engaged in the workforce thus preventing unnecessary disruptions to employment, housing, and treatment. This approach supports reintegration into society and fosters long-term economic stability.




## Staffing Trends



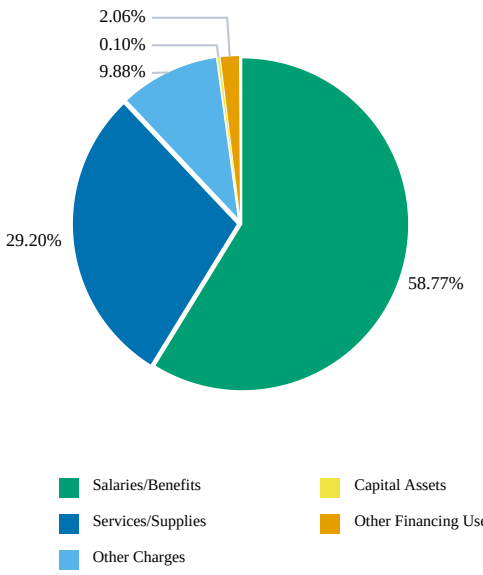

## Expenditure/Revenue History (in millions)



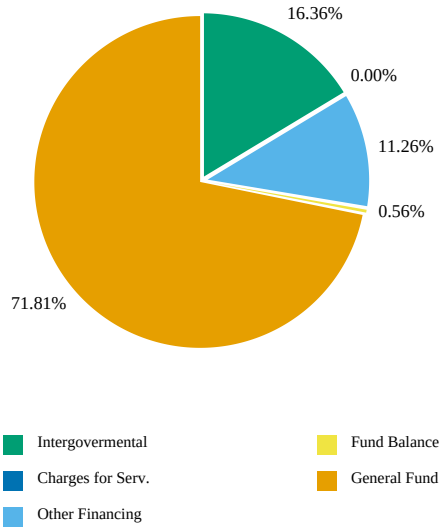

The Public Defender provides legal assistance to individuals charged with a crime who are financially unable to retain private counsel. This also includes mental health, juvenile court, state prison matters, and post sentence relief.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of new felony matters handled. Target = 1,578 | 2,150 | 1,029 | 1,268 |
| Number of new misdemeanor matters handled. Target = 2,400 | 6,494 | 3,136 | 3,259 |
| Number of new juvenile matters handled. Target = 420 | 512 | 210 | 191 |
| Number of new mental health matters handled. Target = 100 | 91 | 131 | 84 |
| Number of new prison matters handled. Target = 150 | 225 | 43 | 107 |
| Number of new post-sentence relief matters handled. Target = 175 | 696 | 353 | 175 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 13,772,641 | $ 16,176,463 | $ 15,161,314 | $ 17,710,037 | $ 17,710,037 | $ 1,533,574 |
| Services and Supplies | 4,206,378 | 6,227,151 | 6,792,359 | 8,819,406 | 8,799,244 | 2,572,093 |
| Other Charges | 818,422 | 1,950,780 | 2,029,273 | 2,977,234 | 2,977,234 | 1,026,454 |
| Capital Assets | 0 | 0 | 35,252 | 30,252 | 30,252 | 30,252 |
| Other Financing Uses | 1,516,797 | 647,769 | 647,796 | 619,390 | 619,390 | (28,379) |
| **Subtotal** | $ 20,314,238 | $ 25,002,163 | $ 24,665,994 | $ 30,156,319 | $ 30,136,157 | $ 5,133,994 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 2,048,414 | $ 3,737,335 | $ 3,934,247 | $ 4,931,085 | $ 4,931,085 | $ 1,193,750 |
| Charges For Services | 4,159 | 100 | 100 | 100 | 100 | 0 |
| Other Financing Sources | 2,815,300 | 2,479,787 | 2,822,860 | 3,393,203 | 3,393,203 | 913,416 |
| **Subtotal** | $ 4,867,873 | $ 6,217,222 | $ 6,757,207 | $ 8,324,388 | $ 8,324,388 | $ 2,107,166 |
| Fund Balance | $ 1,113,221 | $ 118,992 | $ 119,019 | $ 170,037 | $ 170,037 | $ 51,045 |
| GF - Restricted Fund Balance Use | - | 429,665 | - | - | - | (429,665) |
| General Fund Contributions | 14,333,145 | 18,236,284 | 17,789,768 | 21,661,894 | 21,641,732 | 3,405,448 |
| **Total Source of Funds** | **$ 20,314,238** | **$ 25,002,163** | **$ 24,665,994** | **$ 30,156,319** | **$ 30,136,157** | **$ 5,133,994** |

## Summary of Recommendation

The Recommended Budget for the Office totals $30,136,157, financed by $8,324,388 in anticipated program revenue, $21,641,732 in general fund contribution, and $170,037 in departmental fund balance.

While this represents an overall increase from the prior year's revenue, the budget reflects a reduction associated with the expiration of funding from the Board of State and Community Corrections (BSCC) Public Defense Pilot Program (PDPP). The PDPP was established as a three-year initiative, funded through annual appropriations under the State Budget Act of 2021 (Senate Bill 129), to support post-conviction relief efforts related to specific sections of the Penal Code, with funding ending in 2025.

The Office faces higher costs due to wage adjustments, negotiated salaries, general liability and pension contributions. To help mitigate these pressures and reduce reliance on the General Fund, the Office continues to actively pursue and secure grant funding opportunities that support critical services, innovation, and program sustainability.

The Recommended Budget includes $1,941,288 in augmentations to restore 6.0 full-time equivalent (FTE) positions: 4.0 Deputy Public Defender IV (Attorneys), 1.0 Public Defender Investigator III, and 1.0 Legal Secretary II, for a total of 64.0 FTE positions.

Additionally, the budget includes an augmentation request of $390,183 to support Alternate Defender Office (ADO) attorney-related services for trial preparation.

## Budget Impacts

The Recommended Budget enables the Office to sustain current service levels for indigent clients in the County, ensuring the continued delivery of critical legal services to the community.

Recent legislative changes have imposed additional demands, including expanded resentencing and post-conviction relief efforts under laws such as Senate Bill 483 (retroactive relief for prior drug sentencing enhancements), Senate Bill 775 (expanding eligibility for felony murder resentencing), and Assembly Bill 600 (CARE Court implementation). These laws increase workloads significantly, necessitating extensive legal research, case history review, client outreach, and court proceedings, including motions, hearings, and writ petitions. Additionally, expanded mental health diversion under Penal Code §1001.36 continues to increase the complexity and volume of cases.

The Office continues to encounter challenges related to the increasing number of special circumstance cases and those involving charges that carry life sentences. Furthermore, body-worn camera footage and digital evidence have significantly expanded the volume of discovery to review, increasing the time needed to advocate for clients effectively. Further, evolving legal requirements related to discovery and prosecutorial disclosure obligations (e.g., Brady-related compliance and law enforcement transparency statutes) continue to add to workload demands.

Finally, the ongoing development and implementation of holistic defense programming, including CARE Court and expanded reentry (Clean Slate) service will further impact staffing and resource needs.

## Prior Year Accomplishments

The Office collaborated closely with key stakeholders to effectively design and establish the CARE Court in the County. The team actively engaged with community stakeholders and justice partners to design a framework that addresses the root causes of each individual's entanglement with the justice system, ensuring that their unique circumstances are addressed with compassion and expertise. Community forums and training workshops were held to gather valuable feedback, fostering a collaborative environment that prioritized clients' voices.

The Office launched a Social Worker Internship Program with California State University, Monterey Bay. This initiative is designed to provide valuable hands-on experience for students while enhancing services. The program will continue to be refined to optimize the internship experience, ensuring that it effectively addresses community needs. Moreover, the Office's commitment to expanding post-sentence relief and holistic services throughout the county has been significantly enhanced by the $8 million grant received this year. This funding has allowed the development of a more effective workflow, integrating services across various agencies to minimize the overlap that often hinders access to resources, and identifying key areas of need to strategically allocate resources, ensuring a seamless experience for individuals seeking assistance.

Alongside these efforts, staff development was prioritized, including in-house training and collaboration with external organizations to equip the team with skills to navigate the evolving landscape of legal defense, ultimately enriching service delivery and impact within the community.

## Budget Year Goals

The Office will focus on advancing the successful implementation of Proposition 47 grant-funded services, including the $8 million award, through continued collaboration with key community stakeholders. The Office remains committed to enhancing holistic representation by ensuring individuals navigating the legal system receive comprehensive, client-centered support tailored to their unique needs.

Efforts will prioritize expanding the Office’s community presence by increasing access to post-sentence relief (Clean Slate) and immigration services. This includes hosting town halls, launching a community-focused podcast to improve outreach and education, and piloting Public Defender Office services in Greenfield and King City to reach underserved populations.

These initiatives aim to empower individuals with the tools and resources needed to successfully reintegrate and thrive. By strengthening partnerships and deepening community engagement, the Office will help promote a more equitable, accessible, and just system for all clients.

## Pending Issues

The Office faces rising costs associated with mandated services yet lacks adequate long-term funding to support these demands. Recent legislation has significantly heightened the Public Defender's workload, particularly with the enactment of Assembly Bill 600 (Chapter 446, Statutes of 2023), which enables judges to resentence individuals under specific conditions, and Assembly Bill 1118 (Chapter 464, Statutes of 2023), which broadens the scope for individuals to present Racial Justice Act claims on appeal, requiring cases to be sent back to trial courts for further review.

In terms of CARE Court and holistic expansion, the Office is broadening its civil-related services to create more comprehensive programming that addresses the needs of the whole person. The Social Worker internship program continues to enhance outreach efforts related to mental health, employment, housing, and substance use disorder. The focus remains on increasing services in underserved areas across the county and strengthening collaborations with justice partners and community outreach organizations to ensure a more integrated approach to support.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Public Defender** | **PUB100** | **1001** | **$ 18,797,441** | **$ 24,354,394** | **$ 24,018,198** | **$ 29,536,929** | **$ 29,516,767** | **$ 5,162,373** |
| Alternate Defenders Office | 227001 | 1001 | 3,372,911 | 3,173,861 | 3,580,506 | 3,957,328 | 3,957,328 | 783,467 |
| Public Defender | 227002 | 1001 | 15,424,531 | 21,180,533 | 20,437,691 | 25,579,601 | 25,559,439 | 4,378,906 |
| **Public Defender - AB118** | **PUB101** | **1300** | **1,516,797** | **647,769** | **647,796** | **619,390** | **619,390** | **(28,379)** |
| Public Defender - AB118 | 227003 | 1300 | 1,516,797 | 647,769 | 647,796 | 619,390 | 619,390 | (28,379) |
| **Total** | | | **$ 20,314,238** | **$ 25,002,163** | **$ 24,665,994** | **$ 30,156,319** | **$ 30,136,157** | **$ 5,133,994** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A18 | PUBLIC DEFENDER | 1.00 | 1.00 | 1.00 | - |
| 12A06 | CHIEF ASSISTANT PUBLIC DEFENDER | 1.00 | 1.00 | 1.00 | - |
| 12C11 | ASSISTANT PUBLIC DEFENDER | 2.00 | 2.00 | 2.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 34D40 | PUBLIC DEFENDER INVESTIGATOR III | 7.00 | 7.00 | 7.00 | - |
| 34D78 | CHIEF PUBLIC DEFENDER INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 39P31 | DEPUTY PUBLIC DEFENDER IV | 27.00 | 27.00 | 30.00 | 3.00 |
| 39P35 | CHIEF DEPUTY PUBLIC DEFENDER | 3.00 | 3.00 | - | (3.00) |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 1.00 | 1.00 | 2.00 | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80B22 | LEGAL SECRETARY II | 9.00 | 9.00 | 9.00 | - |
| 80B24 | SUPERVISING LEGAL SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80B26 | LEGAL SECRETARY III | 1.00 | 1.00 | 1.00 | - |
| 80E22 | OFFICE ASSISTANT III | 1.00 | 1.00 | 1.00 | - |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 2.00 | 1.00 |
| | **Total** | 62.00 | 62.00 | 64.00 | 2.00 |

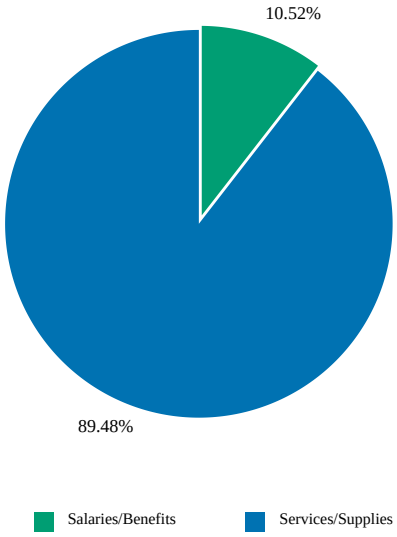
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 227001-1001-AUG007 | Trial Related Services (ADO) | Status Quo Other | $390,183 | - | $390,183 | - |
| 227002-1001-AUG001 | DPD IV 1.0 FTE (Clean Slate) Attorney | Status Quo Filled Position | $348,653 | 1.00 | $348,653 | 1.00 |
| 227002-1001-AUG002 | DPD IV 1.0 FTE (Immigration) Attorney | Status Quo Filled Position | $348,653 | 1.00 | $348,653 | 1.00 |
| 227002-1001-AUG003 | PD Investigator III 1.0 FTE | Status Quo Filled Position | $198,156 | 1.00 | $198,156 | 1.00 |
| 227002-1001-AUG004 | Legal Secretary II I.0 FTE | Status Quo Filled Position | $129,987 | 1.00 | $129,987 | 1.00 |
| 227002-1001-AUG005 | DPD IV 1.0 FTE Attorney | Status Quo Filled Position | $267,525 | 1.00 | $267,525 | 1.00 |
| 227002-1001-AUG006 | DPD IV 1.0 FTE Attorney | Status Quo Filled Position | $258,131 | 1.00 | $258,131 | 1.00 |
| | | **Grand Total:** | **$1,941,288** | **6.00** | **$1,941,288** | **6.00** |

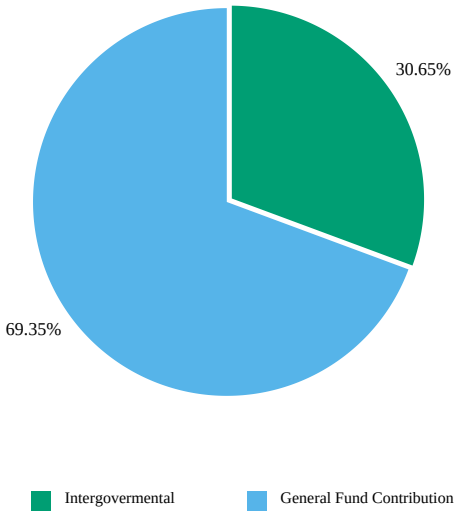
# Alternate Defender's Office

## (Budget Unit 227001 - Fund 1001 - Appropriation Unit PUB100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 243,276 | $ 292,243 | $ 280,347 | $ 416,251 | $ 416,251 | $ 124,008 |
| Services and Supplies | 3,129,635 | 2,881,619 | 3,300,160 | 3,541,077 | 3,541,077 | 659,458 |
| Other Charges | 0 | 0 | 0 | - | - | 0 |
| **Subtotal** | $ 3,372,911 | $ 3,173,861 | $ 3,580,506 | $ 3,957,328 | $ 3,957,328 | $ 783,467 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 1,024,550 | $ 820,000 | $ 1,066,000 | $ 1,213,040 | $ 1,213,040 | $ 393,040 |
| Charges For Services | 4,159 | - | 0 | 0 | 0 | 0 |
| **Subtotal** | $ 1,028,709 | $ 820,000 | $ 1,066,000 | $ 1,213,040 | $ 1,213,040 | $ 393,040 |
| General Fund Contributions | 2,344,202 | 2,353,861 | 2,514,506 | 2,744,288 | 2,744,288 | 390,427 |
| **Total Source of Funds** | **$ 3,372,911** | **$ 3,173,861** | **$ 3,580,506** | **$ 3,957,328** | **$ 3,957,328** | **$ 783,467** |

### Unit Description

The Court Assigned Counsel Unit, known as the Alternate Defender's Office (ADO), provides legal representation in criminal and juvenile cases when the Public Defender has a conflict of interest or is otherwise unable to serve, through a combination of contract attorneys and a panel of qualified private attorneys.

The Chief Alternate Defender oversees operations, including the management of contract and panel attorneys. Panel attorneys are assigned in cases where contract attorneys have conflicts or when matters fall outside contract scope, such as capital cases.

The ADO ensures that clients receive effective and competent legal representation and provides funds for appointed counsel and essential defense-related services, including investigations, expert witnesses, forensic analysis, interpreters, and transcription services for indigent clients not represented by the Public Defender.

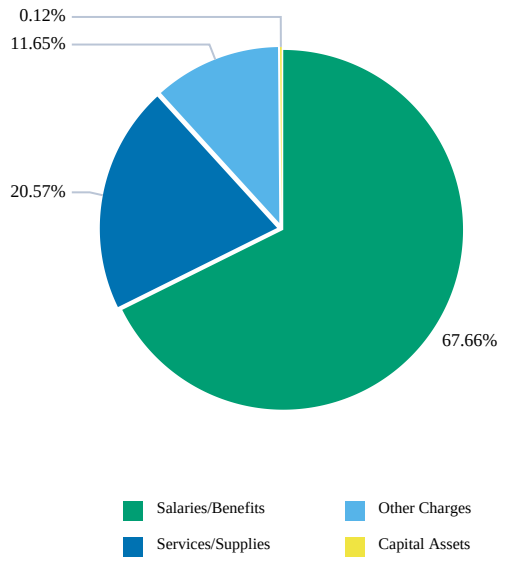
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 80J21 | ACCOUNT CLERK | 2.00 |
| | Total | 3.00 |

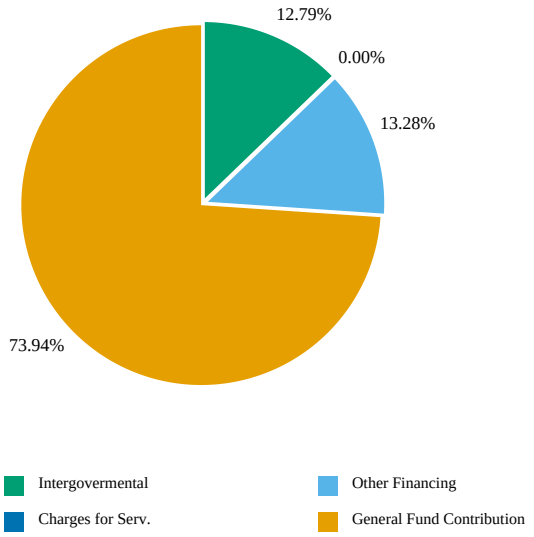
# Public Defender

## (Budget Unit 227002 - Fund 1001 - Appropriation Unit PUB100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 13,529,366 | $ 15,884,221 | $ 14,880,968 | $ 17,293,786 | $ 17,293,786 | $ 1,409,565 |
| Services and Supplies | 1,076,744 | 3,345,532 | 3,492,199 | 5,278,329 | 5,258,167 | 1,912,635 |
| Other Charges | 818,422 | 1,950,780 | 2,029,273 | 2,977,234 | 2,977,234 | 1,026,454 |
| Capital Assets | 0 | 0 | 35,252 | 30,252 | 30,252 | 30,252 |
| **Subtotal** | $ 15,424,531 | $ 21,180,533 | $ 20,437,691 | $ 25,579,601 | $ 25,559,439 | $ 4,378,906 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 620,288 | $ 2,388,558 | $ 2,339,470 | $ 3,268,692 | $ 3,268,692 | $ 880,134 |
| Charges For Services | - | 100 | 100 | 100 | 100 | 0 |
| Other Financing Sources | 2,815,300 | 2,479,787 | 2,822,860 | 3,393,203 | 3,393,203 | 913,416 |
| **Subtotal** | $ 3,435,588 | $ 4,868,445 | $ 5,162,430 | $ 6,661,995 | $ 6,661,995 | $ 1,793,550 |
| GF - Restricted Fund Balance Use | - | 429,665 | - | - | - | (429,665) |
| General Fund Contributions | 11,988,943 | 15,882,423 | 15,275,261 | 18,917,606 | 18,897,444 | 3,015,021 |
| **Total Source of Funds** | **$ 15,424,531** | **$ 21,180,533** | **$ 20,437,691** | **$ 25,579,601** | **$ 25,559,439** | **$ 4,378,906** |

### Unit Description

The Public Defender provides legal representation to indigent persons in local Superior Court matters. While most clients are defendants in criminal cases, the Public Defender also provides representation in probate, conservatorship, and limited civil matters, including when mental health clients' liberty may be at risk.

The Office also provides representation of youth in matters within the jurisdiction of the juvenile courts. This function includes having an attorney available around the clock to consult with arrested juveniles before they undergo questioning.

The Office functions allow the County to meet its obligations imposed under the Constitutions of the United States and California and other applicable statutes such as California Government Code section 27706, which lists the duties of the public defender.

At the core of the Office's work is a holistic defense model that integrates legal advocacy with supportive services. Through initiatives such as CARE Court, Clean Slate (post-sentence relief), and immigration support, the Office connects clients to mental health care, housing, education, and substance use treatment. This approach addresses the root causes of system involvement, promotes stability, and reduces recidivism.

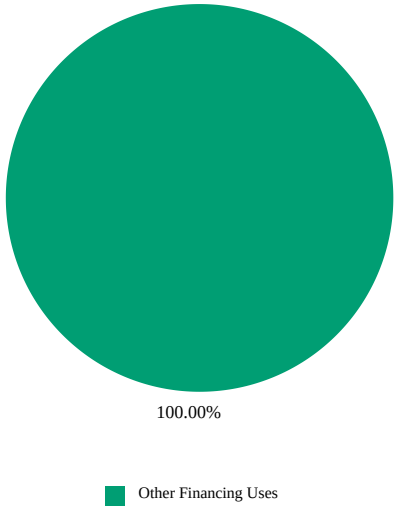
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 11A18 | PUBLIC DEFENDER | 1.00 |
| 12A06 | CHIEF ASSISTANT PUBLIC DEFENDER | 1.00 |
| 12C11 | ASSISTANT PUBLIC DEFENDER | 2.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| 34D40 | PUBLIC DEFENDER INVESTIGATOR III | 7.00 |
| 34D78 | CHIEF PUBLIC DEFENDER INVESTIGATOR | 1.00 |
| 39P31 | DEPUTY PUBLIC DEFENDER IV | 30.00 |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 2.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80B22 | LEGAL SECRETARY II | 9.00 |
| 80B24 | SUPERVISING LEGAL SECRETARY | 1.00 |
| 80B26 | LEGAL SECRETARY III | 1.00 |
| | Total | 61.00 |

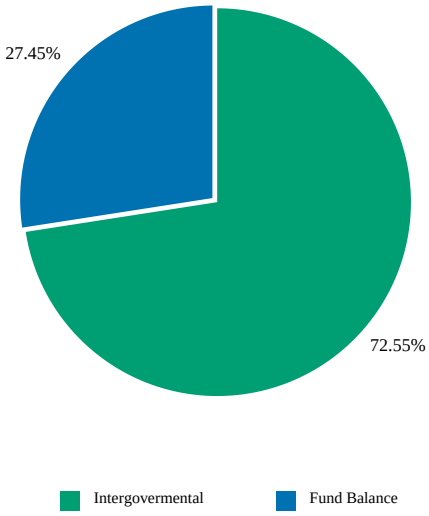
# Public Defender – 2011 Realignment (AB118)

**(Budget Unit 227003 - Fund 1300 - Appropriation Unit PUB101)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 1,516,797 | $ 647,769 | $ 647,796 | $ 619,390 | $ 619,390 | $ (28,379) |
| **Subtotal** | $ 1,516,797 | $ 647,769 | $ 647,796 | $ 619,390 | $ 619,390 | $ (28,379) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 403,576 | $ 528,777 | $ 528,777 | $ 449,353 | $ 449,353 | $ (79,424) |
| **Subtotal** | $ 403,576 | $ 528,777 | $ 528,777 | $ 449,353 | $ 449,353 | $ (79,424) |
| Fund Balance | $ 1,113,221 | $ 118,992 | $ 119,019 | $ 170,037 | $ 170,037 | $ 51,045 |
| **Total Source of Funds** | **$ 1,516,797** | **$ 647,769** | **$ 647,796** | **$ 619,390** | **$ 619,390** | **$ (28,379)** |

## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

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# Sheriff-Coroner

Departmental Overview:

The Sheriff-Coroner is an elected official per the authority of the California Government Code and Health and Safety Code and provides public safety services to residents. Services include 24-hour uniformed patrol, the investigation of crimes, criminal records management and community policing. The Office is also responsible for the safekeeping and security of persons arrested by any law enforcement agency in the county.

In fulfilling the duties of the Coroner, staff investigates reportable deaths to determine the cause and manner of those deaths. Additionally, through the California Office of Emergency Services Law Enforcement Mutual Aid Plan the Sheriff's Office serves as the County Operational Area Law Enforcement Mutual Aid Coordinator responsible for first response and coordination of local, regional and statewide resources to serve all municipal law enforcement agencies within the County.

Programs and Functions:

The Sheriff's Office provides general law enforcement, investigations, custody services, court security, coroner operations, canine, air and drone operations, special weapons and tactics services, explosive ordinance response, dive search and rescue, crisis negotiations, land-based search and rescue operations and law enforcement support.

Office's Contributions to the County's Strategic Goals:

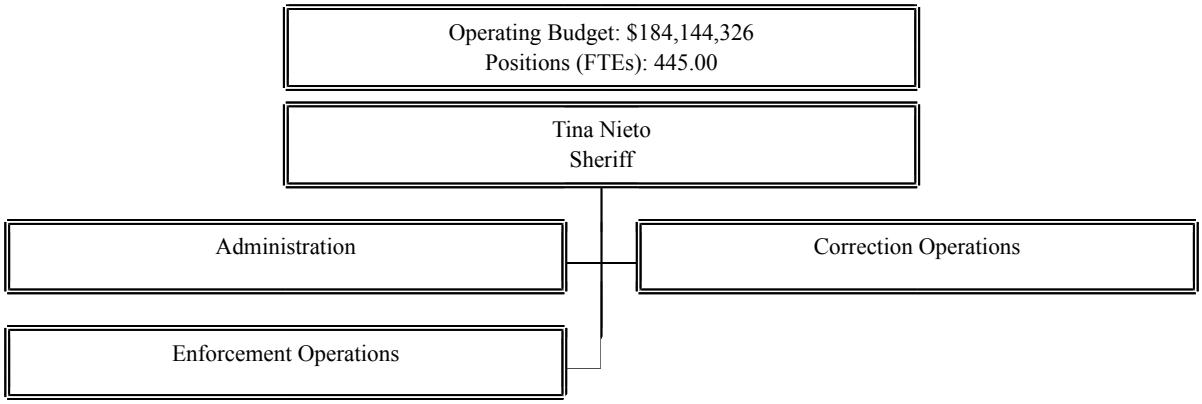
Well-Being and Quality of Life: Deputy Sheriffs are first responders and quickly deploy to disasters that jeopardize the health and safety of the community. Their daily interactions with the most vulnerable populations in the community foster trust and build partnerships that connect citizens with services.

Sustainable Infrastructure for the Present and Future: The Office provides infrastructure protection through rapid responses and collaborative efforts with other public safety partners at the local, state and federal levels.

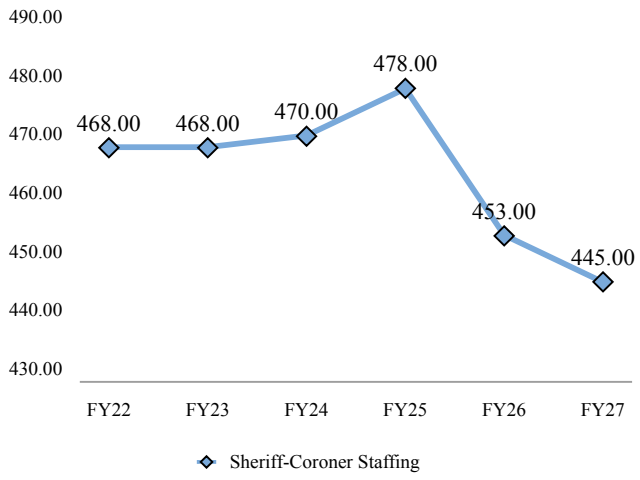
Safe and Resilient Communities: The Sheriff's Office promotes safe communities by providing proactive patrol, investigations and crime prevention efforts.

Diverse and Thriving Economy: The Office provides essential public safety services and keeping the county safe enhances people's desire to live, work, and recreate in the county.

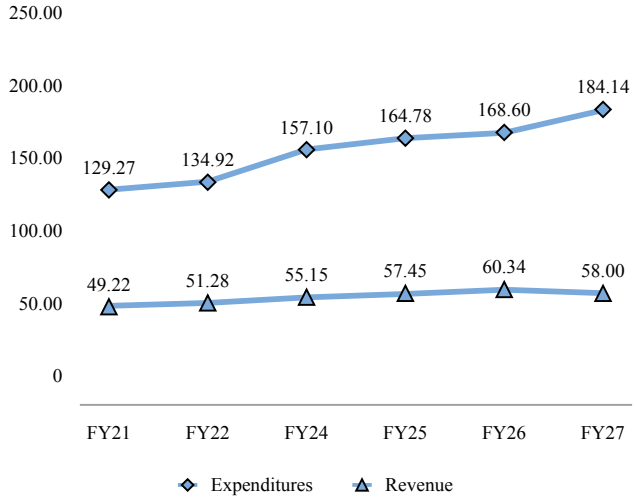
Dynamic Organization and Employer of Choice: The Sheriff's executive management team meets weekly to develop policies to improve services to the public. The team engages other County offices and departments, the judiciary, and the public on a regular basis to assess current service delivery models. As an elected official, the Sheriff meets with the public to discuss public safety policy and obtain community input and feedback on operational issues.




## Staffing Trends



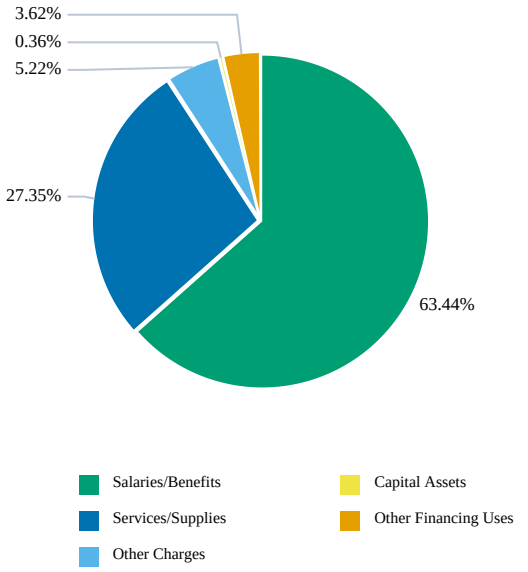

## Expenditure/Revenue History (in millions)



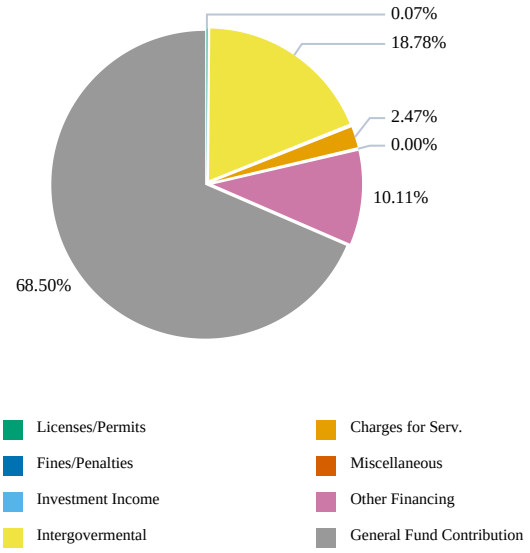

The Sheriff-Coroner is divided into three bureaus: Administration Operations, Enforcement Operations (patrol) and Correction Operations (jail).

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| COB - Number of County Jail bookings processed | 7,291 | 9,482 | 4,725 |
| COB - Average number of days a released inmate is housed in jail | 32 | 28 | 22 |
| COB - Number of Jail Program completions | 21,474 | 23,135 | 11,601 |
| COB - Number of inmate visits | 18,636 | 19,489 | 9,411 |
| EOB - Number of calls for service completed | 67,009 | 67,281 | 35,801 |
| EOB - Number of Violent Crimes reported | 219 | 364 | 147 |
| AOB - Number of applicants background checked | 106 | 108 | 20 |
| AOB - Number of employees hired | 42 | 42 | 31 |
| AOB - Number of Workers Compensation claims department-wide | 111 | 84 | 28 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 105,697,116 | $ 107,867,325 | $ 110,792,561 | $ 120,160,424 | $ 116,820,874 | $ 8,953,549 |
| Services and Supplies | 37,223,203 | 40,869,535 | 47,123,075 | 52,604,924 | 50,371,614 | 9,502,079 |
| Other Charges | 13,367,645 | 15,791,311 | 15,901,887 | 17,202,591 | 9,619,095 | (6,172,216) |
| Capital Assets | 1,647,782 | 295,000 | 1,691,154 | 2,997,235 | 667,235 | 372,235 |
| Other Financing Uses | 6,840,837 | 7,564,601 | 7,602,305 | 6,665,508 | 6,665,508 | (899,093) |
| **Subtotal** | $ 164,776,583 | $ 172,387,772 | $ 183,110,982 | $ 199,630,682 | $ 184,144,326 | $ 11,756,554 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 65,113 | $ 166,975 | $ 126,000 | $ 120,000 | $ 120,000 | $ (46,975) |
| Fines, Forfeitures, and Penalties | 105,866 | 253,000 | 104,679 | 59,500 | 59,500 | (193,500) |
| Revenue from Use of Money & Property | 148,500 | 12,000 | 69,000 | 67,000 | 67,000 | 55,000 |
| Intergovernmental Revenues | 35,498,572 | 36,816,925 | 40,421,788 | 34,584,655 | 34,584,655 | (2,232,270) |
| Charges For Services | 4,365,512 | 3,421,200 | 4,000,120 | 4,543,901 | 4,543,901 | 1,122,701 |
| Miscellaneous Revenues | 170,163 | 1,550,293 | 30,578 | 5,000 | 5,000 | (1,545,293) |
| Other Financing Sources | 17,101,092 | 18,120,939 | 18,026,057 | 18,620,889 | 18,620,889 | 499,950 |
| **Subtotal** | $ 57,454,817 | $ 60,341,332 | $ 62,778,221 | $ 58,000,945 | $ 58,000,945 | $ (2,340,387) |
| Fund Balance | $ 250,110 | $ 0 | $ (1) | $ 0 | $ 0 | $ 0 |
| GF - Restricted Fund Balance Use | - | 150,000 | - | - | - | (150,000) |
| General Fund Contributions | 107,071,655 | 111,896,440 | 120,332,761 | 141,629,737 | 126,143,381 | 14,246,941 |
| **Total Source of Funds** | **$ 164,776,583** | **$ 172,387,772** | **$ 183,110,982** | **$ 199,630,682** | **$ 184,144,326** | **$ 11,756,554** |

## Summary of Recommendation

The Recommended Budget for the Sheriff's Office includes $188,923,154 in appropriations, financed by $58,000,945 in revenues, and $130,922,209 in general fund contribution. It includes $9,202,135 in augmentations to provide status quo funding to maintain 37 existing baseline positions which includes 33 filled and 4 vacant. The recommended budget represents an increase in appropriations of $16,535,382 over the FY 2025-26 Adopted Budget. These increases in costs are due to an increase in the jail healthcare contract, increased wages from cost-of-living and step increases, the implementation of countywide wage studies, higher employee pension costs, health insurance, and rising premiums for workers' compensation and general liability programs. The Recommended Budget includes 445 full-time equivalent (FTE) positions.

## Budget Impacts

The reduction of fifteen vacant positions will challenge the Sheriff's Office's ability to restore critical operations, maintain existing patrol service levels, and sustain adequate staffing across both field and custody functions.

The loss of positions places an increased strain on existing personnel, requiring greater reliance on overtime and the reallocation of resources to maintain essential operations.

## Prior Year Accomplishments

Over the past year, the Sheriff's Office continued to advance key strategic, operational, and organizational priorities to enhance public safety, strengthen compliance, and modernize service delivery across Monterey County.

The Sheriff's Office implemented a new jail healthcare services contract effective January 1, 2026, resulting in improved delivery of medical and mental health services within the County jail system. These efforts have strengthened compliance with correctional healthcare standards and enhanced access to care for incarcerated individuals.

The Office also made significant progress in public safety technology and infrastructure. This includes advancing implementation of body-worn cameras and enhanced communications capabilities, as well as completing critical server upgrades supporting the California Law Enforcement Telecommunications System (CLETS) to ensure system reliability, security, and compliance. Additionally, the Office successfully completed Phases 1 and 2 of a four-phase project to modernize the jail's computer systems, positioning the organization for improved operational efficiency, data management, and long-term technological sustainability.

The Sheriff's Office also strengthened community reintegration and public safety partnerships by supporting the development of a re-entry resource center and collaborating with local agencies and community-based organizations to reduce recidivism and improve long-term public safety outcomes.

Additionally, the Sheriff's Office remained committed to community engagement and transparency through public outreach, recruitment events, and recognition of sworn and professional staff for exemplary service.

These accomplishments reflect the Sheriff's Office's continued commitment to strategic planning, operational excellence, and collaboration with County leadership and community stakeholders to enhance service delivery and public safety across Monterey County.

## Budget Year Goals

The Office will implement an in-car video camera system across both the Corrections and Enforcement Operations Bureau fleets to enhance transparency, accountability, evidentiary capabilities, and officer safety.

Critical infrastructure improvements at the County Jail will remain a priority. Planned projects include repairing and upgrading door control systems to ensure compatibility and improve safety, mitigating asbestos flooring and replacing failing tile in both men's and women's housing units in compliance with Board of State and Community Corrections standards, and upgrading and expanding security camera coverage. Additional efforts will address long-standing facility needs, including repairs to the Rehabilitation Center, replacement of leaking roofs and failing rain gutters, and installation of new washers and dryers. In addition, the Sheriff's Office will expand infrastructure improvements within the County Jail to address Americans with Disabilities Act (ADA) and plant-related deficiencies identified through the federal settlement agreement. These efforts will focus on ensuring compliance with accessibility requirements, improving conditions of confinement, and mitigating long-standing facility limitations that impact safe and equitable operations.

The Sheriff's Office will continue to pursue funding to restore and sustain sworn and professional staffing levels necessary to maintain core services, meet constitutional mandates, ensure safe jail operations, and increase patrol presence throughout Monterey County's unincorporated areas.

The Office will work to expand a countywide Auto Theft Task Force, leveraging Vehicle License Fee funding and strengthening partnerships with municipal law enforcement agencies to address regional auto theft trends.

Additionally, the Sheriff's Office will establish a Special Enforcement Unit focused on addressing violent gang activity. This unit will coordinate with federal partners, including the Federal Bureau of Investigation, Bureau of Alcohol, Tobacco, Firearms and Explosives, Drug Enforcement Administration, United States Secret Service, and Department of Homeland Security to enhance intelligence sharing and coordinated enforcement efforts.

## Pending Issues

The Sheriff's Office continues to face challenges for critical funding of personnel, facility and infrastructure that

Separately, state trial court funding for court security remains an ongoing and unresolved issue. Court security funding continues to be a top legislative priority for the California State Sheriffs' Association. The Sheriff's Office is actively engaged with the CSSA legislative team to advocate for increased and sustainable funding at the state level. In parallel, the Office will continue to coordinate with the local Superior Court to align staffing levels with available funding while maintaining safe and secure court operations.

## Policy Considerations

The Office faces fiscal pressures due to the loss or reduction of external funding sources, including state support for programs such as the Work Alternative Program and declining revenues from jail telecommunications. Policy decisions may be required to determine whether and how these funding gaps will be addressed in the future.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Sheriff Administration and Enforcement Operations** | **SHE100** | **1001** | **$ 71,494,610** | **$ 71,662,681** | **$ 77,295,182** | **$ 80,070,752** | **$ 64,791,945** | **$ (6,870,736)** |
| Administration and Indirect Costs | 230001 | 1001 | 13,410,326 | 16,537,152 | 17,265,667 | 15,022,556 | 15,022,556 | (1,514,596) |
| Historical Documentary Services - Civil | 230002 | 1001 | 969,405 | 1,100,762 | 1,127,075 | 0 | 0 | (1,100,762) |
| Professional Standards | 230003 | 1001 | 3,827,828 | 3,250,556 | 3,307,747 | 3,660,569 | 3,660,569 | 410,013 |
| Documentary Services | 230004 | 1001 | 2,720,207 | 2,538,239 | 2,711,760 | 4,013,861 | 3,902,315 | 1,364,076 |
| Patrol Admin | 230005 | 1001 | 38,086,270 | 38,639,962 | 42,529,068 | 44,301,467 | 29,918,322 | (8,721,640) |
| Investigation | 230006 | 1001 | 9,260,264 | 6,532,282 | 7,829,246 | 8,515,503 | 7,731,387 | 1,199,105 |
| Community Outreach Division | 230008 | 1001 | 3,220,237 | 1,239,026 | 1,043,648 | 1,651,638 | 1,651,638 | 412,612 |
| Coroner | 230009 | 1001 | 72 | 1,824,701 | 1,480,970 | 2,905,158 | 2,905,158 | 1,080,457 |
| **Sheriff Corrections Operations** | **SHE101** | **1001** | **86,441,136** | **93,160,490** | **98,213,495** | **112,894,422** | **112,686,873** | **19,526,383** |
| Court Services | 230010 | 1001 | 6,300,152 | 6,686,172 | 6,505,240 | 7,149,726 | 7,149,726 | 463,554 |
| Transportation | 230011 | 1001 | 0 | 2,913,237 | 2,693,677 | 3,781,532 | 3,781,532 | 868,295 |
| Jail Operations and Administration | 230012 | 1001 | 64,452,132 | 66,784,407 | 69,005,607 | 71,078,386 | 70,870,837 | 4,086,430 |
| Jail Programs | 230013 | 1001 | 1,122,680 | 1,543,293 | 991,687 | 3,031,215 | 3,031,215 | 1,487,922 |
| Jail Health Services | 230014 | 1001 | 14,566,172 | 15,233,380 | 19,017,285 | 23,627,050 | 23,627,050 | 8,393,670 |
| Jail Support Services Division | 230015 | 1001 | 0 | 0 | 0 | 2,781,149 | 2,781,149 | 2,781,149 |
| Jail Compliance Division | 230016 | 1001 | 0 | 0 | 0 | 1,445,364 | 1,445,364 | 1,445,364 |
| **Sheriff - AB118** | **SHE102** | **1300** | **6,840,837** | **7,564,601** | **7,602,305** | **6,665,508** | **6,665,508** | **(899,093)** |
| Court Services - AB118 | 230020 | 1300 | 5,374,868 | 5,949,601 | 5,949,601 | 5,000,000 | 5,000,000 | (949,601) |
| Jail Operations and Administration - AB118 | 230021 | 1300 | 852,250 | 1,015,000 | 856,463 | 851,463 | 851,463 | (163,537) |
| Patrol Admin - AB118 | 230022 | 1300 | 169,674 | 600,000 | 352,196 | 370,000 | 370,000 | (230,000) |
| Coroner and Investigation - AB118 | 230023 | 1300 | 268,645 | 0 | 268,645 | 268,645 | 268,645 | 268,645 |
| Narcotics - AB118 | 230024 | 1300 | 175,400 | 0 | 175,400 | 175,400 | 175,400 | 175,400 |
| **Total** | | | **$ 164,776,58** | **$ 172,387,77** | **$ 183,110,98** | **$ 199,630,68** | **$ 184,144,32** | **$ 11,756,554** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 10B05 | SHERIFF | 1.00 | 1.00 | 1.00 | - |
| 12A10 | CHIEF DEPUTY SHERIFF | 3.00 | 3.00 | 3.00 | - |
| 12A13 | UNDERSHERIFF | 1.00 | 1.00 | 1.00 | - |
| 14B01 | HUMAN RESOURCES ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | - | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 3.00 | 3.00 | 3.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 3.00 | 2.00 | 2.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | - | - | 1.00 | 1.00 |
| 14H33 | CRIMINAL INTELLIGENCE SPECIALIST | 2.00 | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | - | 1.00 | 1.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B11 | ACCOUNTANT II | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | - | (1.00) |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | - | - | 1.00 | 1.00 |
| 34E22 | FORENSIC EVIDENCE TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 34E30 | SUPERVISING FORENSIC EVIDENCE TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 34G21 | CIVIL PROCESS SERVER | 1.00 | 1.00 | 1.00 | - |
| 34P31 | VEHICLE ABATEMENT ENFORCEMENT OFFICER | 2.00 | 2.00 | 2.00 | - |
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 112.00 | 108.00 | 95.00 | (13.00) |
| 36A23 | SHERIFFS SERGEANT | 37.00 | 38.00 | 38.00 | - |
| 36A24 | SHERIFFS INVESTIGATIVE SERGEANT | 3.00 | 3.00 | 3.00 | - |
| 36A81 | SHERIFFS CAPTAIN | 1.00 | 1.00 | 2.00 | 1.00 |
| 36A82 | SHERIFFS COMMANDER | 10.00 | 11.00 | 10.00 | (1.00) |
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 155.00 | 151.00 | 153.00 | 2.00 |
| 43G05 | DIGITAL FORENSIC INVESTIGATOR | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | - | - | 1.00 | 1.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 3.00 | 3.00 | 3.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 50S01 | FORENSIC AUTOPSY TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 60G54 | SHERIFF'S WORK ALTERNATIVE SPECIALIST | 4.00 | 3.00 | 3.00 | - |
| 60I02 | PROGRAM MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 60S21 | CRIME PREVENTION SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 70F80 | SENIOR STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70K92 | SHERIFFS CORRECTIONAL COOK II | 5.00 | 5.00 | 5.00 | - |
| 70N10 | INMATE SERVICES SPECIALIST | 7.00 | 5.00 | 3.00 | (2.00) |
| 72A40 | SENIOR INMATE SERVICES SPECIALIST | 1.00 | 1.00 | - | (1.00) |
| 72C25 | VEHICLE MAINTENANCE COORDINATOR | 1.00 | - | - | - |
| 80A32 | SENIOR SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E22 | OFFICE ASSISTANT III | 5.00 | 3.00 | 3.00 | - |
| 80I06 | SHERIFFS PROPERTY TECHNICIAN | 2.00 | 1.00 | 1.00 | - |
| 80I07 | CORRECTIONS SPECIALIST | 11.00 | 11.00 | 11.00 | - |
| 80I08 | SENIOR CORRECTIONS SPECIALIST | 3.00 | 3.00 | 3.00 | - |
| 80I10 | CUSTODY AND CONTROL SPECIALIST | 47.00 | 45.00 | 42.00 | (3.00) |
| 80I15 | SHERIFFS RECORDS SPECIALIST I | 2.00 | 1.00 | - | (1.00) |
| 80I16 | SHERIFFS RECORDS SPECIALIST II | 18.00 | 15.00 | 15.00 | - |
| 80I17 | SENIOR SHERIFFS RECORDS SPECIALIST | 5.00 | 4.00 | 4.00 | - |
| 80I20 | SHERIFFS RECORDS SUPERVISOR | 4.00 | 4.00 | 3.00 | (1.00) |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 3.00 | 3.00 | 2.00 | (1.00) |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 | 4.00 | 6.00 | 2.00 |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 481.00 | 461.00 | 445.00 | (16.00) |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 230004-1001-AUG027 | Restore Vacant Records Specialist I Position # 80I150002-230004 | Status Quo Vacant Position | $111,546 | 1.00 | - | - |
| 230005-1001-AUG003 | Airplane Engine Overhaul | Status Quo Other | $100,000 | - | - | - |
| 230005-1001-AUG004 | Restore Filled Deputy Sheriff-Operations Position # 36A220003-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG005 | Restore Filled Deputy Sheriff-Operations Position # 36A220006-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG006 | Restore Filled Deputy Sheriff-Operations Position #36A220013-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG007 | Restore Filled Deputy Sheriff-Operations Position #36A220031-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG008 | Restore Filled Deputy Sheriff-Operations Position #36A220033-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG009 | Restore Filled Deputy Sheriff-Operations Position #36A220037-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG010 | Restore Filled Deputy Sheriff-Operations Position #36A220040-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG011 | Restore Filled Deputy Sheriff-Operations Position #36A220043-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG013 | AXON Air Drone Licenses | Status Quo Other | $20,728 | - | - | - |
| 230005-1001-AUG015 | Restore Vacant Deputy Sheriff-Operations Position # 36A220026-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG016 | Restore Vacant Deputy Sheriff-Operations Position # 36A220036-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG017 | Restore Vacant Deputy Sheriff-Operations Position # 36A220038-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG018 | Restore Vacant Deputy Sheriff-Operations Position # 36A220044-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG019 | Restore Vacant Deputy Sheriff-Operations Position # 36A220073-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG020 | Restore Vacant Deputy Sheriff-Operations Position # 36A220078-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG021 | Restore Vacant Deputy Sheriff-Operations Position # 36A220079-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |
| 230005-1001-AUG022 | Restore Vacant Deputy Sheriff-Operations Position # 36A220085-230005 | Status Quo Vacant Position | $185,547 | 1.00 | - | - |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 230005-1001-AUG028 | Restore Filled Deputy Sheriff-Operations Position # 36A220045-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG029 | Restore Filled Deputy Sheriff-Operations Position # 36A220046-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG040 | Restore Filled Deputy Sheriff-Operations Position # 36A220047-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG041 | Restore Filled Deputy Sheriff-Operations Position # 36A220051-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG042 | Restore Filled Deputy Sheriff-Operations Position # 36A220060-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG043 | Replace SWAT Ballistic Shields | Status Quo Other | $25,000 | - | - | - |
| 230005-1001-AUG044 | Flock Camera Program Expansion - 140 Cameras | New Program/Service w/ General Fund Funding | $420,000 | - | - | - |
| 230005-1001-AUG045 | AXON Air - Replenish UAS Fleet and Expand OS Program | New Program/Service w/ General Fund Funding | $110,000 | - | - | - |
| 230005-1001-AUG046 | AXON Fleet Car Camera System - 81 Vehicles | New Program/Service w/ General Fund Funding | $452,000 | - | - | - |
| 230005-1001-AUG047 | SAR QTAC Utility Truck | New Program/Service w/ General Fund Funding | $275,000 | - | - | - |
| 230005-1001-AUG048 | SAR 4x4 Ford Ranger | New Program/Service w/ General Fund Funding | $75,000 | - | - | - |
| 230005-1001-AUG049 | 2 SAR 12 Passenger Mercedes Sprinter AWD Diesel | New Program/Service w/ General Fund Funding | $150,000 | - | - | - |
| 230005-1001-AUG050 | 2 SAR Polaris Police Response Enclosed UTV | New Program/Service w/ General Fund Funding | $140,000 | - | - | - |
| 230005-1001-AUG051 | Airplane Camera System Thermal Imaging Upgrade | New Program/Service w/ General Fund Funding | $450,000 | - | - | - |
| 230005-1001-AUG052 | Replace 160 Duty Handguns/Holsters with Glock 47 | New Program/Service w/ General Fund Funding | $153,000 | - | - | - |
| 230005-1001-AUG054 | 10 Deputy Sheriff-Recruits Pilot Program | New Program/Service w/ General Fund Funding | $1,273,455 | - | - | - |
| 230005-1001-AUG055 | Supplemental Deputy Assignments for County Code Enforcement | New Program/Service w/ General Fund Funding | $400,000 | - | - | - |
| 230005-1001-AUG056 | Restore Filled Deputy Sheriff-Operations Position # 36A220014-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG057 | Restore Filled Deputy Sheriff-Operations Position # 36A220018-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG058 | Restore Filled Deputy Sheriff-Operations Position # 36A220021-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG059 | Restore Filled Deputy Sheriff-Operations Position # 36A220042-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230005-1001-AUG060 | Restore Filled Deputy Sheriff-Operations Position # 36A220055-230005 | Status Quo Filled Position | $265,491 | 1.00 | $265,491 | 1.00 |
| 230006-1001-AUG001 | 60 Flock Cameras | Status Quo Other | $253,000 | - | - | - |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 230006-1001-AUG002 | 3 Forensic Computers | New Program/Service w/ General Fund Funding | $60,000 | - | - | - |
| 230006-1001-AUG012 | Evidence Room Lockers | New Program/Service w/ General Fund Funding | $115,000 | - | - | - |
| 230006-1001-AUG053 | Property Evidence Full Inventory Audit | New Program/Service w/ General Fund Funding | $80,000 | - | - | - |
| 230012-1001-AUG014 | Restore Vacant Deputy Sheriff-Corrections Position # 36E210120-230012 | Status Quo Vacant Position | $181,325 | 1.00 | $181,325 | - |
| 230012-1001-AUG023 | Restore Vacant Correction Specialist Position #80I070004-230012 | Status Quo Vacant Position | $105,354 | 1.00 | $105,354 | - |
| 230012-1001-AUG024 | Restore Vacant Custody & Control Specialist Position # 80I100008-230012 | Status Quo Vacant Position | $126,974 | 1.00 | $126,974 | - |
| 230012-1001-AUG025 | Restore Vacant Records Supervisor Position # 80I200002-230012 | Status Quo Vacant Position | $70,173 | 1.00 | - | - |
| 230012-1001-AUG026 | Restore Vacant Work Alternative Specialist Position # 60G540003-230012 | Status Quo Vacant Position | $135,834 | 1.00 | $135,834 | 1.00 |
| 230012-1001-AUG030 | Restore Filled Deputy Sheriff-Corrections Position # 36E210002-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG031 | Restore Filled Deputy Sheriff-Corrections Position # 36E210010-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG032 | Restore Filled Deputy Sheriff-Corrections Position # 36E210013-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG033 | Restore Filled Deputy Sheriff-Corrections Position # 36E210016-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG034 | Restore Filled Deputy Sheriff-Corrections Position # 36E210021-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG035 | Restore Filled Deputy Sheriff-Corrections Position # 36E210043-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG036 | Restore Filled Deputy Sheriff-Corrections Position # 36E210046-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG037 | Restore Filled Deputy Sheriff-Corrections Position # 36E210053-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG038 | Restore Filled Deputy Sheriff-Corrections Position # 36E210055-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG039 | Restore Filled Deputy Sheriff-Corrections Position # 36E210063-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG061 | Restore Filled Deputy Sheriff-Corrections Position # 36E210003-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG062 | Restore Filled Deputy Sheriff-Corrections Position # 36E210027-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |

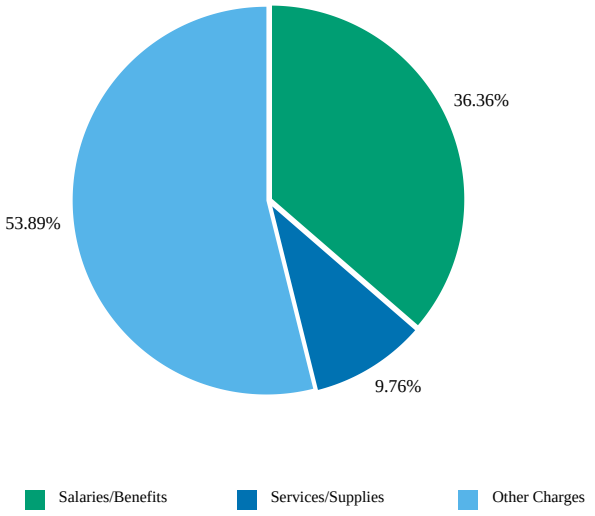
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 230012-1001-AUG063 | Restore Filled Deputy Sheriff-Corrections Position # 36E210037-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG064 | Restore Filled Deputy Sheriff-Corrections Position # 36E210047-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| 230012-1001-AUG065 | Restore Filled Deputy Sheriff-Corrections Position # 36E210060-230012 | Status Quo Filled Position | $258,254 | 1.00 | $258,254 | 1.00 |
| | | **Grand Total:** | **$15,420,413** | **47.00** | **$9,202,135** | **34.00** |

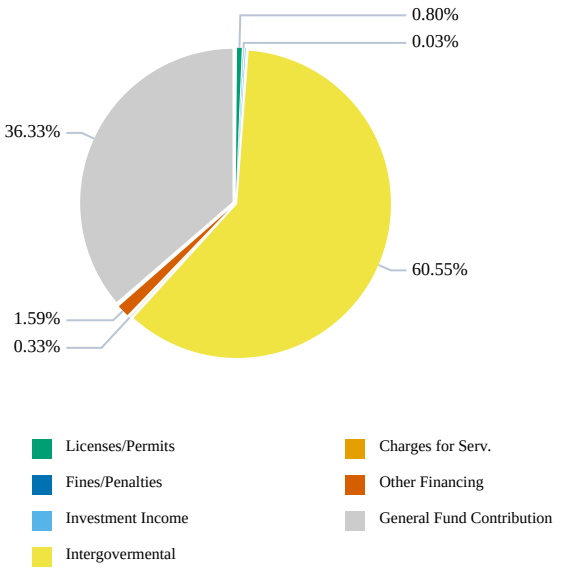
# Administration and Indirect Costs

## (Budget Unit 230001 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 4,278,275 | $ 4,580,144 | $ 4,488,109 | $ 5,461,884 | $ 5,461,884 | $ 881,740 |
| Services and Supplies | 1,306,853 | 1,776,296 | 2,453,398 | 1,465,483 | 1,465,483 | (310,813) |
| Other Charges | 7,825,198 | 10,180,712 | 10,167,008 | 8,095,189 | 8,095,189 | (2,085,523) |
| Capital Assets | 0 | - | 157,153 | - | - | - |
| **Subtotal** | $ 13,410,326 | $ 16,537,152 | $ 17,265,667 | $ 15,022,556 | $ 15,022,556 | $ (1,514,596) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 65,080 | $ 166,975 | $ 126,000 | $ 120,000 | $ 120,000 | $ (46,975) |
| Fines, Forfeitures, and Penalties | 6,495 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| Revenue from Use of Money & Property | 137,500 | - | 55,000 | 55,000 | 55,000 | 55,000 |
| Intergovernmental Revenues | 8,941,899 | 8,996,741 | 8,996,741 | 9,095,683 | 9,095,683 | 98,942 |
| Charges For Services | 31,351 | - | 20,144 | 50,000 | 50,000 | 50,000 |
| Miscellaneous Revenues | 24,397 | - | 5,836 | 0 | 0 | 0 |
| Other Financing Sources | 204,111 | 180,763 | 180,763 | 238,898 | 238,898 | 58,135 |
| **Subtotal** | $ 9,410,833 | $ 9,344,479 | $ 9,389,484 | $ 9,564,581 | $ 9,564,581 | $ 220,102 |
| General Fund Contributions | 3,999,493 | 7,192,673 | 7,876,183 | 5,457,975 | 5,457,975 | (1,734,698) |
| **Total Source of Funds** | **$ 13,410,326** | **$ 16,537,152** | **$ 17,265,667** | **$ 15,022,556** | **$ 15,022,556** | **$ (1,514,596)** |

### Unit Description

The Sheriff's Office Administration serves as the executive management team that directs the entire organization's activities to achieve its mission of protecting the lives and property of residents in the county and operating the County Jail. This unit also includes Fiscal and Information Technology services, including budgeting and accounting, payroll, and management information systems support.

## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 10B05 | SHERIFF | 1.00 |
| 12A10 | CHIEF DEPUTY SHERIFF | 1.00 |
| 12A13 | UNDERSHERIFF | 1.00 |
| 14B01 | HUMAN RESOURCES ANALYST I | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 |
| 20B11 | ACCOUNTANT II | 2.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| 43G05 | DIGITAL FORENSIC INVESTIGATOR | 1.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 3.00 |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 2.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 5.00 |
| | Total | 27.00 |

# Civil

## (Budget Unit 230002 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds

No data to display

### Source of Funds

No data to display

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 755,576 | $ 785,113 | $ 749,657 | $ 0 | $ 0 | $ (785,113) |
| Services and Supplies | 182,743 | 165,650 | 193,883 | 0 | 0 | (165,650) |
| Other Charges | 0 | - | 0 | - | - | - |
| Capital Assets | 31,086 | 150,000 | 183,536 | - | - | (150,000) |
| **Subtotal** | $ 969,405 | $ 1,100,762 | $ 1,127,075 | $ 0 | $ 0 | $ (1,100,762) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 186,186 | $ 350,000 | $ 366,209 | $ - | $ - | $ (350,000) |
| Miscellaneous Revenues | 226 | - | 164 | - | - | - |
| **Subtotal** | $ 186,412 | $ 350,000 | $ 366,373 | $ - | $ - | $ (350,000) |
| GF - Restricted Fund Balance Use | - | 150,000 | - | - | - | (150,000) |
| General Fund Contributions | 782,993 | 600,762 | 760,703 | 0 | 0 | (600,762) |
| **Total Source of Funds** | **$ 969,405** | **$ 1,100,762** | **$ 1,127,075** | **$ 0** | **$ 0** | **$ (1,100,762)** |

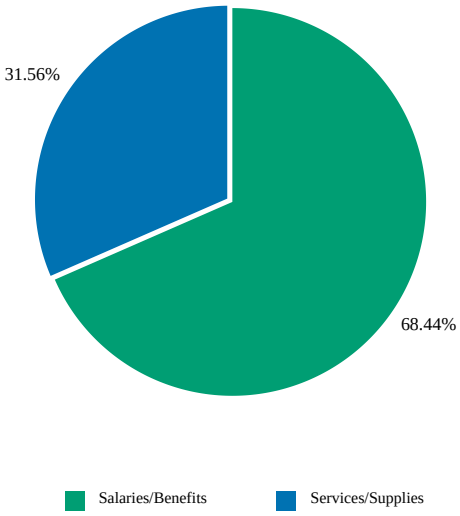
### Unit Description

Effective FY 2026-27, this unit will be consolidated with Records and Warrants (230004).

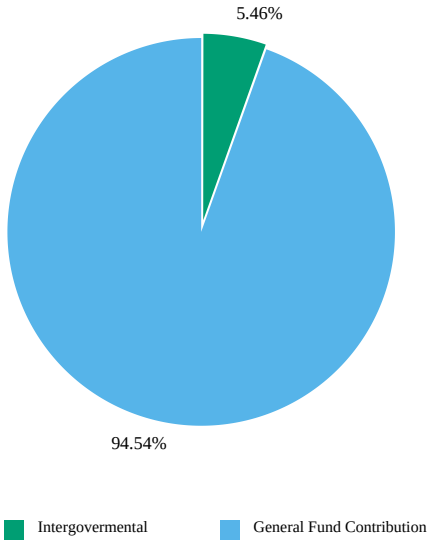
# Professional Standards

## (Budget Unit 230003 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,055,410 | $ 1,725,497 | $ 2,012,489 | $ 2,505,269 | $ 2,505,269 | $ 779,772 |
| Services and Supplies | 1,765,580 | 1,525,060 | 1,295,258 | 1,155,300 | 1,155,300 | (369,760) |
| Capital Assets | 6,839 | 0 | 0 | 0 | 0 | 0 |
| **Subtotal** | $ 3,827,828 | $ 3,250,556 | $ 3,307,747 | $ 3,660,569 | $ 3,660,569 | $ 410,013 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 154,949 | $ 150,000 | $ 243,695 | $ 200,000 | $ 200,000 | $ 50,000 |
| Charges For Services | 45 | 1,200 | 0 | 0 | 0 | (1,200) |
| Miscellaneous Revenues | 8,871 | 2,000 | 3,377 | 0 | 0 | (2,000) |
| **Subtotal** | $ 163,865 | $ 153,200 | $ 247,071 | $ 200,000 | $ 200,000 | $ 46,800 |
| General Fund Contributions | 3,663,964 | 3,097,356 | 3,060,676 | 3,460,569 | 3,460,569 | 363,213 |
| **Total Source of Funds** | **$ 3,827,828** | **$ 3,250,556** | **$ 3,307,747** | **$ 3,660,569** | **$ 3,660,569** | **$ 410,013** |

### Unit Description

This unit oversees internal affairs, applicant and volunteer background checks, training, and public information requests. The unit commander is the Sheriff's Office Equal Employment Officer and the Loss Prevention Committee Chair.

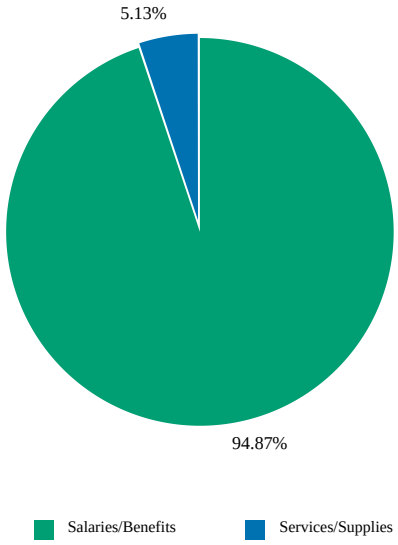
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 1.00 |
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 1.00 |
| 36A23 | SHERIFFS SERGEANT | 4.00 |
| 36A82 | SHERIFFS COMMANDER | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| | Total | 8.00 |

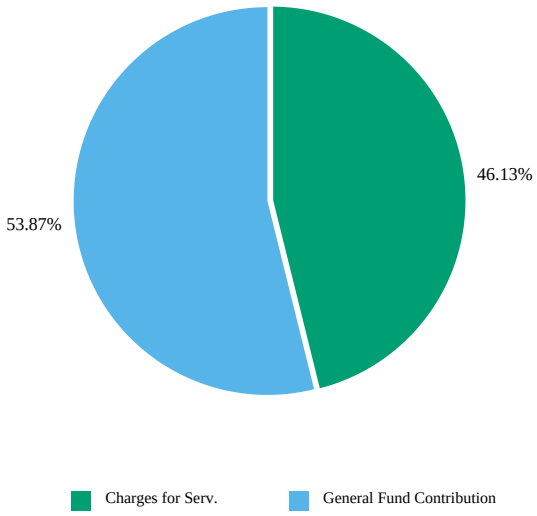
# Documentary Services

## (Budget Unit 230004 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 1,739,287 | $ 1,600,000 | $ 1,657,133 | $ 1,800,000 | $ 1,800,000 | $ 200,000 |
| Miscellaneous Revenues | 92 | - | 47 | 0 | 0 | 0 |
| **Subtotal** | $ 1,739,379 | $ 1,600,000 | $ 1,657,179 | $ 1,800,000 | $ 1,800,000 | $ 200,000 |
| General Fund Contributions | 980,828 | 938,239 | 1,054,581 | 2,213,861 | 2,102,315 | 1,164,076 |
| **Total Source of Funds** | **$ 2,720,207** | **$ 2,538,239** | **$ 2,711,760** | **$ 4,013,861** | **$ 3,902,315** | **$ 1,364,076** |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 1,739,287 | $ 1,600,000 | $ 1,657,133 | $ 1,800,000 | $ 1,800,000 | $ 200,000 |
| Miscellaneous Revenues | 92 | - | 47 | 0 | 0 | 0 |
| **Subtotal** | $ 1,739,379 | $ 1,600,000 | $ 1,657,179 | $ 1,800,000 | $ 1,800,000 | $ 200,000 |
| General Fund Contributions | 980,828 | 938,239 | 1,054,581 | 2,213,861 | 2,102,315 | 1,164,076 |
| **Total Source of Funds** | **$ 2,720,207** | **$ 2,538,239** | **$ 2,711,760** | **$ 4,013,861** | **$ 3,902,315** | **$ 1,364,076** |

### Unit Description

This unit provides critical administrative and operational support to all bureaus within the Sheriff's Office, as well as to law enforcement and criminal justice agencies throughout the County, on a 24/7 basis. Core functions include processing Live Scan fingerprinting services for the public, maintaining and releasing arrest records and crime reports, submitting required statistics to the California Department of Justice, entering and managing restraining orders, and operating the public information counter. The unit also manages the Warrants Section, serving as the central repository for criminal, traffic, and juvenile warrants, including the entry, maintenance, and confirmation of warrants prior to service. Additionally, the Civil Unit is responsible for the service of civil process, including subpoenas, summons, evictions, and court orders, ensuring timely and lawful execution in accordance with statutory requirements and supporting the effective operation of the County's judicial system.

### Recommended Positions

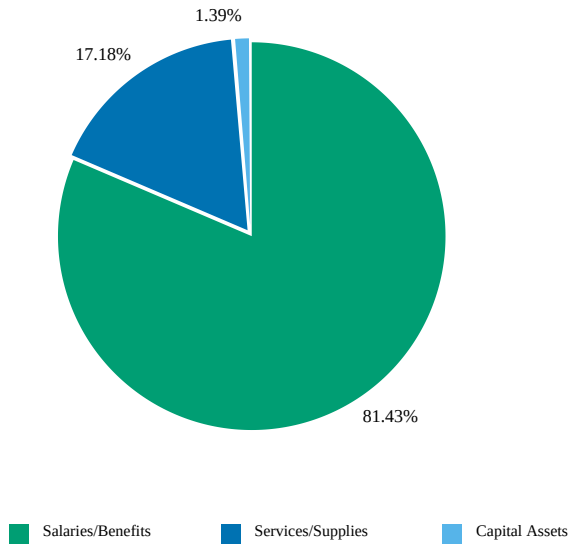
| Classification Code | Classification Label | FTE |
|---|---|---|
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 34G21 | CIVIL PROCESS SERVER | 1.00 |
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 1.00 |
| 80I16 | SHERIFFS RECORDS SPECIALIST II | 15.00 |
| 80I17 | SENIOR SHERIFFS RECORDS SPECIALIST | 4.00 |

| | | |
|---|---|---|
| 80I20 | SHERIFFS RECORDS SUPERVISOR | 2.00 |
| 80J21 | ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 26.00 |

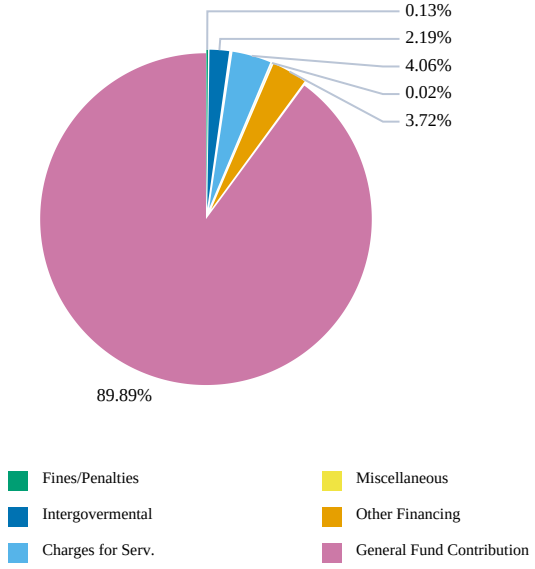
# Enforcement Operations and Administration - Patrol

## (Budget Unit 230005 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 28,557,039 | $ 30,353,437 | $ 32,489,773 | $ 33,489,911 | $ 30,332,080 | $ (21,357) |
| Services and Supplies | 6,906,676 | 8,309,525 | 8,880,178 | 8,357,321 | 6,401,387 | (1,908,138) |
| Other Charges | 1,942,469 | (23,000) | (37,630) | (25,000) | (7,332,380) | (7,309,380) |
| Capital Assets | 680,087 | 0 | 1,196,747 | 2,479,235 | 517,235 | 517,235 |
| **Subtotal** | $ 38,086,270 | $ 38,639,962 | $ 42,529,068 | $ 44,301,467 | $ 29,918,322 | $ (8,721,640) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 19,773 | $ 80,000 | $ 19,905 | $ 37,500 | $ 37,500 | $ (42,500) |
| Intergovernmental Revenues | 656,372 | 550,000 | 1,901,053 | 655,100 | 655,100 | 105,100 |
| Charges For Services | 142,260 | 300,000 | 1,027,215 | 1,215,000 | 1,215,000 | 915,000 |
| Miscellaneous Revenues | 4,316 | 5,000 | 5,097 | 5,000 | 5,000 | 0 |
| Other Financing Sources | 914,558 | 1,320,955 | 1,093,751 | 1,112,133 | 1,112,133 | (208,822) |
| **Subtotal** | $ 1,737,280 | $ 2,255,955 | $ 4,047,020 | $ 3,024,733 | $ 3,024,733 | $ 768,778 |
| General Fund Contributions | 36,348,991 | 36,384,008 | 38,482,047 | 41,276,734 | 26,893,589 | (9,490,419) |
| **Total Source of Funds** | **$ 38,086,270** | **$ 38,639,962** | **$ 42,529,068** | **$ 44,301,467** | **$ 29,918,322** | **$ (8,721,640)** |

### Unit Description

This unit is responsible for enforcement operations including patrol, investigations, special operations and support functions and provides general and specialized support to other law enforcement agencies within the county.

The Enforcement Operations and Administration Division oversees the management of three patrol stations. The Coastal Patrol Station serves the designated areas of unincorporated Carmel, Carmel Valley, Pebble Beach, Carmel Highlands, Big Sur, Cachagua, and the Highway 68 corridor from Laureles Grade to Highway 1.

The Central Patrol Station covers the area most affected by crimes (Pajaro, Las Lomas, Castroville and Prunedale) and specifically violent crimes with the highest number of gang members. The station is home to the highest number of assigned staff and therefore supplies the highest number of deputies to special details that include natural disasters, major crimes, special events and major enforcement actions to include those

that occur in local cities such as Salinas. This station trains new deputies assigned to the Patrol Division.

The South County Station patrols the largest geographical area, with responsibility over 1,800 square miles divided into three patrol beats providing coverage of South County from 5th Street, Gonzales to the San Luis Obispo County line, and west to the ridgeline of the Santa Lucia mountain range. The U.S. Army and California National Guard have major installations at Fort Hunter Liggett and Camp Roberts. This area also contains a large portion of the Los Padres National Forest.

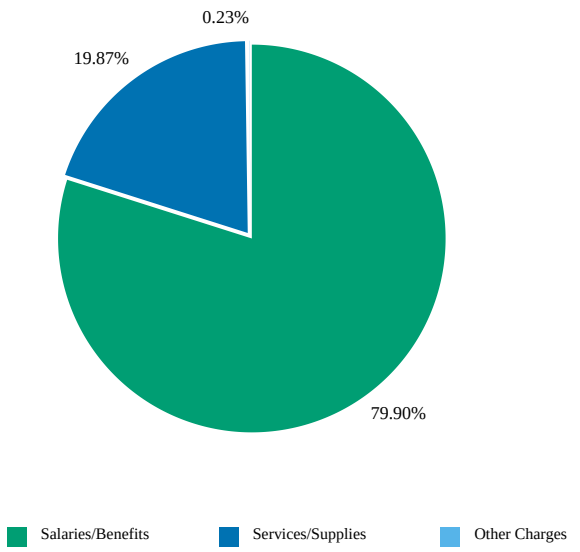
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12A10 | CHIEF DEPUTY SHERIFF | 1.00 |
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 74.00 |
| 36A23 | SHERIFFS SERGEANT | 11.00 |
| 36A81 | SHERIFFS CAPTAIN | 1.00 |
| 36A82 | SHERIFFS COMMANDER | 2.00 |
| | Total | 89.00 |

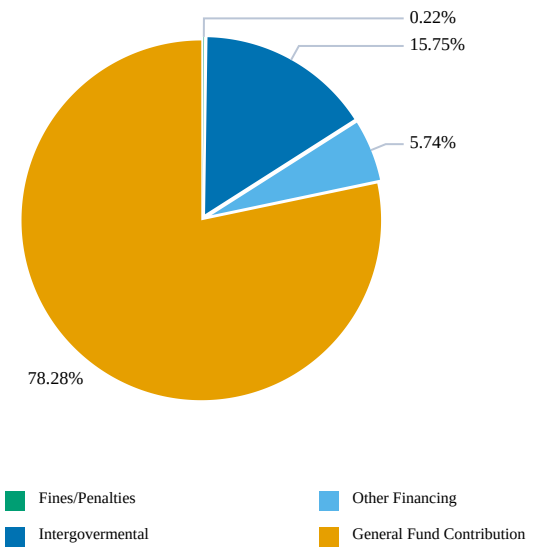
# Investigation

## (Budget Unit 230006 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,421,592 | $ 5,240,392 | $ 5,223,782 | $ 6,177,287 | $ 6,177,287 | $ 936,895 |
| Services and Supplies | 1,621,631 | 1,046,218 | 2,379,791 | 1,676,485 | 1,536,485 | 490,267 |
| Other Charges | 206,651 | 225,673 | 225,673 | 293,731 | 17,615 | (208,058) |
| Capital Assets | 10,390 | 20,000 | 0 | 368,000 | 0 | (20,000) |
| **Subtotal** | $ 9,260,264 | $ 6,532,282 | $ 7,829,246 | $ 8,515,503 | $ 7,731,387 | $ 1,199,105 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 33 | $ - | $ 0 | $ 0 | $ 0 | $ 0 |
| Fines, Forfeitures, and Penalties | 79,598 | 173,000 | 79,774 | 17,000 | 17,000 | (156,000) |
| Revenue from Use of Money & Property | 11,000 | 12,000 | 12,000 | 0 | 0 | (12,000) |
| Intergovernmental Revenues | 1,101,781 | 1,396,000 | 1,321,150 | 1,218,000 | 1,218,000 | (178,000) |
| Charges For Services | 89,667 | 85,000 | 70,746 | 0 | 0 | (85,000) |
| Miscellaneous Revenues | 9,403 | - | 0 | 0 | 0 | 0 |
| Other Financing Sources | 444,045 | - | 444,045 | 444,045 | 444,045 | 444,045 |
| **Subtotal** | $ 1,735,526 | $ 1,666,000 | $ 1,927,715 | $ 1,679,045 | $ 1,679,045 | $ 13,045 |
| General Fund Contributions | 7,524,738 | 4,866,282 | 5,901,531 | 6,836,458 | 6,052,342 | 1,186,060 |
| **Total Source of Funds** | **$ 9,260,264** | **$ 6,532,282** | **$ 7,829,246** | **$ 8,515,503** | **$ 7,731,387** | **$ 1,199,105** |

### Unit Description

This division provides general and specialized support to law enforcement agencies within the county. Broken into two units, violent and property crimes, an analyst and multiple detectives investigate and organize criminal intelligence to guide operational and tactical decisions for complex, sensitive or major felony cases.

### Recommended Positions

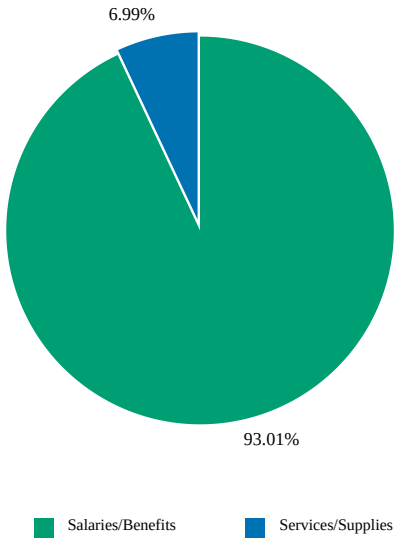
| Classification Code | Classification Label | FTE |
|---|---|---|
| 34E22 | FORENSIC EVIDENCE TECHNICIAN | 2.00 |
| 34E30 | SUPERVISING FORENSIC EVIDENCE TECHNICIAN | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |

| | | |
|---|---|---|
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 15.00 |
| 36A23 | SHERIFFS SERGEANT | 1.00 |
| 36A24 | SHERIFFS INVESTIGATIVE SERGEANT | 2.00 |
| 36A82 | SHERIFFS COMMANDER | 1.00 |
| 80I06 | SHERIFFS PROPERTY TECHNICIAN | 1.00 |
| | Total | 24.00 |

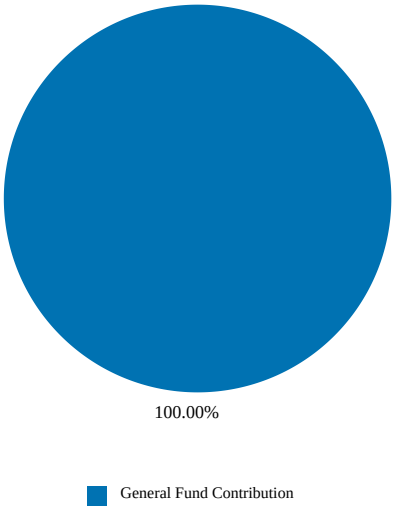
# Community Outreach Division

## (Budget Unit 230008 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,732,264 | $ 1,296,241 | $ 1,020,167 | $ 1,536,203 | $ 1,536,203 | $ 239,962 |
| Services and Supplies | 366,246 | 82,785 | 23,481 | 115,435 | 115,435 | 32,650 |
| Other Charges | 121,727 | (140,000) | 0 | - | - | 140,000 |
| **Subtotal** | $ 3,220,237 | $ 1,239,026 | $ 1,043,648 | $ 1,651,638 | $ 1,651,638 | $ 412,612 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 32,558 | $ 195,000 | $ 0 | $ 0 | $ 0 | $ (195,000) |
| Charges For Services | 974,598 | 1,020,000 | 0 | 0 | 0 | (1,020,000) |
| **Subtotal** | $ 1,007,156 | $ 1,215,000 | $ 0 | $ 0 | $ 0 | $ (1,215,000) |
| General Fund Contributions | 2,213,081 | 24,026 | 1,043,648 | 1,651,638 | 1,651,638 | 1,627,612 |
| **Total Source of Funds** | **$ 3,220,237** | **$ 1,239,026** | **$ 1,043,648** | **$ 1,651,638** | **$ 1,651,638** | **$ 412,612** |

### Unit Description

The Community Services unit manages the many special events held each year in the county. These events draw crowds to the area, requiring an additional law enforcement presence. The unit manages the Sheriff's Office fleet of vehicles, volunteer units (Reserves, Mounted, Aero Squad, Sheriff's Emergency Assistance Team), and other specialized teams, including the Search and Rescue Team (SAR). Pursuant to California Government Code section 26614, the Sheriff has the authority to search for and rescue missing persons in the County. Each year, the SAR and the Dive Team respond to numerous calls for service regarding vehicles over a cliff, lost or injured hikers, divers or swimmers in distress, or other miscellaneous associated calls for service.

In FY 2016-17, the Sheriff's Office expanded the Sheriff's Emergency Assistance Team (SEAT) and the Explorer Post. The SEAT volunteer unit provides personnel to respond to events with traffic control, manning of road blocks, and incident support. SEAT has also begun to provide a cadre of members to conduct Citizens on Patrol activities in the Monterey Peninsula area. This service is expanding to include Central Station and South County Station coverage. The Explorer Post allows youth to participate in Sheriff's Office activities while providing limited personnel resources for major events throughout the County.

The Special Enforcement unit responds to many critical or high-risk incidents outside the training, experience and equipment capabilities of patrol deputies, including the Special Weapons and Tactical Team (SWAT)/Hostage Negotiators (HNT), the Mobile Field Force (MFF) which responds to civil disobedience and the Bomb Squad/Weapons of

Mass Destruction Team. Additionally, this unit manages the Terrorism Liaison Officers who collaborate with the Northern California Regional Intelligence Center (NCRIC), the Crime Analysts who examine trends, and the acquisition, training and daily operations of the canine unit.

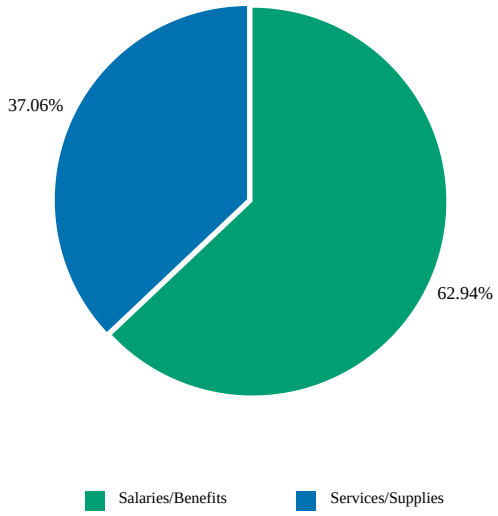
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E22 | OFFICE ASSISTANT III | 2.00 |
| 34P31 | VEHICLE ABATEMENT ENFORCEMENT OFFICER | 2.00 |
| 36A23 | SHERIFFS SERGEANT | 1.00 |
| 36A82 | SHERIFFS COMMANDER | 1.00 |
| 60S21 | CRIME PREVENTION SPECIALIST | 1.00 |
| | Total | 7.00 |

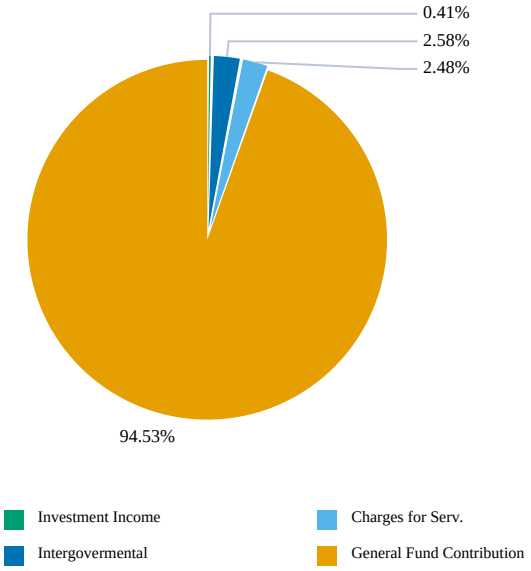
# Coroner

## (Budget Unit 230009 - Fund 1001 - Appropriation Unit SHE100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ - | $ 1,092,201 | $ 1,259,580 | $ 1,828,505 | $ 1,828,505 | $ 736,304 |
| Services and Supplies | 72 | 732,500 | 221,390 | 1,076,653 | 1,076,653 | 344,153 |
| **Subtotal** | $ 72 | $ 1,824,701 | $ 1,480,970 | $ 2,905,158 | $ 2,905,158 | $ 1,080,457 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ - | $ - | $ 2,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| Intergovernmental Revenues | - | - | 10,061 | 75,000 | 75,000 | 75,000 |
| Charges For Services | - | - | 30,240 | 72,000 | 72,000 | 72,000 |
| **Subtotal** | $ - | $ - | $ 42,301 | $ 159,000 | $ 159,000 | $ 159,000 |
| General Fund Contributions | 72 | 1,824,701 | 1,438,669 | 2,746,158 | 2,746,158 | 921,457 |
| **Total Source of Funds** | **$ 72** | **$ 1,824,701** | **$ 1,480,970** | **$ 2,905,158** | **$ 2,905,158** | **$ 1,080,457** |

### Unit Description

The Coroner Unit completes competent and timely medicolegal forensic investigations of reportable deaths occurring within the county, with a mission to provide timely and accurate answers to survivors of loved ones.

Not all deaths are reportable to the coroner. Reportable deaths fall into 24 categories. Government Code, section 27491 and Health and Safety Code, section 102850 direct the coroner to inquire into and determine the circumstances, manner, and cause of any death, which falls into one of these categories. Like 42 other counties in California, the County is a Sheriff-Coroner County that gives the investigator dual powers as a coroner and peace officer. The Sheriff's Sergeant within the Coroner Unit also chairs the county's Child Death Review Team.

In any death into which the coroner is to inquire, the coroner may take charge of personal effects, valuables, and property of the deceased at the scene of the death or related to the inquiry and hold or safeguard them until lawful disposition thereof can be made. When requested by other jurisdictions, coroner personnel will also make death notifications to next of kin residing in the County for people who have died in other states or other California counties. The Coroner's Unit may assist the people of the state, as appropriate, in implementing the Uniform Anatomical Gift Act (legal framework for organ donation).

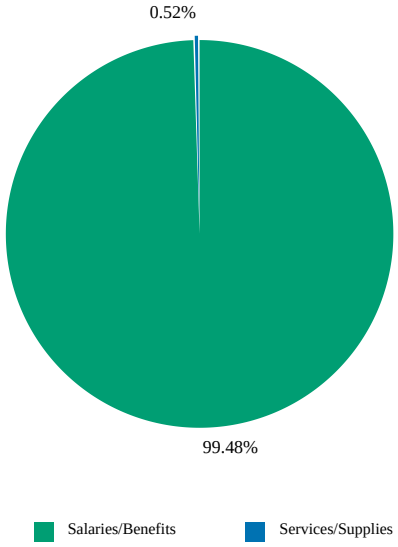
## Recommended positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36A22 | DEPUTY SHERIFF-OPERATIONS | 4.00 |
| 36A24 | SHERIFFS INVESTIGATIVE SERGEANT | 1.00 |
| 50S01 | FORENSIC AUTOPSY TECHNICIAN | 2.00 |
| | Total | 7.00 |

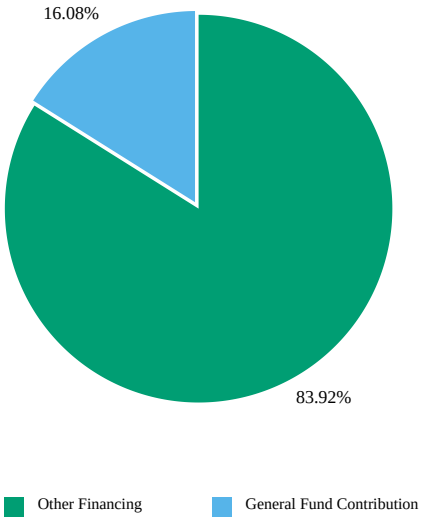
# Court Services

## (Budget Unit 230010 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 5,710,573 | $ 6,650,349 | $ 6,469,417 | $ 7,112,745 | $ 7,112,745 | $ 462,396 |
| Services and Supplies | 312,013 | 35,823 | 35,823 | 36,981 | 36,981 | 1,158 |
| Other Charges | 277,566 | - | - | - | - | - |
| **Subtotal** | $ 6,300,152 | $ 6,686,172 | $ 6,505,240 | $ 7,149,726 | $ 7,149,726 | $ 463,554 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Sources | $ 5,374,868 | $ 5,949,601 | $ 5,949,601 | $ 6,000,000 | $ 6,000,000 | $ 50,399 |
| **Subtotal** | $ 5,374,868 | $ 5,949,601 | $ 5,949,601 | $ 6,000,000 | $ 6,000,000 | $ 50,399 |
| General Fund Contributions | 925,284 | 736,571 | 555,639 | 1,149,726 | 1,149,726 | 413,155 |
| **Total Source of Funds** | **$ 6,300,152** | **$ 6,686,172** | **$ 6,505,240** | **$ 7,149,726** | **$ 7,149,726** | **$ 463,554** |

### Unit Description

This unit manages most aspects of security services for the Superior Court of California, which has 19 judicial officers located at five court locations throughout the County including Salinas, Monterey, Marina, and the Juvenile and Drug Court.

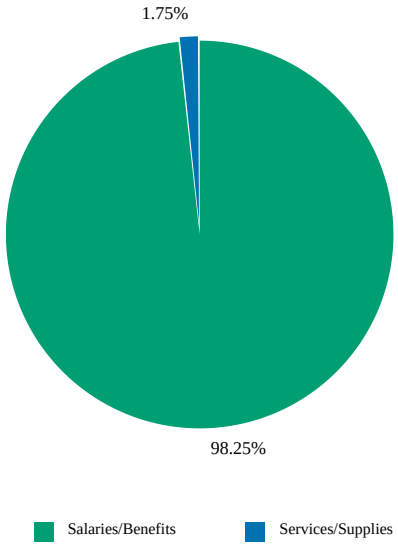
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 20.00 |
| 36A23 | SHERIFFS SERGEANT | 2.00 |
| 36A82 | SHERIFFS COMMANDER | 1.00 |
| | Total | 23.00 |

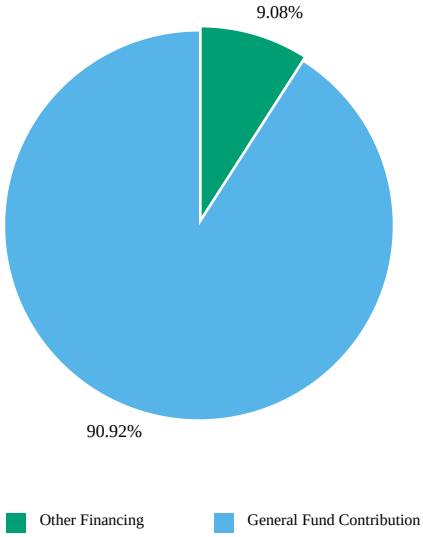
# Transportation

## (Budget Unit 230011 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ - | $ 2,758,237 | $ 2,625,278 | $ 3,715,335 | $ 3,715,335 | $ 957,098 |
| Services and Supplies | - | 155,000 | 68,399 | 66,197 | 66,197 | (88,803) |
| **Subtotal** | $ - | $ 2,913,237 | $ 2,693,677 | $ 3,781,532 | $ 3,781,532 | $ 868,295 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 18,020,286 | $ 17,964,583 | $ 20,346,783 | $ 14,475,364 | $ 14,475,364 | $ (3,489,219) |
| Charges For Services | 70,152 | 65,000 | 75,000 | 70,000 | 70,000 | 5,000 |
| Miscellaneous Revenues | 122,859 | - | 16,058 | 0 | 0 | 0 |
| Other Financing Sources | 4,000,563 | 3,341,224 | 5,002,906 | 5,372,938 | 5,372,938 | 2,031,714 |
| **Subtotal** | $ 22,213,860 | $ 21,370,807 | $ 25,440,746 | $ 19,918,302 | $ 19,918,302 | $ (1,452,505) |
| General Fund Contributions | 42,238,272 | 45,413,600 | 43,564,861 | 51,160,084 | 50,952,535 | 5,538,935 |
| **Total Source of Funds** | **$ 64,452,132** | **$ 66,784,407** | **$ 69,005,607** | **$ 71,078,386** | **$ 70,870,837** | **$ 4,086,430** |

### Unit Description

This Unit provides safe and secure transportation of incarcerated persons between the jail and courthouses throughout the County and coordinates with other California counties and state correctional facilities, operating 12 vans, 2 buses, and 1 patrol vehicle.

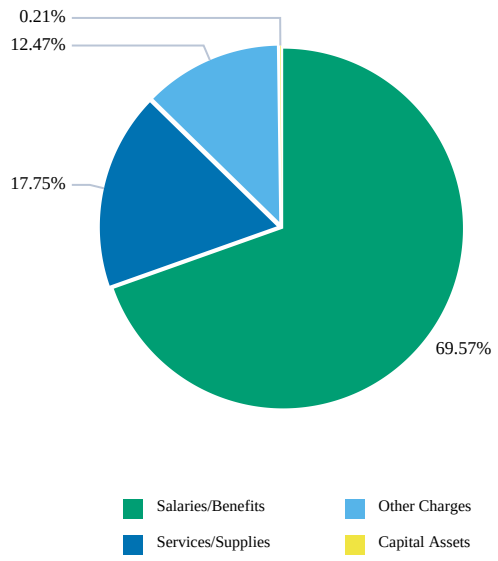
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 11.00 |
| 36A23 | SHERIFFS SERGEANT | 1.00 |
| | Total | 12.00 |

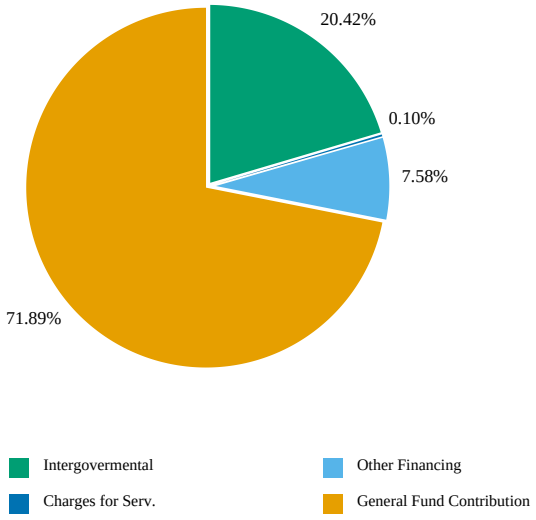
# Jail Operations and Administration

## (Budget Unit 230012 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 50,855,706 | $ 50,226,590 | $ 51,281,371 | $ 49,376,236 | $ 49,306,063 | $ (920,527) |
| Services and Supplies | 9,748,528 | 10,884,891 | 12,021,945 | 12,713,479 | 12,576,103 | 1,691,212 |
| Other Charges | 2,928,517 | 5,547,926 | 5,548,572 | 8,838,671 | 8,838,671 | 3,290,745 |
| Capital Assets | 919,381 | 125,000 | 153,718 | 150,000 | 150,000 | 25,000 |
| **Subtotal** | $ 64,452,132 | $ 66,784,407 | $ 69,005,607 | $ 71,078,386 | $ 70,870,837 | $ 4,086,430 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 18,020,286 | $ 17,964,583 | $ 20,346,783 | $ 14,475,364 | $ 14,475,364 | $ (3,489,219) |
| Charges For Services | 70,152 | 65,000 | 75,000 | 70,000 | 70,000 | 5,000 |
| Miscellaneous Revenues | 122,859 | - | 16,058 | 0 | 0 | 0 |
| Other Financing Sources | 4,000,563 | 3,341,224 | 5,002,906 | 5,372,938 | 5,372,938 | 2,031,714 |
| **Subtotal** | $ 22,213,860 | $ 21,370,807 | $ 25,440,746 | $ 19,918,302 | $ 19,918,302 | $ (1,452,505) |
| General Fund Contributions | 42,238,272 | 45,413,600 | 43,564,861 | 51,160,084 | 50,952,535 | 5,538,935 |
| **Total Source of Funds** | **$ 64,452,132** | **$ 66,784,407** | **$ 69,005,607** | **$ 71,078,386** | **$ 70,870,837** | **$ 4,086,430** |

### Unit Description

The Corrections Operations Bureau (COB) is managed by a chief, a captain, and commanders who are responsible for all aspects of corrections operations including, but not limited to inmate care and custody, inmate transportation, court security, inmate programs, contract services administration and support functions for the jail. This unit is responsible for the care and custody of inmates in compliance with BSCC Title 15, Minimum Standards for Local Detention Facilities. This unit oversees and monitors realigned prisoners as a result of AB 109 and classifies inmates and assigns appropriate housing to those arrested in the County.

The Compliance and Administration Division develops policies and procedures and coordinates with the Office of County Counsel and other agencies on claims and lawsuit response. This unit ensures that all mandated inspections are completed and develops remediation plans for any noted deficiencies. This unit coordinates jail construction and facility improvement projects for the Sheriff's Office and jail general maintenance. In addition, this unit performs regular compliance

monitoring on many bureau functions and provides recommendations for improvements when necessary.

This unit manages the inmate food service and commissary contract with Aramark, purchasing equipment and supplies for the Corrections Operations Bureau, and the inmate phone contract.

This unit manages the jail records unit, which maintains all custody records and is the point of contact for the public at the jail and the Work Alternative Program (WAP) which processes clients into the program, conducts site inspections, and books inmates for the Probation Department's Home Confinement Program and the District Attorney's Office. The WAP alleviates jail crowding by allowing eligible candidates to perform community service hours in lieu of jail time.

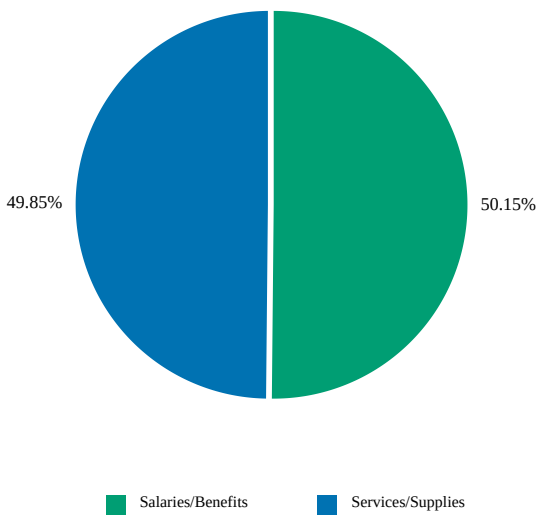
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 117.00 |
| 12A10 | CHIEF DEPUTY SHERIFF | 1.00 |
| 14H33 | CRIMINAL INTELLIGENCE SPECIALIST | 1.00 |
| 36A23 | SHERIFFS SERGEANT | 14.00 |
| 36A81 | SHERIFFS CAPTAIN | 1.00 |
| 36A82 | SHERIFFS COMMANDER | 3.00 |
| 60G54 | SHERIFF'S WORK ALTERNATIVE SPECIALIST | 3.00 |
| 80I07 | CORRECTIONS SPECIALIST | 11.00 |
| 80I08 | SENIOR CORRECTIONS SPECIALIST | 3.00 |
| 80I10 | CUSTODY AND CONTROL SPECIALIST | 42.00 |
| 80I20 | SHERIFFS RECORDS SUPERVISOR | 1.00 |
| | Total | 197.00 |

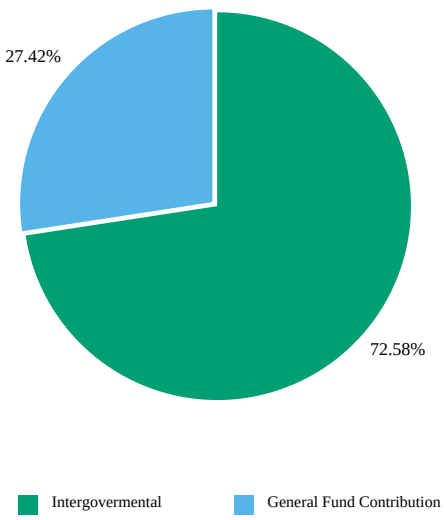
# Jail Programs

## (Budget Unit 230013 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 630,515 | $ 672,644 | $ 504,286 | $ 1,520,215 | $ 1,520,215 | $ 847,571 |
| Services and Supplies | 419,756 | 870,650 | 487,401 | 1,511,000 | 1,511,000 | 640,350 |
| Other Charges | 72,409 | - | - | - | - | - |
| **Subtotal** | $ 1,122,680 | $ 1,543,293 | $ 991,687 | $ 3,031,215 | $ 3,031,215 | $ 1,487,922 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ - | $ - | $ - | $ 2,200,000 | $ 2,200,000 | $ 2,200,000 |
| Charges For Services | 1,131,966 | 0 | 753,434 | 0 | 0 | 0 |
| Miscellaneous Revenues | - | 1,543,293 | 0 | - | - | (1,543,293) |
| **Subtotal** | $ 1,131,966 | $ 1,543,293 | $ 753,434 | $ 2,200,000 | $ 2,200,000 | $ 656,707 |
| General Fund Contributions | (9,286) | 0 | 238,253 | 831,215 | 831,215 | 831,215 |
| **Total Source of Funds** | **$ 1,122,680** | **$ 1,543,293** | **$ 991,687** | **$ 3,031,215** | **$ 3,031,215** | **$ 1,487,922** |

### Unit Description

This unit oversees in-custody programming and custody alternative programs within the County jail system, including administration of the Inmate Welfare Fund and its associated services. Program areas include educational and vocational training, religious services, individual and family support services, and mail and library operations, supported by more than 255 community volunteers. The unit also operates the Sheriff's Office Resource and Reentry Center, which provides coordinated services and support to promote successful reintegration, reduce recidivism, and improve long-term outcomes for justice-involved individuals.

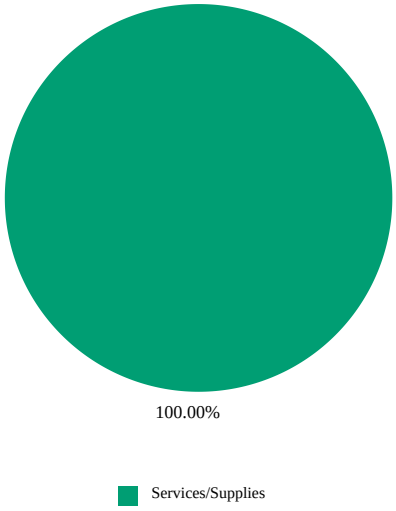
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 2.00 |
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 36A23 | SHERIFFS SERGEANT | 1.00 |
| 60I02 | PROGRAM MANAGER II | 1.00 |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 1.00 |
| | Total | 7.00 |

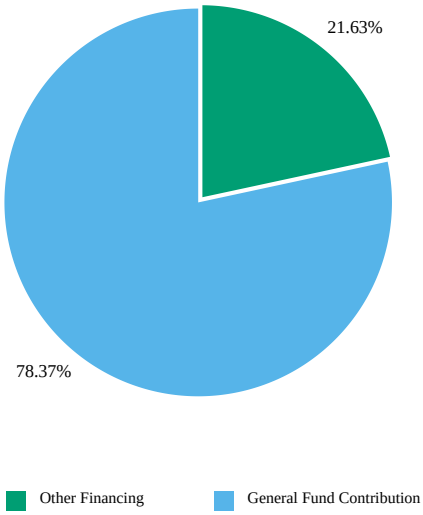
# Jail Health Services

## (Budget Unit 230014 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 14,566,172 | $ 15,233,380 | $ 19,017,285 | $ 23,627,050 | $ 23,627,050 | $ 8,393,670 |
| **Subtotal** | $ 14,566,172 | $ 15,233,380 | $ 19,017,285 | $ 23,627,050 | $ 23,627,050 | $ 8,393,670 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Sources | $ 6,162,947 | $ 5,109,671 | $ 5,109,671 | $ 5,109,671 | $ 5,109,671 | $ 0 |
| **Subtotal** | $ 6,162,947 | $ 5,109,671 | $ 5,109,671 | $ 5,109,671 | $ 5,109,671 | $ 0 |
| General Fund Contributions | 8,403,226 | 10,123,709 | 13,907,614 | 18,517,379 | 18,517,379 | 8,393,670 |
| **Total Source of Funds** | **$ 14,566,172** | **$ 15,233,380** | **$ 19,017,285** | **$ 23,627,050** | **$ 23,627,050** | **$ 8,393,670** |

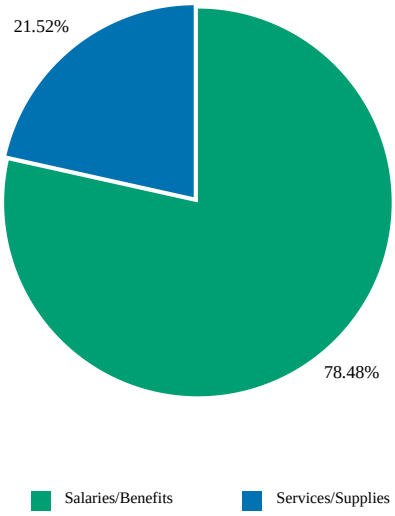
### Unit Description

This program monitors and oversees the inmate medical services provider. The County contracts to provide medical, dental, and psychological services in the jail.

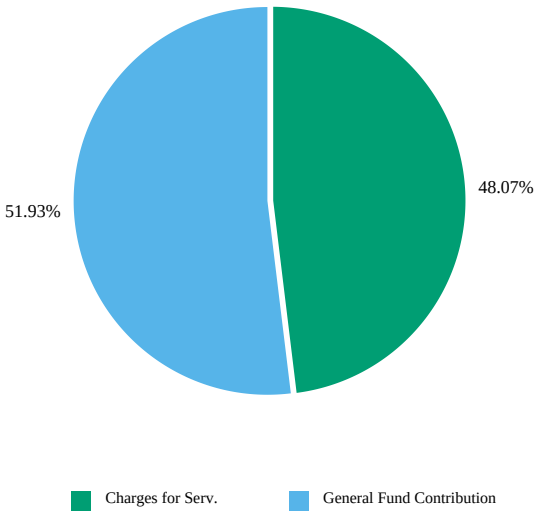
# Jail Support Services Division

## (Budget Unit 230015 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ - | $ - | $ - | $ 2,182,605 | $ 2,182,605 | $ 2,182,605 |
| Services and Supplies | - | - | - | 598,544 | 598,544 | 598,544 |
| **Subtotal** | $ - | $ - | $ - | $ 2,781,149 | $ 2,781,149 | $ 2,781,149 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ - | $ - | $ - | $ 1,336,901 | $ 1,336,901 | $ 1,336,901 |
| **Subtotal** | $ - | $ - | $ - | $ 1,336,901 | $ 1,336,901 | $ 1,336,901 |
| General Fund Contributions | - | - | - | 1,444,248 | 1,444,248 | 1,444,248 |
| **Total Source of Funds** | **$ -** | **$ -** | **$ -** | **$ 2,781,149** | **$ 2,781,149** | **$ 2,781,149** |

### Unit Description

The Support Services Division provides essential operational support to County jail facilities, including oversight of laundry services, food services, facility maintenance, and inventory management to ensure safe, efficient, and compliant operations. The Division ensures the continuity of critical support functions necessary for daily jail operations, maintaining facility readiness, sanitation standards, and the effective management of supplies and equipment.

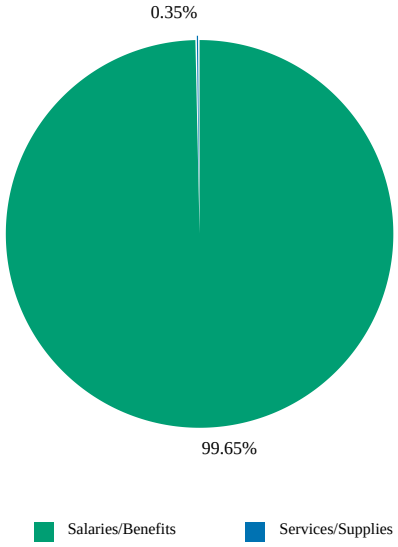
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 36E21 | DEPUTY SHERIFF-CORRECTIONS | 2.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 |
| 36A23 | SHERIFFS SERGEANT | 1.00 |
| 70F80 | SENIOR STOREKEEPER | 1.00 |
| 70K92 | SHERIFFS CORRECTIONAL COOK II | 5.00 |
| 70N10 | INMATE SERVICES SPECIALIST | 3.00 |
| | Total | 13.00 |

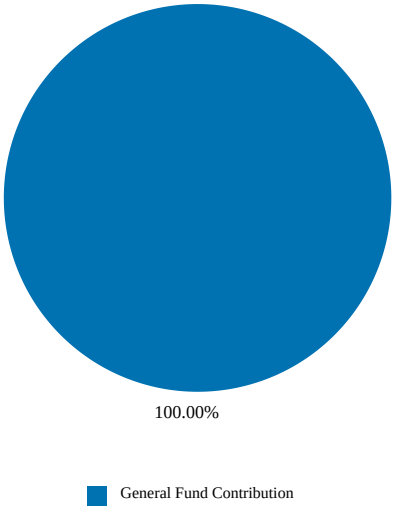
# Jail Compliance Division

## (Budget Unit 230016 - Fund 1001 - Appropriation Unit SHE101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ - | $ - | $ - | $ 1,440,364 | $ 1,440,364 | $ 1,440,364 |
| Services and Supplies | - | - | - | 5,000 | 5,000 | 5,000 |
| **Subtotal** | $ - | $ - | $ - | $ 1,445,364 | $ 1,445,364 | $ 1,445,364 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | - | - | - | 1,445,364 | 1,445,364 | 1,445,364 |
| **Total Source of Funds** | **$ -** | **$ -** | **$ -** | **$ 1,445,364** | **$ 1,445,364** | **$ 1,445,364** |

### Unit Description

This program provides oversight and monitoring of the County's contracted inmate healthcare services, including medical, dental, and mental health care delivered within the jail system. The unit ensures compliance with contractual requirements, applicable correctional healthcare standards, state jail regulations, and the Americans with Disabilities Act (ADA). Responsibilities include auditing service delivery, monitoring performance metrics, coordinating corrective actions, and managing the inmate grievance process related to healthcare and conditions of confinement. The program also fulfills ombudsperson functions, serving as an independent point of review to address concerns, promote transparency, and ensure accountability in the delivery of constitutionally adequate care.

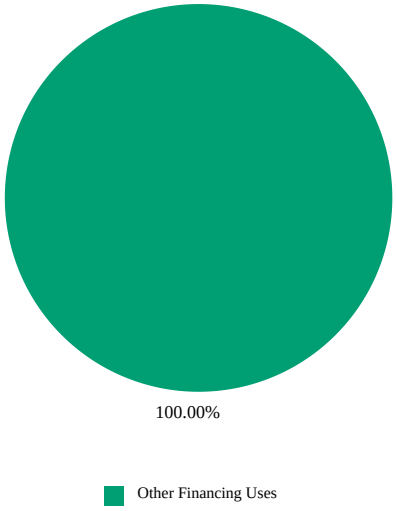
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 36A23 | SHERIFFS SERGEANT | 2.00 |
| 36A82 | SHERIFFS COMMANDER | 1.00 |
| | Total | 5.00 |

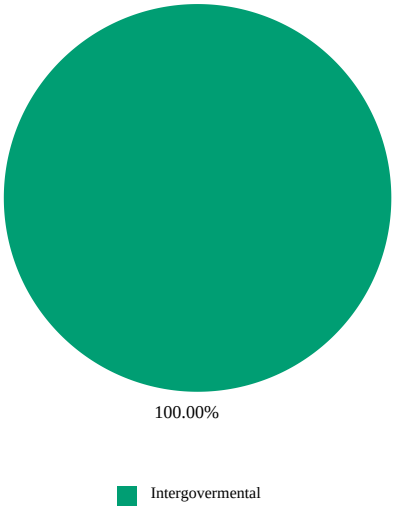
# Court Services – 2011 Realignment (AB118)

**(Budget Unit 230020 - Fund 1300 - Appropriation Unit SHE102)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 5,374,868 | $ 5,949,601 | $ 5,949,601 | $ 5,000,000 | $ 5,000,000 | $ (949,601) |
| **Subtotal** | $ 5,374,868 | $ 5,949,601 | $ 5,949,601 | $ 5,000,000 | $ 5,000,000 | $ (949,601) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 4,978,349 | $ 5,949,601 | $ 5,949,601 | $ 5,000,000 | $ 5,000,000 | $ (949,601) |
| **Subtotal** | $ 4,978,349 | $ 5,949,601 | $ 5,949,601 | $ 5,000,000 | $ 5,000,000 | $ (949,601) |
| Fund Balance | $ 396,519 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 5,374,868** | **$ 5,949,601** | **$ 5,949,601** | **$ 5,000,000** | **$ 5,000,000** | **$ (949,601)** |

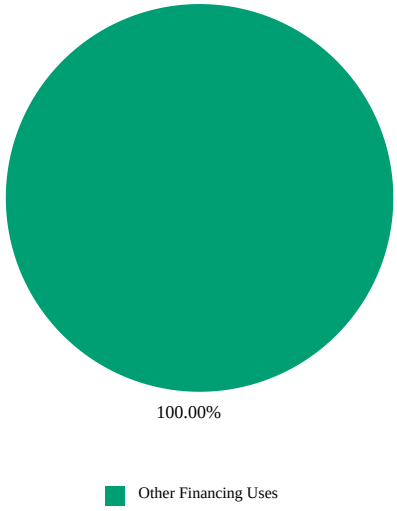
## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

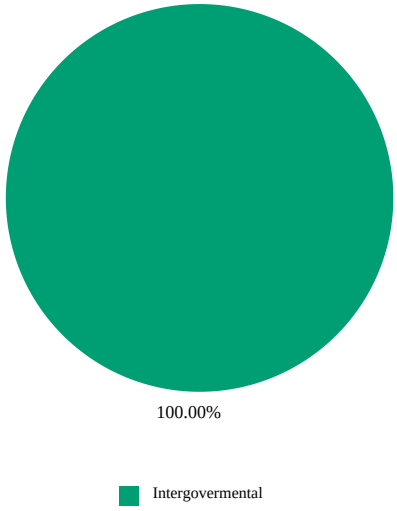
# Jail Operations and Administration - AB118

## (Budget Unit 230021 - Fund 1300 - Appropriation Unit SHE102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 852,250 | $ 1,015,000 | $ 856,463 | $ 851,463 | $ 851,463 | $ (163,537) |
| **Subtotal** | $ 852,250 | $ 1,015,000 | $ 856,463 | $ 851,463 | $ 851,463 | $ (163,537) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 852,250 | $ 1,015,000 | $ 856,463 | $ 851,463 | $ 851,463 | $ (163,537) |
| **Subtotal** | $ 852,250 | $ 1,015,000 | $ 856,463 | $ 851,463 | $ 851,463 | $ (163,537) |
| Fund Balance | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 852,250** | **$ 1,015,000** | **$ 856,463** | **$ 851,463** | **$ 851,463** | **$ (163,537)** |

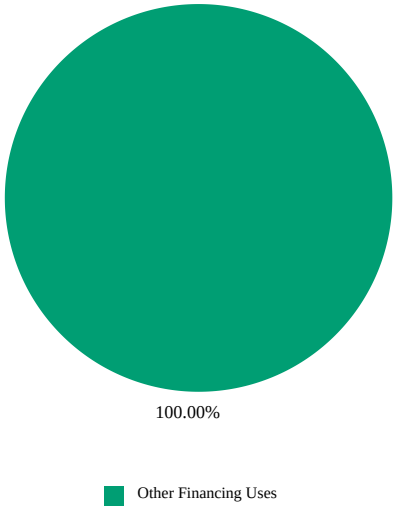
### Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

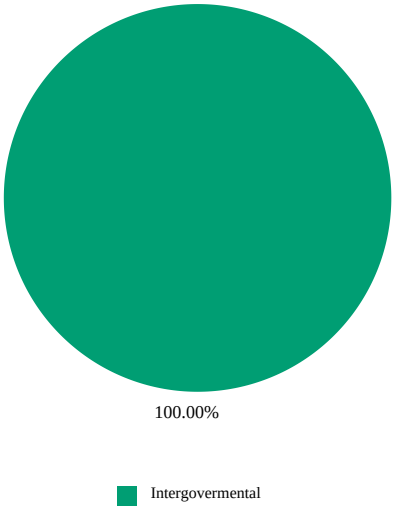
# Enforcement - Patrol – 2011 Realignment (AB118)

**(Budget Unit 230022 - Fund 1300 - Appropriation Unit SHE102)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 169,674 | $ 600,000 | $ 352,196 | $ 370,000 | $ 370,000 | $ (230,000) |
| **Subtotal** | $ 169,674 | $ 600,000 | $ 352,196 | $ 370,000 | $ 370,000 | $ (230,000) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 316,083 | $ 600,000 | $ 352,196 | $ 370,000 | $ 370,000 | $ (230,000) |
| **Subtotal** | $ 316,083 | $ 600,000 | $ 352,196 | $ 370,000 | $ 370,000 | $ (230,000) |
| Fund Balance | $ (146,409) | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 169,674** | **$ 600,000** | **$ 352,196** | **$ 370,000** | **$ 370,000** | **$ (230,000)** |

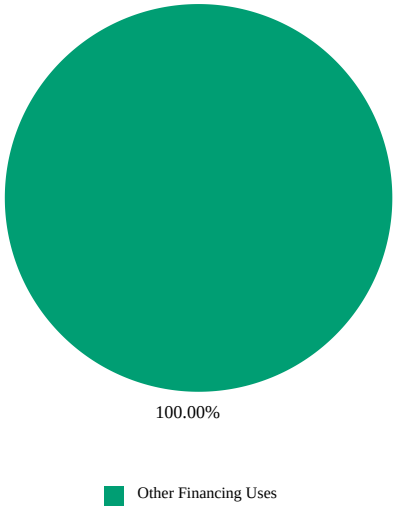
## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

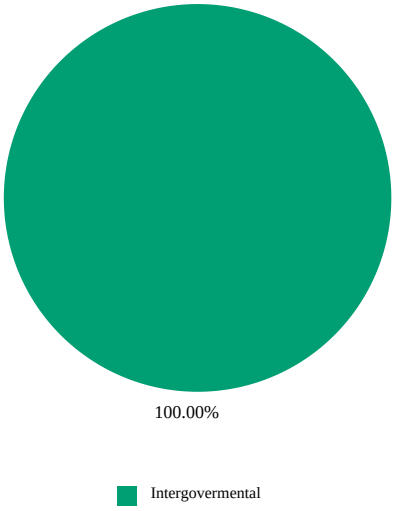
# Coroner and Investigation – 2011 Realignment (AB118)

**(Budget Unit 230023 - Fund 1300 - Appropriation Unit SHE102)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 268,645 | $ - | $ 268,645 | $ 268,645 | $ 268,645 | $ 268,645 |
| **Subtotal** | $ 268,645 | $ - | $ 268,645 | $ 268,645 | $ 268,645 | $ 268,645 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 268,645 | $ - | $ 268,645 | $ 268,645 | $ 268,645 | $ 268,645 |
| **Subtotal** | $ 268,645 | $ - | $ 268,645 | $ 268,645 | $ 268,645 | $ 268,645 |
| Fund Balance | $ 0 | $ - | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 268,645** | **$ -** | **$ 268,645** | **$ 268,645** | **$ 268,645** | **$ 268,645** |

## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

# Probation

Departmental Overview:

The Probation Department is part of the County's criminal justice system and protects residents by preventing and reducing the frequency, severity, and impact of criminal and delinquent behavior. This is accomplished through prevention activities, preparation of requisite reports, recommendations to the court, enforcement of court orders, assisting victims, and developing methodologies in probation services. The department reports to the local Superior Court for policy and procedural matters, and to the Board of Supervisors for funding and service levels.

Programs and Functions:

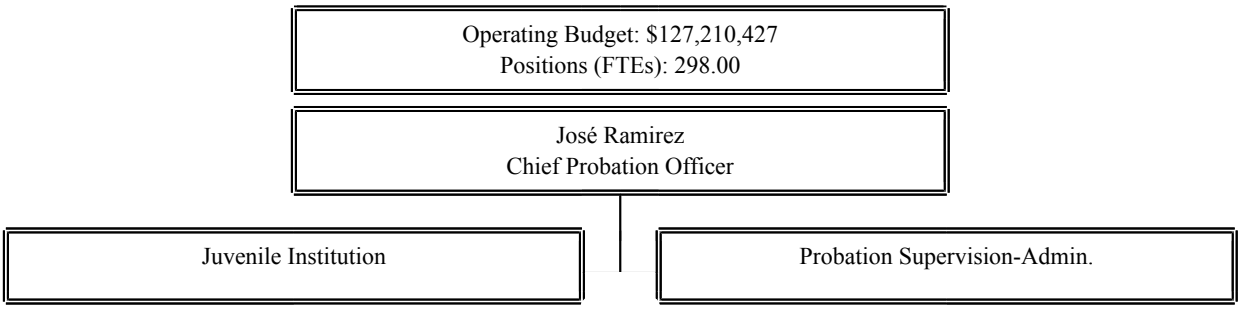
The Probation Department manages the operation of adult and juvenile probation services, including two 24-hour juvenile institutions, and programs that provide alternatives to detention or are designed to deter juveniles from entering the criminal justice system. The department is composed of Administration and four operational divisions: Adult, Juvenile, Juvenile Hall and Youth Center. The Adult Division provides support to the courts, supervises offenders under its jurisdiction, and manages alternative to detention programs. The Juvenile Division provides similar services to court involved and at-risk youth and their families. The two juvenile institutions, Juvenile Hall and Youth Center, provide safe custodial environments for adjudicated youth, as well as in custody and reentry rehabilitative services. The department invests in an array of partnerships and collaborations with County agencies, law enforcement and criminal justice partners, educational institutions and service providers.

Department's Contributions to the County's Strategic Goals:

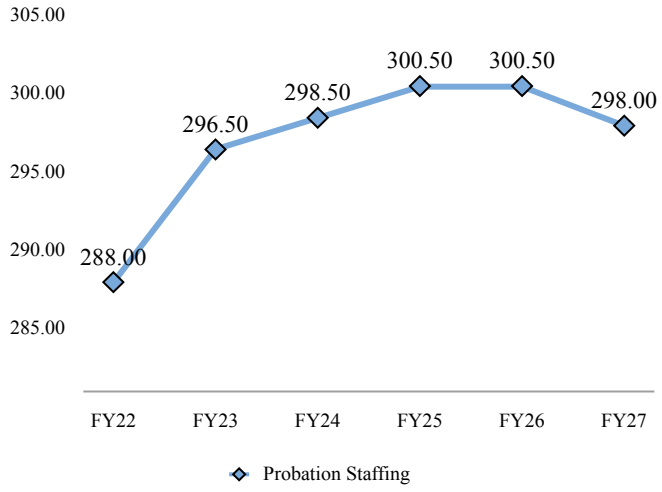
Safe and Resilient Communities: The department uses evidence-based practices in correctional supervision of adult and juvenile offenders, campus safety and community supervision through participation in therapeutic courts and alternatives to detention, reentry services, and referrals to services addressing criminogenic needs and providing support to client rehabilitation. The department fosters collaboration with criminal justice partners, local law enforcement agencies and service providers. Probationers are assessed for risk and needs and supervised by Deputy Probation Officers in accordance with court orders. The department refers clients to community-based service providers and utilizes supervision strategies with the goal of reducing risk factors and supporting positive behavioral changes.

Well-Being and Quality of Life: The department manages referrals to services for clients, serving at-risk youth, utilizing the therapeutic court model, and working with families to improve the home environment.

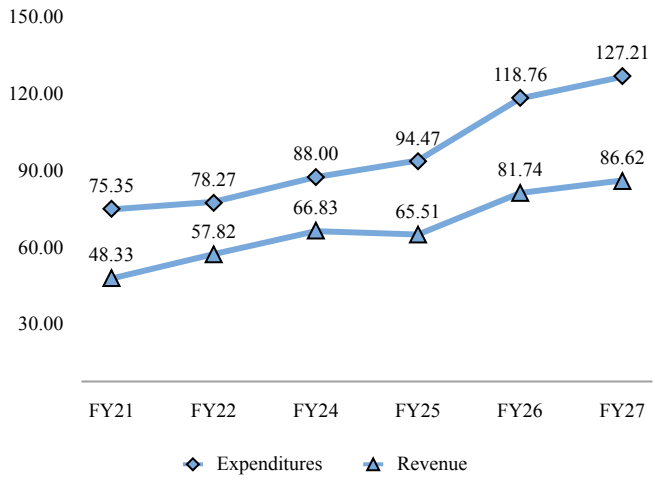
Sustainable Infrastructure for the Present and Future: The department's administration manages infrastructure and support services: fiscal, including collection of victim restitution, personnel, safety, facilities, fleet, training and technology. In addition, the department provides leadership in data sharing projects with the courts and other criminal justice partners, as well as County agencies and service providers.




## Staffing Trends



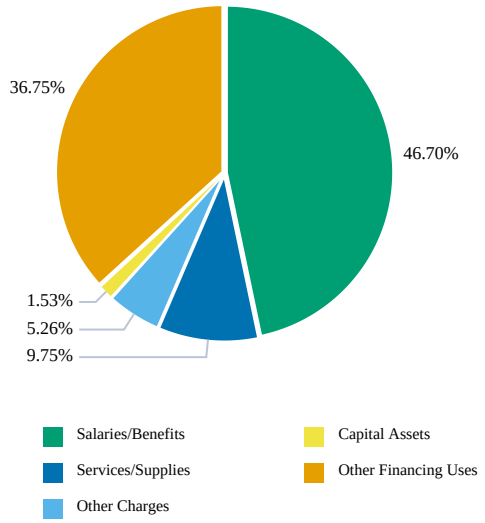

## Expenditure/Revenue History (in millions)



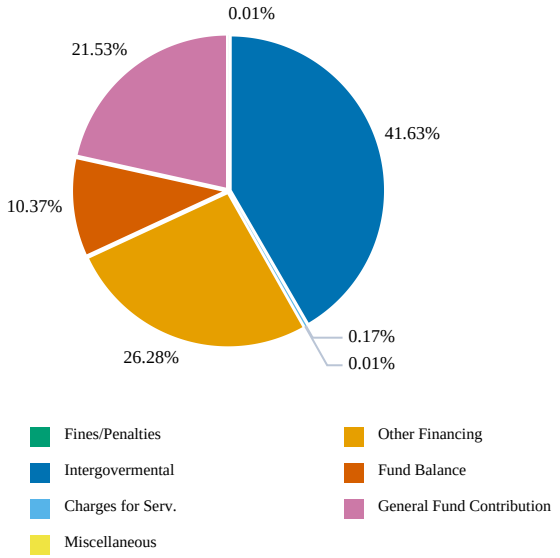

Probationers are assessed and supervised by Probation Officers who monitor compliance with court orders, provide referrals to community based services, and utilize supervision strategies with the goal of reducing risk factors and supporting positive behavioral changes.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Percent of adults who successfully complete probation - Target = 60% | 60% | 71% | 58% |
| Percent of juveniles who successfully complete probation - Target = 65% | 74% | 76% | 73% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 47,908,738 | $ 55,942,718 | $ 54,526,497 | $ 59,819,123 | $ 59,409,113 | $ 3,466,395 |
| Services and Supplies | 9,125,882 | 11,784,660 | 12,136,772 | 12,425,678 | 12,398,824 | 614,164 |
| Other Charges | 4,137,201 | 7,521,701 | 7,597,333 | 6,697,499 | 6,697,499 | (824,202) |
| Capital Assets | 46,122 | 1,377,875 | 1,310,050 | 1,951,236 | 1,951,236 | 573,361 |
| Other Financing Uses | 33,253,660 | 42,132,764 | 42,109,117 | 46,753,755 | 46,753,755 | 4,620,991 |
| **Subtotal** | $ 94,471,603 | $ 118,759,719 | $ 117,679,769 | $ 127,647,291 | $ 127,210,427 | $ 8,450,708 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 150 | $ 6,572 | $ 0 | $ 6,542 | $ 6,542 | $ (30) |
| Intergovernmental Revenues | 42,766,581 | 51,624,838 | 49,636,516 | 52,952,835 | 52,952,835 | 1,327,997 |
| Charges For Services | 217,748 | 497,428 | 170,808 | 220,750 | 220,750 | (276,678) |
| Miscellaneous Revenues | 11,512 | 9,996 | 7,996 | 7,000 | 7,000 | (2,996) |
| Other Financing Sources | 22,510,653 | 29,603,929 | 29,660,069 | 33,434,041 | 33,434,041 | 3,830,112 |
| **Subtotal** | $ 65,506,644 | $ 81,742,763 | $ 79,475,388 | $ 86,621,168 | $ 86,621,168 | $ 4,878,405 |
| Fund Balance | $ 3,786,665 | $ 9,285,459 | $ 10,937,679 | $ 13,196,107 | $ 13,196,107 | $ 3,910,648 |
| General Fund Contributions | 25,178,294 | 27,731,497 | 27,266,703 | 27,830,016 | 27,393,152 | (338,345) |
| **Total Source of Funds** | **$ 94,471,603** | **$ 118,759,719** | **$ 117,679,769** | **$ 127,647,291** | **$ 127,210,427** | **$ 8,450,708** |

## Summary of Recommendation

The FY 2026-27 Recommended Budget for the Probation Department is $127,210,427, financed by $86,621,168 in program revenue, $27,393,152 in general fund contribution, and $13,196,107 in one-time restricted departmental fund balance.

Appropriations and revenue levels are respectively $8,450,708 and $4,878,405 higher than the FY 2025-26 Adopted Budget. The appropriations increase is mainly due to higher amounts in operational transfers out from the Local Revenue Fund for state mandated programs to reimburse the General Fund ($4,620,991) plus increases in employee salary costs, employee benefits and pension contributions ($3,466,395); an increase in professional services supporting Public Safety and Juvenile Realignment and the California Advancing and Innovating Medi-Cal (CalAIM) programs ($780,715); an increase in CalAIM funded capital projects ($835,256); and offsets due to departmental decreases in cost plan charges ($915,472) and investments in equipment ($284,895).

The $4.9 million revenue increase is chiefly from two sources. These sources are comprised of a $3.8 million increase in state funds for operational transfers-in for reimbursements to Public Safety Realignment programs to sustain existing mandated service levels; plus a net rise of $1.3 million in intergovernmental state funding related to mandated and increased services for the Juvenile Justice Realignment-Secure Youth Treatment program and CalAIM initiatives. Finally, GFC decreased by

$338,345 primarily due to the departmental reduction in cost plan charges of $915,472 offset by an increase of $450,746 to fund augmentations that restored program staffing to the Adult Supervised Home Confinement and Pretrial unit.

The Recommended Budget reflects two fund sources: the Local Revenue Fund (LRF) budget of $46,753,755 and a General Fund budget of $80,456,672. Pursuant to state legislation, the LRF is a pass-through fund primarily for receipt of Assembly Bill 109 (California Public Safety Realignment Act of 2011, Chapter 15, Statutes of 2011) monies. The department's positions and operations related to LRF are paid for by the General Fund and reimbursed by the LRF as expenses are incurred. The funding associated with these realigned responsibilities is shared with justice partners, including the Sheriff's Office, District Attorney, Public Defender, and Health in the form of operating transfers from the Probation Department to the recipient departments.

The Recommended Budget includes 298.0 full-time equivalent (FTE) positions. This reflects a reduction of 2.5 FTE positions from the FY 2025-26 Adopted Budget.

## Budget Impacts

The Recommended Budget eliminates two Deputy Probation Officer II positions and a half-time Probation Aide that supported the Juvenile Sex Offender Response and Mental Health Court units, the Silver Star Youth prevention program, as well as the adult unit. The department continues to mitigate rising non-discretionary costs due to increased employee compensation from negotiated labor agreements and wage analysis studies, larger retirement costs and health care premiums that outpace revenue growth. These cost pressures continue to constrain future capability and flexibility in assigning resources to maintain both current and recently state expanded level of services. Subsequently, Probation's Recommended Budget continues to use one-time departmental restricted funding to maintain mandated services at existing levels. Despite these fiscal challenges, the department continues to protect public safety through providing the highest level of professional services to the Superior Court, the community and probationers while maintaining leadership roles on a local and statewide basis in continued support of departmental and County goals.

## Prior Year Accomplishments

With the development of a Secure Youth Treatment Facility (SYTF) within the Juvenile Hall following the passage of Senate Bill 823 (Juvenile Justice Realignment, Chapter 337, Statutes of 2020), institutional programming was expanded to meet the needs of the realigned youth population. Realigned youth transition from the SYTF at Juvenile Hall to the less-restrictive Growth and Recovery (GROW) Program at the Youth Center as they complete the treatment goals in their Individual Rehabilitation Plan prior to reintegration into the community. The goal of the newly developed GROW Program is to improve educational outcomes, enhance employment opportunities, promote healthy relationships, strengthen family and community ties through graduated and guided re-entry services, and to reduce the likelihood of recidivism.

The Juvenile Hall and Monterey County Youth Center implemented new and expanded program availability in the areas of youth education and vocational opportunities. In partnership with Hartnell College, options for online classes are expanding. Other potential programs explored included small engines, auto/body work, and a virtual reality (VR) based "dive program" with CSUMB. An instructor for a small engines program was identified, with implementation of the program pending the completion of a modular unit at the Juvenile Hall in December 2026.

In the County of Monterey, the Probation Department and the Superior Court have developed a local pretrial release program that utilizes evidence-based assessments to make determination regarding the appropriateness of an offender's release from custody to the community. The Probation Department has been identified by the Superior Court as the designated agency to monitor offenders in the community. The Pretrial Release Program has removed 1,781 offenders from the custody of the County jail in the past two calendar years.

The Supervised Home Confinement Program is widely utilized by the Superior Court to allow low-risk offenders to serve imposed jail sentences in the program, rather than traditional jail confinement at the Monterey County Jail. The program participants remain in the community, under the supervision of the Probation Department, which allows for continuity in employment, services and programs, as well as community engagement. The program has removed 1,092 offenders from potential jail custody at the Monterey County Jail in the past two calendar years.

The Adult Division continued to increase the use of offender reporting via Offenderlink to automate and supplement the supervision of clients meeting the established criteria, with noted growth occurring. Progress was made with the exploration of opportunities to integrate Offenderlink with the Tyler Case Management System.

Adult and Juvenile Division staff will have received training focused on improving the effectiveness of community supervision through structured interventions delivered through a contract with the University of Cincinnati Research Institute (UCRI). Effective Practices in Community Supervision (EPICS) training will begin in spring 2026 and is expected to conclude by August. Five staff members will be selected to serve as EPICS coaches and will complete additional coaching instruction through UCRI, with an anticipated completion date of June 2027.

The Quality Assurance (QA) Project for the standardization of case plan processes was completed in both the Adult and Juvenile Divisions, implementing QA checks, developing a data validation process, creating automated alerts, and providing staff training and guidance on accurate data entry procedures.

The Information Technology unit has significantly modernized the operational infrastructure of the department to improve reliability, standardization, and service delivery, including upgrading the camera system at the Adult/Administration building and aligning it with the County's enterprise technology platform to ensure consistency, enhanced security, and long-term supportability. Aging hardware was replaced and standardized across workstations, allowing for more efficient support, streamlined maintenance, and readily available replacement inventory. Conference rooms were upgraded with standardized Zoom technology, enabling reliable video conferencing and hybrid collaboration across teams and partner agencies. Additional improvements included the implementation of new department-issued staff security badges to strengthen building access control, as well as updated building signage to improve visibility, navigation, and overall facility presentation. A tracking system for youth to monitor activities and movements within our 24/7 facilities was successfully implemented, improving facility operations. A Change Control system to track and review requests and maintain a record of approved changes was implemented.

The department also played a key role in implementing CalAIM processes, working closely with County partners to support new regulatory requirements and service delivery models. In support of security and data integrity, new user access accounts for the case management system were deployed, ensuring appropriate controls and auditability. Additionally, several mandated reports have been automated, reducing manual workload, improving accuracy, and enabling timely and data-driven decision-making across the organization.

## Budget Year Goals

Improve social media presence for community engagement and recruitment.

Update and develop ongoing support for security infrastructure systems within the facilities and buildings of operation.

Continue efforts with partner agencies to expand resource family recruitments for foster care placements in Monterey County.

## Pending Issues

The Juvenile Hall capital project was completed in 2020 and the residents relocated to the new facility. However, the project was scaled down due to funding constraints, and essential areas such as space for a high security housing unit, programming, kitchen, dining, and laundry areas were eliminated. This continues to limit Probation's ability to expand services to the residents and is further aggravated by the realignment of youth from state juvenile facilities to Probation's custodial responsibility.

Effective July 1, 2021, pursuant to SB823, the responsibility for managing youthful offenders under state custody was reallocated to local jurisdictions, initiating the closure of California's State Division of Juvenile Justice (DJJ) and its juvenile correctional facilities. The realigned population includes youth under juvenile court jurisdiction that in the past would have been committed to custody in one of the state's juvenile correctional facilities due to the severity of their crimes. The short implementation timeline outlined by the legislation, its impact upon the department's infrastructure needs, the creation of specialized programs and behavior management protocols for long-term commitments, and development of comprehensive medical and mental health services for long-term commitments continue to be a considerable challenge for counties. Further, the implementation of the responsibility shift for long-term housing, care, and meaningful rehabilitation guidelines that were outlined in the original legislation and the clarifying SB 92 legislation (Chapter 18, Statutes of 2021), has resulted in a need for ongoing collaborative development of services to address crucial components of the legislation, as well as those that remain unanswered. These items include additional clarifying legislation to address outstanding legal issues; provide direction for uniformity in operational application of the bill; provide additional guidance on sentencing procedures and discharge guidelines for the new secure youth facility sentencing track; development of specialized placements, programs, and services that meet the benchmarks outlined by the legislature; and develop the necessary critical updates to the County's local infrastructure needed to accommodate youth placed in long-term detention by the court.

Efforts to identify funding and resources for a locked behavioral health residential treatment youth facility remains a slow process and a significant unmet need.

Youth Center staffing is currently below full capacity and funding is lacking for practical or vocational training programs to facilitate the successful integration of youth into the community. The center is currently in the process of transforming the current Laguna Bay to a Secure Track Stepdown Program (STSP) or Less Restrictive Program (LRP) setting for youth who have demonstrated readiness to the satisfaction of the court. The unit is slotted for 10 beds and will need to be staffed by institution officers assigned to the Youth Center.

The passage of House Resolution 1 (H.R. 1) on July 4, 2025, triggered significant federal and state funding realignment. The Monterey County Health Department Behavioral Health Bureau has experienced reduced financial capacity, which has resulted in the termination of funding for specialized services, including probation officer caseloads. As a result of the loss of this funding, the Probation Department will be required to identify and utilize other funding sources to sustain specialized supervision programs, or eliminate programs and incorporate these populations into the existing general supervision caseloads lacking specific training and without the small caseload sizes required to effectively manage high-risk populations.

Senate Bill 129 (Chapter 69, Statutes of 2021), to reduce pretrial detention without compromising safety, expanded adult pretrial services. Recently passed unfunded Proposition 36, which increases sentences for certain drug crimes and thefts, increased the list of offenses requiring assessment. Superior Court has continued to incrementally expand the list of offenses, and additional staff will likely be needed to meet court timelines, to properly monitor clients, and ensure accurate assessments, and compliance. The lack of appropriate candidates to fill vacant SB129 department positions will negatively impact full and timely implementation. Although initial funding provided from the courts was sufficient for the first year of the program, funding for subsequent years will fall well short of the amount needed to achieve mandated service levels and necessary staffing. The Probation Department will therefore still have to identify and utilize other funding sources to sustain the pretrial program.

With no dedicated state funding, new provisions and increased responsibilities, probation departments statewide will be challenged to maintain staffing levels and services required to fulfill their duties. This resource gap could hinder rehabilitation and reduce long-term savings that proponents anticipate from lowering recidivism rates.

## Policy Considerations

The Monterey County Juvenile Hall and Secure Youth Treatment Facility (SYTF) are operating in a post-realignment maturation phase where programming, classification, and facility models continue to adapt to population shifts that were not anticipated. When SYTF was first proposed, the Probation Department anticipated that it would serve ten (10) youth. In 2025, the capacity was adjusted to twenty (20) youth and development of programming and treatment was shifted to fit that population amount. However, as the department approaches the new budget year, the capacity is being adjusted to twenty-five (25) youth. This growth will result in a need to adjust contracts with program providers and collaboratives to meet this need. In addition, further increases in the population may require a re-evaluation of Probation's staffing in order to meet the complex needs of this population.

California's current Title 15/24 juvenile facility revision cycle has been underway since February 2022 and has involved multi-year stakeholder engagement, subject-matter expert workgroups, and SYTF subcommittee review activities continuing through 2025 and into 2026. The work group continues to focus on making revisions, with no timeline in place for their implementation. If the revisions are codified and put into place, there are a number of potential fiscal impacts to the juvenile facilities. Some of the revisions that would have impacts include: all intakes receiving a dental exam within 60 days of intake; expanded meal offerings; expanded direct-care staffing to support program movement and supervision; and increases to outdoor programming time that will require more staffing to cover.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Probation** | **PRO100** | **1001** | **$ 61,217,943** | **$ 76,626,955** | **$ 75,570,652** | **$ 80,893,536** | **$ 80,456,672** | **$ 3,829,717** |
| Alternative Programs | 255001 | 1001 | 3,443,748 | 4,164,608 | 4,112,386 | 4,318,169 | 4,270,651 | 106,043 |
| Juvenile Hall | 255002 | 1001 | 13,413,776 | 18,005,400 | 17,723,897 | 20,553,295 | 20,553,295 | 2,547,895 |
| Youth Center | 255003 | 1001 | 10,101,968 | 11,409,263 | 11,370,997 | 12,881,187 | 12,881,187 | 1,471,924 |
| Adult Probation | 255004 | 1001 | 20,233,059 | 22,728,332 | 22,481,738 | 24,618,841 | 24,444,537 | 1,716,205 |
| Juvenile Probation | 255005 | 1001 | 8,091,155 | 9,273,421 | 8,824,258 | 8,908,806 | 8,700,304 | (573,117) |
| Probation Administration | 255006 | 1001 | 5,934,238 | 11,045,930 | 11,057,376 | 9,613,238 | 9,606,698 | (1,439,232) |
| **Probation - AB118** | **PRO101** | **1300** | **33,253,660** | **42,132,764** | **42,109,117** | **46,753,755** | **46,753,755** | **4,620,991** |
| Alternative Programs - AB118 | 255007 | 1300 | 6,624,337 | 2,762,765 | 11,672,555 | 2,945,065 | 2,945,065 | 182,300 |
| Youth Center - AB118 | 255008 | 1300 | 3,593,493 | 12,678,979 | 3,745,542 | 15,071,149 | 15,071,149 | 2,392,170 |
| Adult Probation - AB118 | 255009 | 1300 | 22,424,509 | 26,302,985 | 26,302,985 | 28,360,752 | 28,360,752 | 2,057,767 |
| Juvenile Probation - AB118 | 255010 | 1300 | 611,321 | 388,035 | 388,035 | 376,789 | 376,789 | (11,246) |
| **Total** | | | **$ 94,471,603** | **$ 118,759,71** | **$ 117,679,76** | **$ 127,647,29** | **$ 127,210,42** | **$ 8,450,708** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A06 | CHIEF PROBATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12C35 | ASSISTANT CHIEF PROBATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 3.00 | 4.00 | 4.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 2.00 | 2.00 | 3.00 | 1.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 2.00 | 2.00 | 2.00 | - |
| 20B11 | ACCOUNTANT II | 1.00 | 1.00 | 2.00 | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | - | (1.00) |
| 60F02 | PROBATION AIDE | 21.50 | 21.50 | 21.00 | (0.50) |
| 60F22 | DEPUTY PROBATION OFFICER II | 74.00 | 74.00 | 71.00 | (3.00) |
| 60F23 | DEPUTY PROBATION OFFICER III | 25.00 | 25.00 | 25.00 | - |
| 60F84 | PROBATION SERVICES MANAGER | 14.00 | 14.00 | 14.00 | - |
| 60F85 | PROBATION DIVISION MANAGER | 4.00 | 4.00 | 4.00 | - |
| 60F87 | JUVENILE INSTITUTIONS SUPERVISOR | 9.00 | 9.00 | 9.00 | - |
| 60F89 | JUVENILE INSTITUTIONS OFFICER II | 73.00 | 73.00 | 73.00 | - |
| 60F90 | SENIOR JUVENILE INSTITUTIONS OFFICER | 13.00 | 13.00 | 13.00 | - |
| 60I02 | PROGRAM MANAGER II | 1.00 | - | - | - |
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 2.00 | 2.00 | 2.00 | - |
| 70K23 | COOK | 5.00 | 5.00 | 5.00 | - |
| 70K25 | SENIOR COOK | 1.00 | 1.00 | 1.00 | - |
| 70K80 | HEAD COOK | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 70K83 | FOOD ADMINISTRATOR-PROBATION | 1.00 | 1.00 | 1.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 72A29 | SENIOR BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 80A30 | SECRETARIAL ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80A32 | SENIOR SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 16.00 | 17.00 | 17.00 | - |
| 80E22 | OFFICE ASSISTANT III | 8.00 | 8.00 | 8.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 2.00 | 2.00 | 2.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 | 4.00 | 4.00 | - |
| 80W21 | WORD PROCESSOR | 1.00 | - | - | - |
| | **Total** | 300.50 | 300.50 | 298.00 | (2.50) |

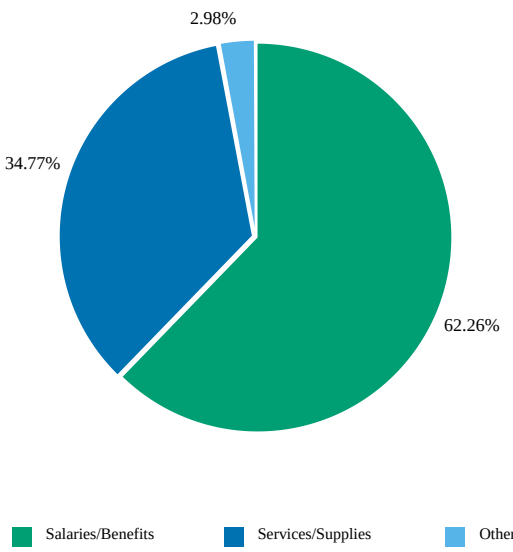
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 255001-1001-AUG005 | Position Restore Probation Aide - Silver Star Youth Program | Status Quo Vacant Position | $47,518 | 0.50 | - | - |
| 255004-1001-AUG002 | Position Restore DPO II - Supervised Home Confinement | Status Quo Vacant Position | $225,983 | 1.00 | $225,983 | 1.00 |
| 255004-1001-AUG003 | Position Restore DPO II - Supervised Home Confinement | Status Quo Vacant Position | $224,763 | 1.00 | $224,763 | 1.00 |
| 255004-1001-AUG004 | Position Restore | Status Quo Vacant Position | $174,304 | 1.00 | - | - |
| 255005-1001-AUG001 | Position Restore DPO II - Juvenile Sex Offender/Juvenile Mental Health | Status Quo Vacant Position | $188,188 | 1.00 | - | - |
| | | **Grand Total:** | **$860,756** | **4.50** | **$450,746** | **2.00** |

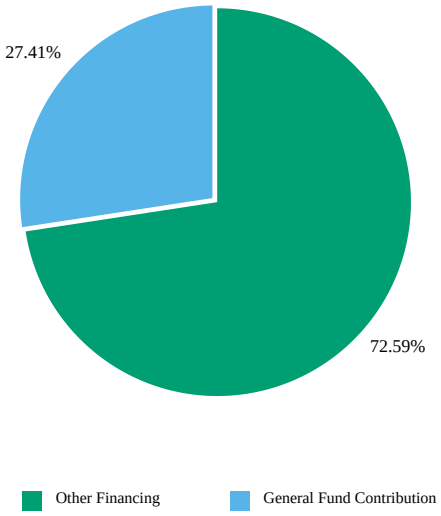
# Alternative Programs

## (Budget Unit 255001 - Fund 1001 - Appropriation Unit PRO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,292,894 | $ 2,719,149 | $ 2,610,080 | $ 2,706,221 | $ 2,658,703 | $ (60,446) |
| Services and Supplies | 825,064 | 1,327,458 | 1,373,997 | 1,484,748 | 1,484,748 | 157,290 |
| Other Charges | 325,789 | 100,000 | 128,308 | 127,200 | 127,200 | 27,200 |
| Capital Assets | 0 | 18,000 | 1 | - | - | (18,000) |
| **Subtotal** | $ 3,443,748 | $ 4,164,608 | $ 4,112,386 | $ 4,318,169 | $ 4,270,651 | $ 106,043 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ - | $ 45,264 | $ 45,264 | $ - | $ - | $ (45,264) |
| Charges For Services | 284 | 0 | 3,586 | - | - | 0 |
| Other Financing Sources | 2,311,673 | 2,956,743 | 3,007,233 | 3,099,870 | 3,099,870 | 143,127 |
| **Subtotal** | $ 2,311,957 | $ 3,002,007 | $ 3,056,083 | $ 3,099,870 | $ 3,099,870 | $ 97,863 |
| General Fund Contributions | 1,131,790 | 1,162,601 | 1,056,304 | 1,218,299 | 1,170,781 | 8,180 |
| **Total Source of Funds** | **$ 3,443,748** | **$ 4,164,608** | **$ 4,112,386** | **$ 4,318,169** | **$ 4,270,651** | **$ 106,043** |

### Unit Description

The Alternative Programs unit includes a variety of programs directed at adjudicated and at-risk youth. These programs include the Silver Star Youth Program (SSYP) at Rancho Cielo, and the Silver Star Resource Center (SSRC) for gang prevention and early intervention, the Truancy Program, and Alternative Education collaborations. The Unit provides services in the continuum of care ranging from prevention and intervention to education and employment counseling in an effort to reduce the incidence of juvenile delinquency and gang involvement.

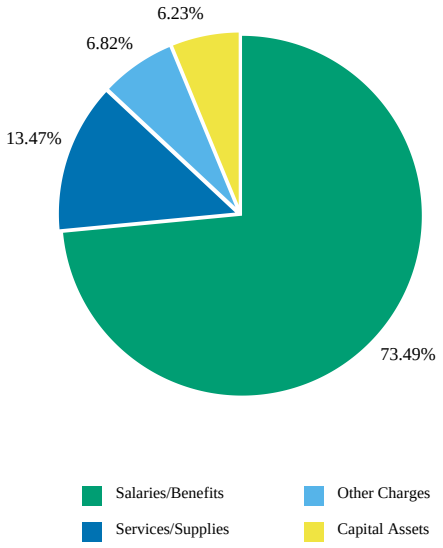
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 60F02 | PROBATION AIDE | 5.00 |
| 60F22 | DEPUTY PROBATION OFFICER II | 3.00 |
| 60F23 | DEPUTY PROBATION OFFICER III | 2.00 |
| 60F84 | PROBATION SERVICES MANAGER | 2.00 |
| | Total | 14.00 |

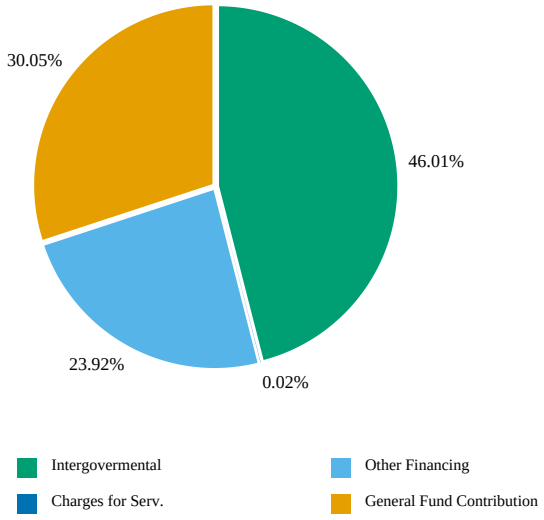
# Juvenile Hall

## (Budget Unit 255002 - Fund 1001 - Appropriation Unit PRO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 10,938,161 | $ 13,375,815 | $ 13,084,806 | $ 15,103,986 | $ 15,103,986 | $ 1,728,171 |
| Services and Supplies | 1,687,490 | 2,601,224 | 2,610,632 | 2,767,931 | 2,767,931 | 166,707 |
| Other Charges | 788,125 | 958,380 | 958,479 | 1,401,398 | 1,401,398 | 443,018 |
| Capital Assets | 0 | 1,069,980 | 1,069,980 | 1,279,980 | 1,279,980 | 210,000 |
| **Subtotal** | $ 13,413,776 | $ 18,005,400 | $ 17,723,897 | $ 20,553,295 | $ 20,553,295 | $ 2,547,895 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 5,091,463 | $ 7,375,456 | $ 7,375,457 | $ 9,456,037 | $ 9,456,037 | $ 2,080,581 |
| Charges For Services | 44,436 | 4,500 | 7,953 | 4,500 | 4,500 | 0 |
| Other Financing Sources | 2,478,192 | 4,902,168 | 4,902,168 | 4,917,000 | 4,917,000 | 14,832 |
| **Subtotal** | $ 7,614,092 | $ 12,282,124 | $ 12,285,578 | $ 14,377,537 | $ 14,377,537 | $ 2,095,413 |
| General Fund Contributions | 5,799,684 | 5,723,276 | 5,438,319 | 6,175,758 | 6,175,758 | 452,482 |
| **Total Source of Funds** | **$ 13,413,776** | **$ 18,005,400** | **$ 17,723,897** | **$ 20,553,295** | **$ 20,553,295** | **$ 2,547,895** |

### Unit Description

Juvenile Hall is an 80-bed secure treatment facility that provides services to in-custody youth awaiting adjudication or disposition from Juvenile Court, as well as a secure youth treatment program for those youth that have been determined by the Juvenile Court to require rehabilitation and treatment within a highly structured custodial setting. Additionally, the Department operates the Home Supervision and the Temporary Electronic Monitoring Programs as detention alternatives that enable youth to return to their homes during the court process. Referrals to Juvenile Hall are received from countywide law enforcement agencies, the Probation Department, and the Superior Court. Services are provided to youth to assist with their reintegration into the community and address their educational, physical, behavioral, psychological and emotional needs within a trauma- informed setting.

The Secure Youth Treatment Facility (SYTF) is co-located within Juvenile Hall with a capacity of 25 beds. The secure track program is designed specifically for youth who have committed the most serious offenses and require extended, intensive intervention beyond traditional juvenile hall programming. Youth receive individualized, evidence-based treatment plans that address criminogenic needs through cognitive-behavioral interventions, behavioral health services, and offense-specific programming. The program is structured to align to their specific length of commitment, incorporating an interdisciplinary team and reviews to

track progress towards case plan goals. As part of the SYTF, youth have access to education (high school and college), vocational training, and community furloughs to support readiness for safe reintegration into the community.

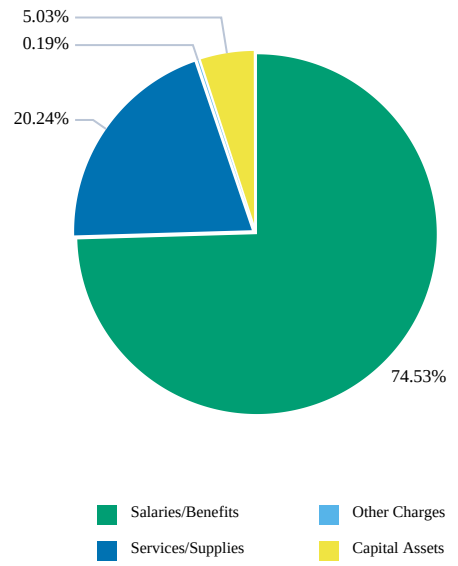
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 60F02 | PROBATION AIDE | 3.00 |
| 60F22 | DEPUTY PROBATION OFFICER II | 1.00 |
| 60F23 | DEPUTY PROBATION OFFICER III | 1.00 |
| 60F84 | PROBATION SERVICES MANAGER | 1.00 |
| 60F85 | PROBATION DIVISION MANAGER | 1.00 |
| 60F87 | JUVENILE INSTITUTIONS SUPERVISOR | 5.00 |
| 60F89 | JUVENILE INSTITUTIONS OFFICER II | 49.00 |
| 60F90 | SENIOR JUVENILE INSTITUTIONS OFFICER | 9.00 |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 |
| 72A29 | SENIOR BUILDING MAINTENANCE WORKER | 1.00 |
| 80A30 | SECRETARIAL ASSISTANT | 1.00 |
| | Total | 76.00 |

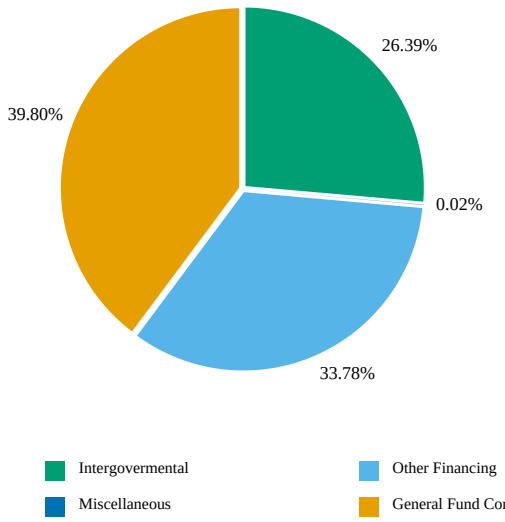
# Youth Center

## (Budget Unit 255003 - Fund 1001 - Appropriation Unit PRO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,792,880 | $ 8,954,772 | $ 8,794,148 | $ 9,600,709 | $ 9,600,709 | $ 645,937 |
| Services and Supplies | 2,197,194 | 2,329,916 | 2,455,009 | 2,607,647 | 2,607,647 | 277,731 |
| Other Charges | 111,893 | 0 | 21,839 | 24,575 | 24,575 | 24,575 |
| Capital Assets | 0 | 124,575 | 100,000 | 648,256 | 648,256 | 523,681 |
| **Subtotal** | $ 10,101,968 | $ 11,409,263 | $ 11,370,997 | $ 12,881,187 | $ 12,881,187 | $ 1,471,924 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 1,640,395 | $ 2,838,990 | $ 2,872,323 | $ 3,399,946 | $ 3,399,946 | $ 560,956 |
| Charges For Services | 3,963 | 0 | - | - | - | 0 |
| Miscellaneous Revenues | 4,292 | 5,996 | 5,996 | 3,000 | 3,000 | (2,996) |
| Other Financing Sources | 3,199,655 | 3,446,975 | 3,446,975 | 4,351,293 | 4,351,293 | 904,318 |
| **Subtotal** | $ 4,848,305 | $ 6,291,961 | $ 6,325,293 | $ 7,754,239 | $ 7,754,239 | $ 1,462,278 |
| General Fund Contributions | 5,253,663 | 5,117,302 | 5,045,704 | 5,126,948 | 5,126,948 | 9,646 |
| **Total Source of Funds** | **$ 10,101,968** | **$ 11,409,263** | **$ 11,370,997** | **$ 12,881,187** | **$ 12,881,187** | **$ 1,471,924** |

### Unit Description

The Youth Center is a local secure treatment facility and After-Care program designed for Juvenile Court wards, comprised of three dormitories with a total capacity of 60 male residents. The program's cognitive behavioral approach is focused on building trusting relationships with staff as positive adult role models, developing better decision-making skills, learning strategies to reduce anger by attending group and individual counseling sessions along with receiving substance use disorder, mental health, and educational services.

Rehabilitation opportunities are offered in collaboration with other County agencies and departments, as well as private and business sectors of the community. The Youth Center's environment is designed to address anti-social/illegal behavior and thinking patterns in youth while promoting acceptance of personal responsibility, increasing self-awareness, enhancing resilience and personal coping mechanisms, and encouraging pro-social attitudes and behaviors.

The After-Care/Re-Entry portion of the program is spent in the community and can last from six to twelve months. All residents are placed on electronic monitoring when starting the After-Care Program. The goal of Re-Entry is to transition youth successfully back into their family and the community through supervision, connection to resources and continued therapeutic treatment and support.

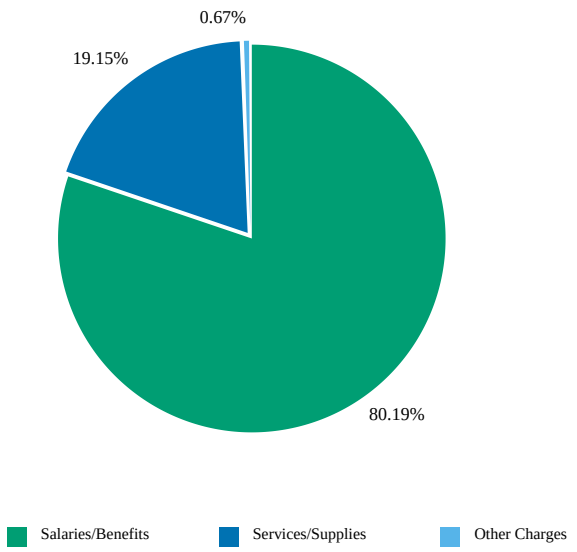
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 60F02 | PROBATION AIDE | 3.00 |
| 60F22 | DEPUTY PROBATION OFFICER II | 2.00 |
| 60F23 | DEPUTY PROBATION OFFICER III | 1.00 |
| 60F84 | PROBATION SERVICES MANAGER | 1.00 |
| 60F85 | PROBATION DIVISION MANAGER | 1.00 |
| 60F87 | JUVENILE INSTITUTIONS SUPERVISOR | 4.00 |
| 60F89 | JUVENILE INSTITUTIONS OFFICER II | 24.00 |
| 60F90 | SENIOR JUVENILE INSTITUTIONS OFFICER | 4.00 |
| 70K23 | COOK | 5.00 |
| 70K25 | SENIOR COOK | 1.00 |
| 70K80 | HEAD COOK | 1.00 |
| 70K83 | FOOD ADMINISTRATOR-PROBATION | 1.00 |
| | Total | 50.00 |

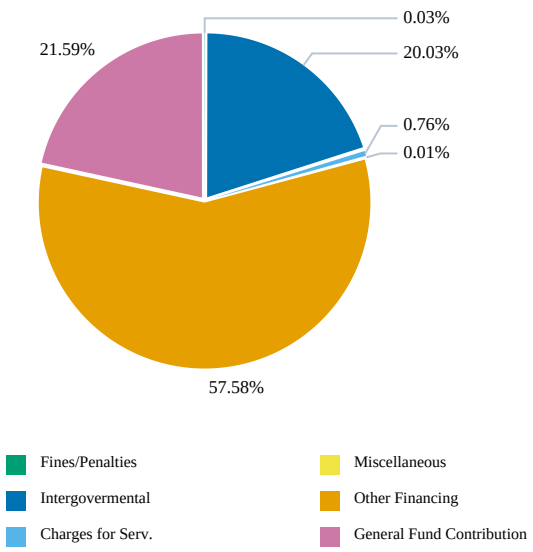
# Adult Probation

## (Budget Unit 255004 - Fund 1001 - Appropriation Unit PRO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 15,567,546 | $ 17,873,941 | $ 17,573,324 | $ 19,776,037 | $ 19,601,733 | $ 1,727,792 |
| Services and Supplies | 3,553,949 | 4,581,718 | 4,633,863 | 4,679,990 | 4,679,990 | 98,272 |
| Other Charges | 1,065,458 | 272,673 | 270,673 | 162,814 | 162,814 | (109,859) |
| Capital Assets | 46,106 | - | 3,879 | 0 | 0 | 0 |
| **Subtotal** | $ 20,233,059 | $ 22,728,332 | $ 22,481,738 | $ 24,618,841 | $ 24,444,537 | $ 1,716,205 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 150 | $ 6,572 | $ 0 | $ 6,542 | $ 6,542 | $ (30) |
| Intergovernmental Revenues | 4,149,617 | 5,152,081 | 5,405,265 | 4,895,827 | 4,895,827 | (256,254) |
| Charges For Services | 91,328 | 422,928 | 90,081 | 187,000 | 187,000 | (235,928) |
| Miscellaneous Revenues | - | 2,000 | 0 | 2,000 | 2,000 | 0 |
| Other Financing Sources | 10,796,817 | 12,357,036 | 12,362,686 | 14,075,511 | 14,075,511 | 1,718,475 |
| **Subtotal** | $ 15,037,912 | $ 17,940,617 | $ 17,858,032 | $ 19,166,880 | $ 19,166,880 | $ 1,226,263 |
| General Fund Contributions | 5,195,146 | 4,787,715 | 4,623,706 | 5,451,961 | 5,277,657 | 489,942 |
| **Total Source of Funds** | **$ 20,233,059** | **$ 22,728,332** | **$ 22,481,738** | **$ 24,618,841** | **$ 24,444,537** | **$ 1,716,205** |

### Unit Description

The Adult Division provides services to offenders as ordered by the sentencing court, including investigation reports, case management, and field supervision. The division handles tasks such as determining victim restitution, referring offenders to community-based treatment programs, conducting substance abuse testing, and ensuring court compliance through probation searches. Additional support includes housing assistance, mental health services, and job readiness programs. Specialized programs include Supervised Home Confinement, which uses GPS and alcohol monitoring as an alternative to jail, Pretrial Services, Drug Treatment Court, Mental Health Court (Creating New Choices), DUI Court, Veterans Treatment Court, and the Adult Day Reporting and Re-Entry Center. The division manages general supervision caseloads, adult placement programs, and specialized services for sex offenders, gang members, and domestic violence cases through the Family Violence Unit and Child Advocate Program

Probation officers use risk and needs assessments to identify the factors that lead to criminal behavior and determine the level of supervision needed. For domestic violence cases, officers use the Ontario Domestic Assault Risk Assessment (frequency, severity, future assault factors), and for sex offenders, state-approved risk assessment tools. Based on these assessments, officers develop personalized case plans to address an

individual's needs and help them successfully reintegrate into the community. The Adult Division oversees community supervision for individuals returning from the California Department of Corrections and Rehabilitation. This work includes not only supervising these individuals but also working closely with local law enforcement, the state, the County Jail, community partners, and the local superior court.

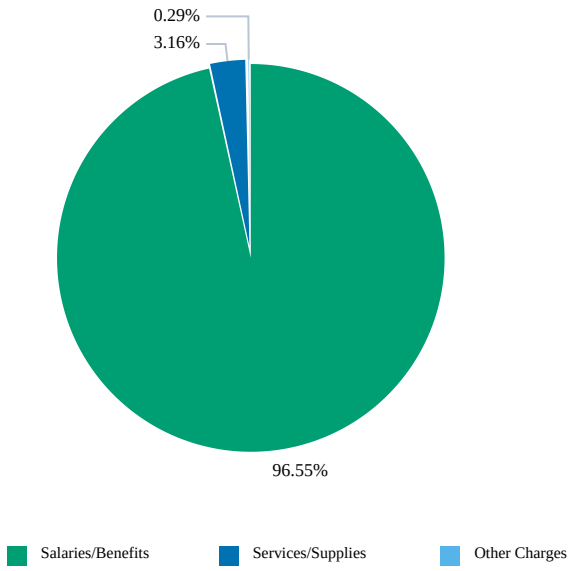
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 8.00 |
| 80E22 | OFFICE ASSISTANT III | 3.00 |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 60F02 | PROBATION AIDE | 7.00 |
| 60F22 | DEPUTY PROBATION OFFICER II | 45.00 |
| 60F23 | DEPUTY PROBATION OFFICER III | 15.00 |
| 60F84 | PROBATION SERVICES MANAGER | 6.00 |
| 60F85 | PROBATION DIVISION MANAGER | 1.00 |
| 60K02 | VICTIM ASSISTANCE ADVOCATE | 2.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| | Total | 94.00 |

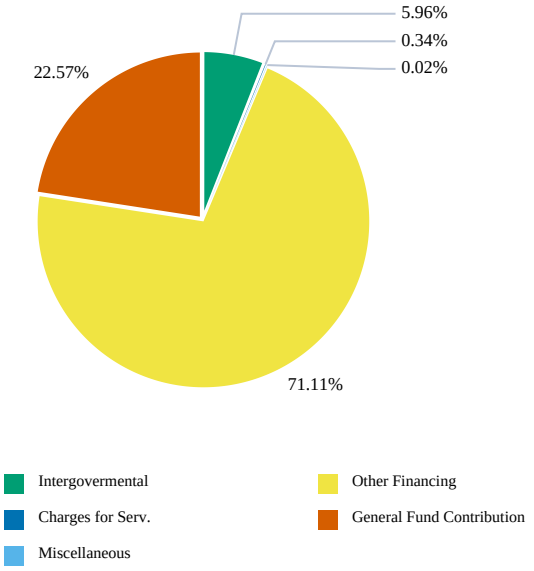
# Juvenile Probation

## (Budget Unit 255005 - Fund 1001 - Appropriation Unit PRO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,843,172 | $ 9,012,448 | $ 8,577,379 | $ 8,587,906 | $ 8,399,718 | $ (612,730) |
| Services and Supplies | 395,773 | 406,486 | 393,594 | 295,275 | 274,961 | (131,525) |
| Other Charges | (147,790) | (190,113) | (162,726) | 25,625 | 25,625 | 215,738 |
| Capital Assets | 0 | 44,600 | 16,011 | - | - | (44,600) |
| **Subtotal** | $ 8,091,155 | $ 9,273,421 | $ 8,824,258 | $ 8,908,806 | $ 8,700,304 | $ (573,117) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 2,360,117 | $ 2,210,440 | $ 1,611,467 | $ 518,631 | $ 518,631 | $ (1,691,809) |
| Charges For Services | 69,230 | 70,000 | 69,230 | 29,250 | 29,250 | (40,750) |
| Miscellaneous Revenues | 7,200 | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| Other Financing Sources | 3,724,316 | 5,036,643 | 5,036,643 | 6,186,916 | 6,186,916 | 1,150,273 |
| **Subtotal** | $ 6,160,862 | $ 7,319,083 | $ 6,719,340 | $ 6,736,797 | $ 6,736,797 | $ (582,286) |
| General Fund Contributions | 1,930,293 | 1,954,338 | 2,104,918 | 2,172,009 | 1,963,507 | 9,169 |
| **Total Source of Funds** | **$ 8,091,155** | **$ 9,273,421** | **$ 8,824,258** | **$ 8,908,806** | **$ 8,700,304** | **$ (573,117)** |

### Unit Description

The Juvenile Probation Division consists of intake, diversion and early intervention services, court investigation, and field supervision. Services include victim restitution, restorative justice programs, the campus-based Probation Officer program, a specialized juvenile sex offender program (Juveniles who Sexually Offend Response Team-JSORT), juvenile drug court, and juvenile special services, such as Wraparound, mental health assessments and a mental health court (Collaborative Action Linking Adolescents-CALA), and out-of-home placement.

Orders of probation require a variety of activities, including drug testing, collection of victim restitution, probation searches, monitoring of school performance and referrals of youth and families to various community treatment interventions, conducting risk and needs assessments to identify criminogenic needs, assessing youth and their family to determine if the youth is at-risk of being a candidate for foster care, and monitoring youth's progress to enable them to meet their rehabilitative goals.

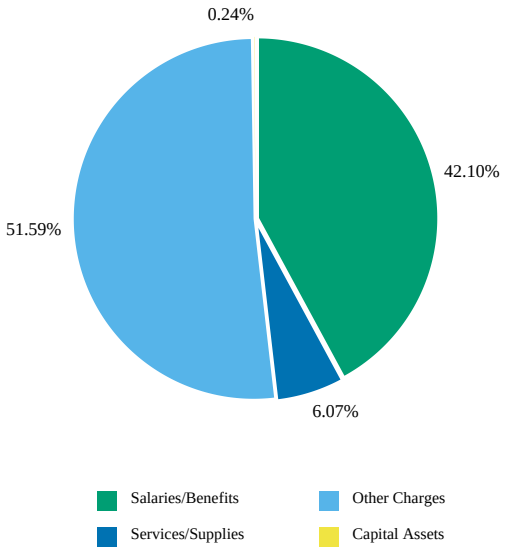
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 6.00 |
| 80E22 | OFFICE ASSISTANT III | 4.00 |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 60F02 | PROBATION AIDE | 3.00 |
| 60F22 | DEPUTY PROBATION OFFICER II | 20.00 |
| 60F23 | DEPUTY PROBATION OFFICER III | 6.00 |
| 60F84 | PROBATION SERVICES MANAGER | 3.00 |
| 60F85 | PROBATION DIVISION MANAGER | 1.00 |
| | Total | 45.00 |

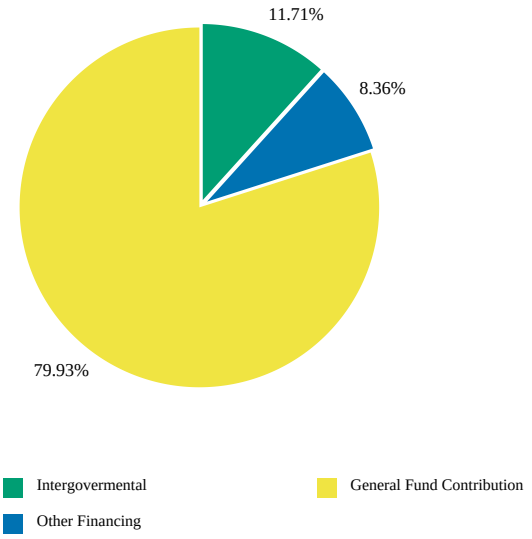
# Probation Administration

## (Budget Unit 255006 - Fund 1001 - Appropriation Unit PRO100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,474,083 | $ 4,006,591 | $ 3,886,760 | $ 4,044,264 | $ 4,044,264 | $ 37,673 |
| Services and Supplies | 466,411 | 537,857 | 669,675 | 590,087 | 583,547 | 45,690 |
| Other Charges | 1,993,727 | 6,380,761 | 6,380,761 | 4,955,887 | 4,955,887 | (1,424,874) |
| Capital Assets | 16 | 120,720 | 120,180 | 23,000 | 23,000 | (97,720) |
| **Subtotal** | $ 5,934,238 | $ 11,045,930 | $ 11,057,376 | $ 9,613,238 | $ 9,606,698 | $ (1,439,232) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 57,994 | $ 1,155,302 | $ 1,155,302 | $ 1,124,746 | $ 1,124,746 | $ (30,556) |
| Charges For Services | 8,507 | 0 | (43) | - | - | 0 |
| Miscellaneous Revenues | 20 | 0 | 0 | - | - | 0 |
| Other Financing Sources | - | 904,364 | 904,364 | 803,451 | 803,451 | (100,913) |
| **Subtotal** | $ 66,521 | $ 2,059,666 | $ 2,059,623 | $ 1,928,197 | $ 1,928,197 | $ (131,469) |
| General Fund Contributions | 5,867,717 | 8,986,264 | 8,997,753 | 7,685,041 | 7,678,501 | (1,307,763) |
| **Total Source of Funds** | **$ 5,934,238** | **$ 11,045,930** | **$ 11,057,376** | **$ 9,613,238** | **$ 9,606,698** | **$ (1,439,232)** |

### Unit Description

The Administration Division provides a wide range of infrastructure services to the department, including fiscal management, contract management, human resources and employee training and development, including arming for sworn officers, facilities and fleet management, and information technology.

### Recommended Positions

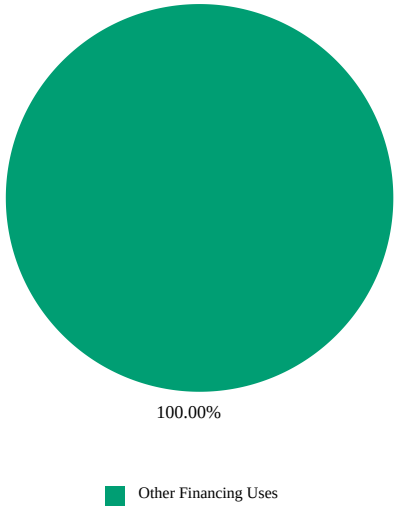
| Classification Code | Classification Label | FTE |
|---|---|---|
| 11A06 | CHIEF PROBATION OFFICER | 1.00 |
| 12C35 | ASSISTANT CHIEF PROBATION OFFICER | 1.00 |
| 14B21 | HUMAN RESOURCES ANALYST II | 1.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |

| | | |
|---|---|---|
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 1.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 60F84 | PROBATION SERVICES MANAGER | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 |
| | Total | 19.00 |

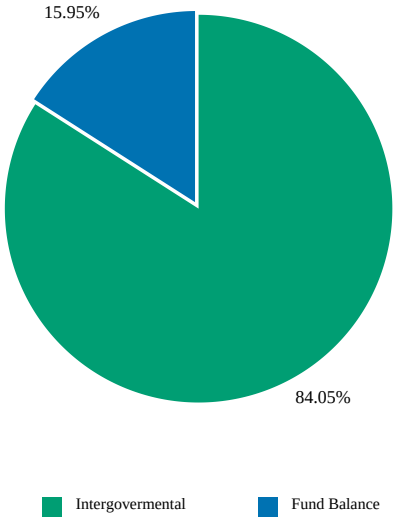
# Alternative Programs – 2011 Realignment (AB118)

**(Budget Unit 255007 - Fund 1300 - Appropriation Unit PRO101)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 6,624,337 | $ 2,762,765 | $ 11,672,555 | $ 2,945,065 | $ 2,945,065 | $ 182,300 |
| **Subtotal** | $ 6,624,337 | $ 2,762,765 | $ 11,672,555 | $ 2,945,065 | $ 2,945,065 | $ 182,300 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 6,594,732 | $ 2,417,458 | $ 6,076,678 | $ 2,475,349 | $ 2,475,349 | $ 57,891 |
| **Subtotal** | $ 6,594,732 | $ 2,417,458 | $ 6,076,678 | $ 2,475,349 | $ 2,475,349 | $ 57,891 |
| Fund Balance | $ 29,605 | $ 345,307 | $ 5,595,877 | $ 469,716 | $ 469,716 | $ 124,409 |
| **Total Source of Funds** | **$ 6,624,337** | **$ 2,762,765** | **$ 11,672,555** | **$ 2,945,065** | **$ 2,945,065** | **$ 182,300** |

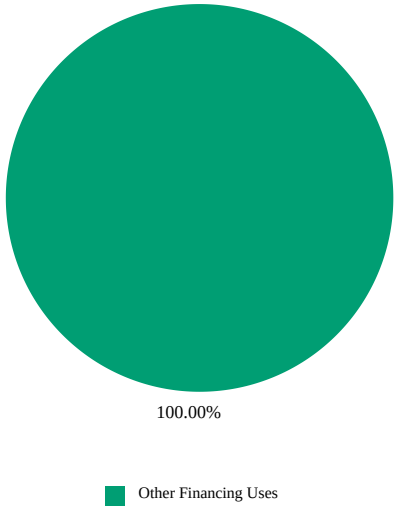
## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

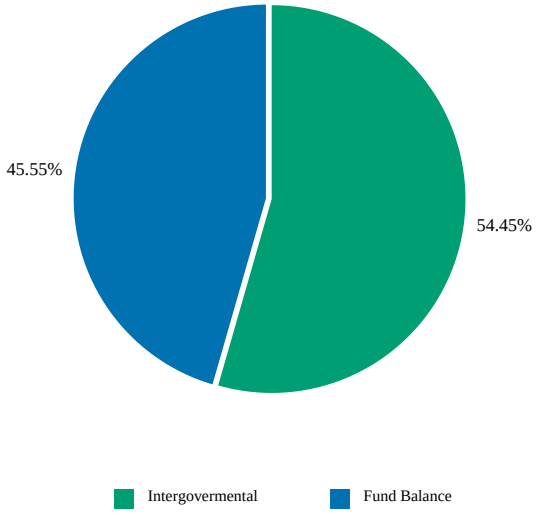
# Youth Center – 2011 Realignment (AB118)

**(Budget Unit 255008 - Fund 1300 - Appropriation Unit PRO101)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 3,593,493 | $ 12,678,979 | $ 3,745,542 | $ 15,071,149 | $ 15,071,149 | $ 2,392,170 |
| **Subtotal** | $ 3,593,493 | $ 12,678,979 | $ 3,745,542 | $ 15,071,149 | $ 15,071,149 | $ 2,392,170 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 3,774,301 | $ 8,747,780 | $ 3,938,055 | $ 8,206,346 | $ 8,206,346 | $ (541,434) |
| **Subtotal** | $ 3,774,301 | $ 8,747,780 | $ 3,938,055 | $ 8,206,346 | $ 8,206,346 | $ (541,434) |
| Fund Balance | $ (180,808) | $ 3,931,199 | $ (192,513) | $ 6,864,803 | $ 6,864,803 | $ 2,933,604 |
| **Total Source of Funds** | **$ 3,593,493** | **$ 12,678,979** | **$ 3,745,542** | **$ 15,071,149** | **$ 15,071,149** | **$ 2,392,170** |

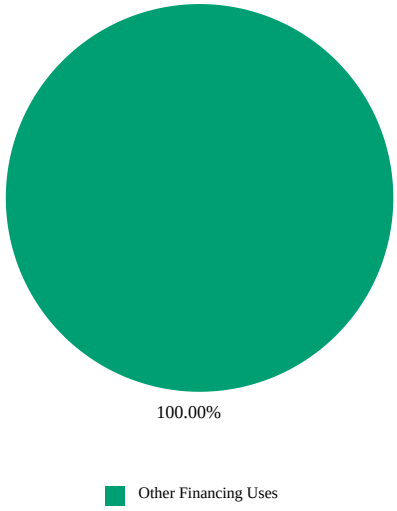
## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

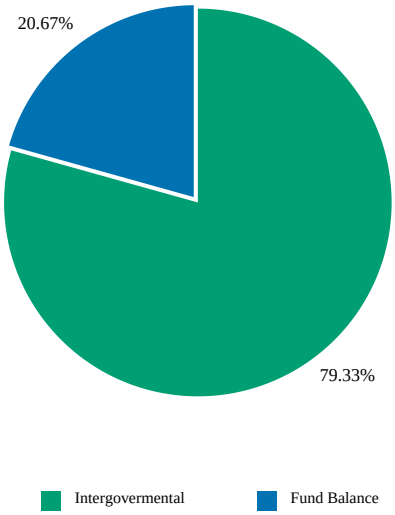
# Adult Probation – 2011 Realignment (AB118)

**(Budget Unit 255009 - Fund 1300 - Appropriation Unit PRO101)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 22,424,509 | $ 26,302,985 | $ 26,302,985 | $ 28,360,752 | $ 28,360,752 | $ 2,057,767 |
| **Subtotal** | $ 22,424,509 | $ 26,302,985 | $ 26,302,985 | $ 28,360,752 | $ 28,360,752 | $ 2,057,767 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 18,532,804 | $ 21,294,032 | $ 20,768,670 | $ 22,499,164 | $ 22,499,164 | $ 1,205,132 |
| **Subtotal** | $ 18,532,804 | $ 21,294,032 | $ 20,768,670 | $ 22,499,164 | $ 22,499,164 | $ 1,205,132 |
| Fund Balance | $ 3,891,705 | $ 5,008,953 | $ 5,534,315 | $ 5,861,588 | $ 5,861,588 | $ 852,635 |
| **Total Source of Funds** | **$ 22,424,509** | **$ 26,302,985** | **$ 26,302,985** | **$ 28,360,752** | **$ 28,360,752** | **$ 2,057,767** |

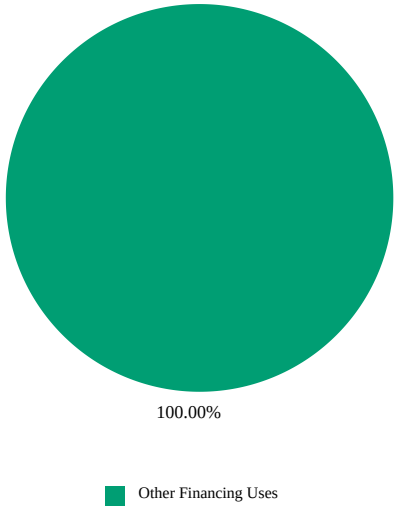
## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

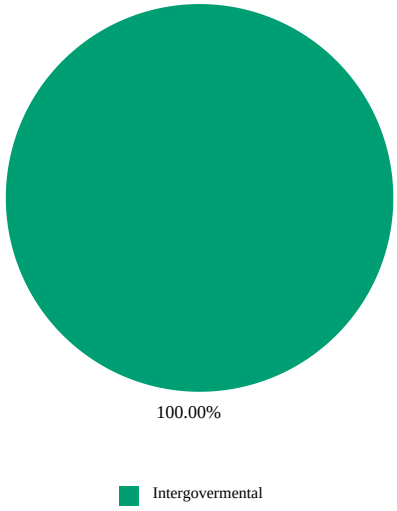
# Juvenile Probation – 2011 Realignment (AB118)

**(Budget Unit 255010 - Fund 1300 - Appropriation Unit PRO101)**

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 611,321 | $ 388,035 | $ 388,035 | $ 376,789 | $ 376,789 | $ (11,246) |
| **Subtotal** | $ 611,321 | $ 388,035 | $ 388,035 | $ 376,789 | $ 376,789 | $ (11,246) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 565,158 | $ 388,035 | $ 388,035 | $ 376,789 | $ 376,789 | $ (11,246) |
| **Subtotal** | $ 565,158 | $ 388,035 | $ 388,035 | $ 376,789 | $ 376,789 | $ (11,246) |
| Fund Balance | $ 46,163 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 611,321** | **$ 388,035** | **$ 388,035** | **$ 376,789** | **$ 376,789** | **$ (11,246)** |

## Unit Description

The FY 2011-12 state budget enacted a shift or realignment of state program responsibilities and revenues to local governments (Public Safety Realignment Act of 2011, Assembly Bills (ABs) 109 and 117, Chapters 15 and 36, Statutes of 2011). To support realigned criminal justice, mental health, and social services programs, the Legislature passed Assembly Bill 118 (Chapter 40, Statutes of 2011), which created the new Local Revenue Fund 2011. For transparency in reporting, the County established Fund 1300 to account for all related public safety realignment revenues and provide an accounting structure. A portion of state sales tax and vehicle license fee revenues are deposited, with operating transfers to reimburse the General Fund from Fund 1300 for realigned program payments.

# Agricultural Commissioner

Departmental Overview:

The Agricultural Commissioner/Sealer of Weights and Measures provides environmental and consumer protection through the local enforcement of federal and state laws and regulations about agriculture and weights and measures. Responsibilities include protecting the health and safety of workers, the public, the food supply, and the environment; protecting the County from the introduction of harmful pests and diseases detrimental to agriculture and our communities; promoting and protecting agriculture; and assuring business and consumer confidence in the marketplace.

Programs and Functions:

Major programs include pesticide use enforcement, plant quarantine, pest exclusion, pest detection, fruit and vegetable standardization, nursery, seed, and weights and measures enforcement. The Agricultural Commissioner performs pest management activities within the County and provides phytosanitary certification services (ensuring it meets the importing country's requirements) that enable the export of agricultural products. The annual Crop Report tabulates the County's gross value of agricultural production. Under the Weights and Measures program, the department registers and verifies the accuracy of commercial weighing and measuring devices and fosters confidence in transactions through price verification inspections to promote fair competition among businesses by leveling the playing field and protecting consumers by ensuring they get what they paid for.

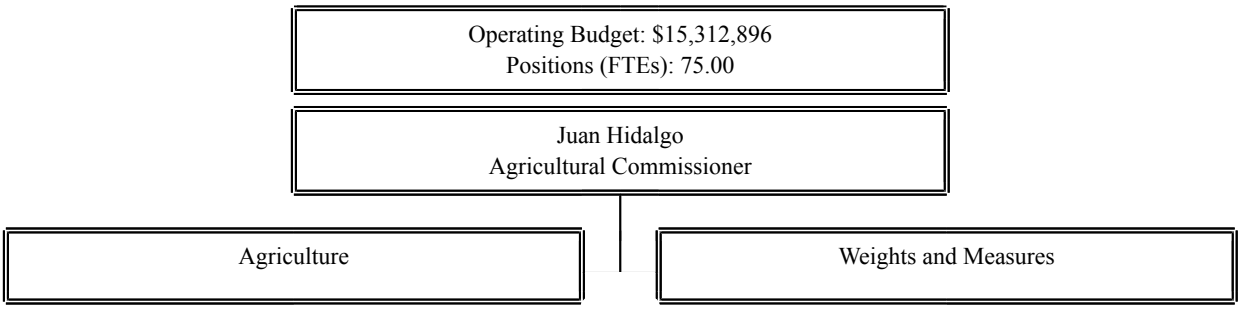
Department's Contributions to the County's Strategic Goals:

Diverse and Thriving Economy: Regulatory programs ensure a healthy and viable agricultural economy by maintaining a level playing field, excluding harmful pests and diseases, and preventing illegal residues on agricultural commodities. Phytosanitary certification facilitates the exportation of agricultural products across the nation and worldwide. The Annual Crop Report and associated economic reports quantify the contribution of agriculture to the economy of the County and denote agricultural trends of major commodities in the region. Local agricultural education programs sponsored by the department teach children and adults the importance of agriculture and support the industry with opportunities to engage and educate policy makers on key issues in the industry. The Weights and Measures program maintains equity in the marketplace and protects consumers.

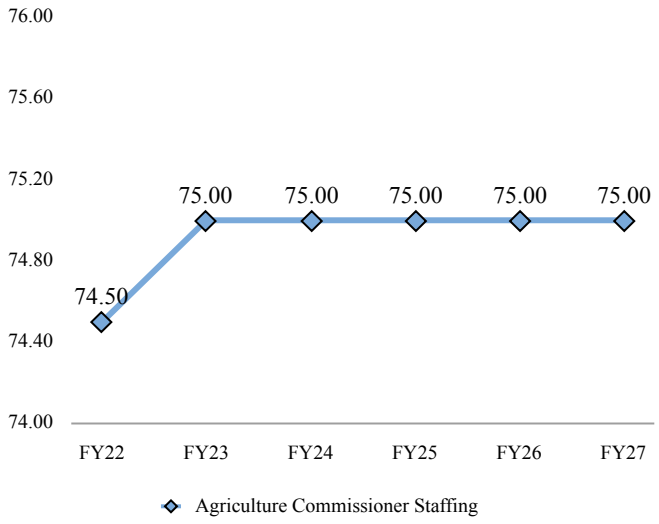
Safe and Resilient Community: The Pesticide Use Enforcement program protects farm workers, the public and the environment by ensuring pesticides are used safely and effectively. These protections are achieved through outreach and education with commercial pesticide users, determining compliance through regulatory field inspections, investigation of pesticide-related illnesses, and responding to public complaints.

Sustainable Infrastructure for the Present and Future: The Agricultural Commissioner supports public services from its main office in Salinas and satellite offices located in Pajaro, King City, and Marina. The main office offers services for programs and houses the Weights and Measures Division. This location houses a separate space for the University of California Cooperative Extension and the Agricultural Center which provides a meeting space for agricultural education.

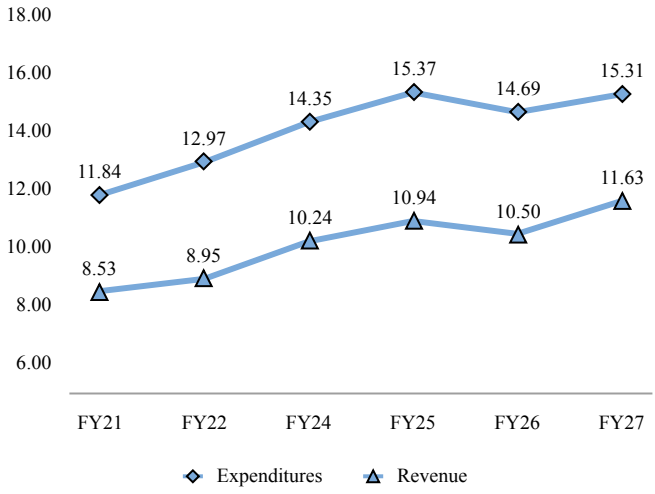
Dynamic Organization and Employer of Choice: The Agricultural Commissioner actively recruits women and minorities, focusing on retention through advancement by investing in training and fostering a culture of teamwork and inclusivity.




## Staffing Trends



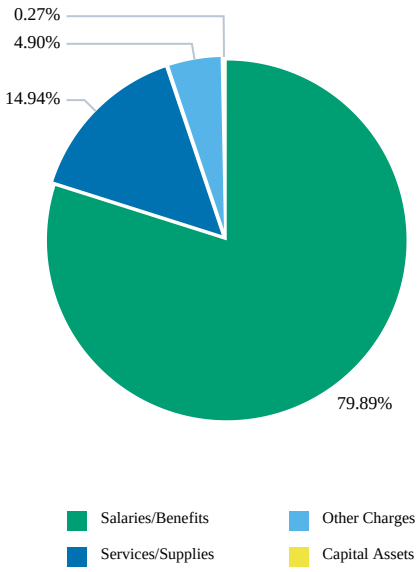

## Expenditure/Revenue History (in millions)



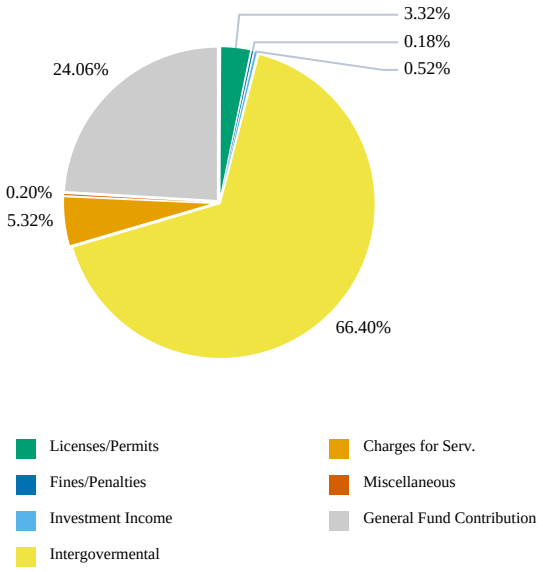

The Agricultural Commissioner enforces state and local regulations in concert with state agencies to protect agriculture, human health and safety, and the environment. Primary programs include pesticide use enforcement, plant quarantine, and fruit and vegetable standardization.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Phytosanitary Certificates for Commodity Export Issued | 20,836 | 21,386 | 12,178 |
| Pest detection traps set for target insects | 43,521 | 27,636 | 31,266 |
| Pesticide use monitoring Inspections completed | 1,826 | 1,029 | 1,308 |
| Pesticide use Training and Outreach Sessions delivered | 15 | 12 | 10 |
| Weights and Measuring Devices Inspected | 7,811 | 3,739 | 5,424 |
| Consumer complaints investigated | 27 | 21 | 30 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 10,211,773 | $ 11,312,088 | $ 11,140,053 | $ 12,233,535 | $ 12,233,535 | $ 921,447 |
| Services and Supplies | 2,541,454 | 2,143,030 | 2,804,414 | 2,287,382 | 2,287,382 | 144,352 |
| Other Charges | 2,592,702 | 1,128,276 | 1,096,376 | 749,979 | 749,979 | (378,297) |
| Capital Assets | 28,240 | 106,000 | 200,162 | 42,000 | 42,000 | (64,000) |
| **Subtotal** | $ 15,374,169 | $ 14,689,394 | $ 15,241,005 | $ 15,312,896 | $ 15,312,896 | $ 623,502 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 489,249 | $ 490,000 | $ 519,458 | $ 509,000 | $ 509,000 | $ 19,000 |
| Fines, Forfeitures, and Penalties | 7,928 | 77,500 | 27,500 | 27,500 | 27,500 | (50,000) |
| Revenue from Use of Money & Property | 86,935 | 63,150 | 73,150 | 80,000 | 80,000 | 16,850 |
| Intergovernmental Revenues | 9,492,853 | 8,977,704 | 10,154,905 | 10,167,713 | 10,167,713 | 1,190,009 |
| Charges For Services | 801,917 | 859,000 | 778,058 | 815,000 | 815,000 | (44,000) |
| Miscellaneous Revenues | 37,282 | 30,000 | 32,228 | 30,000 | 30,000 | 0 |
| Other Financing Sources | 19,400 | - | 59,934 | 0 | 0 | 0 |
| **Subtotal** | $ 10,935,564 | $ 10,497,354 | $ 11,645,233 | $ 11,629,213 | $ 11,629,213 | $ 1,131,859 |
| General Fund Contributions | 4,438,605 | 4,192,040 | 3,595,772 | 3,683,683 | 3,683,683 | (508,357) |
| **Total Source of Funds** | **$ 15,374,169** | **$ 14,689,394** | **$ 15,241,005** | **$ 15,312,896** | **$ 15,312,896** | **$ 623,502** |

## Summary of Recommendation

The Recommended Budget for the Agricultural Commissioner is $15,312,896 financed by $11,629,213 in revenues and $3,683,683 in general fund contribution (GFC). The Recommended Budget increases appropriations by $623,502 from the prior fiscal year due to an increase in anticipated intergovernmental revenues for mandated work performed by the department. Cost Plan charges decreased $378,297 from the prior Adopted Budget, which contributed to the decrease in GFC. Revenue increased by $1,190,009 from anticipated state reimbursements for agricultural activities.

## Budget Impacts

Maintenance of Effort requirements must be monitored closely to secure Unclaimed Gas Tax for state mandated agricultural programs.

## Prior Year Accomplishments

Increased department participation in career fairs at our local colleges and universities generated awareness of services and career opportunities with the Agricultural Commissioner's Office and County of Monterey employment in general.

Supported local agricultural education efforts through staff participation in Farm Day events throughout the county that provide hands-on experiences for elementary school children to learn about agriculture. Ther largest of these events take place at the Salinas Rodeo grounds with participation of nearly 3,000 children.

The office issued 73 Certified Producers Certificates to small and medium size farms in Monterey County for participation in local Certified Farmers' Markets. Certification ensures customers are buying commodities directly from a grower that grew their produce in our county and allows for a connection between farmers and communities. Additionally, the office conducted 29 regulatory inspections throughout the 17 different Certified Farmers' Markets that operate in Monterey County to ensure consumer confidence in the commodities sold by verifying vendors have the correct certifications and are only selling commodities they produce on their farm.

The office supported state efforts to protect communities, agriculture and our landscapes from invasive insect species that can cause severe damage by deploying more the 3,600 insect traps and spending more than 13,000 staff hours servicing and monitoring the traps. Early detection of invasive species is key to effective eradication efforts preventing detrimental pests from becoming established.

The office issued over 17,000 phytosanitary certificates that allow for the exportation of fresh fruits and vegetables grown in the county, representing approximately 300 million pounds of produce shipped to other nations across the world.

Refined and expanded an electronic dispatch system with shippers and coolers. All Inspector/Biologists receive their dispatch calls electronically, improving departmental efficiency and reducing clerical errors. Phytosanitary certificate requests are now digitally dispatched and signed by inspectors, reducing the time needed for the inspection process.

Ensuring the customer gets what they paid for and promoting equity in the marketplace, Weights and Measures staff inspected over 13,000 weighing and measuring devices, used in everyday commercial transactions such as grocery store scales, truck scales, taxi meters, and gas pumps ensuring these devices are accurate.

Collaborated with the University of California Davis to host a free "Train-the-Trainer" program to provide pesticide safety training to field supervisors representing various Farm Labor Contractor companies that conduct work in the county. The certification provides supervisors with the knowledge and requirements needed to train agricultural workers and supports continued efforts for the safety of workers. The office continued to step up our outreach efforts by providing field safety reminders to our growers throughout the busy agricultural season to promote awareness and education by sharing information with our local industry groups.

Released an updated report on the Economic Contributions of Monterey County Agriculture highlighting the important role agriculture plays in the local economy and its role in local employment and the resilience and diversity of agriculture that allows it to navigate changes to the marketplace and environment.

Continued implementation of the Ag Pass Program, which was approved by the County Board of Supervisors in April 2023. The voluntary program provides representatives of a commercial agricultural operation with limited emergency access to their property in the event of a disaster to conduct limited activities to protect agricultural assets, such as sheltering or evacuating livestock.

The Agricultural Commissioner met MOE requirements to receive UGT and Mill Tax funding, ensuring continued support for programs that protect agriculture and communities. The combined total of over $9.2 million dollars and represent the highest total in the department's history. These sources of revenue reflect the amount of work performed by staff within mandated state programs and support the departments' ability to meet changing demands from the public.

## Budget Year Goals

Retain UGT revenue by meeting the MOE requirements determined by the California Department of Food and Agriculture (CDFA).

Conduct outreach and education activities on new pesticide regulatory changes impacting growers.

Present case studies during continuing education sessions, highlighting key findings from recent and ongoing priority illness investigations. Sharing incident information with growers and license holders supports prevention efforts.

Publish the 2026 Crop Report in English and Spanish to increase readership and accessibility.

Continue collaboration with the CDFA to participate in applicable survey activity for early detection efforts of new invasive pests not yet found in California.

Continue updating the department's website to comply with new Title II Americans with Disabilities Act web accessibility requirements. In addition to information and resources for the agriculture industry and the public, explore fine and registration payments through online bill pay used by other County offices and departments.

## Pending Issues

The department will work with CDFA to continue exclusion and detection efforts to target pests of concern to local agriculture. Light Brown Apple Moth quarantines by Mexico continue to require significant staff resources. China has opened its border to U.S. strawberries, and the protocol requires intensive inspection. Taiwan's quarantine protocol also requires intensive inspections for exported commodities.

The department will continue to closely monitor federal budget impacts to the United States Department of Agriculture, which may have the potential to negatively affect funding for pest prevention and pest exclusion programs locally.

## Policy Considerations

Successful management of the department's resources will determine if the County's share of the UGT will continue at historic levels. In FY 2025-26, the County received $4,968,684 in UGT, its largest amount to date. Lower spending can affect the amount of UGT received, which may negatively impact the safeguards established to protect the County's leading industry.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Agriculture Commissioner** | **AGR100** | **1001** | **$ 15,374,169** | **$ 14,689,394** | **$ 15,241,005** | **$ 15,312,896** | **$ 15,312,896** | **$ 623,502** |
| Agriculture | 281001 | 1001 | 14,543,945 | 13,713,366 | 14,171,076 | 14,261,599 | 14,261,599 | 548,233 |
| Weights & Measures | 281002 | 1001 | 830,224 | 976,028 | 1,069,929 | 1,051,297 | 1,051,297 | 75,269 |
| **Total** | | | **$ 15,374,169** | **$ 14,689,394** | **$ 15,241,005** | **$ 15,312,896** | **$ 15,312,896** | **$ 623,502** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A02 | AGRICULTURAL COMMISSIONER | 1.00 | 1.00 | 1.00 | - |
| 12C01 | ASSISTANT AGRICULTURAL COMMISSIONER | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 16G25 | GIS ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 30G22 | WEIGHTS/MEASURES INSPECTOR III | 5.00 | 5.00 | 5.00 | - |
| 30N05 | AGRICULTURAL ASSISTANT II | 11.00 | 11.00 | 11.00 | - |
| 30N22 | AGRICULTURAL INSPECTOR/BIOLOGIST III | 32.00 | 32.00 | 32.00 | - |
| 30N50 | AGRICULTURAL PROGRAMS BIOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 30N80 | DEPUTY AGRICULTURAL COMMISSIONER | 8.00 | 8.00 | 8.00 | - |
| 30N81 | CHIEF DEPUTY AGRICULTURAL COMMISSIONER | 3.00 | 3.00 | 3.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E22 | OFFICE ASSISTANT III | 2.00 | 2.00 | 2.00 | - |
| 80G21 | DATA ENTRY OPERATOR II | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 75.00 | 75.00 | 75.00 | - |

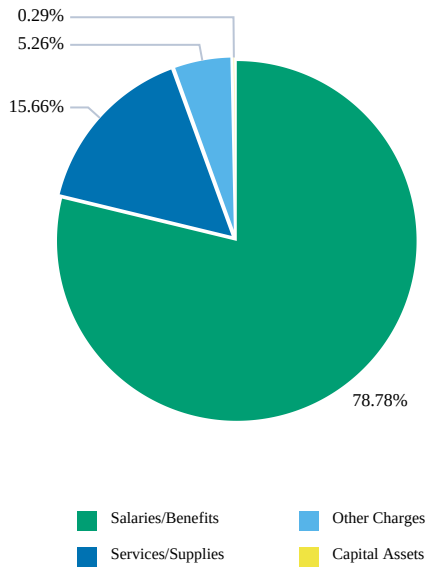
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | **-** | **-** | **-** | **-** |

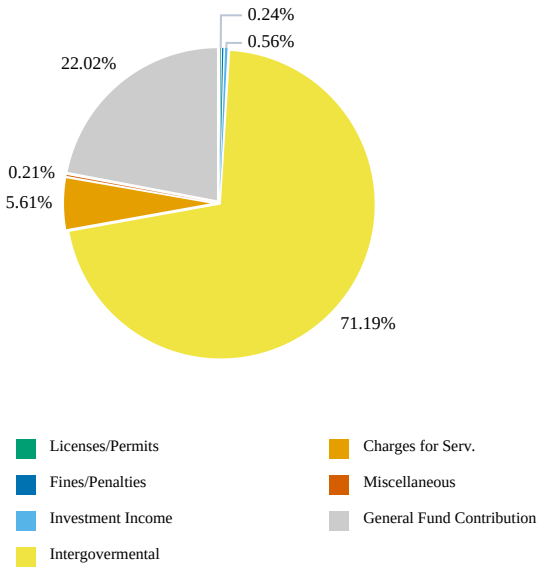
# Agriculture

## (Budget Unit 281001 - Fund 1001 - Appropriation Unit AGR100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 9,456,652 | $ 10,366,613 | $ 10,181,957 | $ 11,235,614 | $ 11,235,614 | $ 869,001 |
| Services and Supplies | 2,494,590 | 2,112,477 | 2,709,299 | 2,234,006 | 2,234,006 | 121,529 |
| Other Charges | 2,592,702 | 1,128,276 | 1,096,376 | 749,979 | 749,979 | (378,297) |
| Capital Assets | 0 | 106,000 | 183,444 | 42,000 | 42,000 | (64,000) |
| **Subtotal** | $ 14,543,945 | $ 13,713,366 | $ 14,171,076 | $ 14,261,599 | $ 14,261,599 | $ 548,233 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 31,342 | $ 30,000 | $ 31,200 | $ 34,000 | $ 34,000 | $ 4,000 |
| Fines, Forfeitures, and Penalties | 6,178 | 75,000 | 25,000 | 25,000 | 25,000 | (50,000) |
| Revenue from Use of Money & Property | 86,935 | 63,150 | 73,150 | 80,000 | 80,000 | 16,850 |
| Intergovernmental Revenues | 9,481,229 | 8,965,704 | 10,143,477 | 10,152,713 | 10,152,713 | 1,187,009 |
| Charges For Services | 784,767 | 850,000 | 763,994 | 800,000 | 800,000 | (50,000) |
| Miscellaneous Revenues | 37,282 | 30,000 | 32,228 | 30,000 | 30,000 | 0 |
| Other Financing Sources | 19,400 | - | 59,934 | 0 | 0 | 0 |
| **Subtotal** | $ 10,447,133 | $ 10,013,854 | $ 11,128,983 | $ 11,121,713 | $ 11,121,713 | $ 1,107,859 |
| General Fund Contributions | 4,096,812 | 3,699,512 | 3,042,093 | 3,139,886 | 3,139,886 | (559,626) |
| **Total Source of Funds** | **$ 14,543,945** | **$ 13,713,366** | **$ 14,171,076** | **$ 14,261,599** | **$ 14,261,599** | **$ 548,233** |

### Unit Description

The Agricultural unit conducts environmental, consumer, and special services programs to monitor and protect the public. Programs include pest detection, pest management, and pest prevention; phytosanitary certification of commodities for export; pesticide use enforcement; quarantine enforcement; inspections of seeds, nurseries, eggs, and apiaries; fruit and vegetable quality standards; crop statistics and registration; and certification of organic producers and handlers.

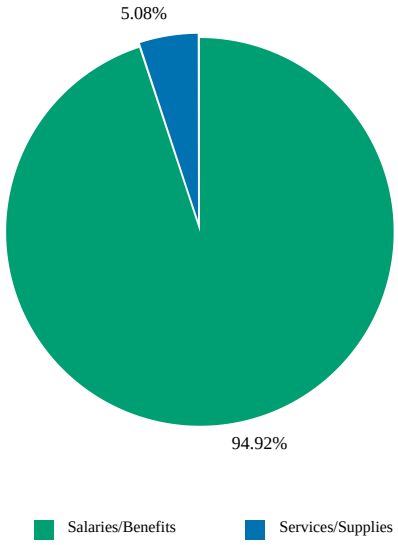
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E22 | OFFICE ASSISTANT III | 2.00 |
| 11A02 | AGRICULTURAL COMMISSIONER | 1.00 |
| 12C01 | ASSISTANT AGRICULTURAL COMMISSIONER | 1.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 |
| 16G25 | GIS ANALYST III | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| 30N05 | AGRICULTURAL ASSISTANT II | 11.00 |
| 30N22 | AGRICULTURAL INSPECTOR/BIOLOGIST III | 32.00 |
| 30N50 | AGRICULTURAL PROGRAMS BIOLOGIST | 1.00 |
| 30N80 | DEPUTY AGRICULTURAL COMMISSIONER | 7.00 |
| 30N81 | CHIEF DEPUTY AGRICULTURAL COMMISSIONER | 3.00 |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80G21 | DATA ENTRY OPERATOR II | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 69.00 |

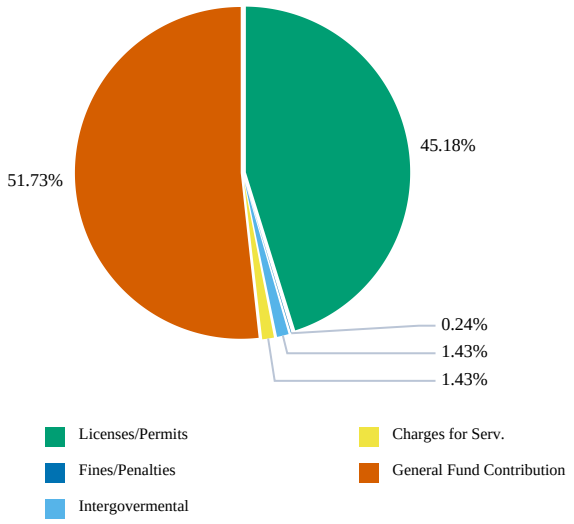
# Weights and Measures

## (Budget Unit 281002 - Fund 1001 - Appropriation Unit AGR100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 755,120 | $ 945,475 | $ 958,096 | $ 997,921 | $ 997,921 | $ 52,446 |
| Services and Supplies | 46,864 | 30,553 | 95,115 | 53,376 | 53,376 | 22,823 |
| Capital Assets | 28,240 | - | 16,719 | 0 | 0 | 0 |
| **Subtotal** | $ 830,224 | $ 976,028 | $ 1,069,929 | $ 1,051,297 | $ 1,051,297 | $ 75,269 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 457,907 | $ 460,000 | $ 488,258 | $ 475,000 | $ 475,000 | $ 15,000 |
| Fines, Forfeitures, and Penalties | 1,750 | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| Intergovernmental Revenues | 11,624 | 12,000 | 11,429 | 15,000 | 15,000 | 3,000 |
| Charges For Services | 17,150 | 9,000 | 14,064 | 15,000 | 15,000 | 6,000 |
| **Subtotal** | $ 488,431 | $ 483,500 | $ 516,250 | $ 507,500 | $ 507,500 | $ 24,000 |
| General Fund Contributions | 341,793 | 492,528 | 553,679 | 543,797 | 543,797 | 51,269 |
| **Total Source of Funds** | **$ 830,224** | **$ 976,028** | **$ 1,069,929** | **$ 1,051,297** | **$ 1,051,297** | **$ 75,269** |

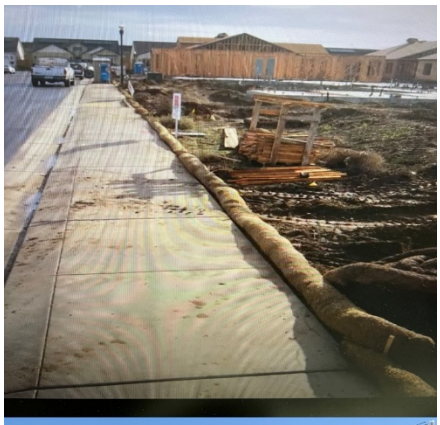
### Unit Description

The Weights and Measures unit is responsible for verifying the accuracy of weighing and measuring devices, transaction verification, quantity control of prepackaged commodities, weighmaster enforcement, and petroleum products enforcement. The unit conducts investigations into consumer complaints along with annual certification of registered scales and measuring devices throughout the County.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 30G22 | WEIGHTS/MEASURES INSPECTOR III | 5.00 |
| 30N80 | DEPUTY AGRICULTURAL COMMISSIONER | 1.00 |
| | Total | 6.00 |

# Housing and Community Development



Departmental Overview:

The Department of Housing and Community Development (HCD) balances environmental protection with sustainable development. HCD brings together a range of land use services including housing, planning, and development to ensure reasonable and safe development, plan for the County's future needs, manage infrastructure and County facilities, and protect natural resources.

Programs and Functions:

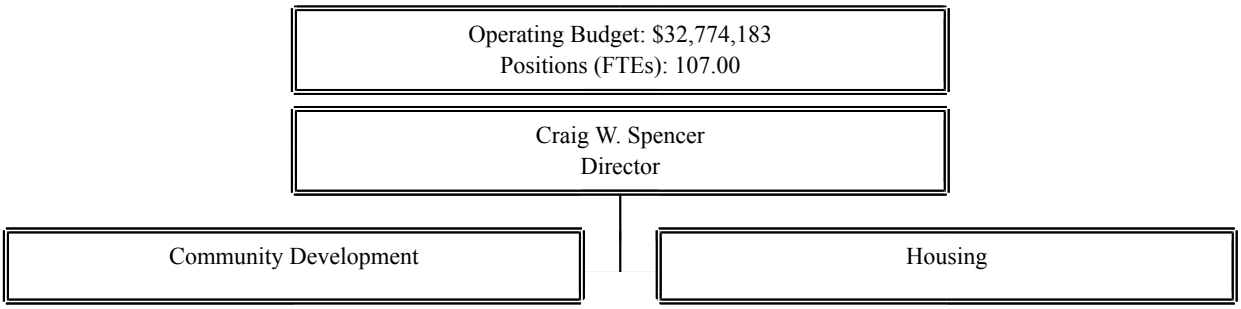
HCD includes four divisions: Administrative Support, Development Services, Planning Services, and the Permit Center. Administrative Support provides budgeting, accounting, customer service, human resources, safety, secretarial support, and information. Development Services includes three sections: Building Services, Environmental Services, and Engineering Services. Planning Services comprises three sections: Advance (Long-Range) Planning, Current Planning, and Housing Programs. The Permit Center manages public records, the call center, and is the first point of contact for guidance on planning and construction-related permits.

Department’s Contributions to the County’s Strategic Goals:

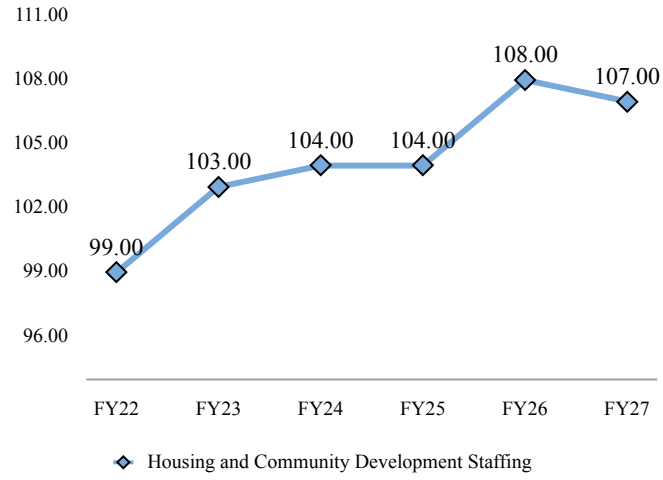
Well-Being and Quality of Life: Streamline the permitting and application process and develop regulations that provide opportunities to facilitate safe and affordable housing opportunities to support the County's workforce. Promote health in all land use policy documents. Support other County office and department efforts for special needs housing and programs. Consider environmental justice, racial equity factors, and human health when preparing plans.

Sustainable Infrastructure for the Present and Future: Utilize performance measures to monitor key public services and track trends that form organizational improvements, budgeting priorities, and efficiencies. Ensure projects and plans provide adequate infrastructure funding and planning to maintain customer-expected service levels while protecting the natural environment.

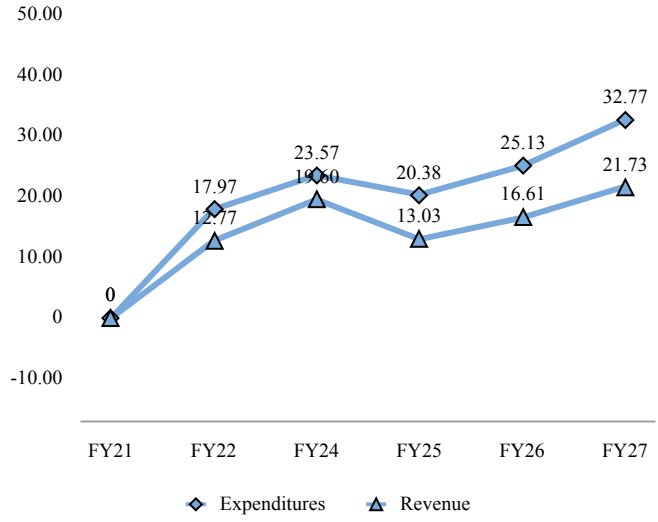
Safe and Resilient Communities: Serve as a lead agency for building public safety in the County's unincorporated areas, coordinate with other land use agencies on policy development and implementation, review and inspect development, and coordinate with County offices and departments and agencies in cases of natural disasters. Ensure development is done to protect the health, safety, and general welfare of the County's residents and visitors.




## Staffing Trends



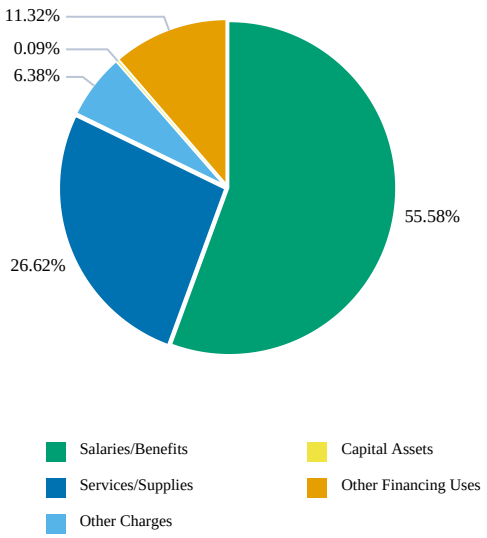

## Expenditure/Revenue History (in millions)



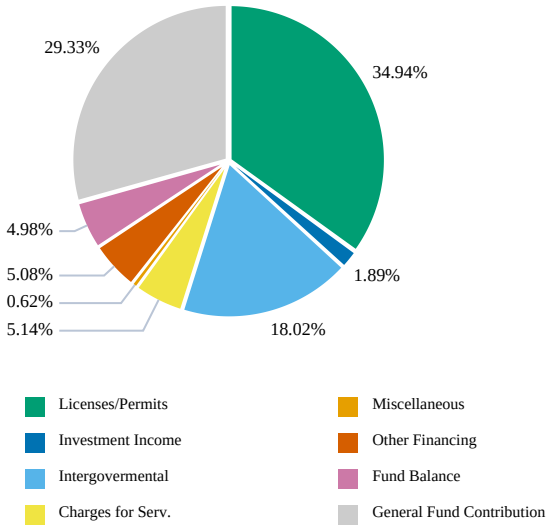

HCD utilizes these performance measures to inform operational improvements, assist in developing budgets, and identify additional resources needed to achieve its targets. HCD is evaluating other processes and programs to establish additional key performance measures.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Percentage of applied Planning permits approved or denied. Target 90% | 61% | 41% | 23% |
| Percentage of Building permits issued. Target 95% | 90% | 92% | 79% |
| Percentage of Code Compliance cases closed. Target 75% | 73% | 58% | 52% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 13,079,512 | $ 16,751,974 | $ 15,087,491 | $ 18,217,372 | $ 18,217,395 | $ 1,465,421 |
| Services and Supplies | 5,769,281 | 6,912,190 | 7,216,881 | 9,640,356 | 8,723,167 | 1,810,977 |
| Other Charges | 1,438,384 | 2,294,028 | 2,509,985 | 2,092,471 | 2,092,471 | (201,557) |
| Capital Assets | 90,754 | 55,079 | 49,316 | 30,393 | 30,393 | (24,686) |
| Other Financing Uses | - | 50,000 | 600,000 | 3,710,757 | 3,710,757 | 3,660,757 |
| **Subtotal** | $ 20,377,930 | $ 26,063,271 | $ 25,463,673 | $ 33,691,349 | $ 32,774,183 | $ 6,710,912 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 8,988,336 | $ 9,903,389 | $ 9,994,841 | $ 11,557,456 | $ 11,557,456 | $ 1,654,067 |
| Revenue from Use of Money & Property | 1,117,471 | 1,059,480 | 1,241,677 | 624,284 | 624,284 | (435,196) |
| Intergovernmental Revenues | 1,186,196 | 3,578,479 | 4,333,032 | 5,959,942 | 5,959,942 | 2,381,463 |
| Charges For Services | 1,618,666 | 1,828,233 | 1,843,893 | 1,700,652 | 1,700,652 | (127,581) |
| Miscellaneous Revenues | 6,115 | 239,735 | 796,520 | 204,960 | 204,960 | (34,775) |
| Other Financing Sources | 110,300 | - | 10,101 | 1,680,694 | 1,680,694 | 1,680,694 |
| **Subtotal** | $ 13,027,085 | $ 16,609,316 | $ 18,220,063 | $ 21,727,988 | $ 21,727,988 | $ 5,118,672 |
| Fund Balance | $ (165,752) | $ (879,269) | $ (1,652,719) | $ 1,345,749 | $ 1,345,749 | $ 2,225,018 |
| General Fund Contributions | 7,516,597 | 10,333,224 | 8,896,328 | 10,617,612 | 9,700,446 | (632,778) |
| **Total Source of Funds** | **$ 20,377,930** | **$ 26,063,271** | **$ 25,463,673** | **$ 33,691,349** | **$ 32,774,183** | **$ 6,710,912** |

## Summary of Recommendation

The Recommended Budget for the Housing and Community Development (HCD) Department includes $32,774,160 in expenditure, financed by $21,727,988 in program revenue, $1,345,749 in use of Fund Balance and $9,700,423 in General Fund Contribution (GFC). The Recommended Budget for HCD includes 107 positions, one position fewer than the prior fiscal year Adopted Budget.

## Budget Impacts

HCD will utilize salary savings from vacant positions to assist with funding any outside consultant work necessary to meet permit processing timelines.

## Prior Year Accomplishments

Goal 1: Housing Administration: Complete the Sixth Cycle Housing Element and begin program implementation to spur the development of housing projects.

Substantial progress on this goal was made in FY 2025-26. The plan has been revised and submitted to the state multiple times and a draft Environmental Impact Report (EIR) has been completed. HCD anticipates the formal adoption process, including final Board action will occur early in FY 2026-27.

Goal 2: Make substantial progress toward completion of the Chualar Community Plan.

Substantial progress on the Chualar Community Plan was completed in FY 2025-26. Community meetings and surveys have been conducted and studies have been prepared leading toward the development of the Plan.

Goal 3: Reduce vacancies within the department.

Substantial progress has been made to fill vacancies within the department. HCD began FY 2025-26 with a 17% vacancy rate and expects to close the year with an 11% vacancy rate. Recruitment of hard-to-fill positions is a challenge, and staff is working closely with Human Resources to recruit qualified candidates both locally and across the state.

Goal 4: Improve service levels by reducing permit processing times, updating policies, ensuring clear and prompt communication, and improving access to technological resources.

Progress toward this goal has been made. Filling vacancies, adopting new technologies including E Permit Hub, and adoption of procedural improvements have reduced processing times. HCD hired an Ombudsperson and has established clear expectations on prompt communication.

## Budget Year Goals

Goal 1: Compete the Sixth Cycle Housing Element

Goal 2: Make substantial progress toward completion of the Chualar Community Plan.

Goal 3: Establish metrics for tracking workload and goals on permit processing timelines.

Goal 4: Establish expedited permit processing procedures and timelines for planned housing growth, workforce housing, and employer sponsored housing.

## Pending Issues

While progress on the 2010 General Plan implementation is made, housing needs remain high, and the ongoing need for regulatory updates have created a backlog of long-range planning activities. The Recommended Budget includes positions and funding that reflect the need to address this backlog.

## Policy Considerations

HCD continually evaluates the need for land use and housing policy updates, working collaboratively with the Planning Commission and the Board of Supervisors.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Housing and Community Development Administration** | **HCD100** | **1001** | **$ 2,721,614** | **$ 2,901,153** | **$ 2,638,935** | **$ 3,448,235** | **$ 3,442,391** | **$ 541,238** |
| Housing and Community Development Administration | 310001 | 1001 | 2,721,614 | 2,901,153 | 2,638,935 | 3,448,235 | 3,442,391 | 541,238 |
| **Community Development** | **HCD101** | **1001** | **15,423,831** | **19,340,198** | **18,432,723** | **20,462,445** | **19,551,123** | **210,925** |
| Community Development | 310002 | 1001 | 15,423,831 | 19,340,198 | 18,432,723 | 20,462,445 | 19,551,123 | 210,925 |
| **Inclusionary Housing** | **HCD104** | **1250** | **368,626** | **148,569** | **147,060** | **20,020** | **20,020** | **(128,549)** |
| Inclusionary Housing | 310005 | 1250 | 368,626 | 148,569 | 147,060 | 20,020 | 20,020 | (128,549) |
| **Community Development Reuse** | **HCD105** | **1270** | **516,953** | **521,368** | **1,342,743** | **1,560,395** | **1,560,395** | **1,039,027** |
| Community Development Reuse | 310006 | 1270 | 516,953 | 521,368 | 1,342,743 | 1,560,395 | 1,560,395 | 1,039,027 |
| **Community Development Grant** | **HCD106** | **1270** | **1,110,342** | **2,854,529** | **2,527,559** | **5,481,133** | **5,481,133** | **2,626,604** |
| Community Development Grant | 310007 | 1270 | 1,110,342 | 2,854,529 | 2,527,559 | 5,481,133 | 5,481,133 | 2,626,604 |
| **Permanent Local Housing Allocation** | **HCD110** | **1271** | **0** | **0** | **0** | **1,939,063** | **1,939,063** | **1,939,063** |
| Permanent Local Housing Allocation | 310011 | 1271 | 0 | 0 | 0 | 1,939,063 | 1,939,063 | 1,939,063 |
| **Fort Ord Habitat Management** | **HCD103** | **1370** | **68,162** | **53,258** | **119,022** | **310,750** | **310,750** | **257,492** |
| Fort Ord Habitat Management | 310004 | 1370 | 68,162 | 53,258 | 119,022 | 310,750 | 310,750 | 257,492 |
| **Castroville / Pajaro Housing Set-Aside** | **HCD107** | **1531** | **163,623** | **184,196** | **184,924** | **379,308** | **379,308** | **195,112** |
| Castroville / Pajaro Housing Set-Aside | 310008 | 1531 | 163,623 | 184,196 | 184,924 | 379,308 | 379,308 | 195,112 |
| **East Garrison Developer Reimbursements** | **HCD102** | **1910** | **4,781** | **60,000** | **70,708** | **90,000** | **90,000** | **30,000** |
| East Garrison Developer Reimbursements | 310003 | 1910 | 4,781 | 60,000 | 70,708 | 90,000 | 90,000 | 30,000 |
| **Total** | | | **$ 20,377,930** | **$ 26,063,271** | **$ 25,463,673** | **$ 33,691,349** | **$ 32,774,183** | **$ 6,710,912** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A34 | DIRECTOR OF HOUSING AND COMMUNITY DEVELOPMENT | 1.00 | 1.00 | 1.00 | - |
| 12C24 | ASSISTANT DIRECTOR OF HOUSING AND COMMUNITY DEVELOPMENT | - | - | 1.00 | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 4.00 | 3.00 | 3.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14H30 | RMA OMBUDSPERSON | 1.00 | 1.00 | 1.00 | - |
| 14K46 | PERMIT CENTER MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K47 | BUILDING SERVICES MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K50 | CHIEF OF PLANNING | 1.00 | 1.00 | 1.00 | - |
| 14K51 | PRINCIPAL PLANNER | 2.00 | 3.00 | 3.00 | - |
| 14M22 | HOUSING PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 20B95 | FINANCE MANAGER I | 2.00 | 2.00 | 2.00 | - |
| 30D21 | BUILDING INSPECTOR II | 5.00 | 5.00 | 5.00 | - |
| 30D22 | SENIOR BUILDING INSPECTOR | 1.00 | 1.00 | 1.00 | - |
| 30D25 | CHIEF OF BUILDING SERVICES | 1.00 | 1.00 | 1.00 | - |
| 34P26 | CODE COMPLIANCE INSPECTOR II | 8.00 | 10.00 | 10.00 | - |
| 34P27 | SENIOR CODE COMPLIANCE INSPECTOR | 1.00 | 1.00 | 1.00 | - |
| 41A10 | ASSISTANT ENGINEER | 2.00 | 2.00 | 2.00 | - |
| 41A20 | CIVIL ENGINEER | 1.00 | - | - | - |
| 41A22 | SENIOR CIVIL ENGINEER | 1.00 | 1.00 | 1.00 | - |
| 41B21 | BUILDING PLANS EXAMINER | 4.00 | 5.00 | 5.00 | - |
| 41C02 | WATER RESOURCES HYDROLOGIST | 2.00 | 2.00 | 2.00 | - |
| 41C14 | ASSOCIATE WATER RESOURCES HYDROLOGIST | 1.00 | 1.00 | 1.00 | - |
| 41F11 | ASSOCIATE PLANNER | 12.00 | 13.00 | 13.00 | - |
| 41F22 | SENIOR PLANNER | 4.00 | 4.00 | 4.00 | - |
| 41F23 | SUPERVISING PLANNER | 2.00 | 2.00 | 2.00 | - |
| 41F31 | REDEVELOPMENT/HOUSING PROJECT ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 41F32 | REDEVELOPMENT/HOUSING PROJECT ANALYST III | 1.00 | 1.00 | - | (1.00) |
| 43A22 | ENGINEERING AIDE III | 1.00 | 1.00 | - | (1.00) |
| 43A23 | ENGINEERING TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 43B03 | WATER RESOURCES TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 43C10 | PERMIT TECHNICIAN I | 3.00 | 3.00 | 3.00 | - |
| 43C11 | PERMIT TECHNICIAN II | 5.00 | 5.00 | 5.00 | - |
| 43C12 | PERMIT TECHNICIAN III | 3.00 | 4.00 | 4.00 | - |
| 80A31 | SECRETARY | 2.00 | 2.00 | 2.00 | - |
| 80A32 | SENIOR SECRETARY | 2.00 | 2.00 | 2.00 | - |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E01 | OFFICE ASSISTANT I | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 10.00 | 10.00 | 10.00 | - |
| 80E22 | OFFICE ASSISTANT III | 3.00 | 3.00 | 3.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 104.00 | 108.00 | 107.00 | (1.00) |

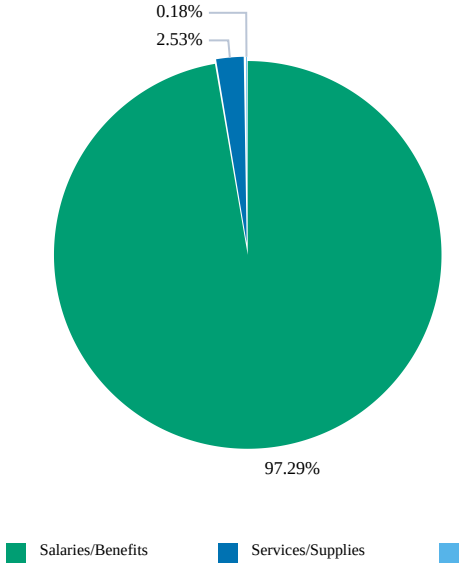
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 310002-1001-AUG001 | Chualar Community Plan | New Program/Service w/ General Fund Funding | $500,000 | - | - | - |
| 310002-1001-AUG002 | General Plan Housing and Safety Element Update | New Mandated Program/Service w/ General Fund Funding | $300,000 | - | - | - |
| | | **Grand Total:** | **$800,000** | **-** | **-** | **-** |

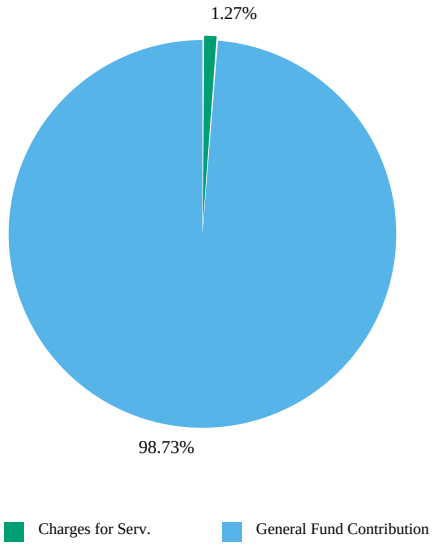
# Housing and Community Development Administration

## (Budget Unit 310001 - Fund 1001 - Appropriation Unit HCD100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,490,056 | $ 3,043,023 | $ 2,768,742 | $ 3,568,073 | $ 3,568,073 | $ 525,050 |
| Services and Supplies | 56,629 | 89,120 | 91,783 | 98,622 | 92,778 | 3,658 |
| Other Charges | 174,929 | (237,470) | (228,307) | (224,940) | (224,940) | 12,530 |
| Capital Assets | 0 | 6,480 | 6,717 | 6,480 | 6,480 | 0 |
| **Subtotal** | $ 2,721,614 | $ 2,901,153 | $ 2,638,935 | $ 3,448,235 | $ 3,442,391 | $ 541,238 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 6,614 | $ 8,948 | $ 24,608 | $ 43,888 | $ 43,888 | $ 34,940 |
| **Subtotal** | $ 6,614 | $ 8,948 | $ 24,608 | $ 43,888 | $ 43,888 | $ 34,940 |
| General Fund Contributions | 2,715,001 | 2,892,205 | 2,614,327 | 3,404,347 | 3,398,503 | 506,298 |
| **Total Source of Funds** | **$ 2,721,614** | **$ 2,901,153** | **$ 2,638,935** | **$ 3,448,235** | **$ 3,442,391** | **$ 541,238** |

### Unit Description

HCD's Administration Unit is responsible for functional activities that support the department and provide departmental executive direction, oversight, and centralized administrative and financial support. This unit includes consolidated functions that provide services to support HCD operations, including budget, finance, accounting services, and administrative support. The management analyst team oversees contracts and agreements, and supports special projects, programs, and administrative functions for the department, including former redevelopment, the former Fort Ord, and projects in the lower Carmel River area.

This unit is also responsible for the County's affordable and inclusionary housing programs, community development, homelessness program support, and related grants. Other responsibilities include staffing the Housing Advisory Committee, the Urban/County Community Development Block Grant Committee, and providing support for the Health, Housing, Homelessness and Human Services Committee.

### Recommended Positions

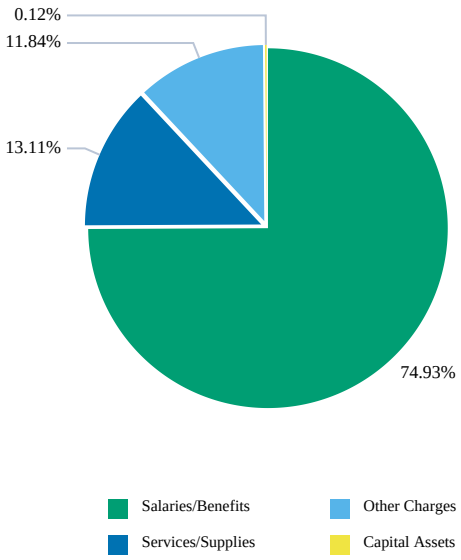
| Classification Code | Classification Label | FTE |
|---|---|---|
| 11A34 | DIRECTOR OF HOUSING AND COMMUNITY DEVELOPMENT | 1.00 |
| 12C24 | ASSISTANT DIRECTOR OF HOUSING AND COMMUNITY DEVELOPMENT | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 14H30 | RMA OMBUDSPERSON | 1.00 |
| 14M22 | HOUSING PROGRAM MANAGER | 1.00 |

| | | |
|---|---|---|
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B95 | FINANCE MANAGER I | 2.00 |
| 41F31 | REDEVELOPMENT/HOUSING PROJECT ANALYST II | 1.00 |
| 80A31 | SECRETARY | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 17.00 |

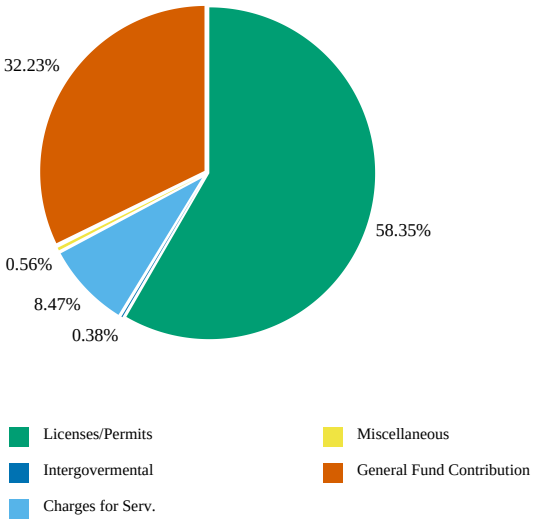
# Community Development

## (Budget Unit 310002 - Fund 1001 - Appropriation Unit HCD101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 10,589,456 | $ 13,708,951 | $ 12,318,749 | $ 14,649,299 | $ 14,649,322 | $ 940,371 |
| Services and Supplies | 3,414,698 | 3,053,150 | 3,335,097 | 3,473,822 | 2,562,477 | (490,673) |
| Other Charges | 1,328,923 | 2,529,498 | 2,736,278 | 2,315,411 | 2,315,411 | (214,087) |
| Capital Assets | 90,754 | 48,599 | 42,599 | 23,913 | 23,913 | (24,686) |
| **Subtotal** | $ 15,423,831 | $ 19,340,198 | $ 18,432,723 | $ 20,462,445 | $ 19,551,123 | $ 210,925 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 8,988,336 | $ 9,753,389 | $ 9,994,841 | $ 11,407,456 | $ 11,407,456 | $ 1,654,067 |
| Revenue from Use of Money & Property | - | 112,270 | 112,270 | - | - | (112,270) |
| Intergovernmental Revenues | 10,755 | 75,000 | 75,000 | 75,000 | 75,000 | 0 |
| Charges For Services | 1,592,473 | 1,810,285 | 1,810,285 | 1,656,764 | 1,656,764 | (153,521) |
| Miscellaneous Revenues | 20,371 | 148,235 | 148,225 | 109,960 | 109,960 | (38,275) |
| Other Financing Sources | 10,300 | - | 10,101 | 0 | 0 | 0 |
| **Subtotal** | $ 10,622,234 | $ 11,899,179 | $ 12,150,722 | $ 13,249,180 | $ 13,249,180 | $ 1,350,001 |
| General Fund Contributions | 4,801,597 | 7,441,019 | 6,282,001 | 7,213,265 | 6,301,943 | (1,139,076) |
| **Total Source of Funds** | **$ 15,423,831** | **$ 19,340,198** | **$ 18,432,723** | **$ 20,462,445** | **$ 19,551,123** | **$ 210,925** |

### Unit Description

HCD's Community Development Unit consists of the following functions: Permit Center, Planning Services, and Development Services (Building, Engineering, Code Compliance, and Environmental).

The Permit Center provides agency-wide internal and external customer service through its Permit Counter, Call Center, Public Records, and Administrative Support teams. The unit is responsible for the departmental website and access to public data.

Planning is primarily responsible for regulating development activity in the unincorporated areas of the County, preparing and implementing land use policy and regulations, providing information to the public, and reviewing development projects to ensure compliance with the County's land use regulations governing planning, building construction and design, subdivisions, grading, and erosion control. In addition, Planning is responsible for preparing and reviewing environmental documents for development within the County, processing discretionary land use permits, managing records, implementing ordinances, and maintaining

long-range planning documents, including the General Plan (a long-range policy document that guides future development and conservation with the County) and Local Coastal Program (critical land use planning document that allows coastal counties to implement the California Coastal Act at the local level). Planning supports the Planning Commission (advisory body to the Board of Supervisors, primarily focused on land use planning and development), Zoning Administrator, Cannabis Committee, Inter-Agency Review (IAR), Airport Land Use Commission (ALUC), Land Use Advisory Committees (LUAC) and Historical Committees.

Building Services issues construction permits, reviews and approves proposed construction documentation, performs inspections of ongoing construction to ensure compliance with County and state laws related to building health and safety standards, and conducts code compliance for building and land use. Building Services includes four programs and coordinates the review and approval of building permit applications with other related County agencies and 13 fire protection districts. Plan check engineers and technicians review plans and supporting documentation to ensure that building codes and other construction regulations are met. Inspectors investigate construction work performed without permits, provide technical advice to the public in the field or office, and perform routine plan checks as time permits. Code Enforcement responds to and investigates complaints of violations regarding state and County building, zoning, housing, and grading policies and helps property owners bring their properties into compliance.

Engineering Services reviews major and minor subdivision improvement plans, surveys, and maps, and processes final maps and parcel maps in accordance with the Subdivision Map Act, the Land Surveyors Act, and local ordinances. Additionally, Engineering Services reviews technical documentation consistent with the California Environmental Quality Act (CEQA), which requires that state and local agencies disclose and evaluate the significant environmental impacts of prosed projects and adopt all feasible mitigation measures to reduce or eliminate those impacts; provides the technical review of boundary maps for the Local Agency Formation Commission (LAFCo), an independent regulatory commission established by the State Legislature to regulate the boundaries of cities and most special districts within each county; maintains the road-naming and house numbering system; issues transportation permits for oversize and overweight vehicles traveling in the County; and issues encroachment permits for public right-of-way.

Environmental Services consolidates development review responsibilities for grading and erosion control. This unit conducts construction site inspections to ensure code compliance and manages the Construction Site Stormwater Runoff Control Program and the Post-Construction Stormwater Management Program.

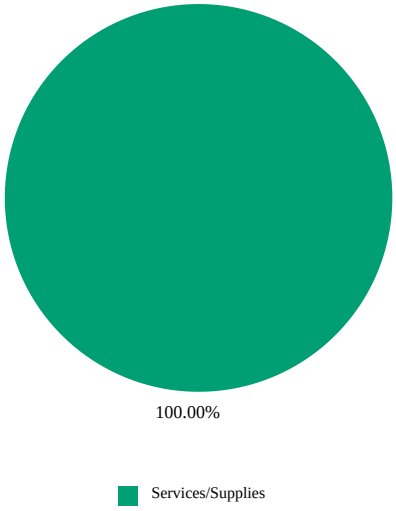
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E01 | OFFICE ASSISTANT I | 1.00 |
| 80E21 | OFFICE ASSISTANT II | 10.00 |
| 80E22 | OFFICE ASSISTANT III | 3.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14K46 | PERMIT CENTER MANAGER | 1.00 |
| 14K47 | BUILDING SERVICES MANAGER | 1.00 |
| 14K50 | CHIEF OF PLANNING | 1.00 |
| 14K51 | PRINCIPAL PLANNER | 3.00 |
| 30D21 | BUILDING INSPECTOR II | 5.00 |
| 30D22 | SENIOR BUILDING INSPECTOR | 1.00 |
| 30D25 | CHIEF OF BUILDING SERVICES | 1.00 |
| 34P26 | CODE COMPLIANCE INSPECTOR II | 10.00 |
| 34P27 | SENIOR CODE COMPLIANCE INSPECTOR | 1.00 |
| 41A10 | ASSISTANT ENGINEER | 2.00 |
| 41A22 | SENIOR CIVIL ENGINEER | 1.00 |
| 41B21 | BUILDING PLANS EXAMINER | 5.00 |
| 41C02 | WATER RESOURCES HYDROLOGIST | 2.00 |
| 41C14 | ASSOCIATE WATER RESOURCES HYDROLOGIST | 1.00 |
| 41F11 | ASSOCIATE PLANNER | 13.00 |
| 41F22 | SENIOR PLANNER | 4.00 |
| 41F23 | SUPERVISING PLANNER | 2.00 |
| 43A23 | ENGINEERING TECHNICIAN | 2.00 |
| 43B03 | WATER RESOURCES TECHNICIAN | 2.00 |
| 43C10 | PERMIT TECHNICIAN I | 3.00 |
| 43C11 | PERMIT TECHNICIAN II | 5.00 |
| 43C12 | PERMIT TECHNICIAN III | 4.00 |
| 80A31 | SECRETARY | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 |
| | Total | 90.00 |

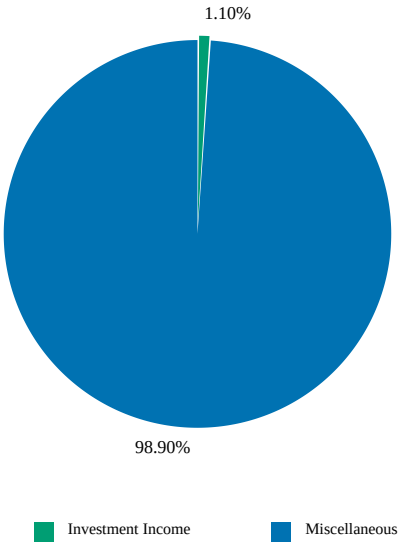
# East Garrison Developer Reimbursements

## (Budget Unit 310003 - Fund 1910 - Appropriation Unit HCD102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 4,781 | $ 60,000 | $ 70,708 | $ 90,000 | $ 90,000 | $ 30,000 |
| **Subtotal** | $ 4,781 | $ 60,000 | $ 70,708 | $ 90,000 | $ 90,000 | $ 30,000 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 948 | $ 1,000 | $ 39,332 | $ 1,000 | $ 1,000 | $ 0 |
| Miscellaneous Revenues | 66,573 | 60,000 | 60,000 | 90,000 | 90,000 | 30,000 |
| **Subtotal** | $ 67,521 | $ 61,000 | $ 99,332 | $ 91,000 | $ 91,000 | $ 30,000 |
| Fund Balance | $ (62,740) | $ (1,000) | $ (28,624) | $ (1,000) | $ (1,000) | $ 0 |
| **Total Source of Funds** | **$ 4,781** | **$ 60,000** | **$ 70,708** | **$ 90,000** | **$ 90,000** | **$ 30,000** |

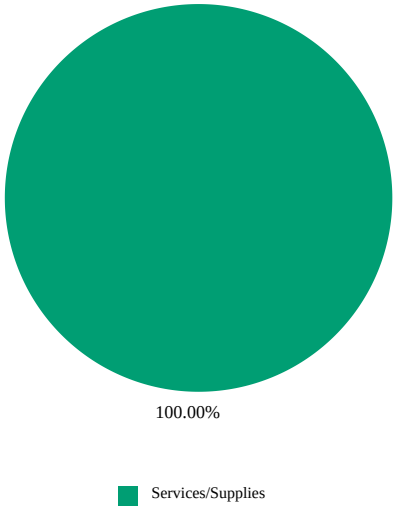
### Unit Description

The East Garrison Developer Reimbursement Unit was created in FY 2013-14 for the purpose of monitoring and accurately allocating County administration costs, including program support from County Counsel and Economic Development, financial support from HCD, and other support and oversight. These activities are paid for from the developer's deposits and reimbursements and are expected to be cost-neutral to the County.

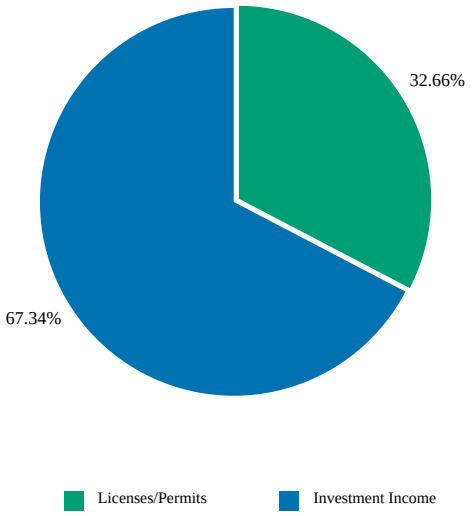
# Fort Ord Habitat Management

## (Budget Unit 310004 - Fund 1370 - Appropriation Unit HCD103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 68,162 | $ 53,258 | $ 119,022 | $ 310,750 | $ 310,750 | $ 257,492 |
| **Subtotal** | $ 68,162 | $ 53,258 | $ 119,022 | $ 310,750 | $ 310,750 | $ 257,492 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ - | $ 150,000 | $ 0 | $ 150,000 | $ 150,000 | $ 0 |
| Revenue from Use of Money & Property | 541,896 | 498,526 | 498,526 | 309,260 | 309,260 | (189,266) |
| Intergovernmental Revenues | 413 | 0 | 0 | - | - | 0 |
| Miscellaneous Revenues | - | 0 | 39,680 | - | - | 0 |
| **Subtotal** | $ 542,309 | $ 648,526 | $ 538,205 | $ 459,260 | $ 459,260 | $ (189,266) |
| Fund Balance | $ (474,147) | $ (595,268) | $ (419,184) | $ (148,510) | $ (148,510) | $ 446,758 |
| **Total Source of Funds** | **$ 68,162** | **$ 53,258** | **$ 119,022** | **$ 310,750** | **$ 310,750** | **$ 257,492** |

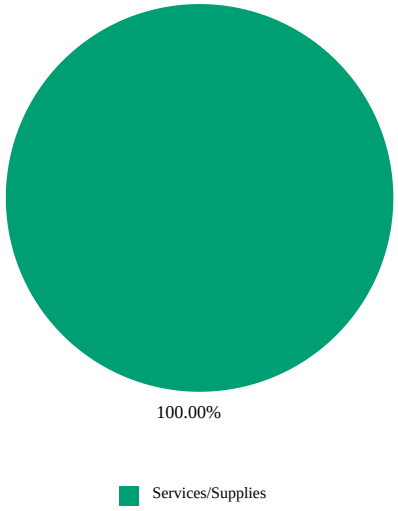
### Unit Description

On June 30, 2020, the Fort Ord Reuse Authority (FORA) dissolved, and the County agreed to assume certain responsibilities with associated funding. This fund was established to implement a habitat management program for the former Fort Ord lands. Under this program, HCD performs essential habitat management planning activities.

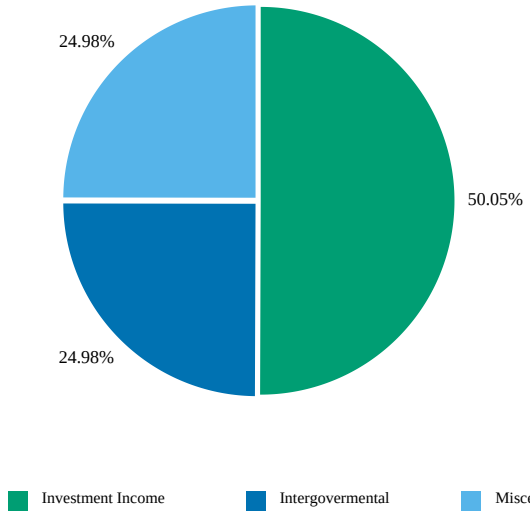
# Inclusionary Housing

## (Budget Unit 310005 - Fund 1250 - Appropriation Unit HCD104)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 368,626 | $ 98,569 | $ 97,046 | $ 20,020 | $ 20,020 | $ (78,549) |
| Other Charges | 0 | - | 14 | - | - | - |
| Other Financing Uses | - | 50,000 | 50,000 | - | - | (50,000) |
| **Subtotal** | $ 368,626 | $ 148,569 | $ 147,060 | $ 20,020 | $ 20,020 | $ (128,549) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 9,882 | $ 5,500 | $ 5,500 | $ 10,020 | $ 10,020 | $ 4,520 |
| Intergovernmental Revenues | 10,740 | 25,000 | 25,000 | 5,000 | 5,000 | (20,000) |
| Charges For Services | 7,580 | 5,000 | 5,000 | - | - | (5,000) |
| Miscellaneous Revenues | 0 | 25,000 | 42,000 | 5,000 | 5,000 | (20,000) |
| Other Financing Sources | 100,000 | - | - | - | - | - |
| **Subtotal** | $ 128,202 | $ 60,500 | $ 77,501 | $ 20,020 | $ 20,020 | $ (40,480) |
| Fund Balance | $ 240,424 | $ 88,069 | $ 69,560 | $ 0 | $ 0 | $ (88,069) |
| **Total Source of Funds** | **$ 368,626** | **$ 148,569** | **$ 147,060** | **$ 20,020** | **$ 20,020** | **$ (128,549)** |

### Unit Description

The Inclusionary Housing Program was established by ordinance adopted by the Board of Supervisors in FY 1979-80 and amended in 2011. The Inclusionary Housing Fund is for the development of housing for the County's low- and moderate-income residents. The fund is capitalized through the payment of in-lieu fees by developers of subdivision projects and repayment of project loans.

Revenue is distributed to eligible for-profit and non-profit developers to assist with the cost of providing affordable housing. The County's Housing Advisory Committee reviews affordable housing proposals.

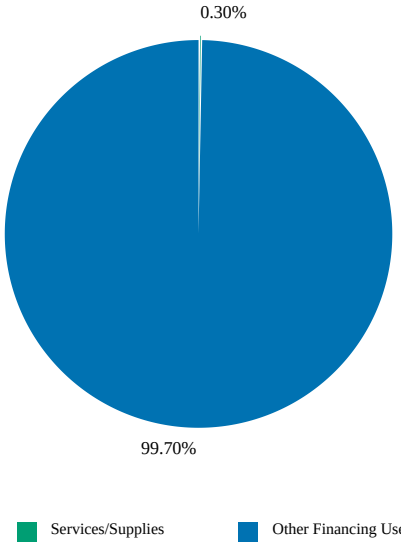
The fund supports the cost of administering the existing loan portfolio, monitoring inclusionary units, and administering compliance matters relating to the Inclusionary Housing Ordinance. All revenue must be spent per the ordinance.

The Inclusionary Housing Program allows very low-, low-, and moderate-income households to purchase or rent affordable inclusionary units throughout the County's unincorporated areas. Currently, there are approximately 251 owner-occupied units and 423 tenant-occupied units in the Inclusionary Housing Program.

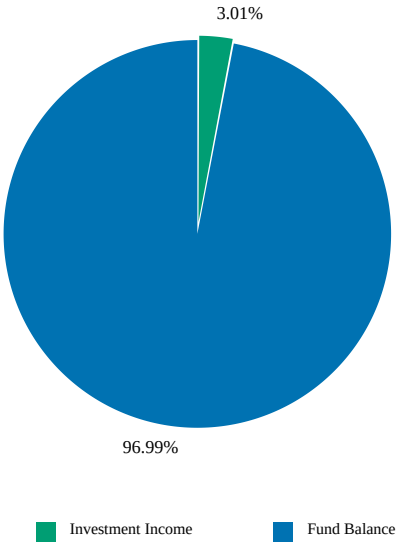
# Community Development Reuse

## (Budget Unit 310006 - Fund 1270 - Appropriation Unit HCD105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 584,044 | $ 521,368 | $ 792,743 | $ 4,700 | $ 4,700 | $ (516,668) |
| Other Charges | (67,091) | - | - | - | - | - |
| Other Financing Uses | - | - | 550,000 | 1,555,695 | 1,555,695 | 1,555,695 |
| **Subtotal** | $ 516,953 | $ 521,368 | $ 1,342,743 | $ 1,560,395 | $ 1,560,395 | $ 1,039,027 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 259,819 | $ 103,175 | $ 155,000 | $ 47,000 | $ 47,000 | $ (56,175) |
| Intergovernmental Revenues | 256,332 | 634,000 | 1,353,687 | - | - | (634,000) |
| Miscellaneous Revenues | (81,977) | - | 500,115 | - | - | - |
| **Subtotal** | $ 434,174 | $ 737,175 | $ 2,008,803 | $ 47,000 | $ 47,000 | $ (690,175) |
| Fund Balance | $ 82,779 | $ (215,807) | $ (666,060) | $ 1,513,395 | $ 1,513,395 | $ 1,729,202 |
| **Total Source of Funds** | **$ 516,953** | **$ 521,368** | **$ 1,342,743** | **$ 1,560,395** | **$ 1,560,395** | **$ 1,039,027** |

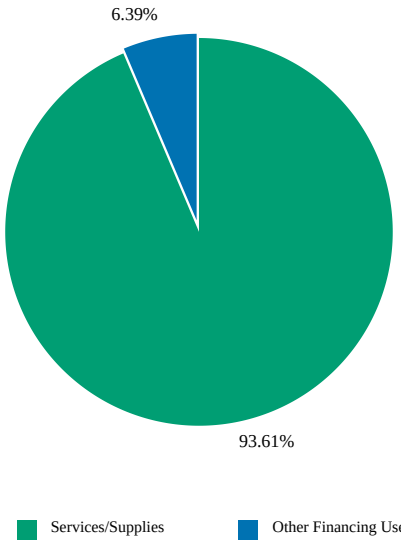
### Unit Description

HCD's Community Development Reuse Unit provides for the reuse of payments on loans that were originally funded by state Community Development Block Grant (CDBG) and Housing Opportunity and More Efficiency (HOME) Investment Partnerships program funds. Grant funds are loaned to low- and very low-income households for first-time homebuyer down payment assistance activities and nonprofits for affordable housing projects. All program income must be spent on eligible activities in accordance with state regulations and adopted Program Income Reuse Plans and Guidelines.

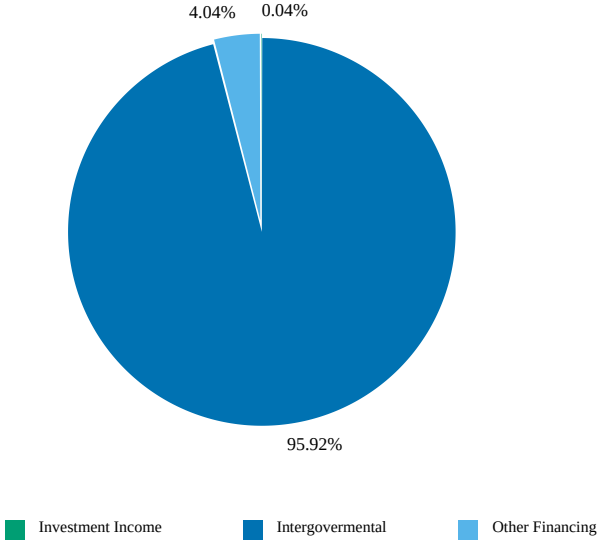
# Community Development Grant

## (Budget Unit 310007 - Fund 1270 - Appropriation Unit HCD106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 1,110,342 | $ 2,854,529 | $ 2,527,559 | $ 5,131,133 | $ 5,131,133 | $ 2,276,604 |
| Other Financing Uses | - | - | - | 350,000 | 350,000 | 350,000 |
| **Subtotal** | $ 1,110,342 | $ 2,854,529 | $ 2,527,559 | $ 5,481,133 | $ 5,481,133 | $ 2,626,604 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 5,473 | $ 3,550 | $ 3,550 | $ 2,004 | $ 2,004 | $ (1,546) |
| Intergovernmental Revenues | 907,957 | 2,844,479 | 2,879,344 | 5,257,609 | 5,257,609 | 2,413,130 |
| Miscellaneous Revenues | 581 | 6,500 | 6,500 | - | - | (6,500) |
| Other Financing Sources | - | - | - | 221,520 | 221,520 | 221,520 |
| **Subtotal** | $ 914,012 | $ 2,854,529 | $ 2,889,394 | $ 5,481,133 | $ 5,481,133 | $ 2,626,604 |
| Fund Balance | $ 196,330 | $ 0 | $ (361,835) | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 1,110,342** | **$ 2,854,529** | **$ 2,527,559** | **$ 5,481,133** | **$ 5,481,133** | **$ 2,626,604** |

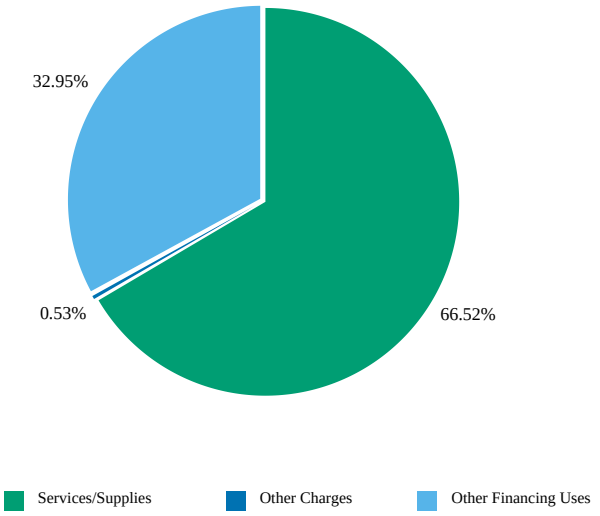
### Unit Description

HCD's Community Development Grant Unit provides for community and economic development projects funded through federal CDBG, state HOME, and other grant programs and funding sources. This unit funds public infrastructure, community facilities, public service programs, and housing projects for very low-, low-, and moderate-income households. Funding must be utilized per funding source guidelines.

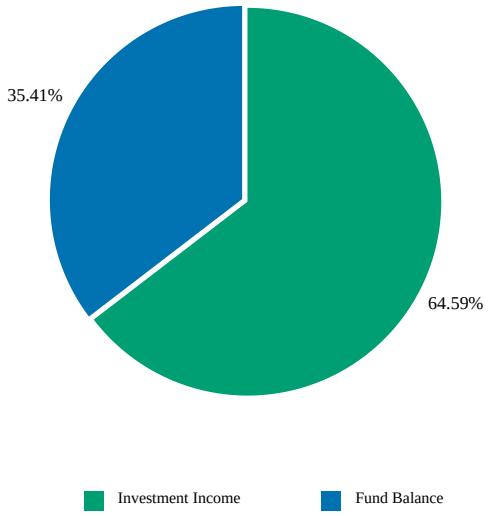
# Castroville / Pajaro Housing Set-Aside

## (Budget Unit 310008 - Fund 1531 - Appropriation Unit HCD107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 161,998 | $ 182,196 | $ 182,924 | $ 252,309 | $ 252,309 | $ 70,113 |
| Other Charges | 1,624 | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| Other Financing Uses | - | - | - | 124,999 | 124,999 | 124,999 |
| **Subtotal** | $ 163,623 | $ 184,196 | $ 184,924 | $ 379,308 | $ 379,308 | $ 195,112 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 299,452 | $ 335,459 | $ 427,500 | $ 245,000 | $ 245,000 | $ (90,459) |
| Charges For Services | 12,000 | 4,000 | 4,000 | - | - | (4,000) |
| Miscellaneous Revenues | 518 | - | - | - | - | - |
| **Subtotal** | $ 311,970 | $ 339,459 | $ 431,500 | $ 245,000 | $ 245,000 | $ (94,459) |
| Fund Balance | $ (148,347) | $ (155,263) | $ (246,576) | $ 134,308 | $ 134,308 | $ 289,571 |
| **Total Source of Funds** | **$ 163,623** | **$ 184,196** | **$ 184,924** | **$ 379,308** | **$ 379,308** | **$ 195,112** |

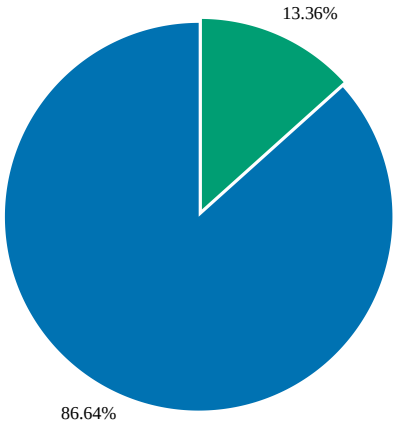
### Unit Description

The Castroville/Pajaro Housing Set-Aside Unit was established to provide affordable housing to very low-, low-, and moderate-income families within the Castroville/Pajaro Redevelopment Project Area. Per the California Redevelopment Law, first enacted in 1945, funds deposited into the Housing Set-Aside Fund were to be used to increase the supply or improve the condition of very low-, low-, and moderate-income housing (California Health and Safety Code governs redevelopment, with Section 33000 and following). Since the state's dissolution of Redevelopment Agencies and the loss of funds, the County took required action to become the Housing Successor Agency, which manages the remaining low- and moderate-income housing assets of a dissolved redevelopment agency. Any repayment of loans can be used to reinvest in housing.

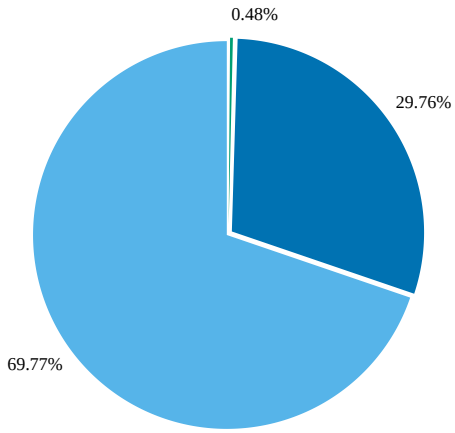
# Permanent Local Housing Allocation

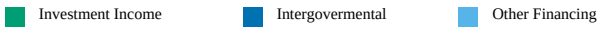
## (Budget Unit 310011 - Fund 1271 - Appropriation Unit HCD110)

### Use of Funds



### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ - | $ - | $ - | $ 259,000 | $ 259,000 | $ 259,000 |
| Other Financing Uses | - | - | - | 1,680,063 | 1,680,063 | 1,680,063 |
| **Subtotal** | $ - | $ - | $ - | $ 1,939,063 | $ 1,939,063 | $ 1,939,063 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ - | $ - | $ - | $ 10,000 | $ 10,000 | $ 10,000 |
| Intergovernmental Revenues | - | - | - | 622,333 | 622,333 | 622,333 |
| Other Financing Sources | - | - | - | 1,459,174 | 1,459,174 | 1,459,174 |
| **Subtotal** | $ - | $ - | $ - | $ 2,091,507 | $ 2,091,507 | $ 2,091,507 |
| Fund Balance | $ - | $ - | $ - | $ (152,444) | $ (152,444) | $ (152,444) |
| **Total Source of Funds** | **$ -** | **$ -** | **$ -** | **$ 1,939,063** | **$ 1,939,063** | **$ 1,939,063** |

### Unit Description

Permanent Local Housing Allocation (PLHA) funds, created under Senate Bill 2 (2017 California Housing Law) and administered by the California Department of Housing and Community Development, provide ongoing funding to local governments to support affordable housing. These funds are used for activities like building and preserving affordable housing, preventing, and addressing homelessness, assisting homebuyers, supporting accessory dwelling units, and strengthening local housing programs, all with a focus on helping low-and very low-income households.

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# Public Works, Facilities and Parks

Departmental Overview:

The Public Works, Facilities and Parks Department (PWFP) plays a vital role in ensuring the safety and development of the County by managing infrastructure, maintaining County facilities, and protecting natural resources. The department is dedicated to planning for future needs while maintaining and improving the County's essential services and public spaces.

Programs and Functions:

PWFP is divided into three key divisions: Public Works, Facilities and Parks that are responsible for managing and maintaining the County infrastructure and open space.

Public Works Division includes Road and Bridge Design, Storm Water and Floodplain Management, Special Districts, Road and Bridge Capital Projects, Land Survey, Traffic, and Road and Bridge Maintenance. It is responsible for managing approximately 1,263 miles of county roads, 175 county-maintained bridges, three sewer service areas (two county sanitation districts and 1 county service area), and road appurtenances, such as 29 traffic signals, traffic signs and striping.

Facilities Division is responsible for architectural services, facility maintenance and grounds operations, real property management, and central services. Architectural Services oversees capital projects and development of the Annual Five-Year Capital Improvement Plan and 20-Year Facility Master Plan. Facility Maintenance and Grounds Operations support over 2.76 million square feet of County-owned buildings and 439,000 square feet of leased space. Real Property Management oversees 96 County-owned facilities, 60 leased facilities, 56 County landlord leases, and 510 owned parcels. Central Services includes Fleet Administration, the Vehicle Asset Management Program (VAMP), Mail and Courier, and Records Retention.

Parks Division manages and enforces the use of 30,130 acres of regional parks and open space, comprised of Royal Oaks Park, Manzanita Park (under concessionaire agreement with North County Youth Recreation Association), Jacks Peak Park, Toro Park, Travel Camp, San Lorenzo Park, Lake San Antonio (North and South), Lake Nacimiento Resort and Recreation area (under management agreement with Explore Us), Laguna Seca Recreation Area (under concessionaire agreement with the Friends of Laguna Seca), and the rifle and pistol range. The division also manages the administrative and operational functions of East Garrison Community Services District, which includes six neighborhood parks, two dog parks, a regional park, open space, street lighting, roads, sidewalks and storm drainage systems. Following the dissolution of Fort Ord Reuse Authority (FORA) in June 2020, the County assumed responsibility for managing an additional 2,980 acres of open space land with habitat management duties on the former Fort Ord.

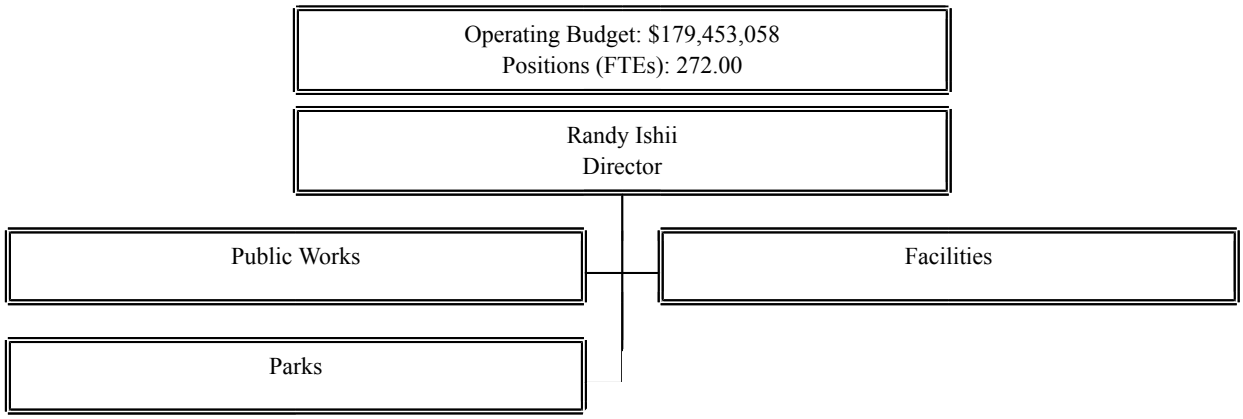
Department's Contributions to the County's Strategic Goals:

Dynamic Organization and Employer of Choice: Utilize performance measures to monitor key public services, track emerging trends and inform organizational improvements, budgeting priorities, and efficiency measures.

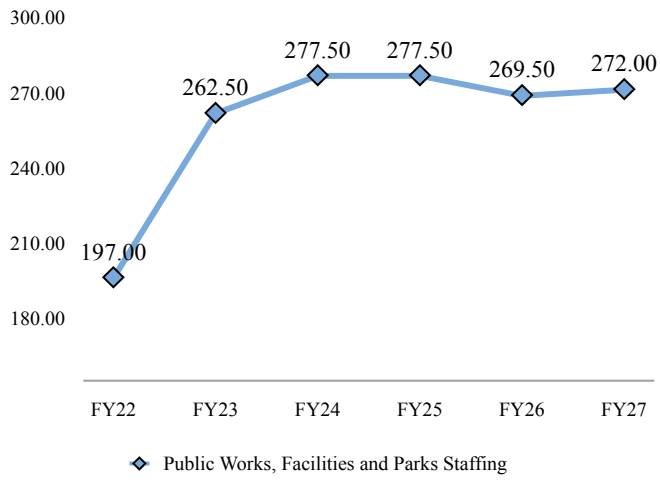
Well-Being and Quality of Life: Provide high-quality recreational facilities that enhance the experience for all visitors to our parks, lakes, and open spaces.

Sustainable Infrastructure for the Present and Future: Ensure funded projects outlined in the Countywide Five-Year Capital Improvement Plan (CIP) are completed on schedule and within budget. Continuously update and implement facility management plans, with a focus on increasing proactive maintenance efforts. Maintain 1,263 miles of County roads, 175 bridges, and associated road appurtenances.

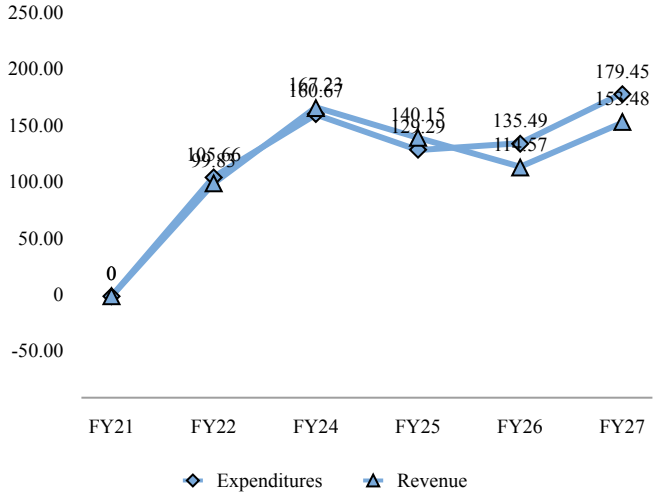
Safe and Resilient Communities: Facilitate safe transportation across the County Road network by completing necessary safety improvements. Implement safety measures that create secure facilities and environments for all who utilize County properties.




## Staffing Trends



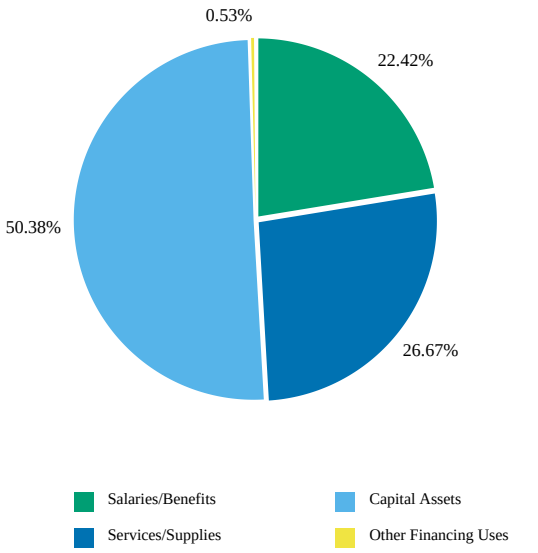

## Expenditure/Revenue History (in millions)



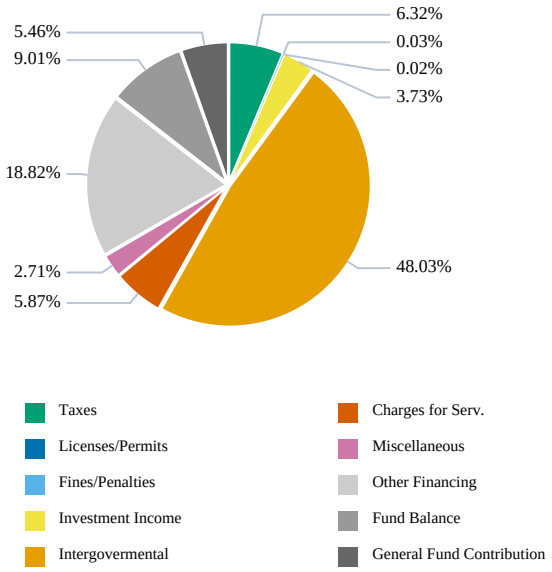

Public Works, Facilities and Parks (PWFP) utilizes these measures to inform operational improvements, assist in developing budgets, and identify additional resources needed to achieve its targets. PWFP partnered with the Transportation Agency for Monterey County (TAMC) on a countywide road condition assessment providing field data.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Percent of County roads (1,263 miles) at Pavement Condition Index rating of 60 or above. Target = 50% | 18% | 15% | 15% |
| Percent of fully funded priority Capital Improvement Program (CIP) projects on schedule and on budget. Target = 100% | 74% | 83% | 85% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 35,226,142 | $ 41,888,267 | $ 39,823,862 | $ 46,911,976 | $ 46,187,139 | $ 4,298,872 |
| Services and Supplies | 67,334,810 | 48,343,709 | 51,053,966 | 58,083,724 | 54,940,698 | 6,596,989 |
| Other Charges | (36,348,797) | (22,386,842) | (21,404,180) | (26,245,512) | (26,549,057) | (4,162,215) |
| Capital Assets | 58,846,481 | 81,385,371 | 65,957,722 | 89,781,979 | 103,791,345 | 22,405,974 |
| Other Financing Uses | 4,231,554 | 1,468,069 | 1,545,402 | 1,082,933 | 1,082,933 | (385,136) |
| **Subtotal** | $ 129,290,191 | $ 150,698,574 | $ 136,976,773 | $ 169,615,100 | $ 179,453,058 | $ 28,754,484 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 13,285,346 | $ 11,071,697 | $ 10,914,039 | $ 11,333,374 | $ 11,333,374 | $ 261,677 |
| Licenses, Permits, and Franchises | 2,188,018 | 1,138,886 | 1,852,270 | 52,046 | 52,046 | (1,086,840) |
| Fines, Forfeitures, and Penalties | 52,903 | 30,152 | 28,543 | 34,720 | 34,720 | 4,568 |
| Revenue from Use of Money & Property | 9,056,634 | 6,798,664 | 6,935,501 | 6,697,452 | 6,697,452 | (101,212) |
| Intergovernmental Revenues | 46,526,548 | 65,057,313 | 50,142,319 | 86,189,909 | 86,189,909 | 21,132,596 |
| Charges For Services | 13,731,691 | 11,195,249 | 11,468,973 | 12,888,118 | 10,542,892 | (652,357) |
| Miscellaneous Revenues | 2,390,547 | 744,654 | 2,252,875 | 4,863,702 | 4,863,702 | 4,119,048 |
| Other Financing Sources | 52,918,780 | 32,022,232 | 22,204,068 | 19,234,411 | 33,766,212 | 1,743,980 |
| **Subtotal** | $ 140,150,468 | $ 128,058,847 | $ 105,798,588 | $ 141,293,732 | $ 153,480,307 | $ 25,421,460 |
| Fund Balance | $ (24,347,841) | $ 11,771,706 | $ 18,485,102 | $ 13,900,260 | $ 16,170,486 | $ 4,398,780 |
| GF - Restricted Fund Balance Use | - | 120,797 | - | - | - | (120,797) |
| General Fund Contributions | 13,487,564 | 10,747,224 | 12,693,084 | 14,421,108 | 9,802,265 | (944,959) |
| **Total Source of Funds** | **$ 129,290,191** | **$ 150,698,574** | **$ 136,976,773** | **$ 169,615,100** | **$ 179,453,058** | **$ 28,754,484** |

## Summary of Recommendation

The Recommended Budget for Public Works, Facilities and Parks (PWFP) includes total appropriations of $164,921,257, financed with revenues of $138,948,506 and a general fund contribution (GFC) of $9,802,265. This results in a use of Fund Balance in the amount of $16,170,486. The overall increase in expenditures and revenues is primarily driven by Road Fund projects, including Davis Road Bridge, which are supported by grant funding.

The Recommended Budget includes 272 positions, reflecting a reduction of two Parks positions - a Senior Secretary and Parks Water System Utility Specialist. It also includes $1,859,844 in GFC to restore 12

Facilities positions and fund mandatory fire suppression system inspection requirements.

## Budget Impacts

The Recommended Budget funds salary and benefit costs resulting from negotiated labor agreements and the implementation of comprehensive wage studies. The Recommended Budget includes funding for two requested augmentations: A&B Fire Protection Services and restoration of 12 positions.

## Prior Year Accomplishments

Goal 1 – Continue close coordination with Human Resources to fill vacant positions throughout the department, particularly in Parks, and Public Works Engineering and Maintenance Divisions. The department's executive leadership is mindful of impacts affecting operations and is proactive to ensure efforts align the department for success. As such, mindfulness around projected budgetary impacts is considered when determining whether to fill vacancies with critical functionality are prioritized. Managers work closely with human resources staff to ensure the success of recruitment efforts, and vacant positions approved to fill are moving forward or are in an active recruitment process. In FY 2025-26, the department activated recruitment efforts for 31 positions, 30 of these perform duties related to Parks, and Public Works Engineering and Maintenance Divisions.

Goal 2 – Issue Notice to Proceed to preferred vendor/software to begin a phased implementation of Computerized Maintenance Management System (CMMS). A vendor was selected and funded by the Public Works division to implement a first phase of CMMS focused on Roads and Bridges operations. The initiative is currently in the asset data collection phase.

Goal 3 – Complete developing content and publish the updated departmental website. PWFP staff have completed a draft Americans with Disabilities Act (ADA) compliant format for an external-facing website and are working closely with the Information Technology Department website developers to launch by the end of June 2026. Staff will then focus on developing a fully functional internal facing website to support department operations and services.

Goal 4 – Complete the transition to a cloud-based electronic file storage system. This goal is still pending implementation of the Enterprise Resource Planning (ERP) Replacement.

Goal 5 – Continue investment in new critical equipment. Public Works has acquired new heavy-duty equipment that replaces existing equipment. In FY 2025-26, Public Works purchased a motor grader and pneumatic roller for maintenance blade overlays. Moreover, the division purchased new boom mowers, that extend a significant distance from the centerline of the tractor to trim/remove vegetation and brush in the County's right-of-way. Light duty vehicles for Maintenance continued to be purchased, replacing old vehicles that, due to age and availability of parts, were not cost effective to repair.

Goal 6 – Monitor concessionaire performance for the Laguna Seca Recreation Area (LSRA). The transition to a Concession Agreement with the Friends of Laguna Seca (FLS) was completed in August 2024. FLS satisfied all conditions precedent and began operational control of the LSRA. In FY 2025-26, FLS presented a draft sound study and draft capital improvement plan to the Board of Supervisors. The Board provided FLS a time extension for a master plan and capital improvement plan, to be presented to the Board within 12-16 months of granting the extension. FLS continues to make renovations to the facilities throughout the year and brought IndyCar back as the season finale race.

Goal 7 – Provide community events at the day-use parks, such as summer concerts, food competitions/events and movies in the park. In July 2025, Parks hosted a Park and Recreation/ParkRx event that featured various community partners such Big Sur Land Trust, Salinas Valley Health, County Public Health and Blue Zones Project. Parks staff have researched and drafted numerous community event plans and anticipate conducting numerous events in FY 2026-27.

Goal 8 – Replace parks signage that is outdated and create trail designation signage. This is a continuous work in progress as Parks has thousands of signs that need to be consistent in design and messaging. Trail signage is being installed and replaced as needed.

Goal 9 – Improve marketing for special events at all parks. County Communications (Public Information/Communications/News Media Outreach) and Parks have partnered to create multiple television advertisements that have been running on local stations. These focus on three aspects: camping, day-use and lake recreation. Picnic area and camping reservations have increased since the advertisements started running. Lake Nacimiento Resort staff are offering promotional opportunities to attract customers during the offseason.

Goal 10 – Work with users and communities to develop a trail use program at each park, which is an ongoing task that will be fully incorporated in the Parks Master Plan and community outreach.

Goal 11 – Develop and implement a small engine/equipment replacement program to switch from fuel to electric or battery-operated However, although some equipment has been acquired, much of it does not have an electric or fuel alternative.

Goal 12 – Create a draft financial and operational plan to transition Facilities, Fleet, Mail, Courier, and Records Retention from the General Fund to a more stable Internal Service Fund.

Goal 13 – Complete Phase II of the Facilities Master Plan (FMP), focused on facilities not already covered within Phase I or as part of the Parks Master Plan. The draft FMP that incorporates Phase I and II facilities within the County was completed and presented to the Board for review and input over multiple workshops. The draft that incorporates Board comments about preferred master planning options will be presented to the Board on May 19, 2026. The FMP is identified in the County's 2025-2028 Strategic Plan as a key part of future planning decisions. The FMP is intended to be one of several guides and reference tools, along with the Capital Improvement Program Five-Year Plan, and Board Strategic Goals, for staff to reference when developing capital project recommendations, and for the Board to reference when making significant capital project financing and approval decisions.

Goal 14 – Continue the work towards improving the overall average pavement condition index (PCI) of county roads to 50, or a "Fair Condition." PWFP utilizes Transportation Safety and Investment Plan (Measure X), Senate Bill 1 (SB 1): Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017), and Transient Occupancy Tax (TOT) funding to address the pavement needs of roads serving the county.

In FY 2025-26, Public Works rehabilitated sections of Elkhorn Road (Elkhorn Road Rehabilitation Project), Jolon Road through a Blade-Lay Project, and Ocean Avenue through a rehabilitation project. Through the Local Road Rehabilitation Program (LRRP), Public Works rehabilitated the roads in the community of County Service Area 17 - Rancho Tierra Grande. The division is working in San Ardo and Spreckels to rehabilitate their neighborhood streets. Measure AA in November 2024, provided a new local general sales tax, for use in unincorporated areas of the county. The Board has allocated funds to "Early Success" projects which have included resurfacing several secondary roads. These have included sections of Bradley Road, Blackie Road, Dolan Road, Reservation Road, San Benancio Road, Rio Road, Vierra Canyon, and Old Stage Road, approved for rehabilitation by the Board in February 2025, for completion by June 30,2026.

## Budget Year Goals

Goal 1 – Continue close coordination with human resources to only fill sustainable positions throughout the department.

Goal 2 – Continue review of a potential phased implementation of Computerized Maintenance Management System (CMMS) for the Public Works division.

Goal 3 – Continue developing content for and publish the updated PWFP website for operations and services.

Goal 4 – Continue investment in new critical equipment such as front-end loader patch trucks, road vibratory rollers and other heavy-duty equipment for road maintenance. As well as a new patrol boat, light duty maintenance vehicles, remote control mower/masticator, and boom mower for Parks.

Goal 5 – Monitor concessionaire performance for the Laguna Seca Recreation Area.

Goal 6 – Finalize the Parks Master Plan scope, release request for proposals and begin community and stakeholder outreach with a goal of completing the plan within 18 months.

Goal 7 – Replace outdated signage in parks and create trail designation signage, as funding becomes available.

Goal 8 – Improve community outreach by hosting/attending Park events, creating a Jr. Ranger program and holding community volunteer days.

Goal 9 – Work with sister open space and land management agencies that share property lines with County parks to pool resources and conduct projects, especially when park properties are adjacent or share park users.

Goal 10 – Continue seeking opportunities to replace fuel-operated small engine/equipment with electric or battery-operated like equipment

Goal 11 – Create a draft financial and operational plan to transition Facilities, Fleet, Mail, Courier, and Records Retention from the General Fund to a more stable Internal Service Fund.

Goal 12 – In collaboration with County Administrative Office, develop an updated CIP development process focused on five-year funding implementation strategy.

Goal 13 – Complete bidding process and begin construction of two new libraries: Bradley Library and East Garrison Library.

Goal 14 – Advance construction and renovation of Pajaro Porter Vallejo Mansion and Library.

Goal 15 – Continue improving the overall average pavement condition index (PCI) of county roads to 50, or a “Fair Condition”.

## Pending Issues

Road Condition

PWFP has approximately $1.6 billion in deferred maintenance costs: Roads ($700 million), Bridges ($300 million), Road Appurtenances ($500 million), Buildings ($100 million) and Parks ($15 million). Revenue from Measure X, SB 1, and TOT have supported improvements and maintenance to county roads for the past several years. The approval of Measure AA in November 2024, resulted in the Board investing in “Early Success” projects that will be achieved by June 30, 2026. The Board adopted the Local Road Rehabilitation Program in 2024, and Measure AA allocations were made for secondary roads, and implementation of the Computerized Maintenance Management System (CMMS). Public Works will be making progress on the pavement deferred maintenance and in turn, improve the County’s PCI. The countywide average is currently 46 (poor) and the department’s goal is to bring the PCI to at least 50 (fair), which would require improving roughly 51 miles of county road. Another Pavement Condition Assessment to determine the most recent PCI of County roads will be conducted, the data will indicate the progress made over the last few years.

Parks Deferred Maintenance and New Projects

The Parks Division continues to address facility repairs through the Capital Improvement Program, including reroofing buildings and replacing amenities such as barbeque pits, campfire rings, and picnic tables. Many facilities show the effects of decades of deferred maintenance and general deterioration. Strategic financial investments will help reverse this decline and restore the quality of park infrastructure

Once a tracking mechanism is fully implemented, Measure AA funds will be directed toward specific projects to replace aging infrastructure including playgrounds and guest-serving facilities.

Fort Ord Land Management

Following the dissolution of the Fort Ord Reuse Authority (FORA) in 2020, the County assumed responsibility for managing more than 2,980 acres of open space and trails on former Fort Ord lands. PWFP now oversees these areas with a limited staff who are also responsible for supporting other regional parks. Insufficient staffing and maintenance funding have contributed to ongoing challenges – including elevated wildfire risk, illegal activity, and public safety concerns – regularly raised by surrounding agencies and communities.

To address these issues, Parks is actively pursuing funding for unscheduled maintenance, trail improvements, and enhanced stewardship of these open space areas.

Additionally, several administrative and management responsibilities previously held by FORA are now shared between PWFP and the Housing and Community Development Department (HCD). HCD is currently developing a long-term Habitat Management Plan, which will guide the creation of an operations and maintenance program requiring ongoing implementation and oversight. Although FORA provided a one-time lump-sum contribution to support the development of the plan, this funding is unlikely to meet long-term operational needs. A potential supplemental funding source is the statutory tax increment that FORA once received 35% of tax revenue generated within the former Fort Ord. Of that share, 38% is allocated to the County, currently producing approximately $275,000 per year.

Countywide Facility Master Planning Efforts

In October 2024, PWFP’s Facilities Division launched a phased comprehensive Countywide Facility Master Plan in partnership with a consultant. Phase I included an employee survey, interviews with Elected and Appointed Department Heads and Board Supervisors, and site visits across key locations. Preliminary findings identified several critical needs: addressing extensive deferred maintenance at aging facilities—nearly 40% of which are over 50 years old—optimizing space utilization, improving site security and parking, expanding services in South County, and preparing for future healthcare and public assistance demands. Phase I focused on five major campuses: Alisal Government Center, East Laurel Facility Yard, Schilling Place Complex, Monterey Courthouse (Aguajito Road), and the Life Foundation Building (1000 S. Main Street). Phase II expands the assessment to remaining facilities and refines both short- and long-term options. These options evaluate the highest and best use of County-owned properties — occupied and vacant—while considering department-specific needs and broader County priorities such as affordable housing.

All proposed strategies must account for more than $300 million in unfunded capital and deferred maintenance needs, as well as the County’s limited financial capacity amid broader economic uncertainty. The

Facility Master Plan provides a 20-year vision for meeting long-term space needs and is intended to guide near-term decisions about facility investments and infrastructure improvements. In the immediate term, the County must continue allocating sufficient staffing and financial resources to maintain aging facilities essential to ongoing operations.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Public Works, Facilities and Parks Administration** | **PFP100** | **1001** | **$ (20,935)** | **$ 972,506** | **$ 975,042** | **$ 1,349,238** | **$ 1,340,214** | **$ 367,709** |
| Public Works, Facilities and Parks Administration | 320001 | 1001 | (20,935) | 972,506 | 975,042 | 1,349,238 | 1,340,214 | 367,709 |
| **Facility Services** | **PFP101** | **1001** | **4,687,669** | **(2,870,132)** | **8,707,081** | **2,765,185** | **(153,212)** | **2,716,920** |
| Facility Services | 320002 | 1001 | 4,687,669 | (2,870,132) | 8,707,081 | 2,765,185 | (153,212) | 2,716,920 |
| **Utilities** | **PFP102** | **1001** | **2,252,636** | **6,013,950** | **(8,754)** | **889,076** | **889,076** | **(5,124,874)** |
| Utilities | 320003 | 1001 | 2,252,636 | 6,013,950 | (8,754) | 889,076 | 889,076 | (5,124,874) |
| **Records Retention** | **PFP103** | **1001** | **(73,453)** | **(131,845)** | **(131,844)** | **153,663** | **(265,144)** | **(133,299)** |
| Records Retention | 320004 | 1001 | (73,453) | (131,845) | (131,844) | 153,663 | (265,144) | (133,299) |
| **Courier and Mail Services** | **PFP104** | **1001** | **21,524** | **(119,558)** | **(119,556)** | **(151,142)** | **(174,760)** | **(55,202)** |
| Courier and Mail Services | 320005 | 1001 | 21,524 | (119,558) | (119,556) | (151,142) | (174,760) | (55,202) |
| **Fleet** | **PFP105** | **1001** | **(1,021,740)** | **(639,212)** | **(722,362)** | **(152,144)** | **(210,629)** | **428,583** |
| Fleet Administration | 320007 | 1001 | (1,021,740) | (639,212) | (722,362) | (152,144) | (210,629) | 428,583 |
| **Recreation Services** | **PFP108** | **1001** | **10,236,172** | **9,608,739** | **9,691,591** | **10,709,702** | **9,870,061** | **261,322** |
| Park Operations | 320010 | 1001 | 10,236,172 | 9,608,739 | 9,691,591 | 10,709,702 | 9,870,061 | 261,322 |
| **Laguna Seca Rifle Range** | **PFP109** | **1001** | **251,650** | **275,935** | **268,351** | **291,716** | **243,538** | **(32,397)** |
| Rifle Range | 320011 | 1001 | 251,650 | 275,935 | 268,351 | 291,716 | 243,538 | (32,397) |
| **Litter Control** | **PFP114** | **1001** | **435,209** | **364,145** | **429,307** | **434,694** | **422,588** | **58,443** |
| Litter Control | 320016 | 1001 | 435,209 | 364,145 | 429,307 | 434,694 | 422,588 | 58,443 |
| **County Disposal Sites** | **PFP115** | **1001** | **146,245** | **186,228** | **185,080** | **145,431** | **145,431** | **(40,797)** |
| County Disposal Sites | 320017 | 1001 | 146,245 | 186,228 | 185,080 | 145,431 | 145,431 | (40,797) |
| **Special Districts Admin** | **PFP116** | **1001** | **525,120** | **54,983** | **54,983** | **56,968** | **33,232** | **(21,751)** |
| Special Districts Admin | 320018 | 1001 | 525,120 | 54,983 | 54,983 | 56,968 | 33,232 | (21,751) |
| **Stormwater/Floodplain Management** | **PFP166** | **1001** | **1,485,968** | **1,578,830** | **1,834,882** | **1,698,405** | **1,431,554** | **(147,276)** |
| Stormwater/Floodplain Management | 320068 | 1001 | 1,485,968 | 1,578,830 | 1,834,882 | 1,698,405 | 1,431,554 | (147,276) |
| **Roads and Bridges** | **PFP113** | **1201** | **71,489,447** | **64,594,726** | **65,756,998** | **97,179,258** | **97,179,258** | **32,584,532** |
| Roads and Bridges | 320015 | 1201 | 71,489,447 | 64,594,726 | 65,756,998 | 97,179,258 | 97,179,258 | 32,584,532 |
| **Fish and Game Propagation** | **PFP110** | **1230** | **53,428** | **48,125** | **48,120** | **52,531** | **52,531** | **4,406** |
| Fish and Game Propagation | 320012 | 1230 | 53,428 | 48,125 | 48,120 | 52,531 | 52,531 | 4,406 |
| **Capital Projects** | **PFP106** | **1930** | **23,399,560** | **42,594,607** | **24,936,532** | **29,021,551** | **43,553,352** | **958,745** |
| Capital Projects | 320008 | 1930 | 23,399,560 | 42,594,607 | 24,936,532 | 29,021,551 | 43,553,352 | 958,745 |
| **Vehicle Replacement Planning** | **PFP107** | **2200** | **2,630,130** | **3,504,963** | **3,105,477** | **3,365,733** | **3,365,733** | **(139,230)** |
| Vehicle Replacement | 320009 | 2200 | 2,630,130 | 3,504,963 | 3,105,477 | 3,365,733 | 3,365,733 | (139,230) |
| **Nacimiento Resort/Recreation** | **PFP111** | **2020** | **3,866,032** | **5,490,251** | **5,248,506** | **4,820,626** | **4,820,626** | **(669,625)** |
| Nacimiento Resort/Recreation | 320013 | 2020 | 3,866,032 | 5,490,251 | 5,248,506 | 4,820,626 | 4,820,626 | (669,625) |
| **Laguna Seca** | **PFP112** | **2030** | **2,784,809** | **3,238,261** | **3,133,745** | **2,921,382** | **2,921,382** | **(316,879)** |
| Laguna Seca | 320014 | 2030 | 2,784,809 | 3,238,261 | 3,133,745 | 2,921,382 | 2,921,382 | (316,879) |
| **CSA #1 Carmel Point** | **PFP119** | **1401** | **14,009** | **236,044** | **104,530** | **275,843** | **275,843** | **39,799** |
| CSA #1 Carmel Point | 320021 | 1401 | 14,009 | 236,044 | 104,530 | 275,843 | 275,843 | 39,799 |
| **CSA #9 Oak Park** | **PFP120** | **1402** | **91,891** | **147,520** | **124,713** | **227,018** | **227,018** | **79,498** |
| CSA #9 Oak Park | 320022 | 1402 | 91,891 | 147,520 | 124,713 | 227,018 | 227,018 | 79,498 |
| **CSA #10 Laguna Seca Ranch** | **PFP121** | **1403** | **1,433** | **21,775** | **0** | **18,869** | **18,869** | **(2,906)** |
| CSA #10 Laguna Seca Ranch | 320023 | 1403 | 1,433 | 21,775 | 0 | 18,869 | 18,869 | (2,906) |
| **CSA #15 Serra Village, Toro Park** | **PFP122** | **1406** | **631,672** | **337,783** | **367,953** | **436,920** | **436,920** | **99,137** |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| CSA #15 Serra Village, Toro Park | 320024 | 1406 | 631,672 | 337,783 | 367,953 | 436,920 | 436,920 | 99,137 |
| **CSA #17 Rancho Tierra Grande** | **PFP123** | **1407** | **16,531** | **13,162** | **23,577** | **61,074** | **41,074** | **27,912** |
| CSA #17 Rancho Tierra Grande | 320025 | 1407 | 16,531 | 13,162 | 23,577 | 61,074 | 41,074 | 27,912 |
| **CSA #19 Carmel Meadows** | **PFP124** | **1408** | **2,557** | **11,507** | **2,162** | **12,789** | **12,789** | **1,282** |
| CSA #19 Carmel Meadows | 320026 | 1408 | 2,557 | 11,507 | 2,162 | 12,789 | 12,789 | 1,282 |
| **CSA #20 Royal Estates** | **PFP125** | **1409** | **6,875** | **28,609** | **5,997** | **40,646** | **40,646** | **12,037** |
| CSA #20 Royal Estates | 320027 | 1409 | 6,875 | 28,609 | 5,997 | 40,646 | 40,646 | 12,037 |
| **CSA #23 Carmel Rancho** | **PFP126** | **1410** | **13,082** | **204,783** | **155,794** | **227,765** | **227,765** | **22,982** |
| CSA #23 Carmel Rancho | 320028 | 1410 | 13,082 | 204,783 | 155,794 | 227,765 | 227,765 | 22,982 |
| **CSA #24 Pedrazzi Subdivision/Indian Springs** | **PFP127** | **1411** | **2,606** | **76,434** | **2,294** | **33,952** | **33,952** | **(42,482)** |
| CSA #24 Pedrazzi Subdivision/Indian Springs | 320029 | 1411 | 2,606 | 76,434 | 2,294 | 33,952 | 33,952 | (42,482) |
| **CSA #25 Carmel Valley Golf and County Club** | **PFP128** | **1412** | **122,629** | **259,092** | **301,234** | **343,476** | **343,476** | **84,384** |
| CSA #25 Carmel Valley Golf and County Club | 320030 | 1412 | 122,629 | 259,092 | 301,234 | 343,476 | 343,476 | 84,384 |
| **CSA #26 New Moss Landing Heights** | **PFP129** | **1413** | **4,212** | **15,350** | **3,674** | **18,967** | **18,967** | **3,617** |
| CSA #26 New Moss Landing Heights | 320031 | 1413 | 4,212 | 15,350 | 3,674 | 18,967 | 18,967 | 3,617 |
| **CSA #30 Rancho Mar Monte** | **PFP130** | **1414** | **2,191** | **15,480** | **2,677** | **26,313** | **26,313** | **10,833** |
| CSA #30 Rancho Mar Monte | 320032 | 1414 | 2,191 | 15,480 | 2,677 | 26,313 | 26,313 | 10,833 |
| **CSA #31 Aromas Hills Subdivision** | **PFP131** | **1415** | **2,328** | **14,489** | **2,291** | **17,965** | **17,965** | **3,476** |
| CSA #31 Aromas Hills Subdivision | 320033 | 1415 | 2,328 | 14,489 | 2,291 | 17,965 | 17,965 | 3,476 |
| **CSA #32 Green Valley Acres/Moon Subdivision** | **PFP132** | **1416** | **9,016** | **24,026** | **9,638** | **27,874** | **27,874** | **3,848** |
| CSA #32 Green Valley Acres/Moon Subdivision | 320034 | 1416 | 9,016 | 24,026 | 9,638 | 27,874 | 27,874 | 3,848 |
| **CSA #33 Coast Ridge/Carmel Sur** | **PFP133** | **1417** | **2,253** | **13,528** | **2,412** | **17,254** | **17,254** | **3,726** |
| CSA #33 Coast Ridge/Carmel Sur | 320035 | 1417 | 2,253 | 13,528 | 2,412 | 17,254 | 17,254 | 3,726 |
| **CSA #34 Rancho Rio Vista/Carmel Knolls** | **PFP134** | **1418** | **11,728** | **12,000** | **30** | **22,680** | **22,680** | **10,680** |
| CSA #34 Rancho Rio Vista/Carmel Knolls | 320036 | 1418 | 11,728 | 12,000 | 30 | 22,680 | 22,680 | 10,680 |
| **CSA #35 Paradise Park** | **PFP135** | **1419** | **9,035** | **27,535** | **9,324** | **38,637** | **38,637** | **11,102** |
| CSA #35 Paradise Park | 320037 | 1419 | 9,035 | 27,535 | 9,324 | 38,637 | 38,637 | 11,102 |
| **CSA #37 Colonial Oak Estates** | **PFP136** | **1420** | **1,819** | **11,905** | **3,175** | **12,789** | **12,789** | **884** |
| CSA #37 Colonial Oak Estates | 320038 | 1420 | 1,819 | 11,905 | 3,175 | 12,789 | 12,789 | 884 |
| **CSA #38 Paradise Lake Estates** | **PFP137** | **1421** | **2,263** | **17,789** | **3,190** | **21,399** | **21,399** | **3,610** |
| CSA #38 Paradise Lake Estates | 320039 | 1421 | 2,263 | 17,789 | 3,190 | 21,399 | 21,399 | 3,610 |
| **CSA #41 Gabilan Acres/Boronda** | **PFP138** | **1422** | **19,775** | **45,359** | **21,493** | **58,113** | **58,113** | **12,754** |
| CSA #41 Gabilan Acres/Boronda | 320040 | 1422 | 19,775 | 45,359 | 21,493 | 58,113 | 58,113 | 12,754 |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **CSA #44 Corral De Tierra Oaks 1/2/3** | **PFP139** | **1423** | **5,775** | **20,465** | **8,248** | **109,869** | **84,869** | **64,404** |
| CSA #44 Corral De Tierra Oaks 1/2/3 | 320041 | 1423 | 5,775 | 20,465 | 8,248 | 109,869 | 84,869 | 64,404 |
| **CSA #45 Oak Hills** | **PFP140** | **1424** | **51,350** | **120,703** | **115,784** | **152,628** | **152,628** | **31,925** |
| CSA #45 Oak Hills | 320042 | 1424 | 51,350 | 120,703 | 115,784 | 152,628 | 152,628 | 31,925 |
| **CSA #45-Oak Hills - Open Space** | **PFP141** | **1425** | **23,320** | **29,472** | **18,469** | **44,211** | **44,211** | **14,739** |
| CSA #45-Oak Hills - Open Space | 320043 | 1425 | 23,320 | 29,472 | 18,469 | 44,211 | 44,211 | 14,739 |
| **CSA #47 Carmel Views/Mar Vista** | **PFP142** | **1426** | **23,298** | **29,930** | **16,849** | **47,888** | **47,888** | **17,958** |
| CSA #47 Carmel Views/Mar Vista | 320044 | 1426 | 23,298 | 29,930 | 16,849 | 47,888 | 47,888 | 17,958 |
| **CSA #50 Rioway Tract No.2** | **PFP143** | **1427** | **485,923** | **435,402** | **510,980** | **585,284** | **585,284** | **149,882** |
| CSA #50 Rioway Tract No.2 | 320045 | 1427 | 485,923 | 435,402 | 510,980 | 585,284 | 585,284 | 149,882 |
| **CSA #51 High Meadow** | **PFP144** | **1428** | **9,424** | **48,769** | **10,984** | **63,828** | **63,828** | **15,059** |
| CSA #51 High Meadow | 320046 | 1428 | 9,424 | 48,769 | 10,984 | 63,828 | 63,828 | 15,059 |
| **CSA #52 Carmel Valley Village** | **PFP145** | **1429** | **1,963** | **108,339** | **3,118** | **130,662** | **130,662** | **22,323** |
| CSA #52 Carmel Valley Village | 320047 | 1429 | 1,963 | 108,339 | 3,118 | 130,662 | 130,662 | 22,323 |
| **CSA #53 Arroyo Seco** | **PFP146** | **1430** | **1,694** | **8,651** | **41,103** | **6,074** | **6,074** | **(2,577)** |
| CSA #53 Arroyo Seco | 320048 | 1430 | 1,694 | 8,651 | 41,103 | 6,074 | 6,074 | (2,577) |
| **CSA #54 Manzanita/Sarsi Subdivisions** | **PFP147** | **1431** | **1,518** | **13,888** | **3,063** | **24,356** | **24,356** | **10,468** |
| CSA #54 Manzanita/Sarsi Subdivisions | 320049 | 1431 | 1,518 | 13,888 | 3,063 | 24,356 | 24,356 | 10,468 |
| **CSA #55 Robles Del Rio** | **PFP148** | **1432** | **1,260** | **43,706** | **21,444** | **60,152** | **60,152** | **16,446** |
| CSA #55 Robles Del Rio | 320050 | 1432 | 1,260 | 43,706 | 21,444 | 60,152 | 60,152 | 16,446 |
| **CSA #56 Del Mesa Carmel** | **PFP149** | **1433** | **1,838** | **33,828** | **2,946** | **39,545** | **39,545** | **5,717** |
| CSA #56 Del Mesa Carmel | 320051 | 1433 | 1,838 | 33,828 | 2,946 | 39,545 | 39,545 | 5,717 |
| **CSA #57 Los Tulares Subdivision** | **PFP150** | **1434** | **20** | **8,500** | **25** | **12,076** | **12,076** | **3,576** |
| CSA #57 Los Tulares Subdivision | 320052 | 1434 | 20 | 8,500 | 25 | 12,076 | 12,076 | 3,576 |
| **CSA #58 Vista Dorado** | **PFP151** | **1435** | **3,467** | **19,769** | **6,336** | **30,667** | **30,667** | **10,898** |
| CSA #58 Vista Dorado | 320053 | 1435 | 3,467 | 19,769 | 6,336 | 30,667 | 30,667 | 10,898 |
| **CSA #62 Rancho Del Monte 14** | **PFP152** | **1436** | **1,576** | **46,853** | **10,247** | **90,222** | **90,222** | **43,369** |
| CSA #62 Rancho Del Monte 14 | 320054 | 1436 | 1,576 | 46,853 | 10,247 | 90,222 | 90,222 | 43,369 |
| **CSA #66 Oak Tree Views** | **PFP153** | **1437** | **34,870** | **44,160** | **26,742** | **45,741** | **45,741** | **1,581** |
| CSA #66 Oak Tree Views | 320055 | 1437 | 34,870 | 44,160 | 26,742 | 45,741 | 45,741 | 1,581 |
| **CSA #67 Corral De Tierra Oaks 4** | **PFP154** | **1438** | **618,820** | **394,727** | **7,313** | **430,816** | **430,816** | **36,089** |
| CSA #67 Corral De Tierra Oaks 4 | 320056 | 1438 | 618,820 | 394,727 | 7,313 | 430,816 | 430,816 | 36,089 |
| **CSA #68 Vierra Canyon Knolls** | **PFP155** | **1439** | **1,315** | **22,187** | **2,921** | **33,676** | **33,676** | **11,489** |
| CSA #68 Vierra Canyon Knolls | 320057 | 1439 | 1,315 | 22,187 | 2,921 | 33,676 | 33,676 | 11,489 |
| **CSA #69 Ralph Lane** | **PFP156** | **1440** | **0** | **142** | **0** | **153** | **153** | **11** |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| CSA #69 Ralph Lane | 320058 | 1440 | 0 | 142 | 0 | 153 | 153 | 11 |
| **CSA #72 Las Palmas Ranch** | **PFP157** | **1441** | **4,150** | **60,421** | **9,093** | **74,446** | **74,446** | **14,025** |
| CSA #72 Las Palmas Ranch | 320059 | 1441 | 4,150 | 60,421 | 9,093 | 74,446 | 74,446 | 14,025 |
| **CSA #75 Chualar Consolidated** | **PFP158** | **1443** | **410,928** | **3,613,004** | **4,673,159** | **2,440,946** | **2,440,946** | **(1,172,058)** |
| CSA #75 Chualar Consolidated | 320060 | 1443 | 410,928 | 3,613,004 | 4,673,159 | 2,440,946 | 2,440,946 | (1,172,058) |
| **Chualar Assessment Bond** | **PFP159** | **1830** | **6,875** | **38,445** | **19,122** | **200** | **200** | **(38,245)** |
| Chualar Assessment Bond | 320061 | 1830 | 6,875 | 38,445 | 19,122 | 200 | 200 | (38,245) |
| **Pajaro County Sanitation District** | **PFP160** | **1521** | **1,267,388** | **6,289,610** | **4,467,662** | **4,840,048** | **4,840,048** | **(1,449,562)** |
| Pajaro County Sanitation District | 320062 | 1521 | 1,267,388 | 6,289,610 | 4,467,662 | 4,840,048 | 4,840,048 | (1,449,562) |
| **Boronda County Sanitation District** | **PFP162** | **1524** | **260,894** | **160,638** | **276,993** | **194,806** | **194,806** | **34,168** |
| Boronda County Sanitation District | 320064 | 1524 | 260,894 | 160,638 | 276,993 | 194,806 | 194,806 | 34,168 |
| **Boronda County Sanitation District - Zone 2 - San Jerardo** | **PFP163** | **1525** | **219,681** | **141,662** | **140,997** | **250,694** | **220,694** | **79,032** |
| Boronda County Sanitation District - Zone 2 - San Jerardo | 320065 | 1525 | 219,681 | 141,662 | 140,997 | 250,694 | 220,694 | 79,032 |
| **Boronda County Sanitation Revenue** | **PFP164** | **1820** | **38,850** | **1,500** | **1,141** | **100** | **100** | **(1,400)** |
| Boronda County Sanitation Revenue | 320066 | 1820 | 38,850 | 1,500 | 1,141 | 100 | 100 | (1,400) |
| **Pajaro County Sanitation Sewer Revenue Bond** | **PFP165** | **1825** | **0** | **64,152** | **61,163** | **500** | **500** | **(63,652)** |
| Pajaro County Sanitation Sewer Revenue Bond | 320067 | 1825 | 0 | 64,152 | 61,163 | 500 | 500 | (63,652) |
| **East Garrison Community Services District** | **PFP118** | **1390** | **1,676,894** | **2,569,220** | **1,950,769** | **2,384,536** | **2,384,536** | **(184,684)** |
| East Garrison Community Services District | 320020 | 1390 | 1,676,894 | 2,569,220 | 1,950,769 | 2,384,536 | 2,384,536 | (184,684) |
| **East Garrison Public Financing Authority** | **PFP117** | **1905** | **19,725** | **30,760** | **30,760** | **28,760** | **28,760** | **(2,000)** |
| East Garrison Public Financing Authority | 320019 | 1905 | 19,725 | 30,760 | 30,760 | 28,760 | 28,760 | (2,000) |
| **Total** | | | **$ 129,290,19** | **$ 150,698,57** | **$ 136,976,77** | **$ 169,615,10** | **$ 179,453,05** | **$ 28,754,484** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A33 | DIRECTOR OF PUBLIC WORKS FACILITIES AND PARKS | 1.00 | 1.00 | 1.00 | - |
| 12C23 | ASSISTANT DIRECTOR OF PUBLIC WORKS, FACILITIES AND PARKS | 1.00 | 1.00 | 1.00 | - |
| 14A10 | PROJECT MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 14A11 | PROJECT MANAGER II | 5.00 | 5.00 | 5.00 | - |
| 14A12 | PROJECT MANAGER III | 4.00 | 4.00 | 4.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14C30 | MANAGEMENT ANALYST II | 7.00 | 7.00 | 7.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 4.00 | 4.00 | 4.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C74 | REAL PROPERTY SPECIALIST | 1.00 | 1.00 | 1.00 | - |
| 14E01 | BUYER I | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | - | - | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 14H64 | FLEET MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K48 | CAPITAL IMPROVEMENT MANAGER | 2.00 | 2.00 | 2.00 | - |
| 14K63 | CHIEF OF FACILITIES | 1.00 | 1.00 | 1.00 | - |
| 14K70 | CHIEF OF PARKS | 1.00 | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 4.00 | 3.00 | 4.00 | 1.00 |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | - | - | 1.00 | 1.00 |
| 16G24 | GIS ANALYST II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 3.00 | 3.00 | 3.00 | - |
| 20B11 | ACCOUNTANT II | 3.00 | 3.00 | 2.00 | (1.00) |
| 20B12 | ACCOUNTANT III | 3.00 | 3.00 | 3.00 | - |
| 20B93 | FINANCE MANAGER II | 1.00 | 2.00 | 2.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 2.00 | 1.00 | 1.00 | - |
| 30D31 | CHIEF OF PUBLIC WORKS | 1.00 | 1.00 | 1.00 | - |
| 34X21 | GUARD | 2.00 | 2.00 | 2.00 | - |
| 41A10 | ASSISTANT ENGINEER | 9.00 | 9.00 | 9.00 | - |
| 41A20 | CIVIL ENGINEER | 4.00 | 4.00 | 4.00 | - |
| 41A22 | SENIOR CIVIL ENGINEER | 3.00 | 4.00 | 5.00 | 1.00 |
| 41A87 | CHIEF OF SURVEYS | 1.00 | 1.00 | 1.00 | - |
| 41C02 | WATER RESOURCES HYDROLOGIST | 1.00 | - | - | - |
| 41C14 | ASSOCIATE WATER RESOURCES HYDROLOGIST | 1.00 | 1.00 | 1.00 | - |
| 41C17 | SENIOR WATER RESOURCES HYDROLOGIST | 1.00 | 1.00 | 1.00 | - |
| 41F85 | PARKS PLANNING MANAGER | 1.00 | - | - | - |
| 43A23 | ENGINEERING TECHNICIAN | 8.00 | 8.00 | 8.00 | - |
| 43B03 | WATER RESOURCES TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 43L18 | COMMUNICATIONS TECHNICIAN III | 1.00 | - | - | - |
| 43L20 | COMMUNICATIONS TECHNICIAN I | 1.00 | - | - | - |
| 43L42 | VEHICLE INSTALLATION SPECIALIST | 1.00 | 3.00 | 3.00 | - |
| 65C10 | PARKS MUSEUM ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 68A30 | RANGE MASTER | 1.00 | 1.00 | 1.00 | - |
| 68A41 | COUNTY PARK RANGER II | 4.00 | 4.00 | 4.00 | - |
| 68A42 | COUNTY PARK RANGER III | 2.00 | 2.00 | 2.00 | - |
| 68A43 | COUNTY PARK RANGER SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 68C01 | PARK SERVICES AIDE I | 3.00 | 2.00 | 2.00 | - |
| 68C02 | RANGE AIDE | 1.00 | 1.00 | 1.00 | - |
| 68C21 | PARK SERVICES AIDE II | 2.00 | 2.00 | 2.00 | - |
| 68C23 | PARK SERVICES AIDE III | 1.00 | 1.00 | 1.00 | - |
| 70C20 | SENIOR GROUNDSKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70C21 | GROUNDSKEEPER | 4.00 | 4.00 | 4.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 70C80 | GROUNDS SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 70F10 | FLEET PARTS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 70F12 | SENIOR FLEET PARTS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 70F21 | COURIER | 5.00 | 5.00 | 4.00 | (1.00) |
| 70F23 | STOREKEEPER | 5.00 | 5.00 | 5.00 | - |
| 70F81 | SUPERVISING STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70N01 | OFFICE MAINTENANCE WORKER | 2.00 | 1.00 | 1.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 12.00 | 13.00 | 13.00 | - |
| 72A29 | SENIOR BUILDING MAINTENANCE WORKER | 2.00 | 2.00 | 2.00 | - |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 3.00 | 3.00 | 3.00 | - |
| 72B31 | PARKS BUILDING & GROUNDS WORKER II | 10.00 | 10.00 | 10.00 | - |
| 72B32 | PARKS BUILDING & GROUNDS WORKER SUPERVISOR | 5.00 | 4.00 | 4.00 | - |
| 72B40 | PARKS UTILITIES & WATER SYSTEMS SPECIALIST | 3.00 | 3.00 | 3.00 | - |
| 72B41 | SENIOR PARKS UTILITIES & WATER SYSTEMS SPECIALIST | 1.00 | 1.00 | - | (1.00) |
| 72C20 | MECHANIC I | 1.00 | 1.00 | 1.00 | - |
| 72C23 | MECHANIC II | 11.00 | 11.00 | 11.00 | - |
| 72C26 | MECHANIC III | 2.00 | 2.00 | 2.00 | - |
| 72C82 | SUPERVISING MECHANIC | 1.00 | 1.00 | 1.00 | - |
| 72C83 | FLEET SERVICE WRITER | 1.00 | 1.00 | 1.00 | - |
| 74D12 | ROAD MAINTENANCE WORKER | 28.00 | 28.00 | 28.00 | - |
| 74D13 | SENIOR ROAD MAINTENANCE WORKER | 8.00 | 8.00 | 8.00 | - |
| 74D81 | ASSISTANT ROAD SUPERINTENDENT | 5.00 | 5.00 | 5.00 | - |
| 74D83 | ROAD SUPERINTENDENT | 4.00 | 4.00 | 4.00 | - |
| 74D84 | ROAD MAINTENANCE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 74D85 | MAINTENANCE MANAGER | 2.00 | 2.00 | 2.00 | - |
| 74E11 | BRIDGE MAINTENANCE WORKER | 6.00 | 6.00 | 6.00 | - |
| 74E31 | SENIOR BRIDGE MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 74E80 | ASSISTANT BRIDGE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 74E81 | BRIDGE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 74G21 | TREE TRIMMER | 2.00 | 2.00 | 2.00 | - |
| 74G22 | SENIOR TREE TRIMMER | 1.00 | 1.00 | 1.00 | - |
| 74H02 | SANITATION WORKER ASSISTANT | - | 2.00 | 2.00 | - |
| 74H27 | SUPERVISING SANITATION WORKER | - | - | 1.00 | 1.00 |
| 74I11 | TRAFFIC MAINTENANCE WORKER | 6.00 | 6.00 | 6.00 | - |
| 74I25 | TRAFFIC MAINTENANCE SUPERINTENDENT | 1.00 | 1.00 | 1.00 | - |
| 80A31 | SECRETARY | 4.00 | 4.00 | 4.00 | - |
| 80A32 | SENIOR SECRETARY | 2.00 | 2.00 | 1.00 | (1.00) |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 4.00 | 4.00 | 4.00 | - |
| 80E22 | OFFICE ASSISTANT III | 1.00 | 1.00 | 1.00 | - |
| 80E90 | MAINTENANCE YARD CLERK | 4.00 | 4.00 | 4.00 | - |
| 80E91 | MAINTENANCE INVENTORY & YARD CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 10.00 | 8.00 | 8.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 5.00 | 5.00 | 4.00 | (1.00) |
| 80O22 | MAILROOM CLERK | 0.50 | 0.50 | - | (0.50) |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80O23 | SENIOR MAILROOM CLERK | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 278.50 | 273.50 | 272.00 | (1.50) |

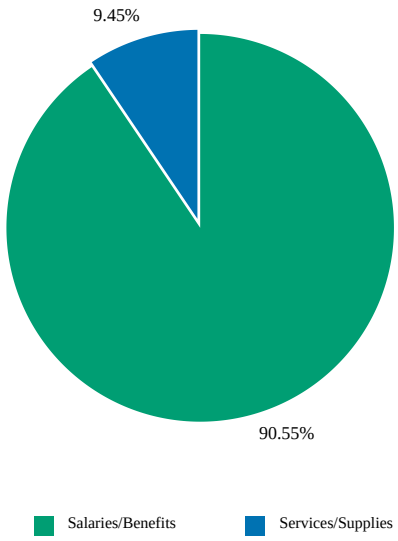
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 320001-1001-AUG045 | Restore VAMP Annual Contribution | Status Quo Other | $6,352 | - | - | - |
| 320002-1001-AUG001 | Facility Unscheduled Maintenance | Status Quo Other | $1,000,000 | - | - | - |
| 320002-1001-AUG004 | Salary & Benefit Savings (Facilities) | Status Quo Other | - | - | - | - |
| 320002-1001-AUG005 | Preventative Maintenance | Status Quo Other | $1,000,000 | - | - | - |
| 320002-1001-AUG006 | Custodial Service in multi-use Facilities | Status Quo Other | - | - | - | - |
| 320002-1001-AUG007 | Security Service at Government Center (Committee meetings with Supervisor present) | Status Quo Other | - | - | - | - |
| 320002-1001-AUG008 | Security Service at Government Center (3 guards for metal detector) | Status Quo Other | - | - | - | - |
| 320002-1001-AUG009 | Security Service at Government Center (2 guards roaming/BoS meeting) | Status Quo Other | - | - | - | - |
| 320002-1001-AUG010 | Security Service at Schilling (day guard) | Status Quo Other | - | - | - | - |
| 320002-1001-AUG011 | Security System at Castroville Library and Supervisor Offices | New Program/Service w/ General Fund Funding | $30,000 | - | - | - |
| 320002-1001-AUG012 | Security System at County Coastal Offices | New Program/Service w/ General Fund Funding | $30,000 | - | - | - |
| 320002-1001-AUG013 | Security System at Pajaro Library and AG Commissioner Offices | New Program/Service w/ General Fund Funding | $20,400 | - | - | - |
| 320002-1001-AUG014 | CMMS Implementation in Facilities Division | New Program/Service w/ General Fund Funding | $115,000 | - | - | - |
| 320002-1001-AUG017 | Real Property Specialist | Request New Position | $217,831 | 1.00 | - | - |
| 320002-1001-AUG018 | Senior Groundskeeper | Request New Position | $128,438 | 1.00 | - | - |
| 320002-1001-AUG020 | A&B Fire Protection Services | Status Quo Other | $125,000 | - | $125,000 | - |
| 320002-1001-AUG021 | New Service Vehicle for Building Maintenance Worker | Status Quo Other | $54,375 | - | - | - |
| 320002-1001-AUG022 | Honeywell HVAC and BMS Services | Status Quo Other | $150,000 | - | - | - |
| 320002-1001-AUG026 | New Service Vehicle for Building Maintenance Worker | Status Quo Other | $63,975 | - | - | - |
| 320002-1001-AUG032 | Restore VAMP Annual Contribution | Status Quo Other | $91,769 | - | - | - |
| 320002-1001-AUG033 | Restore 12 Positions | Status Quo Filled Position | $1,734,846 | 12.00 | $1,734,846 | 12.00 |
| 320003-1001-AUG002 | Utilities | Status Quo Other | - | - | - | - |
| 320004-1001-AUG003 | Mobile Shred Truck | New Program/Service w/ General Fund Funding | $404,085 | - | - | - |

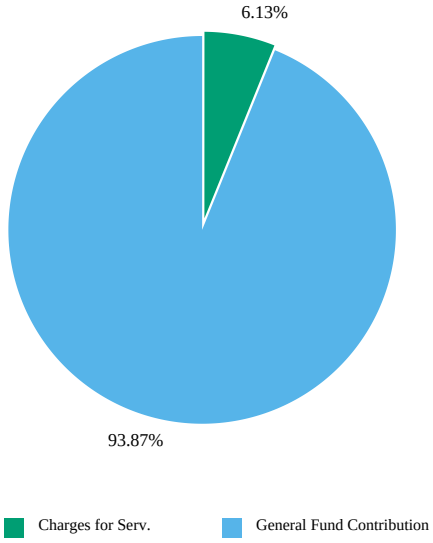
# Public Works, Facilities and Parks Administration

## (Budget Unit 320001 - Fund 1001 - Appropriation Unit PFP100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,833,151 | $ 2,613,429 | $ 2,542,669 | $ 2,652,865 | $ 2,652,865 | $ 39,436 |
| Services and Supplies | 397,556 | 271,286 | 255,755 | 285,951 | 276,927 | 5,641 |
| Other Charges | (2,363,987) | (1,915,705) | (1,823,382) | (1,589,578) | (1,589,578) | 326,127 |
| Capital Assets | 0 | 3,495 | - | - | - | (3,495) |
| Other Financing Uses | 112,345 | - | - | - | - | - |
| **Subtotal** | $ (20,935) | $ 972,506 | $ 975,042 | $ 1,349,238 | $ 1,340,214 | $ 367,709 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 8,286 | $ - | $ 11,688 | $ 82,220 | $ 82,220 | $ 82,220 |
| Miscellaneous Revenues | 12 | - | - | - | - | - |
| **Subtotal** | $ 8,298 | $ - | $ 11,688 | $ 82,220 | $ 82,220 | $ 82,220 |
| General Fund Contributions | (29,234) | 972,506 | 963,354 | 1,267,018 | 1,257,994 | 285,489 |
| **Total Source of Funds** | **$ (20,935)** | **$ 972,506** | **$ 975,042** | **$ 1,349,238** | **$ 1,340,214** | **$ 367,709** |

### Unit Description

PWFP's Administration Unit provides executive leadership, oversight, coordination, and centralized administrative support of the department's operational divisions core functions including Payroll, Contracts and Purchasing, and departmental Human Resources.

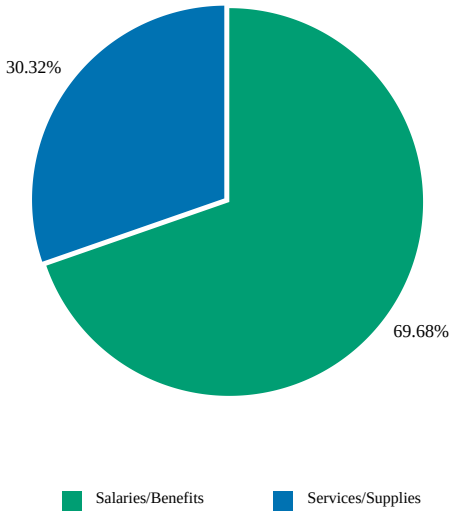
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12C23 | ASSISTANT DIRECTOR OF PUBLIC WORKS, FACILITIES AND PARKS | 1.00 |
| 14B21 | HUMAN RESOURCES ANALYST II | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 41A10 | ASSISTANT ENGINEER | 1.00 |
| 41A87 | CHIEF OF SURVEYS | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 2.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 12.00 |

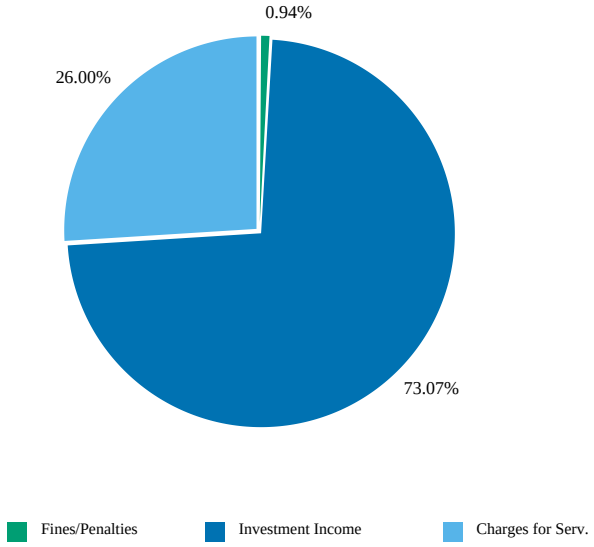
# Facility Services

## (Budget Unit 320002 - Fund 1001 - Appropriation Unit PFP101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 5,558,542 | $ 6,997,544 | $ 6,641,494 | $ 8,194,679 | $ 7,848,410 | $ 850,866 |
| Services and Supplies | 5,356,732 | 4,000,833 | 9,574,387 | 5,869,616 | 3,415,838 | (584,995) |
| Other Charges | (6,284,389) | (13,878,325) | (7,508,800) | (11,417,460) | (11,417,460) | 2,460,865 |
| Capital Assets | 56,784 | 9,816 | 0 | 118,350 | - | (9,816) |
| **Subtotal** | $ 4,687,669 | $ (2,870,132) | $ 8,707,081 | $ 2,765,185 | $ (153,212) | $ 2,716,920 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 5,598 | $ 3,000 | $ 4,284 | $ 4,200 | $ 4,200 | $ 1,200 |
| Revenue from Use of Money & Property | 372,982 | 319,229 | 322,229 | 328,004 | 328,004 | 8,775 |
| Intergovernmental Revenues | 223,065 | - | 2,932,347 | - | - | - |
| Charges For Services | 80,253 | 116,709 | 116,709 | 116,709 | 116,709 | 0 |
| Miscellaneous Revenues | 1,251,756 | (6,246,117) | 10 | - | - | 6,246,117 |
| Other Financing Sources | 586,792 | 1,000,000 | 1,806,293 | - | - | (1,000,000) |
| **Subtotal** | $ 2,520,445 | $ (4,807,179) | $ 5,181,872 | $ 448,913 | $ 448,913 | $ 5,256,092 |
| General Fund Contributions | 2,167,224 | 1,937,047 | 3,525,210 | 2,316,272 | (602,125) | (2,539,172) |
| **Total Source of Funds** | **$ 4,687,669** | **$ (2,870,132)** | **$ 8,707,081** | **$ 2,765,185** | **$ (153,212)** | **$ 2,716,920** |

### Unit Description

PWFP's Facilities Maintenance Unit is responsible for the operation and maintenance of County buildings, as well as grounds maintenance and landscaping on County-owned multi-department facilities, the Public Safety Building, and various parcels located outside road rights-of-way. Responsibilities include maintaining building systems and equipment, such as auxiliary power generators, along with core infrastructure, utility services, and building controls for heating, ventilation, and air conditioning (HVAC) systems.

The unit also administers ongoing programs that affect building and occupancy conditions, including security, parking, code compliance, environmental standards, and implementation of the Americans with Disabilities Act (ADA) Transition Plan.

In addition, Facilities provides maintenance services to designated areas of the Monterey and King City Courthouses based on proportional allocations defined in Joint Occupancy Agreements between the County and state Administrative Office of the Courts (AOC). The County

receives reimbursement from the AOC for these services in accordance with the terms of the agreements.

Facilities provides both Architectural and Property Management services.

Architectural Services includes project management for new construction, major renovations, and facility maintenance and repair projects funded through the Capital Projects Fund, as well as projects directly financed by County offices and departments.

Property Management oversees real property associated with 96 County-owned facilities, 60 leases in which the County is the tenant, 56 leases in which the County is the landlord, and 510 County-owned parcels, totaling more than 2.76 million square feet. Responsibilities include managing property acquisitions, sales, leases, and all records related to the County real estate assets.

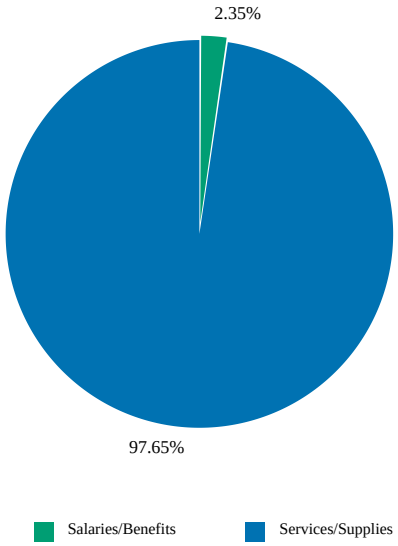
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 2.00 |
| 14A11 | PROJECT MANAGER II | 3.00 |
| 14A12 | PROJECT MANAGER III | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C74 | REAL PROPERTY SPECIALIST | 1.00 |
| 14K48 | CAPITAL IMPROVEMENT MANAGER | 1.00 |
| 14K63 | CHIEF OF FACILITIES | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B95 | FINANCE MANAGER I | 1.00 |
| 70C20 | SENIOR GROUNDSKEEPER | 1.00 |
| 70C21 | GROUNDSKEEPER | 4.00 |
| 70C80 | GROUNDS SUPERVISOR | 1.00 |
| 70N01 | OFFICE MAINTENANCE WORKER | 1.00 |
| 72A23 | BUILDING MAINTENANCE WORKER | 13.00 |
| 72A29 | SENIOR BUILDING MAINTENANCE WORKER | 2.00 |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 3.00 |
| 74D85 | MAINTENANCE MANAGER | 1.00 |
| 80A31 | SECRETARY | 1.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 45.00 |

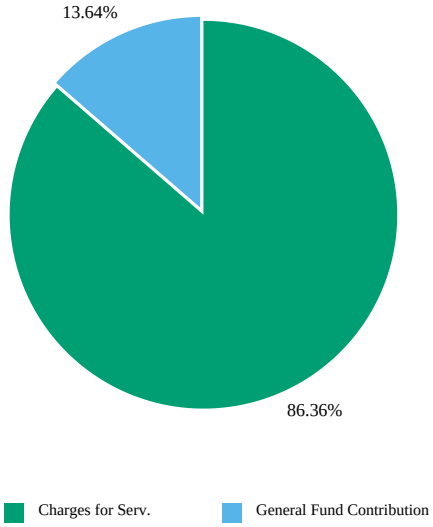
# Utilities

## (Budget Unit 320003 - Fund 1001 - Appropriation Unit PFP102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 126,272 | $ 132,263 | $ 128,799 | $ 139,024 | $ 139,024 | $ 6,761 |
| Services and Supplies | 5,293,840 | 5,727,552 | 5,982,898 | 5,787,591 | 5,787,591 | 60,039 |
| Other Charges | (3,167,477) | 154,135 | (6,120,451) | (5,037,539) | (5,037,539) | (5,191,674) |
| **Subtotal** | $ 2,252,636 | $ 6,013,950 | $ (8,754) | $ 889,076 | $ 889,076 | $ (5,124,874) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 627,817 | $ 737,724 | $ 705,705 | $ 767,794 | $ 767,794 | $ 30,070 |
| Miscellaneous Revenues | 1,482 | 6,246,117 | 1,482 | - | - | (6,246,117) |
| **Subtotal** | $ 629,298 | $ 6,983,841 | $ 707,187 | $ 767,794 | $ 767,794 | $ (6,216,047) |
| General Fund Contributions | 1,623,337 | (969,891) | (715,941) | 121,282 | 121,282 | 1,091,173 |
| **Total Source of Funds** | **$ 2,252,636** | **$ 6,013,950** | **$ (8,754)** | **$ 889,076** | **$ 889,076** | **$ (5,124,874)** |

### Unit Description

PWFP's Utilities Unit manages the costs of essential services including water, garbage, sewer, alarm lines, fire protection, gas, and electricity across shared County facilities.

For the Monterey Courthouse, King City Courthouse, and the North Wing of the Salinas Courthouse, negotiated quarterly County Facility Payments (CFPs) for utility costs are included in the Trial Courts budget under the oversight of the County Administrative Office.

The County continues to provide utilities for common areas in the Monterey and King City Courthouses. Until separate utility metering is installed, the County also covers 100% of electricity, natural gas, water, and sewer services for the North Wing of the Salinas Courthouse. These expenses are reimbursed according to the cost-sharing percentages established in the Joint Occupancy Agreements.

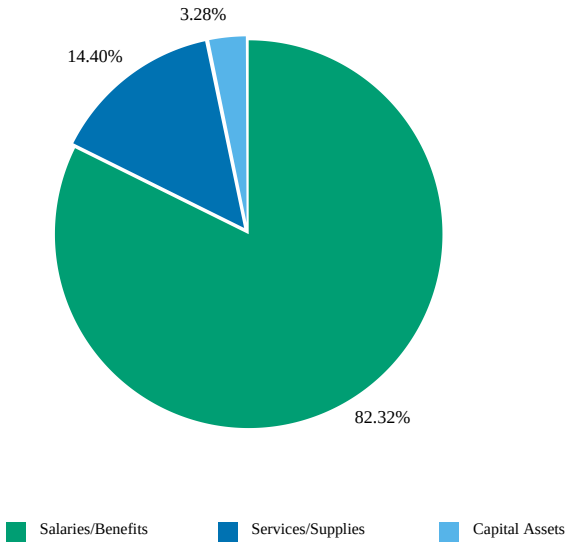
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| | Total | 1.00 |

# Records Retention

## (Budget Unit 320004 - Fund 1001 - Appropriation Unit PFP103)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 526,884 | $ 697,837 | $ 602,806 | $ 758,569 | $ 758,569 | $ 60,732 |
| Services and Supplies | 137,766 | 131,638 | 126,154 | 147,420 | 132,698 | 1,060 |
| Other Charges | (738,103) | (987,080) | (922,987) | (1,186,654) | (1,186,654) | (199,574) |
| Capital Assets | 0 | 25,760 | 62,183 | 434,328 | 30,243 | 4,483 |
| **Subtotal** | $ (73,453) | $ (131,845) | $ (131,844) | $ 153,663 | $ (265,144) | $ (133,299) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | (73,453) | (131,845) | (131,844) | 153,663 | (265,144) | (133,299) |
| **Total Source of Funds** | **$ (73,453)** | **$ (131,845)** | **$ (131,844)** | **$ 153,663** | **$ (265,144)** | **$ (133,299)** |

### Unit Description

PWFP's Records Retention Unit manages the full lifecycle of records for County offices and departments, ensuring compliance with federal, state, and local regulations. The unit organizes records for efficient access during audits, legal proceedings, and public information requests, and oversees the secure destruction or permanent preservation of records as appropriate. By adhering to records management best practices, the unit helps safeguard sensitive information, reduce legal and operational risks, and improve overall organizational efficiency.

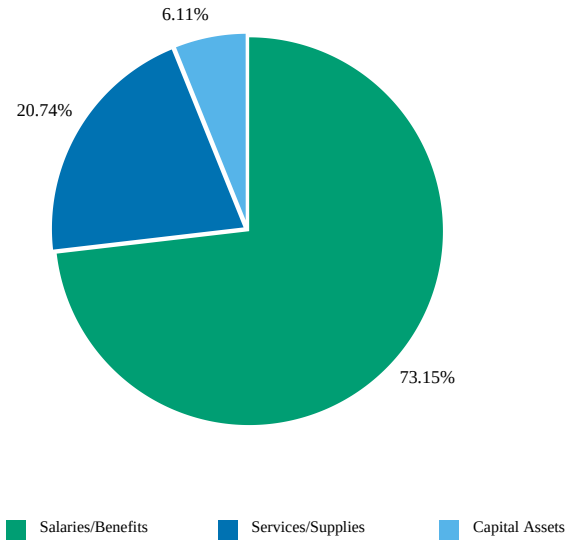
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 70F23 | STOREKEEPER | 5.00 |
| 70F81 | SUPERVISING STOREKEEPER | 1.00 |
| | Total | 6.00 |

# Courier and Mail Services

## (Budget Unit 320005 - Fund 1001 - Appropriation Unit PFP104)

### Use of Funds




### Source of Funds

**No data to display**

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 398,489 | $ 594,603 | $ 441,109 | $ 478,991 | $ 478,991 | $ (115,612) |
| Services and Supplies | 178,433 | 173,914 | 168,409 | 159,395 | 135,777 | (38,137) |
| Other Charges | (555,398) | (925,812) | (767,989) | (829,528) | (829,528) | 96,284 |
| Capital Assets | 0 | 37,737 | 38,915 | 40,000 | 40,000 | 2,263 |
| **Subtotal** | $ 21,524 | $ (119,558) | $ (119,556) | $ (151,142) | $ (174,760) | $ (55,202) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Sources | $ 9,700 | $ - | $ - | $ - | $ - | $ - |
| **Subtotal** | $ 9,700 | $ 0 | $ - | $ - | $ - | $ 0 |
| General Fund Contributions | 11,824 | (119,558) | (119,556) | (151,142) | (174,760) | (55,202) |
| **Total Source of Funds** | **$ 21,524** | **$ (119,558)** | **$ (119,556)** | **$ (151,142)** | **$ (174,760)** | **$ (55,202)** |

### Unit Description

PWFP's Courier and Mail Services is a newly consolidated unit, that integrates the former Mail Unit and Courier Unit to streamline financial and budgetary oversight.

The Courier team is responsible for collecting, transporting, and distributing intra-office correspondence and United States Postal Service (USPS) mail and packages. Each year, the team processes more than one million mail items and services over 130 delivery points across the County. The Mail function manages outgoing USPS and United Parcel Service (UPS) items, including collection, distribution, presorting, and automated postage metering.

Courier and Mail Services are fully cost-recovered through service charges to County offices and departments, ensuring that operations remain efficient and financially self-sustaining.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 70F21 | COURIER | 4.00 |
| 80O23 | SENIOR MAILROOM CLERK | 1.00 |
| | Total | 5.00 |

# Mail

## (Budget Unit 320006 - Fund 1001 - Appropriation Unit PFP104)

### Use of Funds

No data to display

### Source of Funds

No data to display

### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |

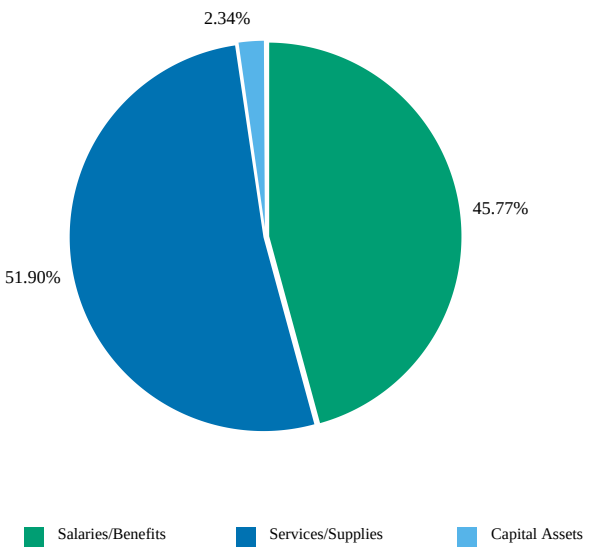
### Unit Description

As of FY 2025-26, Mail services are integrated with the Courier Unit, under Courier and Mail Services Entity 320005.

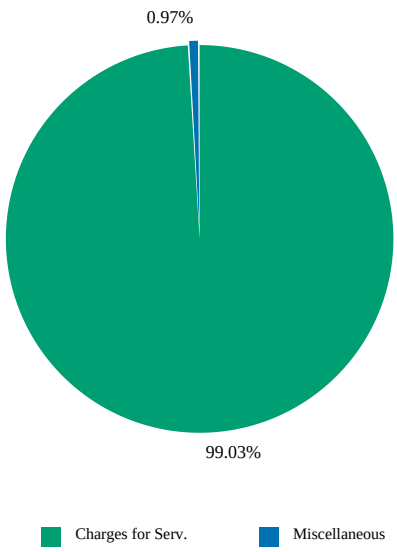
# Fleet Administration

## (Budget Unit 320007 - Fund 1001 - Appropriation Unit PFP105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 3,411,376 | $ 4,029,242 | $ 3,882,265 | $ 4,202,795 | $ 4,202,798 | $ 173,556 |
| Services and Supplies | 4,311,649 | 4,879,226 | 4,539,898 | 4,824,004 | 4,765,516 | (113,710) |
| Other Charges | (8,839,531) | (9,737,272) | (9,327,775) | (9,393,618) | (9,393,618) | 343,654 |
| Capital Assets | 94,767 | 189,592 | 183,249 | 214,675 | 214,675 | 25,083 |
| **Subtotal** | $ (1,021,740) | $ (639,212) | $ (722,362) | $ (152,144) | $ (210,629) | $ 428,583 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 98,246 | $ 146,150 | $ 65,097 | $ 55,540 | $ 55,540 | $ (90,610) |
| Miscellaneous Revenues | 10,334 | 400 | 419 | 546 | 546 | 146 |
| Other Financing Sources | 9,727 | 5,000 | 2,885 | - | - | (5,000) |
| **Subtotal** | $ 118,307 | $ 151,550 | $ 68,400 | $ 56,086 | $ 56,086 | $ (95,464) |
| General Fund Contributions | (1,140,046) | (790,762) | (790,762) | (208,230) | (266,715) | 524,047 |
| **Total Source of Funds** | **$ (1,021,740)** | **$ (639,212)** | **$ (722,362)** | **$ (152,144)** | **$ (210,629)** | **$ 428,583** |

### Unit Description

PWFP's Fleet Administration Unit services and tracks repairs and maintenance for more than 1,300 pieces of equipment, from passenger vehicles to heavy machinery, ensuring all assets remain safe, reliable, and compliant with government regulations. The unit also operates the County's automated vehicle rental system (Invers), manages multiple fueling sites, and oversees the vehicle replacement program to support efficient and cost-effective fleet operations.

### Recommended Positions

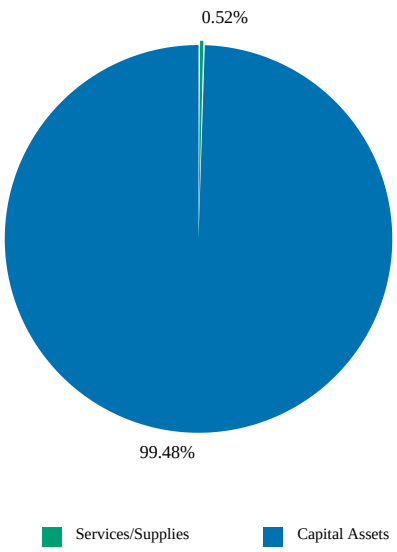
| Classification Code | Classification Label | FTE |
|---|---|---|
| 14E01 | BUYER I | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14H64 | FLEET MANAGER | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 43L42 | VEHICLE INSTALLATION SPECIALIST | 3.00 |
| 70F10 | FLEET PARTS COORDINATOR | 1.00 |

| | | |
|---|---|---|
| 70F12 | SENIOR FLEET PARTS COORDINATOR | 1.00 |
| 72C20 | MECHANIC I | 1.00 |
| 72C23 | MECHANIC II | 11.00 |
| 72C26 | MECHANIC III | 2.00 |
| 72C82 | SUPERVISING MECHANIC | 1.00 |
| 72C83 | FLEET SERVICE WRITER | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| | Total | 27.00 |

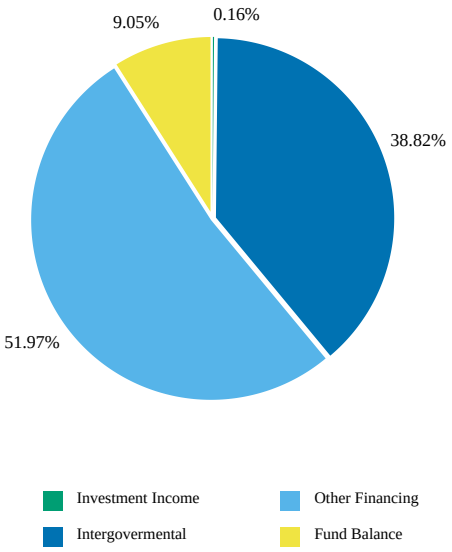
# Capital Projects

## (Budget Unit 320008 - Fund 1930 - Appropriation Unit PFP106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 7,547,443 | $ 225,000 | $ 359,224 | $ 225,000 | $ 225,000 | $ 0 |
| Other Charges | (7,246,063) | 753,749 | 753,749 | (54,182) | (54,182) | (807,931) |
| Capital Assets | 20,473,633 | 41,615,858 | 23,823,559 | 28,850,733 | 43,382,534 | 1,766,676 |
| Other Financing Uses | 2,624,547 | - | - | - | - | - |
| **Subtotal** | $ 23,399,560 | $ 42,594,607 | $ 24,936,532 | $ 29,021,551 | $ 43,553,352 | $ 958,745 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 120,951 | $ - | $ 568,436 | $ 71,199 | $ 71,199 | $ 71,199 |
| Intergovernmental Revenues | 12,585,404 | 16,365,940 | 1,541,360 | 16,908,911 | 16,908,911 | 542,971 |
| Miscellaneous Revenues | 188,692 | - | 10,000 | - | - | - |
| Other Financing Sources | 30,158,461 | 19,461,386 | 8,869,442 | 8,101,415 | 22,633,216 | 3,171,830 |
| **Subtotal** | $ 43,053,507 | $ 35,827,326 | $ 10,989,238 | $ 25,081,525 | $ 39,613,326 | $ 3,786,000 |
| Fund Balance | $ (19,653,947) | $ 6,767,281 | $ 13,947,294 | $ 3,940,026 | $ 3,940,026 | $ (2,827,255) |
| **Total Source of Funds** | **$ 23,399,560** | **$ 42,594,607** | **$ 24,936,532** | **$ 29,021,551** | **$ 43,553,352** | **$ 958,745** |

### Unit Description

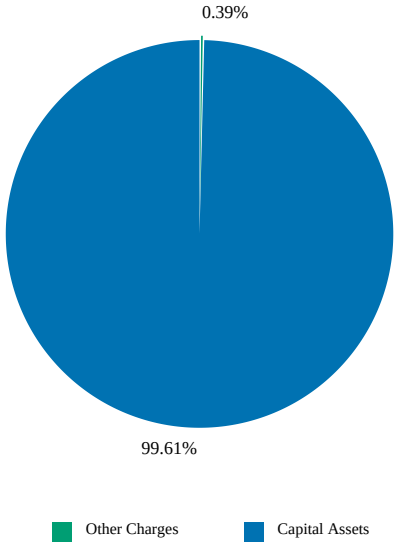
PWFP's Capital Projects Fund supports the acquisition and construction of major capital assets, including land and land improvements, buildings and building upgrades, infrastructure, and construction-in-progress. The fund includes a range of significant initiatives, such as American Rescue Plan Act (ARPA) water infrastructure projects; Proposition 68; California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018; projects, and multiple County HVAC replacement efforts.

Additional capital projects within this budget include the Carmel River Floodplain Restoration, the Pajaro Porter Vallejo Mansion and Library Repair and Renovation, and the Seaside Community Benefits Office.

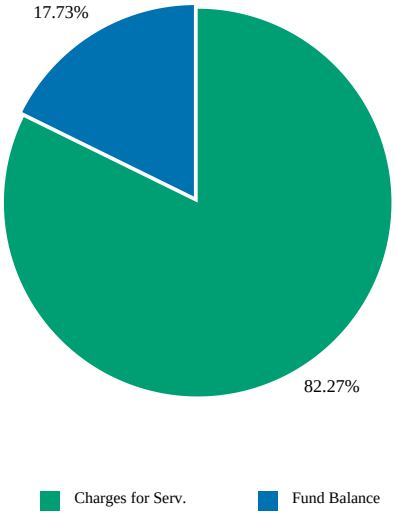
# Vehicle Replacement

## (Budget Unit 320009 - Fund 2200 - Appropriation Unit PFP107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ 12,120 | $ 759 | $ 759 | $ 13,031 | $ 13,031 | $ 12,272 |
| Capital Assets | 2,618,010 | 3,504,204 | 3,104,718 | 3,352,702 | 3,352,702 | (151,502) |
| **Subtotal** | $ 2,630,130 | $ 3,504,963 | $ 3,105,477 | $ 3,365,733 | $ 3,365,733 | $ (139,230) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 768,296 | $ - | $ - | $ - | $ - | $ - |
| Charges For Services | 5,914,333 | 3,705,623 | 3,721,663 | 5,114,117 | 2,768,891 | (936,732) |
| Miscellaneous Revenues | 79,771 | - | - | - | - | - |
| Other Financing Sources | 41,362 | 237,645 | - | - | - | (237,645) |
| **Subtotal** | $ 6,803,763 | $ 3,943,268 | $ 3,721,663 | $ 5,114,117 | $ 2,768,891 | $ (1,174,377) |
| Fund Balance | $ (4,173,632) | $ (438,305) | $ (616,186) | $ (1,748,384) | $ 596,842 | $ 1,035,147 |
| **Total Source of Funds** | **$ 2,630,130** | **$ 3,504,963** | **$ 3,105,477** | **$ 3,365,733** | **$ 3,365,733** | **$ (139,230)** |

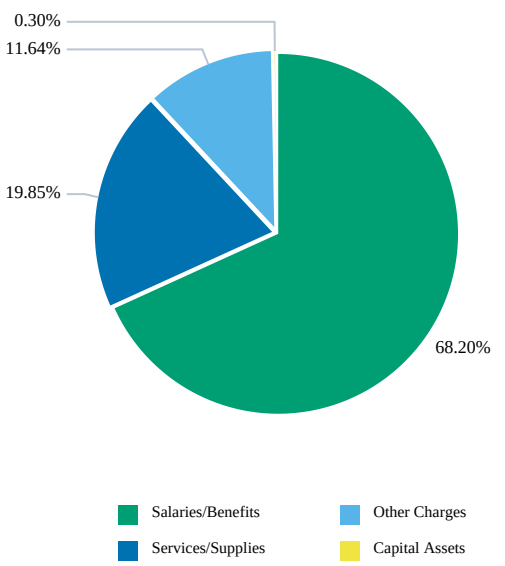
### Unit Description

PWFP's Vehicle Asset Management Program (VAMP) supports the timely replacement of vehicles and equipment through a structured process that evaluates asset lifecycles using cost data, utilization patterns, and age-based assessments. Participating offices and departments contribute a monthly fee throughout each asset's operational life, creating a dedicated reserve for future replacement. Once an asset reaches full depreciation, typically within six to eight years, these pooled funds are used to purchase its replacement, ensuring a reliable and financially sustainable fleet.

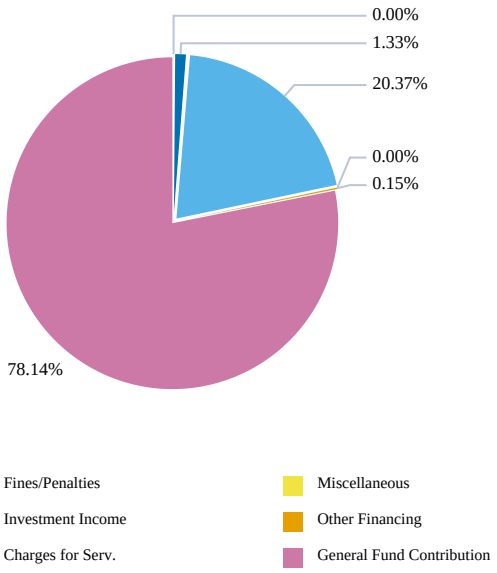
# Park Operations

## (Budget Unit 320010 - Fund 1001 - Appropriation Unit PFP108)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 4,684,625 | $ 6,039,283 | $ 5,756,882 | $ 7,110,338 | $ 6,731,764 | $ 692,481 |
| Services and Supplies | 3,928,803 | 2,291,577 | 2,389,306 | 2,420,080 | 1,959,013 | (332,564) |
| Other Charges | 1,496,082 | 1,270,824 | 1,366,933 | 1,149,284 | 1,149,284 | (121,540) |
| Capital Assets | 61,172 | 7,056 | 178,470 | 30,000 | 30,000 | 22,944 |
| Other Financing Uses | 65,491 | - | - | 0 | 0 | 0 |
| **Subtotal** | $ 10,236,172 | $ 9,608,739 | $ 9,691,591 | $ 10,709,702 | $ 9,870,061 | $ 261,322 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 686 | $ 465 | $ 465 | $ 465 | $ 465 | $ 0 |
| Revenue from Use of Money & Property | 141,454 | 131,018 | 131,018 | 131,018 | 131,018 | 0 |
| Intergovernmental Revenues | 137,791 | - | - | 0 | 0 | 0 |
| Charges For Services | 1,585,323 | 1,407,177 | 1,805,147 | 2,010,788 | 2,010,788 | 603,611 |
| Miscellaneous Revenues | 33,585 | (31) | 20 | 20 | 20 | 51 |
| Other Financing Sources | 5,100 | 303,017 | 315,817 | 15,000 | 15,000 | (288,017) |
| **Subtotal** | $ 1,903,939 | $ 1,841,646 | $ 2,252,467 | $ 2,157,291 | $ 2,157,291 | $ 315,645 |
| GF - Restricted Fund Balance Use | - | 80,000 | - | - | - | (80,000) |
| General Fund Contributions | 8,332,233 | 7,687,093 | 7,439,123 | 8,552,411 | 7,712,770 | 25,677 |
| **Total Source of Funds** | **$ 10,236,172** | **$ 9,608,739** | **$ 9,691,591** | **$ 10,709,702** | **$ 9,870,061** | **$ 261,322** |

### Unit Description

Parks Division is committed to protecting and preserving the community's natural, historic, cultural, and recreational resources. The division operates and maintains a diverse system of County parks that serve both residents and visitors.

The County's park system enriches the community by offering a wide range of outdoor and recreational opportunities, supporting local tourism and contributing to the region's economic vitality. Parks provide welcoming spaces where people can play, exercise, participate in sports, gather with family and friends, and connect with the natural environment.

People of all ages, from children and families to seniors, businesses, and community organizations benefit from the amenities throughout the system. These include open spaces, scenic trails, sports fields and courts, playgrounds, and facilities, and a variety of programs and activities that promote health, recreation, and community engagement.

The goal is to provide, enhance, and maintain opportunities that inspire enjoyment, education, healthy living, personal growth, and cultural enrichment ultimately improving quality of life for current and future generations.

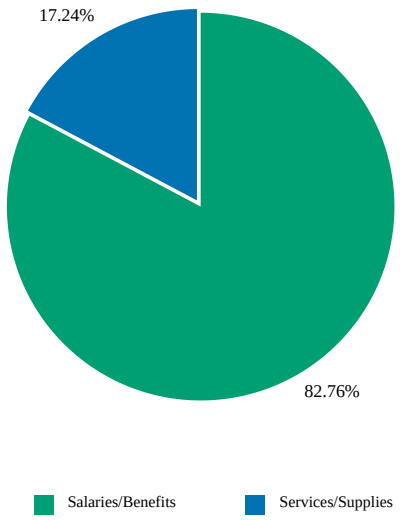
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14K70 | CHIEF OF PARKS | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 2.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 65C10 | PARKS MUSEUM ASSISTANT | 1.00 |
| 68A41 | COUNTY PARK RANGER II | 4.00 |
| 68A42 | COUNTY PARK RANGER III | 2.00 |
| 68A43 | COUNTY PARK RANGER SUPERVISOR | 1.00 |
| 68C01 | PARK SERVICES AIDE I | 2.00 |
| 68C21 | PARK SERVICES AIDE II | 2.00 |
| 68C23 | PARK SERVICES AIDE III | 1.00 |
| 72B31 | PARKS BUILDING & GROUNDS WORKER II | 10.00 |
| 72B32 | PARKS BUILDING & GROUNDS WORKER SUPERVISOR | 4.00 |
| 72B40 | PARKS UTILITIES & WATER SYSTEMS SPECIALIST | 3.00 |
| 80A31 | SECRETARY | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| | Total | 40.00 |

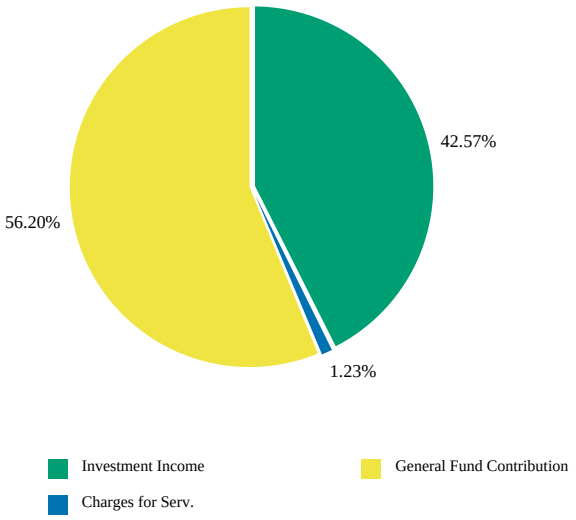
# Rifle Range

## (Budget Unit 320011 - Fund 1001 - Appropriation Unit PFP109)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 188,273 | $ 201,794 | $ 197,848 | $ 215,385 | $ 215,384 | $ 13,590 |
| Services and Supplies | 41,387 | 49,536 | 45,918 | 52,612 | 44,860 | (4,676) |
| Other Charges | 21,990 | 24,605 | 24,585 | 23,719 | (16,706) | (41,311) |
| **Subtotal** | $ 251,650 | $ 275,935 | $ 268,351 | $ 291,716 | $ 243,538 | $ (32,397) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 118,221 | $ 124,890 | $ 120,306 | $ 103,677 | $ 103,677 | $ (21,213) |
| Charges For Services | 2,680 | 6,000 | 3,000 | 3,000 | 3,000 | (3,000) |
| **Subtotal** | $ 120,901 | $ 130,890 | $ 123,306 | $ 106,677 | $ 106,677 | $ (24,213) |
| General Fund Contributions | 130,749 | 145,045 | 145,045 | 185,039 | 136,861 | (8,184) |
| **Total Source of Funds** | **$ 251,650** | **$ 275,935** | **$ 268,351** | **$ 291,716** | **$ 243,538** | **$ (32,397)** |

### Unit Description

PWFP's Laguna Seca Rifle and Pistol Range offers a safe shooting environment year-round with well-trained staff. The range includes 13 rifle stalls, nine pistol stalls using paper targets, and 10 shooting stalls with reactive steel targets for pistols and rifles. The range can be reserved for groups and local law enforcement agencies.

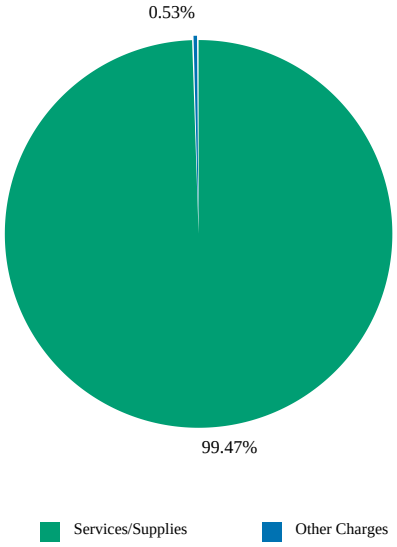
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 68A30 | RANGE MASTER | 1.00 |
| 68C02 | RANGE AIDE | 1.00 |
| | Total | 2.00 |

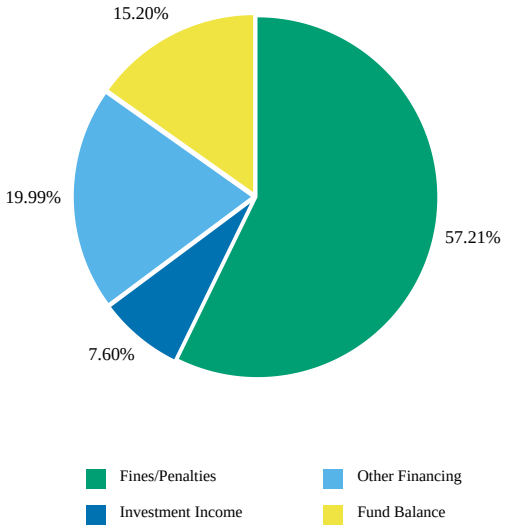
# Fish and Game Propagation

## (Budget Unit 320012 - Fund 1230 - Appropriation Unit PFP110)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 51,463 | $ 52,155 | $ 52,150 | $ 52,250 | $ 52,250 | $ 95 |
| Other Charges | 1,965 | (4,030) | (4,030) | 281 | 281 | 4,311 |
| **Subtotal** | $ 53,428 | $ 48,125 | $ 48,120 | $ 52,531 | $ 52,531 | $ 4,406 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 46,620 | $ 26,687 | $ 23,795 | $ 30,055 | $ 30,055 | $ 3,368 |
| Revenue from Use of Money & Property | 3,595 | 720 | 3,993 | 3,993 | 3,993 | 3,273 |
| Miscellaneous Revenues | 1,200 | - | 540 | - | - | - |
| Other Financing Sources | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 0 |
| **Subtotal** | $ 61,914 | $ 37,907 | $ 38,827 | $ 44,548 | $ 44,548 | $ 6,641 |
| Fund Balance | $ (8,487) | $ 10,218 | $ 9,293 | $ 7,983 | $ 7,983 | $ (2,235) |
| **Total Source of Funds** | **$ 53,428** | **$ 48,125** | **$ 48,120** | **$ 52,531** | **$ 52,531** | **$ 4,406** |

### Unit Description

The Monterey County Fish and Game Advisory Commission is dedicated to preserving and enhancing the County's fish and wildlife resources. A vital part of this mission includes providing grant funding for local youth programs and outdoor education initiatives.

The Commission operates under the authority of the Board of Supervisors and serves in an advisory capacity. Administrative services and staff support are provided through the Parks Division.

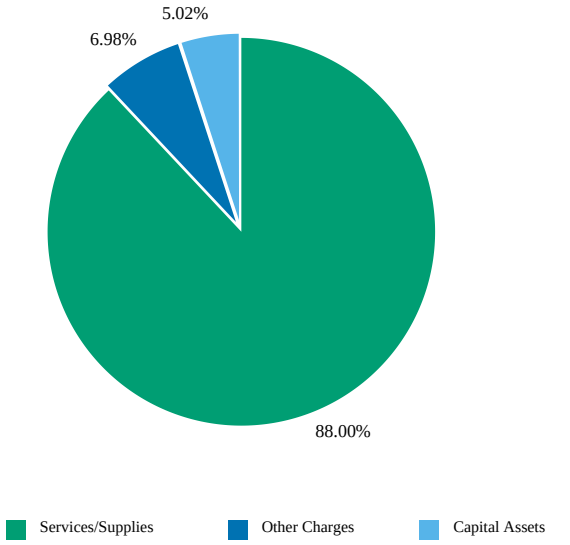
Funding for the commission is derived from a portion of fines collected through enforcement activities conducted by the California Department of Fish and Wildlife game wardens. These revenues are designated as Fish and Game Propagation Funds.

The Commission is responsible for overseeing the use of these funds and recommending grant awards to the Board of Supervisors. These grants support eligible organizations and agencies engaged in projects and programs that promote fish and wildlife preservation, protection, and education.

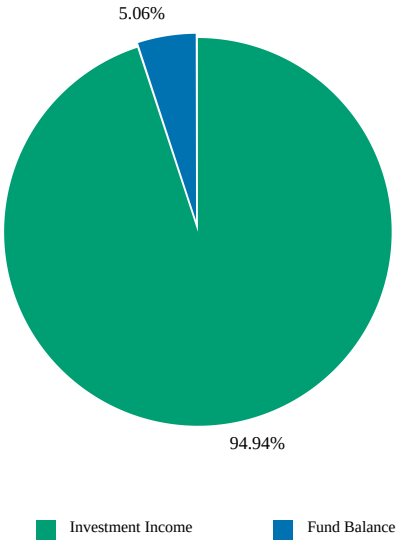
# Nacimiento Resort/Recreation

## (Budget Unit 320013 - Fund 2020 - Appropriation Unit PFP111)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 3,845,692 | $ 4,203,880 | $ 3,962,135 | $ 4,242,093 | $ 4,242,093 | $ 38,213 |
| Other Charges | 20,340 | 384,918 | 384,918 | 336,533 | 336,533 | (48,385) |
| Capital Assets | 0 | 598,436 | 598,436 | 242,000 | 242,000 | (356,436) |
| Other Financing Uses | - | 303,017 | 303,017 | - | - | (303,017) |
| **Subtotal** | $ 3,866,032 | $ 5,490,251 | $ 5,248,506 | $ 4,820,626 | $ 4,820,626 | $ (669,625) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 4,130,924 | $ 4,938,979 | $ 4,152,782 | $ 4,576,520 | $ 4,576,520 | $ (362,459) |
| Intergovernmental Revenues | 50,000 | - | - | - | - | - |
| Miscellaneous Revenues | 795 | - | 59,243 | - | - | - |
| Other Financing Sources | 2,984,725 | - | 650 | - | - | - |
| **Subtotal** | $ 7,166,444 | $ 4,938,979 | $ 4,212,676 | $ 4,576,520 | $ 4,576,520 | $ (362,459) |
| Fund Balance | $ (3,300,412) | $ 551,272 | $ 1,035,830 | $ 244,106 | $ 244,106 | $ (307,166) |
| **Total Source of Funds** | **$ 3,866,032** | **$ 5,490,251** | **$ 5,248,506** | **$ 4,820,626** | **$ 4,820,626** | **$ (669,625)** |

### Unit Description

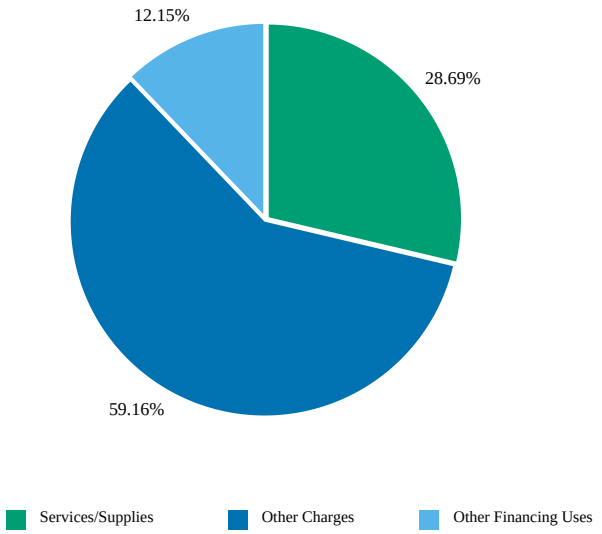
PWFP's Lakes Unit provides comprehensive support for resort operations at Lake Nacimiento, ensuring a high-quality experience for all visitors. The lake park facilities offer various recreational opportunities, including camping, day-use areas, fishing, furnished lodging, boat launch ramps, boating and water sport rentals, full-service marinas, a general store, snack bar, and other related services.

A contracted management company is responsible for operating key amenities such as the entry gate, marina, general store, service station, campgrounds, condominium units, and lake view lodges.

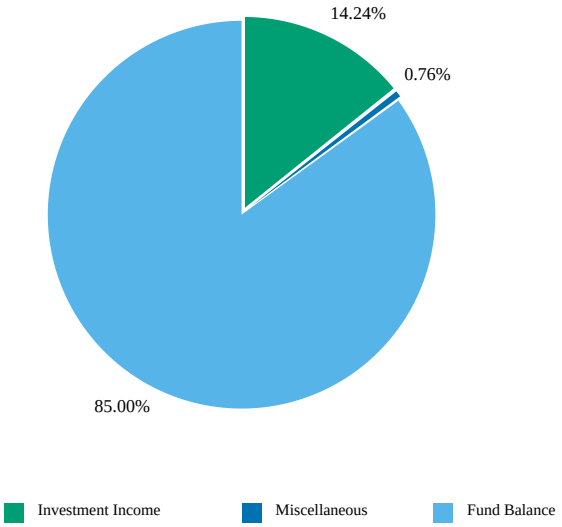
# Laguna Seca

## (Budget Unit 320014 - Fund 2030 - Appropriation Unit PFP112)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 712,072 | $ 0 | $ - | $ - | $ - | $ 0 |
| Services and Supplies | 2,348,800 | 879,953 | 775,438 | 838,132 | 838,132 | (41,821) |
| Other Charges | (631,063) | 2,003,308 | 2,003,308 | 1,728,250 | 1,728,250 | (275,058) |
| Capital Assets | 0 | - | 0 | - | - | - |
| Other Financing Uses | 355,000 | 355,000 | 355,000 | 355,000 | 355,000 | 0 |
| **Subtotal** | $ 2,784,809 | $ 3,238,261 | $ 3,133,745 | $ 2,921,382 | $ 2,921,382 | $ (316,879) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 2,237,330 | $ 365,000 | $ 435,000 | $ 416,000 | $ 416,000 | $ 51,000 |
| Miscellaneous Revenues | 640,120 | 336,097 | 379,971 | 22,250 | 22,250 | (313,847) |
| Other Financing Sources | 6,370 | - | - | - | - | - |
| **Subtotal** | $ 2,883,821 | $ 701,097 | $ 814,971 | $ 438,250 | $ 438,250 | $ (262,847) |
| Fund Balance | $ (99,012) | $ 2,537,164 | $ 2,318,775 | $ 2,483,132 | $ 2,483,132 | $ (54,032) |
| **Total Source of Funds** | **$ 2,784,809** | **$ 3,238,261** | **$ 3,133,745** | **$ 2,921,382** | **$ 2,921,382** | **$ (316,879)** |

### Unit Description

In 1974, under federal government's Legacy of Parks program, the County acquired 542 acres (formerly Fort Ord land) to create the Laguna Seca Recreational Area (LSRA). This was the beginning of the raceway, the rifle and archery range, the motocross track, the campground, lake, and picnic area.

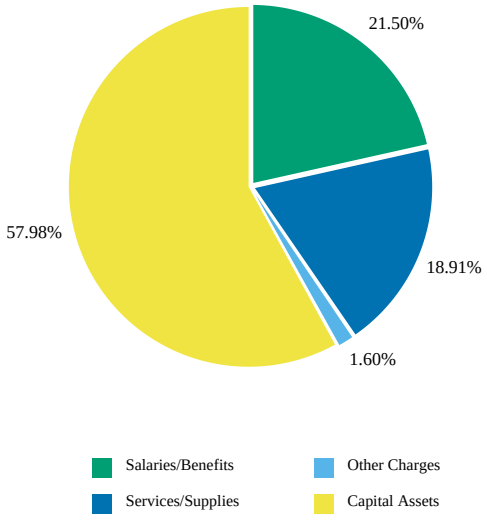
LSRA, an Enterprise Fund since FY 2020-21, operates as a fee-for-service enterprise. Services include camping, daily track rentals, venue rentals, corporate team-building packages, and ticket sales for various special events, which range from small local gatherings to events known worldwide.

Effective August 1, 2024, the operations and management of LSRA were assumed by Friends of Laguna Seca (FLS), a non-profit organization. County and FLS entered a five-year Concessionaire Agreement through December 31, 2029, and can be extended for two additional 25-year periods, subject to compliance with specific conditions set in the agreement.

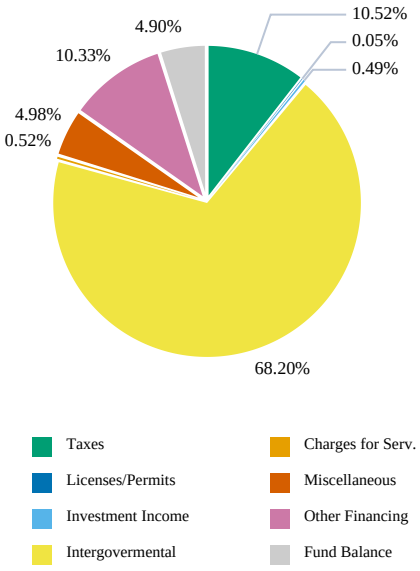
# Roads and Bridges

## (Budget Unit 320015 - Fund 1201 - Appropriation Unit PFP113)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 16,262,130 | $ 18,577,880 | $ 17,756,557 | $ 20,894,855 | $ 20,894,855 | $ 2,316,975 |
| Services and Supplies | 26,906,175 | 8,932,859 | 9,150,337 | 18,379,608 | 18,379,608 | 9,446,749 |
| Other Charges | (7,327,546) | 1,690,570 | 1,689,790 | 1,555,604 | 1,555,604 | (134,966) |
| Capital Assets | 35,542,115 | 35,393,417 | 37,060,314 | 56,349,191 | 56,349,191 | 20,955,774 |
| Other Financing Uses | 106,573 | 0 | 100,000 | - | - | 0 |
| **Subtotal** | $ 71,489,447 | $ 64,594,726 | $ 65,756,998 | $ 97,179,258 | $ 97,179,258 | $ 32,584,532 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 12,234,286 | $ 9,962,908 | $ 9,847,570 | $ 10,227,956 | $ 10,227,956 | $ 265,048 |
| Licenses, Permits, and Franchises | 2,187,218 | 1,137,386 | 1,851,544 | 51,120 | 51,120 | (1,086,266) |
| Revenue from Use of Money & Property | 528,847 | 593,938 | 683,544 | 478,190 | 478,190 | (115,748) |
| Intergovernmental Revenues | 33,371,140 | 41,307,924 | 40,405,824 | 66,277,785 | 66,277,785 | 24,969,861 |
| Charges For Services | 1,551,019 | 878,756 | 882,423 | 502,944 | 502,944 | (375,812) |
| Miscellaneous Revenues | 182,015 | 392,865 | 1,785,779 | 4,840,658 | 4,840,658 | 4,447,793 |
| Other Financing Sources | 18,856,354 | 9,647,334 | 9,659,704 | 10,034,196 | 10,034,196 | 386,862 |
| **Subtotal** | $ 68,910,879 | $ 63,921,111 | $ 65,116,388 | $ 92,412,849 | $ 92,412,849 | $ 28,491,738 |
| Fund Balance | $ 2,578,567 | $ 673,615 | $ 640,609 | $ 4,766,409 | $ 4,766,409 | $ 4,092,794 |
| **Total Source of Funds** | **$ 71,489,447** | **$ 64,594,726** | **$ 65,756,998** | **$ 97,179,258** | **$ 97,179,258** | **$ 32,584,532** |

### Unit Description

The Roads and Bridges Unit is responsible for managing capital construction projects for County roads, bridges, streetlights, and traffic signals, as well as overseeing ongoing road and bridge maintenance. The unit maintains 1,263 miles of roadway and 175 bridges, along with a wide range of infrastructure within County rights-of-way. This includes pavement markings and striping, traffic signals and signs, gutters and sidewalks, shoulder and ditch grading, dirt roads, drainage culverts, vegetation control, guardrails, sanitary sewer lift stations, flood management at the Carmel Lagoon, and emergency response to various

hazards. The unit also maintains more than 60 miles of dirt roads within the Padres National Forest on behalf of the U.S. Forest Service.

Primary funding sources for the Unit include state and federal grants, Transportation Safety & Investment Plan (Local Tax Measure X), Road Maintenance and Rehabilitation Account (RMRA) under Senate Bill 1 (SB 1), State Highway Users Tax Account (HUTA), Regional Surface Transportation Program (RSTP), and a portion of Transient Occupancy Tax (TOT) revenue used to meet maintenance-of-effort requirements.

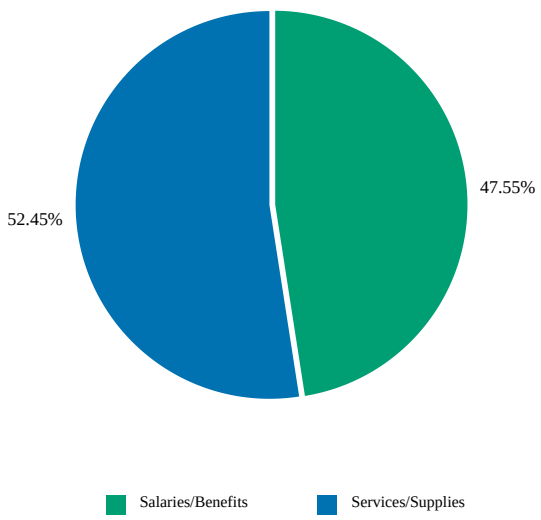
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 74E11 | BRIDGE MAINTENANCE WORKER | 6.00 |
| 80E21 | OFFICE ASSISTANT II | 2.00 |
| 74E31 | SENIOR BRIDGE MAINTENANCE WORKER | 1.00 |
| 74E80 | ASSISTANT BRIDGE SUPERINTENDENT | 1.00 |
| 74E81 | BRIDGE SUPERINTENDENT | 1.00 |
| 80E90 | MAINTENANCE YARD CLERK | 4.00 |
| 80E91 | MAINTENANCE INVENTORY & YARD CLERK | 1.00 |
| 11A33 | DIRECTOR OF PUBLIC WORKS FACILITIES AND PARKS | 1.00 |
| 14A11 | PROJECT MANAGER II | 2.00 |
| 14A12 | PROJECT MANAGER III | 3.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 |
| 14K48 | CAPITAL IMPROVEMENT MANAGER | 1.00 |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 1.00 |
| 16G24 | GIS ANALYST II | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 20B94 | FINANCE MANAGER III | 1.00 |
| 30D31 | CHIEF OF PUBLIC WORKS | 1.00 |
| 41A10 | ASSISTANT ENGINEER | 8.00 |
| 41A20 | CIVIL ENGINEER | 3.00 |
| 41A22 | SENIOR CIVIL ENGINEER | 5.00 |
| 43A23 | ENGINEERING TECHNICIAN | 8.00 |
| 74D12 | ROAD MAINTENANCE WORKER | 28.00 |
| 74D13 | SENIOR ROAD MAINTENANCE WORKER | 8.00 |
| 74D81 | ASSISTANT ROAD SUPERINTENDENT | 5.00 |
| 74D83 | ROAD SUPERINTENDENT | 4.00 |
| 74D84 | ROAD MAINTENANCE SUPERINTENDENT | 1.00 |
| 74D85 | MAINTENANCE MANAGER | 1.00 |
| 74G21 | TREE TRIMMER | 2.00 |
| 74G22 | SENIOR TREE TRIMMER | 1.00 |
| 74I11 | TRAFFIC MAINTENANCE WORKER | 6.00 |
| 74I25 | TRAFFIC MAINTENANCE SUPERINTENDENT | 1.00 |
| 80A31 | SECRETARY | 2.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 2.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 2.00 |
| | Total | 122.00 |

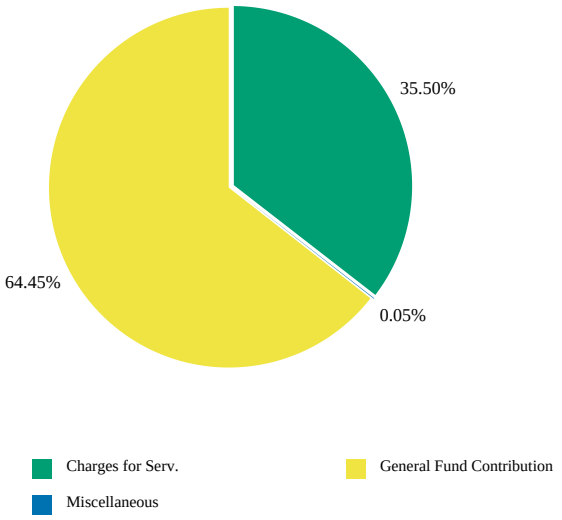
# Litter Control

## (Budget Unit 320016 - Fund 1001 - Appropriation Unit PFP114)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 179,113 | $ 246,195 | $ 249,761 | $ 269,526 | $ 269,528 | $ 23,333 |
| Services and Supplies | 431,010 | 287,056 | 321,853 | 309,465 | 297,357 | 10,301 |
| Other Charges | (174,913) | (169,107) | (142,307) | (144,297) | (144,297) | 24,810 |
| **Subtotal** | $ 435,209 | $ 364,145 | $ 429,307 | $ 434,694 | $ 422,588 | $ 58,443 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 125,000 | $ 125,000 | $ 125,000 | $ 150,000 | $ 150,000 | $ 25,000 |
| Miscellaneous Revenues | 463 | 323 | 323 | 228 | 228 | (95) |
| Other Financing Sources | 1,675 | - | 0 | - | - | - |
| **Subtotal** | $ 127,138 | $ 125,323 | $ 125,323 | $ 150,228 | $ 150,228 | $ 24,905 |
| General Fund Contributions | 308,071 | 238,822 | 303,984 | 284,466 | 272,360 | 33,538 |
| **Total Source of Funds** | **$ 435,209** | **$ 364,145** | **$ 429,307** | **$ 434,694** | **$ 422,588** | **$ 58,443** |

### Unit Description

Litter Control provides for the collection and disposal of litter, debris, and hazardous material on County maintained roads and County roads rights-of-way under the authority of the Board of Supervisors. Cleanup operations take place seven days a week and are carried out by two County-employed Litter Guards. The Litter Abatement Program, established in fiscal year 2019-20, is a collaborative effort between PWFP and local waste authorities, the Salinas Valley Solid Waste Authority (SVSWA) and the Monterey Regional Waste Management District (MRWMD), as well as contractors. This program includes multiple components and focuses on removing illegally dumped household, commercial, and industrial waste from County roads and public lands.

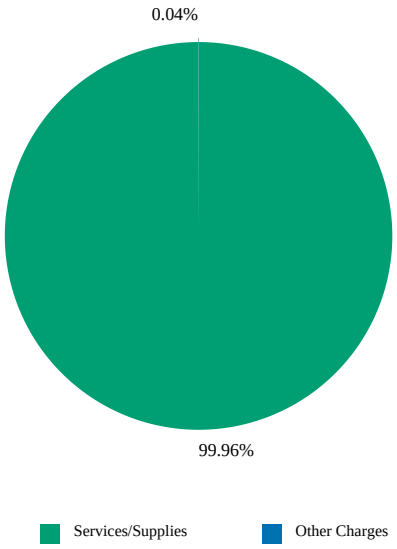
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 34X21 | GUARD | 2.00 |
| | Total | 2.00 |

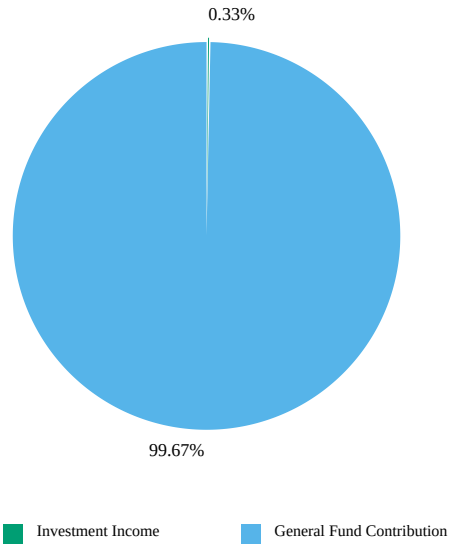
# County Disposal Sites

## (Budget Unit 320017 - Fund 1001 - Appropriation Unit PFP115)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 146,245 | $ 186,228 | $ 185,080 | $ 145,371 | $ 145,371 | $ (40,857) |
| Other Charges | - | - | - | 60 | 60 | 60 |
| **Subtotal** | $ 146,245 | $ 186,228 | $ 185,080 | $ 145,431 | $ 145,431 | $ (40,797) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 475 | $ 475 | $ 475 | $ 475 | $ 475 | $ 0 |
| **Subtotal** | $ 475 | $ 475 | $ 475 | $ 475 | $ 475 | $ 0 |
| GF - Restricted Fund Balance Use | - | 40,797 | - | - | - | (40,797) |
| General Fund Contributions | 145,770 | 144,956 | 184,605 | 144,956 | 144,956 | 0 |
| **Total Source of Funds** | **$ 146,245** | **$ 186,228** | **$ 185,080** | **$ 145,431** | **$ 145,431** | **$ (40,797)** |

### Unit Description

The County Disposal Site (CDS) Program provides administration and inspection services for two active transfer stations and 12 closed landfill disposal sites throughout the County.

Three of the closed landfills (Bradley, North Shore Lake San Antonio, and San Ardo) require annual inspections and ongoing wet weather maintenance to ensure environmental compliance and site stability.

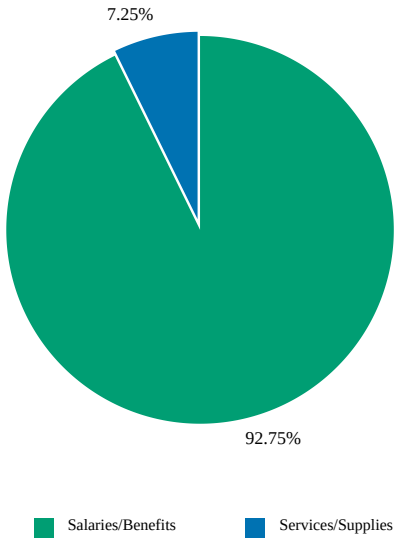
In addition, the San Antonio South Shore site requires the development of a Post-Closure Maintenance Plan, which is currently in progress.

Through these efforts, the CDS Program helps ensure the continued safety, regulatory compliance, and environmental stewardship of County-managed disposal sites.

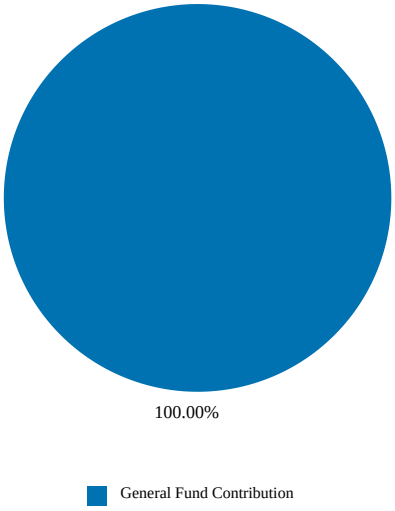
# Special Districts Administration

## (Budget Unit 320018 - Fund 1001 - Appropriation Unit PFP116)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 596,734 | $ 912,560 | $ 784,259 | $ 1,297,413 | $ 1,297,413 | $ 384,853 |
| Services and Supplies | 523,639 | 116,324 | 175,745 | 125,225 | 101,489 | (14,835) |
| Other Charges | (595,253) | (973,901) | (905,020) | (1,365,670) | (1,365,670) | (391,769) |
| **Subtotal** | $ 525,120 | $ 54,983 | $ 54,983 | $ 56,968 | $ 33,232 | $ (21,751) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 525,120 | 54,983 | 54,983 | 56,968 | 33,232 | (21,751) |
| **Total Source of Funds** | **$ 525,120** | **$ 54,983** | **$ 54,983** | **$ 56,968** | **$ 33,232** | **$ (21,751)** |

### Unit Description

Special Districts Administration manages and oversees the County's service districts, sanitation districts, and closed landfill sites, ensuring efficient operations, regulatory compliance, and environmental responsibility.

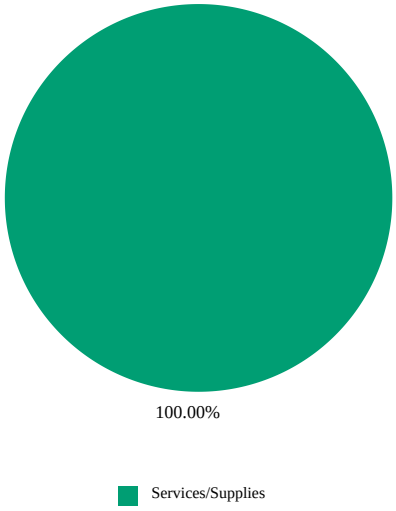
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14A10 | PROJECT MANAGER I | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 |
| 41A20 | CIVIL ENGINEER | 1.00 |
| 74H02 | SANITATION WORKER ASSISTANT | 2.00 |
| 74H27 | SUPERVISING SANITATION WORKER | 1.00 |
| | Total | 7.00 |

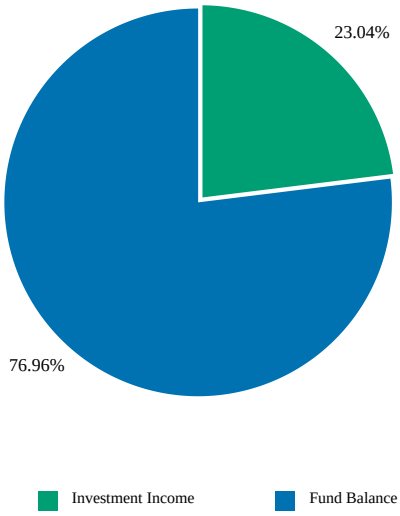
# East Garrison Public Financing Authority

## (Budget Unit 320019 - Fund 1905 - Appropriation Unit PFP117)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 19,725 | $ 30,760 | $ 30,760 | $ 28,760 | $ 28,760 | $ (2,000) |
| **Subtotal** | $ 19,725 | $ 30,760 | $ 30,760 | $ 28,760 | $ 28,760 | $ (2,000) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 5,020 | $ 1,683 | $ 6,627 | $ 6,627 | $ 6,627 | $ 4,944 |
| Miscellaneous Revenues | 323 | 15,000 | 15,000 | 0 | 0 | (15,000) |
| **Subtotal** | $ 5,343 | $ 16,683 | $ 21,627 | $ 6,627 | $ 6,627 | $ (10,056) |
| Fund Balance | $ 14,382 | $ 14,077 | $ 9,133 | $ 22,133 | $ 22,133 | $ 8,056 |
| **Total Source of Funds** | **$ 19,725** | **$ 30,760** | **$ 30,760** | **$ 28,760** | **$ 28,760** | **$ (2,000)** |

### Unit Description

In 2006, the Board of Supervisors established Community Facilities District (CFD) No. 2006-1 (East Garrison CFD) to support the financing of public infrastructure within the East Garrison community.

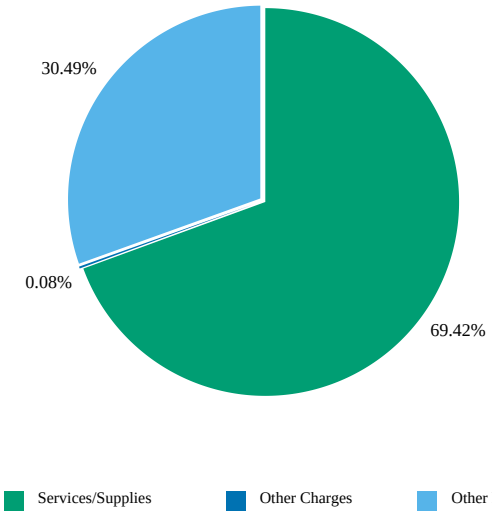
The CFD administers the collection and distribution of special tax revenues used to fund the acquisition or construction of facilities, up to $20 million, through bond issuance or a pay-as-you-go approach. Revenue sources include special taxes, interest earnings, and penalties on delinquent payments.

Funds are used for administrative costs and the development of authorized public improvements, including roads, drainage systems, parks, and open space.

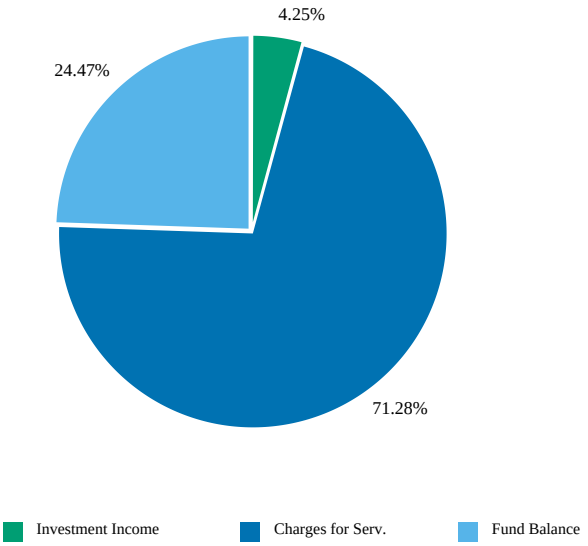
# East Garrison Community Services District

## (Budget Unit 320020 - Fund 1390 - Appropriation Unit PFP118)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 155,261 | $ 195,745 | $ 190,545 | $ 0 | $ 0 | $ (195,745) |
| Services and Supplies | 899,112 | 1,775,743 | 1,162,044 | 1,655,403 | 1,655,403 | (120,340) |
| Other Charges | (66,888) | (108,223) | (107,775) | 2,000 | 2,000 | 110,223 |
| Other Financing Uses | 689,409 | 705,955 | 705,955 | 727,133 | 727,133 | 21,178 |
| **Subtotal** | $ 1,676,894 | $ 2,569,220 | $ 1,950,769 | $ 2,384,536 | $ 2,384,536 | $ (184,684) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 88,059 | $ 50,000 | $ 96,469 | $ 101,293 | $ 101,293 | $ 51,293 |
| Charges For Services | 1,584,474 | 1,664,844 | 1,650,301 | 1,699,810 | 1,699,810 | 34,966 |
| **Subtotal** | $ 1,672,533 | $ 1,714,844 | $ 1,746,770 | $ 1,801,103 | $ 1,801,103 | $ 86,259 |
| Fund Balance | $ 4,361 | $ 854,376 | $ 203,998 | $ 583,433 | $ 583,433 | $ (270,943) |
| **Total Source of Funds** | **$ 1,676,894** | **$ 2,569,220** | **$ 1,950,769** | **$ 2,384,536** | **$ 2,384,536** | **$ (184,684)** |

### Unit Description

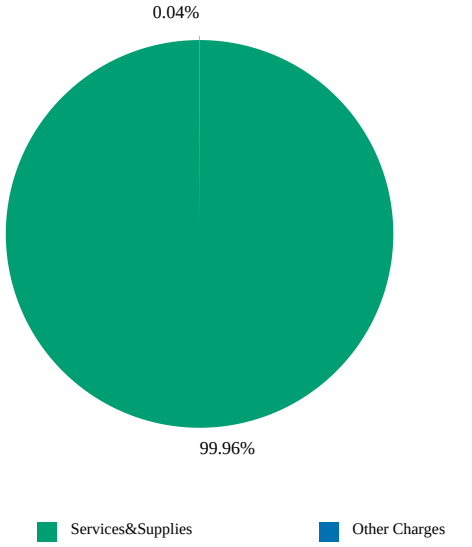
The East Garrison Community Services District (EGCSD) manages the collection and distribution of funds for services provided within the East Garrison community.

Services include Sheriff's Office patrol operations, street and drainage maintenance, storm sewer system upkeep, maintenance of parks and open space, and overall district administration.

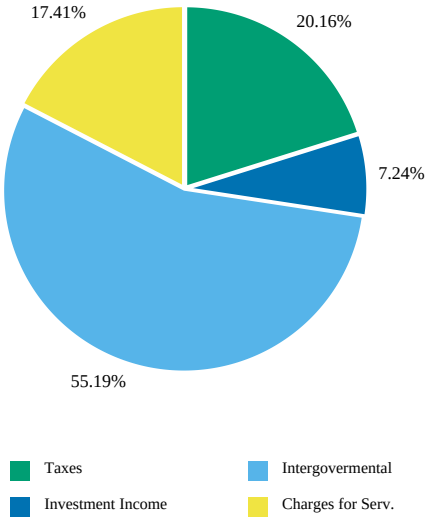
# Community Service Areas

## (Funds 1401 through 1443 - Appropriation Units PFP119 through PFP158)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 2,400,783 | $ 6,634,048 | $ 6,632,737 | $ 6,361,342 | $ 6,316,342 | $ (317,706) |
| Other Charges | 2,302 | 3,038 | 2,245 | 2,241 | 2,241 | (797) |
| Other Financing Uses | 247,329 | 0 | 4 | - | - | 0 |
| **Subtotal** | $ 2,650,414 | $ 6,637,086 | $ 6,634,986 | $ 6,363,583 | $ 6,318,583 | $ (318,503) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 710,872 | $ 749,772 | $ 710,904 | $ 731,515 | $ 731,515 | $ (18,257) |
| Revenue from Use of Money & Property | 392,814 | 168,015 | 262,689 | 262,690 | 262,690 | 94,675 |
| Intergovernmental Revenues | 67,251 | 3,307,391 | 4,261,754 | 2,002,179 | 2,002,179 | (1,305,212) |
| Charges For Services | 675,301 | 640,798 | 628,667 | 631,623 | 631,623 | (9,175) |
| Other Financing Sources | - | - | 119,122 | - | - | - |
| **Subtotal** | $ 1,846,238 | $ 4,865,976 | $ 5,983,136 | $ 3,628,007 | $ 3,628,007 | $ (1,237,969) |
| Fund Balance | $ 804,176 | $ 1,771,110 | $ 651,850 | $ 2,735,576 | $ 2,690,576 | $ 919,466 |
| **Total Source of Funds** | **$ 2,650,414** | **$ 6,637,086** | **$ 6,634,986** | **$ 6,363,583** | **$ 6,318,583** | **$ (318,503)** |

### Unit Description

The County operates 37 Community Service Areas (CSA's), which provide essential urban services to unincorporated areas.

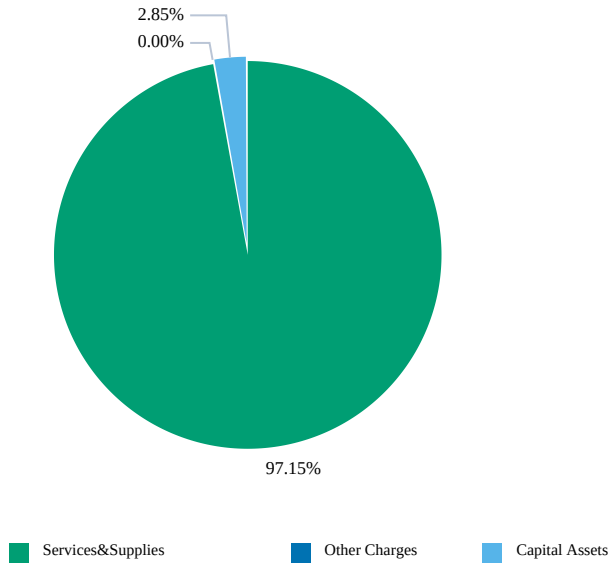
Services include park maintenance, street lighting, street and sidewalk maintenance, storm drain and surface water management, sewage collection and treatment, levee maintenance and repair, and administrative support. The Board of Supervisors serves as the governing body of the CSAs.

Special Districts Administration Unit oversees the maintenance and operations of these areas.

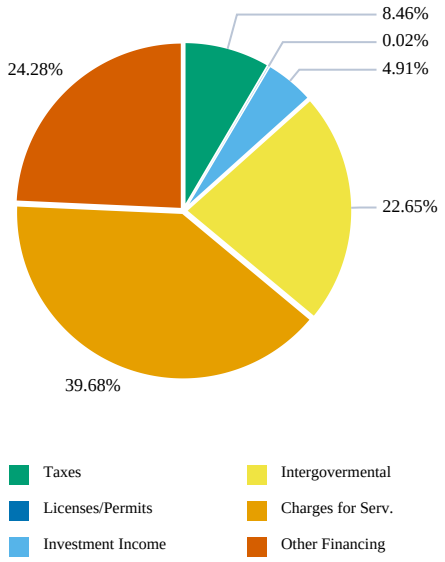
# Community Service Districts

## (Funds 1521-1525 and Appropriation Unit's PFP160-PFP163)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 1,717,002 | $ 6,591,781 | $ 3,984,525 | $ 5,135,537 | $ 5,105,537 | $ (1,486,244) |
| Other Charges | 100 | 130 | 130 | 11 | 11 | (119) |
| Capital Assets | - | - | 900,997 | 150,000 | 150,000 | 150,000 |
| Other Financing Uses | 30,860 | - | - | - | - | - |
| **Subtotal** | $ 1,747,963 | $ 6,591,911 | $ 4,885,652 | $ 5,285,548 | $ 5,255,548 | $ (1,336,363) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 340,187 | $ 359,017 | $ 355,566 | $ 373,903 | $ 373,903 | $ 14,886 |
| Licenses, Permits, and Franchises | 800 | 1,500 | 726 | 926 | 926 | (574) |
| Revenue from Use of Money & Property | 145,302 | 100,806 | 151,678 | 216,966 | 216,966 | 116,160 |
| Intergovernmental Revenues | 91,897 | 4,076,058 | 1,001,034 | 1,001,034 | 1,001,034 | (3,075,024) |
| Charges For Services | 1,466,054 | 1,750,091 | 1,753,573 | 1,753,573 | 1,753,573 | 3,482 |
| Miscellaneous Revenues | - | - | 89 | - | - | - |
| Other Financing Sources | 217,154 | 1,357,350 | 1,419,654 | 1,073,300 | 1,073,300 | (284,050) |
| **Subtotal** | $ 2,261,394 | $ 7,644,822 | $ 4,682,320 | $ 4,419,702 | $ 4,419,702 | $ (3,225,120) |
| Fund Balance | $ (513,431) | $ (1,052,911) | $ 203,333 | $ 865,846 | $ 835,846 | $ 1,888,757 |
| **Total Source of Funds** | **$ 1,747,963** | **$ 6,591,911** | **$ 4,885,652** | **$ 5,285,548** | **$ 5,255,548** | **$ (1,336,363)** |

### Unit Description

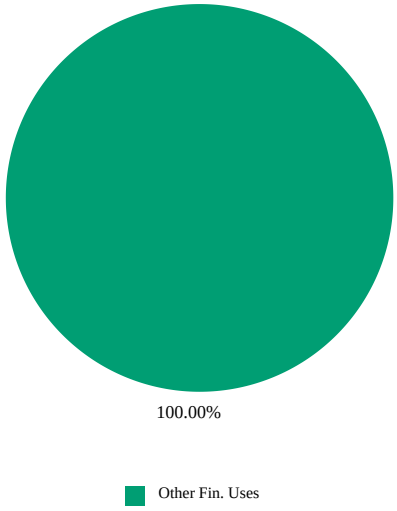
The County operates two active County Sanitation Districts (CSDs), Pajaro and Boronda, with the Board of Supervisors serving as the governing body. These districts provide wastewater collection services.

The Boronda CSD also includes the San Jerardo Water System (Zone 2), which supplies potable water to the San Jerardo Cooperative.

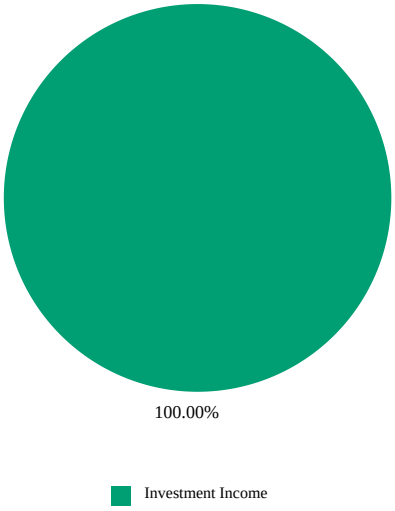
# CSA/CSD Debt Service Funds

## (Funds 1820-1830 and Appropriation Unit's PFP159, PFP164 & PFP165)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ 45,725 | $ - | $ - | $ - | $ - | $ - |
| Other Financing Uses | - | 104,097 | 81,427 | 800 | 800 | (103,297) |
| **Subtotal** | $ 45,725 | $ 104,097 | $ 81,427 | $ 800 | $ 800 | $ (103,297) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 2,365 | $ 3,911 | $ 254 | $ 800 | $ 800 | $ (3,111) |
| Charges For Services | 12,906 | 16,377 | 0 | - | - | (16,377) |
| Other Financing Sources | 30,860 | - | - | - | - | - |
| **Subtotal** | $ 46,131 | $ 20,288 | $ 254 | $ 800 | $ 800 | $ (19,488) |
| Fund Balance | $ (406) | $ 83,809 | $ 81,173 | $ 0 | $ 0 | $ (83,809) |
| **Total Source of Funds** | **$ 45,725** | **$ 104,097** | **$ 81,427** | **$ 800** | **$ 800** | **$ (103,297)** |

### Unit Description

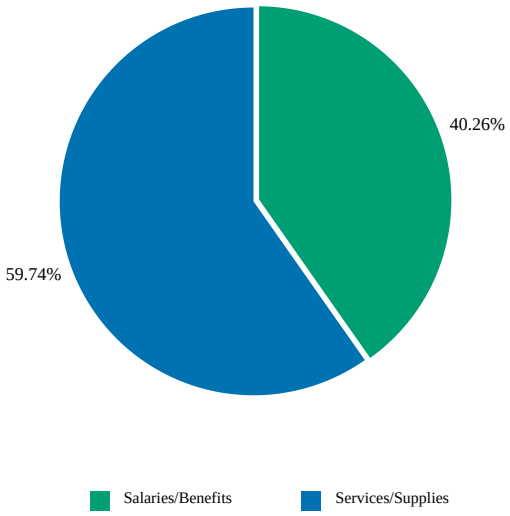
PWFP's CSA/CSD Debt Service Funds are used to account for the repayment of long-term debt issued to support essential infrastructure projects. As of FY 2025-26, all outstanding bond obligations have been fully repaid. Although the debt has been retired, a budget remains necessary to complete final administrative activities, ensure proper closeout procedures, and maintain compliance with financial reporting requirements.

This section includes the Pajaro County Sanitation Sewer Revenue Fund, which supported sanitation improvements for the Pajaro County Sanitation District and was fully repaid in FY 2019-20. It also includes the Boronda County Sanitation Revenue Bond, which funded sanitation infrastructure within the Boronda County Sanitation District, and the Chualar County Water Service Area bond, which funded street improvements within that service area. Both bonds were fully repaid in FY 2024-25.

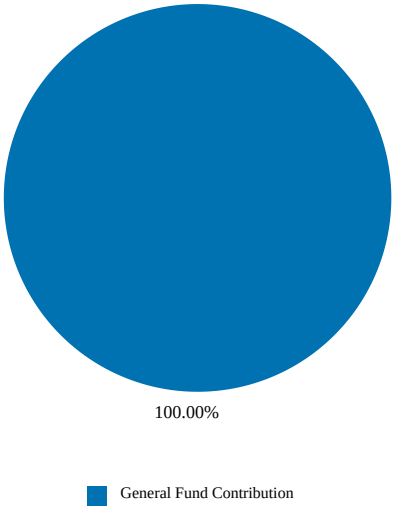
# Stormwater/Floodplain Management

## (Budget Unit 320068 - Fund 1001 - Appropriation Unit PFP166)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 593,221 | $ 649,892 | $ 648,869 | $ 697,536 | $ 697,538 | $ 47,646 |
| Services and Supplies | 851,556 | 902,361 | 1,179,213 | 1,038,869 | 1,035,136 | 132,775 |
| Other Charges | 41,192 | 26,577 | (82) | (38,000) | (301,120) | (327,697) |
| Capital Assets | - | - | 6,881 | - | - | - |
| **Subtotal** | $ 1,485,968 | $ 1,578,830 | $ 1,834,882 | $ 1,698,405 | $ 1,431,554 | $ (147,276) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 1,485,968 | 1,578,830 | 1,834,882 | 1,698,405 | 1,431,554 | (147,276) |
| **Total Source of Funds** | **$ 1,485,968** | **$ 1,578,830** | **$ 1,834,882** | **$ 1,698,405** | **$ 1,431,554** | **$ (147,276)** |

### Unit Description

Stormwater & Floodplain Management implements regulations and ensures compliance with the National Pollutant Discharge Elimination System (NPDES) and Municipal General Permit, while representing the County in the Monterey Regional Stormwater Management Program (MRSWMP).

Staff perform field activities to meet NPDES requirements, including water quality monitoring, stormwater inspections of County facilities, and illicit discharge investigations. The program also collaborates with Housing and Community Development on FEMA Community Rating System certification, manages the street sweeping program, and supports Special Districts with mapping, field work, and reporting.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 41C14 | ASSOCIATE WATER RESOURCES HYDROLOGIST | 1.00 |
| 41C17 | SENIOR WATER RESOURCES HYDROLOGIST | 1.00 |
| 43B03 | WATER RESOURCES TECHNICIAN | 1.00 |
| | Total | 3.00 |

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# Health

Departmental Overview:

The County of Monterey Health Department is responsible for protecting the health and wellbeing of the community and safeguarding the local environment. To meet this responsibility, the Health Department collaborates with partners and community members to improve outcomes in health and racial equity; enforces laws and regulations to protect the public's health; and offers behavioral health, primary and specialty healthcare services, and comprehensive public health education, prevention, regulatory, and control services.

Programs and Functions:

The Health Department is organized into eight (8) operational bureaus/divisions. The Administration Bureau provides infrastructure and support services and through its Office of Equity, leads Health in All Policies cross sector efforts. The Hitchcock Road Animal Services Joint Powers Agreement (JPA) in partnership with the City of Salinas, provides sheltering, rabies control, licensing, and responsible pet ownership education. The Behavioral Health Bureau is responsible for delivering a comprehensive system of care and services for individuals with a severe mental illness and/or substance use disorder and provides case management and treatment services to Medi-Cal beneficiaries and uninsured residents. The Clinic Services Bureau provides comprehensive primary, pediatric, obstetrics, internal medicine, low acuity behavioral health, chiropractic, and dental services to Medi-Cal beneficiaries and uninsured residents. The Environmental Health Bureau safeguards the health and safety of residents and the environment by way of education and enforcement of federal, state, and local environmental statutes. Emergency Medical Services (EMS) plans, coordinates, and evaluates the countywide pre-hospital system. The Public Health Bureau registers births and deaths, conducts laboratory analyses, coordinates services to children and families, implements strategies for the prevention and control of communicable diseases, and implements programs that inform and educate individuals and communities to reduce health inequities. The Public Guardian/Administrator serves as the court-appointed conservator and guardian of vulnerable individuals unable or unwilling to meet their medical, housing, clothing, and physical needs due to a qualifying mental or health condition and manages estates of deceased without next of kin or will.

Department's Contributions to the County's Strategic Goals:

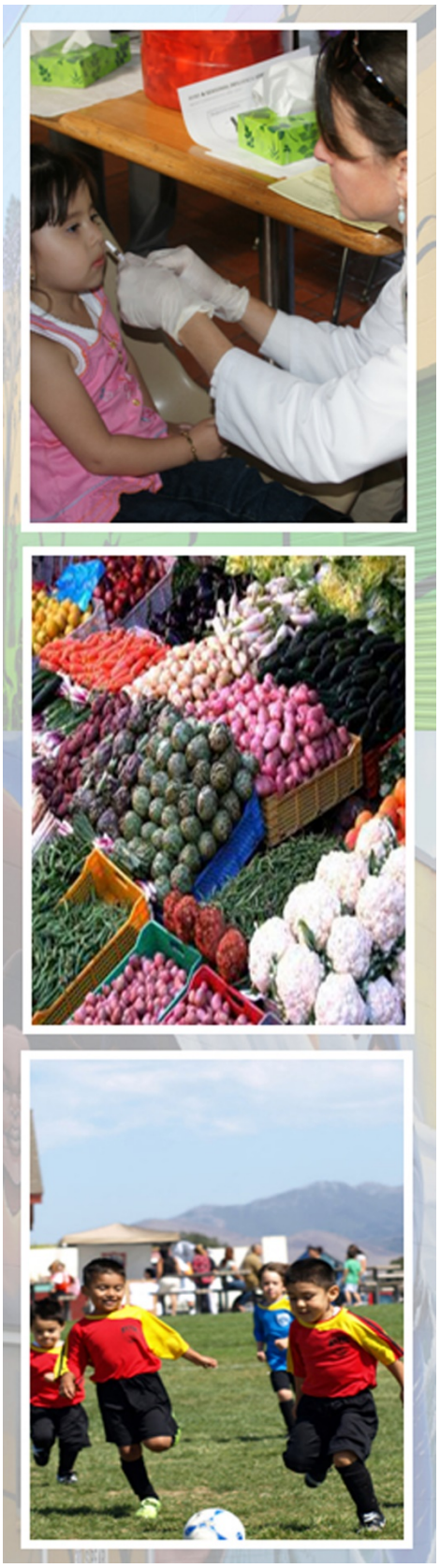
Well-Being and Quality of Life: Ensuring equitable access to physical and emotional health services and working with community partners to address the root causes of health disparities.

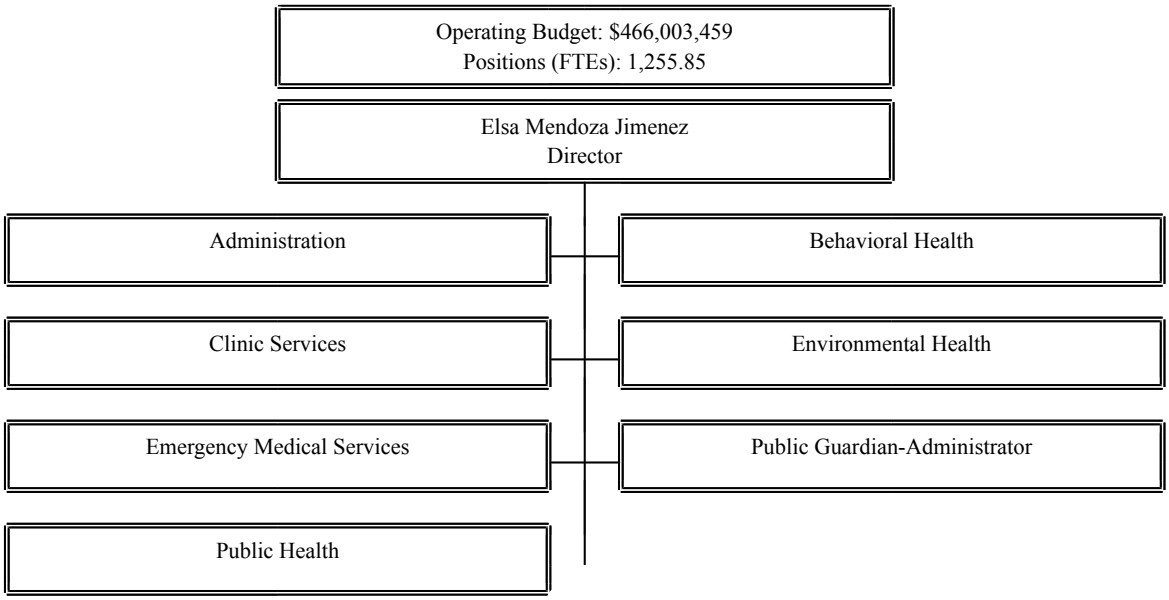
Sustainable Infrastructure for the Present and the Future: Ensuring the quality of well, stream and beach water through ongoing testing and public information announcements.

Safe and Resilient Communities: Promoting protective interventions against violence; advocating for the use of safety equipment and safe routes to school; ensuring timely and appropriate pre-hospital transportation; and responding to disasters.

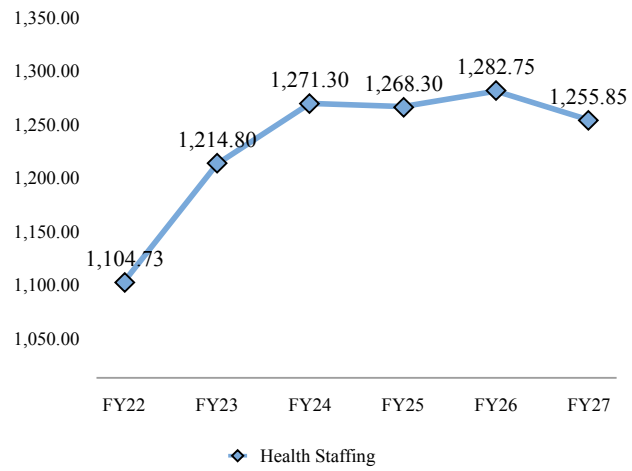
Diverse and Thriving Economy: Encouraging municipalities to consider health equity and “Health in All Policies” in future community development plans.

Dynamic Organization and Employer of Choice: Conducting ongoing quality improvement activities and using customer satisfaction survey results to improve access to and quality of public services.

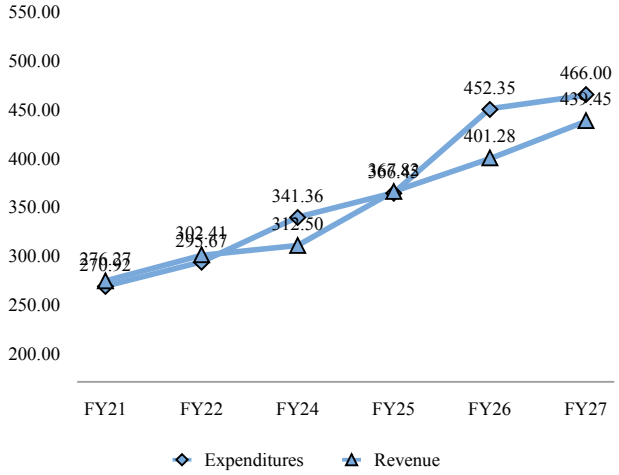





## Staffing Trends



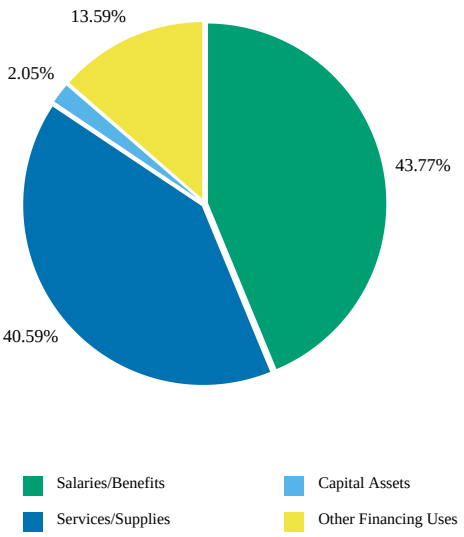

## Expenditure/Revenue History (in millions)



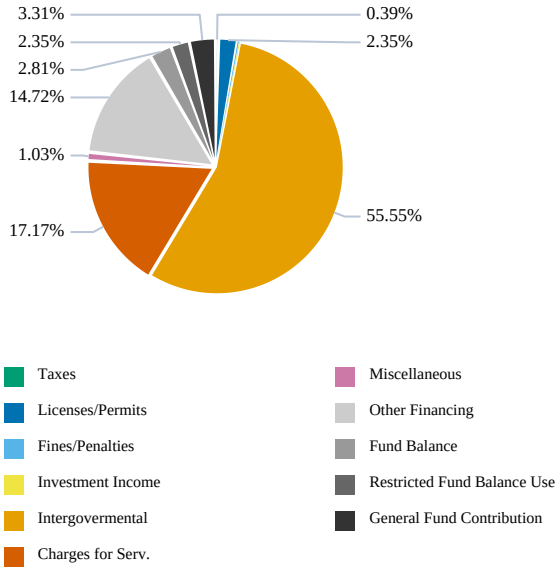

The Health Department protects the health of the entire community by offering primary, specialty, and mental health care, health education, enforcing laws and regulations to protect health and the environment, and by collaborating with partners to improve health equity.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Inspections of high-risk food facilities. Target* > 552<br><br>*Increased from >108 to >552 | 239 | 488 | 88 |
| Decreased re-hospitalization of behavioral health clients within 30 days of discharge. Target > 17% | 16% | 15% | 11% |
| Youth ages 3-17 with clinic-measured body mass calculations in the prior 6 months. Target > 90% | 85% | 86.5% | 88.3% |
| WIC-enrolled mothers providing any breastfeeding at 6 months. Target ** > 50% | 54.5% | 57.3% | 52.7% |
| Public Guardian onsite visits with clients at least once per quarter. Target = 100%**<br><br>**Increased from >43% to >50% in FY 2024-25 | 95% | 88% | 87% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 159,716,562 | $ 185,416,793 | $ 186,430,225 | $ 206,985,177 | $ 206,410,111 | $ 20,993,318 |
| Services and Supplies | 161,354,533 | 177,279,755 | 191,027,393 | 193,569,885 | 191,398,164 | 14,118,409 |
| Other Charges | (7,331,818) | (2,395,010) | 153,413 | (5,523,875) | (5,568,727) | (3,173,717) |
| Capital Assets | 357,736 | 20,256,329 | 13,824,008 | 9,676,341 | 9,676,341 | (10,579,988) |
| Other Financing Uses | 52,354,739 | 75,242,431 | 71,679,691 | 63,087,570 | 64,087,570 | (11,154,861) |
| **Subtotal** | $ 366,451,752 | $ 455,800,297 | $ 463,114,730 | $ 467,795,098 | $ 466,003,459 | $ 10,203,162 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 1,887,736 | $ 1,880,000 | $ 1,880,000 | $ 1,880,000 | $ 1,880,000 | $ 0 |
| Licenses, Permits, and Franchises | 10,526,706 | 10,396,484 | 10,131,712 | 11,294,674 | 11,294,674 | 898,190 |
| Fines, Forfeitures, and Penalties | 3,183,358 | 2,396,275 | 2,255,324 | 1,095,392 | 1,095,392 | (1,300,883) |
| Revenue from Use of Money & Property | 643,632 | 371,530 | 901,576 | 463,184 | 463,184 | 91,654 |
| Intergovernmental Revenues | 232,161,440 | 231,455,637 | 257,944,138 | 265,667,825 | 266,667,825 | 35,212,188 |
| Charges For Services | 57,529,471 | 75,256,728 | 81,359,902 | 82,437,705 | 82,437,705 | 7,180,977 |
| Miscellaneous Revenues | 3,726,181 | 3,952,780 | 4,097,681 | 4,584,450 | 4,931,824 | 979,044 |
| Other Financing Sources | 58,163,706 | 78,499,465 | 76,223,569 | 71,441,264 | 70,680,639 | (7,818,826) |
| **Subtotal** | $ 367,822,230 | $ 404,208,899 | $ 434,793,901 | $ 438,864,494 | $ 439,451,243 | $ 35,242,344 |
| Fund Balance | $ (6,340,763) | $ 23,175,920 | $ 1,874,613 | $ (20,048) | $ (605,192) | $ (23,781,112) |
| GF - Restricted Fund Balance Use | - | 10,536,227 | - | 11,277,125 | 11,277,125 | 740,898 |
| General Fund Contributions | 4,970,284 | 17,879,252 | 26,446,217 | 17,673,527 | 15,880,283 | (1,998,969) |
| **Total Source of Funds** | **$ 366,451,752** | **$ 455,800,297** | **$ 463,114,730** | **$ 467,795,098** | **$ 466,003,459** | **$ 10,203,162** |

## Summary of Recommendation

The Recommended Budget for the Health Department includes appropriations of $466,003,459, financed by revenues of $439,451,243; fund balance uses of $4,300,001 from Behavioral Health, $4,075,331 from Whole Person Care, $12,214,758 from Health Realignment, $732,053 from CSA 74, offset by fund balance contributions to EMS of $10,651, the 2011 Realignment of $14,064,125, and the 1991 Realignment of $7,852,559; departmental restricted funds of $11,277,126 (Clinic Services $11,112,567, Environmental Health $164,557) and general fund contribution (GFC) of $15,880,283. Appropriation and revenue levels are respectively $10,203.162 and $34,242,344, higher than the Fiscal Year (FY) 2025-26 Adopted Budget. The $10,203,162 increase in appropriations is driven primarily by program growth in the Clinic Services Bureau, $3,423,750, and net

increases across all other areas of the Health Department, to meet increased demand for services and programming, with corresponding increases in program revenues.

The Recommended Budget includes three (3) augmentations totaling $648,273 that add three (3) new positions in the Public Health Bureau including 1.0 PH Microbiologist II, 1.0 Water Quality Specialist, and 1.0 Clinic Nurse Practitioner, all funded with department revenue.

## Budget Impacts

The Recommended Budget maintains support for the Health Department operations.

## Prior Year Accomplishments

Surpassed the goal of having less than 17% of clients with behavioral health conditions re-hospitalized within 30 days from release, achieving a rate of 15%.

Sustained equitable behavioral health access to services for new and existing clients by focusing on underserved County regions in proportion to the regions in which Medi-Cal recipients reside; Coast Goal: 14% Actual: 20%, North Goal: 11% Actual: 11%, Valley Goal: 50% Actual: 47%, South Goal: 20% Actual: 18%, and Other Goal: 5% Actual: 4%.

Achieved the goal to aid more than 71% of Clinic Services patients with diabetes to have Hemoglobin A1c levels of less than 9. The actual rate achieved was 75.4%.

Achieved the goal to help more than 64% of Clinic Services patients with hypertension to have systolic blood pressure measurement less than 140 mm Hg and diastolic blood pressure less than 90 mm Hg was nearly met, achieving an actual rate of 72.2%.

Ninety-one percent of urgent Public Guardian client's safety needs were addressed within five (5) days of court appointment compared to a goal of 100%.

Surpassed the goal to encourage more than 50% of Women, Infant, and Children (WIC) program infant beneficiaries to receive breastfeeding at 12 months, achieving a rate of 57.3%.

Eighty-five percent of individuals without a previously known HIV infection and a new early syphilis diagnosis received an HIV test within 30 days of their syphilis diagnosis, which exceeded the goal of 75%.

## Budget Year Goals

Four (4) quality improvement projects will be completed.

Less than 17% of clients with behavioral health conditions will be re-hospitalized within 30 days.

Sustain equitable Behavioral Health access to services for new and existing clients by focusing on underserved County regions in proportion to the regions in which Medi-Cal beneficiaries reside; Coast 14%, North 11%, Valley 50%, South 20%, and Other 5%.

75% of Clinic Services patients with diabetes will have a Hemoglobin A1c level of less than 9.

65% of Clinic Services patients with hypertension will have a systolic blood pressure measurement of less than 140 mm Hg and diastolic blood pressure less than 90 mm Hg.

100% of current permitted high-risk food facilities will be inspected annually.

18,000 pounds of recyclables/solid waste from beaches, agricultural lands, and open spaces will be collected.

100% of urgent Public Guardian clients' safety needs will be addressed within five days of court appointment.

55% of six (6) month old infants enrolled in the Women, Infants, and Children (WIC) program will be nourished with some or exclusive breast milk.

75% of individuals without previously known HIV infection and a new early syphilis diagnosis will receive an HIV test within 30 days of their syphilis diagnosis.

## Pending Issues

The Clinic Services Bureau serves more than 40,000 patients annually. Provider recruitment and retention is a concern for the healthcare industry. Losing providers presents challenges in providing access to timely patient care, maintaining quality of care, reducing staff burnout, and maintaining financial sustainability. Shortage of primary care providers in the region results in high demand for primary care providers, which creates competitive markets. Retaining and recruiting providers will remain a challenge and priority for the department. Review of provider compensation, ability to accommodate part-time employment, and exploring alternative modalities for delivering services will be necessary to retain current and recruit new providers to ensure we are meeting access to quality patient care. Clinic Services is participating in the National Health Service Corp (NHSC) Loan Repayment Program as a new means to attract providers which may be challenged in the future due to federal budget challenges.

As of January 2022, DHCS has implemented the California Advancing and Innovating Medi-Cal (CalAIM) initiative, which aims to shift the delivery system to a population health approach, prioritizing prevention and whole person care and provision of support beyond those available in traditional medical settings. CalAIM seeks to address social drivers of health and offer beneficiaries coordinated and equitable access to services. CalAIM services were approved through DHCS' 1115 Waiver which expires December 2026. If the federal Center for Medicaid and Medicare does not approve DHCS' updated 1115 waiver and core services model, Medi-Cal beneficiaries will receive a narrower scope of services starting January 1, 2027, impacting the department's budget as a current provider for enhanced services.

The Board of Supervisors, through its Emergency Medical Services Agency (EMSA) executed a new six-year Advanced Life Support and Basic Life Support Ambulance Services, Interfacility and Critical Care Transport, and Standby Services agreement, with enhancements to the county EMS system, including increased ambulance unit hours to ensure ambulances respond to requests for services in a timely manner, upgrades to the contractor's fleet to bring state of the art patient care resources and introduces a new ambulance type with larger patient compartments, adds a number of Basic Life Support ambulances to respond to lower acuity requests for services, and implements a 9-1-1 Nurse Navigation line to divert patients who call 9-1-1 with lower acuity illnesses/injuries to a telemedicine nurse who can assess their medical needs, determine an appropriate plan of care and refer them to local resources.

The Hitchcock Road Animal Services (HRAS) Joint Powers Agreement (JPA) between the County of Monterey and the City of Salinas took effect January 1, 2023. The JPA Board of Directors, with equal representation from both lead agencies, adopted a new three-year strategic plan which will guide the operations of HRAS through 2028. The JPA Board of Directors is responsible for overall operations and establishing cost and revenue sharing methodologies which are presented to governing city and County bodies for consideration and approval. For Fiscal Year 2026-27, the County's cost sharing percentage increased from 51 to 55%, resulting in a budgetary gap of approximately $700,000 resulting in impacts on

staffing and services. A new accounting structure was established in FY 2024-25 to account for and report on the financial activity of the JPA.

DHCS implemented additional performance management and oversight of all local CCS programs. DHCS will also require all local CCS programs to begin using current procedural terminology (CPT) coding for MTU physical and occupational therapy services which will require the CCS program to identify and implement a new electronic health record for MTU documentation and billing.

The Public Health Bureau received notice that the Centers for Disease Control and Prevention (CDC) rescinded Fiscal Year 2024-2025 and 2025-2026 funding used to rebuild and maintain local public health expertise, infrastructure and services, and delivery of behavioral health services effective March 24, 2025. The federal court issued a temporary restraining order and official notice of extension of approval to expend was not issued. The potential loss of funding for public health and behavioral health services is estimated at $11,700,000. Staff will continue to stay engaged to assess impact on the department and service levels.

Adjustments at the state level to address budget pressures and the provisions of H. R. 1 at the federal level have impacted the Clinic Services and Public Health Bureaus' budgets and will continue to do so in future fiscal years. For the Clinic Services Bureau, the impacts resulted from changes to the criteria for Medi-Cal eligibility. The impacts from the state target the Medi-Cal expansion for individuals with unsatisfactory immigration status (UIS). Beginning July 1, 2026, services to the UIS population are reimbursed on a fee for service basis, which is a fraction of the full billing rate for the services. For context, about 22% of patients served at the primary care clinics are of UIS, or approximately 9,000 beneficiaries. In addition, the Medi-Cal expansion for UIS was frozen as of January 1, 2026. From the federal level, phased-in changes to the criteria for eligibility such as the reinstatement of asset test and work requirements, implementation of monthly premiums for certain adult members, and 6-month renewals, will become barriers for some members, which will result in loss of benefits. Central California Alliance for Health, the Managed Care Plan for Monterey County, has estimated that the changes at the state and federal levels may reduce Medi-Cal membership, Satisfactory Immigration Status (SIS) and UIS, by as much as 28% between 2025 and 2028. The Public Health Bureau has experienced the elimination of the CalFresh Healthy Living Program and the Teen Pregnancy Prevention program, an annual loss of approximately $750,000 and $400,000, respectively. This created a funding gap the bureau must grapple with, so that it may continue to deliver a level of this critical community-based programming.

Fiscal Year 2026–27 represents the first full year of the Behavioral Health Services Act (BHSA) implementation. As part of the transition from the Mental Health Services Act (MHSA), 10% of funding is redirected to statewide prevention initiatives and state infrastructure, and 30% is required to support housing interventions and related services. These structural shifts reduce the level of flexible funding available for local prevention and early intervention programs, resulting in reductions and/or elimination to existing services. The Bureau will continue to monitor the impact of these structural changes, including potential impacts on services within the County, as BHSA implementation continues and additional state guidance is issued.

On October 10, 2023, Governor Newsom signed into law Senate Bill 43 (SB43), which made substantive changes to the Lanterman-Petris-Short Act and related provisions of the Health and Safety Code. These changes include expanding the criteria for involuntary treatment of all types to include individuals with severe substance use disorder (SUD), as well as defining "risk of harm" to include (for people with any behavioral health condition) the presence of a severe medical condition for which the individual is unable to engage in needed treatment to prevent deterioration. SB43 became effective January 1, 2024; however, counties were permitted, by adoption of a resolution by their governing body, to defer implementation until January 1, 2026, which Monterey County elected to do. This legislation is expected to have fiscal implications, as there is no designated state or federal funding to support implementation; however, this impact is still unquantifiable.

The Behavioral Health Bureau continues to monitor potential changes in state and federal funding streams, including potential impacts related to H.R. 1 and Medi-Cal reimbursement methodologies under CalAIM. Changes to funding structures or allowable uses could impact revenue projections and program sustainability in FY 2026–27.

The state continues to evaluate whether the Medi-Cal Mobile Crisis benefit will remain mandatory or become optional as part of its FY 2026-27 budget process. Any changes to this policy will significantly impact service delivery expectations, staffing models, and associated funding for the Behavioral Health Bureau.

## Policy Considerations

The Environmental Health Bureau continues to submit annual fee adjustments of health permits and services for the Board's consideration and approval in an effort to keep pace with the rising costs of providing services. Due to elevated pressure on the General Fund, the department may be faced with the need to develop an updated fee schedule based on 100% cost recovery which may may not be tolerated by existing permit holders in the future.

Since the implementation of AB 85 in FY 2013-14, approximately $6 million in local 1991 Health Realignment revenues, 51% of total receipts, are redirected to the state annually to fund CalWORKs programs. Due to state budget policy changes and H.R. 1, fewer residents will be eligible and/or remain enrolled in Medi-Cal, drastically increasing the County's indigent care responsibility, in accordance with Welfare and Institutions Code Section 17000, without a funding source. The County supports a statewide budget solution led by our state level associations. Without state funding, further pressure could be placed on the General Fund.

As part of the COVID-19 response efforts, the federal government made one-time funding available for Public Health departments through June 30, 2026, which helped prop up temporary infrastructure. In FY 2022-23, the state budget allocated $200.4 million in Future of Public Health (FoPH) funding, which was reduced to $188.2 million in FY 2024-25, intended for investments in public health workforce and infrastructure. The department's annual allocation is $2.5 million and ongoing allocations are contingent upon annual state approval. Locally, the FoPH allocation allowed for a modest investment in public health workforce; however, further ongoing investments will be required to ensure local health departments are adequately prepared and resourced to meet their communities' needs and to respond to future health emergencies.

The Hitchcock Road Animal Services JPA submitted an augmentation request for the continuation of mobile spay/neuter clinics, which in the current fiscal year provided spay/neuter surgeries for more than 800 feral cats and 400 owned pets. Continued investments in low, no cost spay/neuter services are vital to reducing overpopulation of feral cat colonies and providing access to lower income, harder to reach residents..

The Community Assistance, Recovery, and Empowerment program (CARE Court) expands the ways in which individuals with untreated severe mental illness are referred (families and community members may refer) for treatment to County behavioral health systems without any additional state funding. This will impact the Behavioral Health Bureau, due to the prescribed timelines and the need for periodic review hearings which means these cases may have to be prioritized over others, potentially stressing a system with chronic recruitment challenges and limited financial resources.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Health Administration** | **HEA100** | **1001** | **$ 6,714,756** | **$ 7,421,924** | **$ 7,228,705** | **$ 11,327,956** | **$ 10,577,956** | **$ 3,156,032** |
| Health Administration | 400001 | 1001 | 3,148,482 | 2,205,781 | 2,013,966 | 5,411,891 | 5,411,891 | 3,206,110 |
| Office of Equity | 400002 | 1001 | 3,566,274 | 5,216,143 | 5,214,739 | 5,916,065 | 5,166,065 | (50,078) |
| **Clinic Services** | **HEA106** | **1001** | **62,341,969** | **97,682,940** | **97,638,766** | **101,106,690** | **101,106,690** | **3,423,750** |
| Clinic Services Administration | 400008 | 1001 | 17,654,734 | 22,851,866 | 22,241,894 | 24,762,682 | 24,762,682 | 1,910,816 |
| FQHC Clinics | 400009 | 1001 | 44,687,235 | 74,831,074 | 75,396,872 | 76,344,008 | 76,344,008 | 1,512,934 |
| **Environmental Health** | **HEA107** | **1001** | **11,236,614** | **13,944,554** | **13,437,882** | **17,341,724** | **17,341,728** | **3,397,174** |
| Consumer Health Protection | 400011 | 1001 | 3,409,816 | 4,895,329 | 4,688,823 | 6,919,634 | 6,919,637 | 2,024,308 |
| Recycling and Resource Recovery | 400012 | 1001 | 1,042,183 | 1,122,293 | 1,121,612 | 1,220,730 | 1,220,730 | 98,437 |
| Land Use | 400013 | 1001 | 1,022,097 | 1,133,802 | 1,205,933 | 1,201,667 | 1,201,665 | 67,863 |
| Hazardous Materials and Solid Waste Management | 400014 | 1001 | 2,782,873 | 4,031,474 | 3,361,208 | 4,385,737 | 4,385,735 | 354,261 |
| Environmental Health Fiscal and Administration | 400015 | 1001 | 323,982 | 84,061 | 147,036 | 479,732 | 479,732 | 395,671 |
| Drinking Water Protection Service | 400016 | 1001 | 2,120,704 | 2,018,519 | 2,265,517 | 2,256,637 | 2,256,641 | 238,122 |
| Housing Services | 400017 | 1001 | 534,958 | 659,075 | 647,754 | 877,587 | 877,588 | 218,513 |
| **Animal Services** | **HEA108** | **1001** | **(1)** | **3,278,563** | **3,275,305** | **3,974,027** | **2,930,779** | **(347,784)** |
| Animal Services | 400018 | 1001 | (1) | 3,278,563 | 3,275,305 | 3,974,027 | 2,930,779 | (347,784) |
| **Emergency Medical Services** | **HEA109** | **1001** | **537,894** | **851,284** | **1,062,227** | **759,226** | **759,226** | **(92,058)** |
| Emergency Medical Services Operating | 400019 | 1001 | 537,894 | 851,284 | 1,062,227 | 759,226 | 759,226 | (92,058) |
| **Public Guardian/Administrator** | **HEA112** | **1001** | **2,775,174** | **2,867,416** | **2,655,352** | **3,091,678** | **3,091,678** | **224,262** |
| Conservator | 400023 | 1001 | 2,775,174 | 2,867,416 | 2,655,352 | 3,091,678 | 3,091,678 | 224,262 |
| **Public Health** | **HEA113** | **1001** | **31,083,547** | **42,254,226** | **43,247,857** | **38,338,591** | **38,338,591** | **(3,915,635)** |
| Public Health | 400026 | 1001 | 30,415,600 | 42,235,018 | 43,234,752 | 38,338,591 | 38,338,591 | (3,896,427) |
| Historical Community Health Regional Teams | 400027 | 1001 | 667,947 | 19,208 | 13,105 | 0 | 0 | (19,208) |
| **Children's Medical Services** | **HEA114** | **1001** | **4,693,800** | **5,692,790** | **6,047,451** | **5,977,504** | **5,977,504** | **284,714** |
| Children's Medical Services | 400028 | 1001 | 4,693,800 | 5,692,790 | 6,047,451 | 5,977,504 | 5,977,504 | 284,714 |
| **Emergency Medical Services Uncompensated Care** | **HEA111** | **1280** | **664,928** | **702,607** | **791,914** | **795,349** | **795,349** | **92,742** |
| Uncompensated Care | 400022 | 1280 | 664,928 | 702,607 | 791,914 | 795,349 | 795,349 | 92,742 |
| **Behavioral Health 2011 Realignment** | **HEA104** | **1300** | **28,709,209** | **37,551,921** | **29,558,833** | **20,382,956** | **20,382,956** | **(17,168,965)** |
| Behavioral Health 2011 Realignment | 400006 | 1300 | 28,709,209 | 37,551,921 | 29,558,833 | 20,382,956 | 20,382,956 | (17,168,965) |
| **Whole Person Care** | **HEA102** | **1310** | **2,904,829** | **8,000,000** | **5,010,000** | **8,000,000** | **8,000,000** | **0** |
| Whole Person Care | 400004 | 1310 | 2,904,829 | 8,000,000 | 5,010,000 | 8,000,000 | 8,000,000 | 0 |
| **Behavioral Health** | **HEA103** | **1310** | **183,982,865** | **191,316,276** | **205,528,138** | **205,996,200** | **205,996,200** | **14,679,924** |
| Behavioral Health | 400005 | 1310 | 183,982,865 | 191,316,276 | 205,528,138 | 205,996,200 | 205,996,200 | 14,679,924 |
| **Behavioral Health 1991 Realignment** | **HEA105** | **1330** | **10,300,721** | **11,445,417** | **15,956,498** | **8,944,375** | **8,944,375** | **(2,501,042)** |
| Behavioral Health 1991 Realignment | 400007 | 1330 | 10,300,721 | 11,445,417 | 15,956,498 | 8,944,375 | 8,944,375 | (2,501,042) |
| **Health Realignment** | **HEA115** | **1330** | **13,239,981** | **23,092,389** | **22,885,797** | **30,546,837** | **31,546,837** | **8,454,448** |
| Health Realignment | 400029 | 1330 | 13,239,981 | 23,092,389 | 22,885,797 | 30,546,837 | 31,546,837 | 8,454,448 |
| **CSA #74 Ambulance Services** | **HEA110** | **1442** | **2,049,234** | **2,683,534** | **2,099,367** | **2,712,053** | **2,712,053** | **28,519** |
| Ambulance Service | 400021 | 1442 | 2,049,234 | 2,683,534 | 2,099,367 | 2,712,053 | 2,712,053 | 28,519 |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Animal Services JPA** | **HEA101** | **1380** | **5,216,233** | **7,014,456** | **6,690,638** | **7,914,788** | **7,501,537** | **487,081** |
| Animal Services JPA | 400003 | 1380 | 5,216,233 | 7,014,456 | 6,690,638 | 7,914,788 | 7,501,537 | 487,081 |
| **Animal Services** | **HEA108** | **1380** | **0** | **0** | **0** | **585,144** | **0** | **0** |
| Animal Services | 400018 | 1380 | 0 | 0 | 0 | 585,144 | 0 | 0 |
| **Total** | | | **$ 366,451,75** | **$ 455,800,29** | **$ 463,114,73** | **$ 467,795,09** | **$ 466,003,45** | **$ 10,203,162** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A09 | DIRECTOR HEALTH SERVICES | 1.00 | 1.00 | 1.00 | - |
| 12C05 | ASSISTANT DIRECTOR OF HEALTH SERVICES | 1.00 | 1.00 | 1.00 | - |
| 12E04 | BUREAU CHIEF | 5.00 | 5.00 | 5.00 | - |
| 14A10 | PROJECT MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 14A11 | PROJECT MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 8.00 | 8.00 | 8.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 4.00 | 4.00 | 4.00 | - |
| 14B66 | DEPARTMENTAL HR MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 27.50 | 31.00 | 30.00 | (1.00) |
| 14C31 | MANAGEMENT ANALYST III | 16.00 | 14.00 | 14.00 | - |
| 14C48 | PUBLIC HEALTH PROGRAM MANAGER II | 3.00 | 3.00 | 3.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 14C80 | PUBLIC HEALTH PROGRAM MANAGER I | 2.00 | 2.00 | 3.00 | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 4.00 | 5.00 | 4.00 | (1.00) |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 6.00 | 6.00 | 6.00 | - |
| 14H24 | EDUCATOR AND VOLUNTEER COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 14H66 | OUTPATIENT SERVICES DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14K41 | BEHAVIORAL HEALTH SERVICES MANAGER II | 16.00 | 16.00 | 16.00 | - |
| 14K44 | ASSISTANT BUREAU CHF | 4.00 | 4.00 | 4.00 | - |
| 14K61 | ENVIRONMENTAL HEALTH PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 2.00 | 1.00 |
| 14N06 | OPERATIONS MANAGER | 2.00 | 2.00 | 2.00 | - |
| 14N10 | OUTPATIENT SERVICES MANAGER I | 4.00 | 4.00 | 5.00 | 1.00 |
| 14N11 | OUTPATIENT SERVICES MANAGER II | 4.00 | 4.00 | 4.00 | - |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 3.00 | 3.00 | 3.00 | - |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 2.00 | 2.00 | 2.00 | - |
| 16C93 | BUSINESS TECHNOLOGY ANLYST IV | 2.00 | 2.00 | 2.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 3.00 | 3.00 | 3.00 | - |
| 20B11 | ACCOUNTANT II | 9.00 | 9.00 | 9.00 | - |
| 20B12 | ACCOUNTANT III | 8.00 | 8.00 | 8.00 | - |
| 20B93 | FINANCE MANAGER II | 4.00 | 4.00 | 4.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 2.00 | 2.00 | - |
| 25G21 | CA CHILDRENS SERVICES CASE WORKER II | 3.00 | 3.00 | 3.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 30J01 | ENVIRONMENTAL HEALTH TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 25.00 | 25.00 | 25.00 | - |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 17.00 | 17.00 | 17.00 | - |
| 30J81 | RECYCLING/RESOURCE RECOVERY SPECIALIST | 2.00 | 2.00 | 2.00 | - |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 8.00 | 8.00 | 8.00 | - |
| 34C01 | ANIMAL CONTROL OFFICER | 5.00 | 6.00 | 6.00 | - |
| 34C02 | SENIOR ANIMAL CONTROL OFFICER | 1.00 | 1.00 | 1.00 | - |
| 34C11 | ANIMAL SERVICES SUPERVISOR | 2.00 | 2.00 | 2.00 | - |
| 34H24 | DEPUTY PUBLIC ADMINISTRATOR/GUARDIAN/CONSERVATOR I | 2.50 | 3.50 | - | (3.50) |
| 34H34 | DEPUTY PUBLIC ADMINISTRATOR/GUARDIAN/CONSERVATOR II | 5.00 | 5.00 | 8.50 | 3.50 |
| 43B02 | WATER QUALITY SPECIALIST | 1.00 | 1.00 | 2.00 | 1.00 |
| 43J04 | DEPARTMENTAL INFORMATION SYSTEMS SPECIALIST | 11.00 | 11.00 | 10.00 | (1.00) |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 8.00 | 8.00 | 8.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 50B12 | EMERGENCY MEDICAL SERVICES ANALYST | 4.00 | 4.00 | 4.00 | - |
| 50C22 | PUBLIC HEALTH MICROBIOLOGIST II | 3.00 | 3.00 | 4.00 | 1.00 |
| 50C23 | SENIOR PUBLIC HEALTH MICROBIOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 50C70 | ASSISTANT DIRECTOR - PUBLIC HEALTH LABORATORY | 1.00 | 1.00 | 1.00 | - |
| 50C80 | DIRECTOR PUBLIC HEALTH LABORATORY | 1.00 | 1.00 | 1.00 | - |
| 50C81 | PUBLIC HEALTH CHEMIST | 1.00 | 1.00 | 1.00 | - |
| 50E23 | LABORATORY ASSISTANT | 3.00 | 3.00 | 3.00 | - |
| 50F20 | OCCUPATIONAL THERAPIST | 1.00 | 1.00 | 1.00 | - |
| 50F23 | OCCUPATIONAL THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 3.40 | 3.90 | 5.00 | 1.10 |
| 50G23 | PHYSICAL THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 3.65 | 3.90 | 3.00 | (0.90) |
| 50G25 | SENIOR THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 1.80 | 2.00 | 2.00 | - |
| 50G31 | SUPERVISING THERAPIST-MED THER PROG | 1.00 | 1.00 | 1.00 | - |
| 50J01 | CHRONIC DISEASE PREVENTION SPECIALIST I | 24.00 | 24.00 | 24.00 | - |
| 50J11 | CHRONIC DISEASE PREVENTION SPECIALIST II | 15.00 | 16.00 | 17.00 | 1.00 |
| 50J21 | CHRONIC DISEASE PREVENTION COORDINATOR | 18.00 | 18.00 | 20.00 | 2.00 |
| 50K18 | HEALTH PROGRAM COORDINATOR | 7.00 | 7.00 | 6.00 | (1.00) |
| 50K19 | HEALTH EDUCATION ASSISTANT | 13.00 | 13.00 | 13.00 | - |
| 50K23 | SENIOR HEALTH EDUCATOR | 1.00 | 1.00 | 1.00 | - |
| 50L22 | PUBLIC HEALTH NUTRITIONIST II | 4.00 | 6.00 | 6.00 | - |
| 50L80 | SUPERVISING PUBLIC HEALTH NUTRITIONIST | 3.00 | 3.00 | 3.00 | - |
| 50M21 | REGISTERED VETERINARY TECHNICIAN | 1.50 | 1.50 | 1.00 | (0.50) |
| 50M80 | VETERINARIAN | 1.50 | 1.50 | 1.50 | - |
| 50N11 | PUBLIC HEALTH EPIDEMIOLOGIST II | 5.00 | 5.00 | 5.00 | - |
| 50N22 | SUPERVISING PUBLIC HEALTH EPIDEMIOLOGIST | 2.00 | 2.00 | 2.00 | - |
| 50T01 | MEDICAL RECORD TECHNICIAN I | 2.00 | 2.00 | 2.00 | - |
| 50T11 | MEDICAL RECORD TECHNICIAN II | - | - | 2.00 | 2.00 |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 50U16 | BEHAVIORAL HEALTH AIDE | 26.10 | 11.10 | 8.10 | (3.00) |
| 50U42 | MEDICAL ASSISTANT | 170.00 | 169.00 | 155.00 | (14.00) |
| 52A21 | CLINIC NURSE | 1.00 | 1.00 | - | (1.00) |
| 52A22 | SENIOR CLINIC NURSE | 9.00 | 9.00 | 9.00 | - |
| 52A83 | SUPERVISING CLINIC NURSE | 1.00 | 1.00 | 1.00 | - |
| 52A94 | PSYCHIATRIC NURSE PRACTITIONER | 2.00 | 2.00 | 3.00 | 1.00 |
| 52A97 | CLINIC NURSE PRACTITIONER | 9.00 | 9.00 | 10.00 | 1.00 |
| 52E01 | PUBLIC HEALTH LICENSED VOCATIONAL NURSE | 17.00 | 15.00 | 15.00 | - |
| 52E20 | DIRECTOR OF PUBLIC HEALTH NURSING | 1.00 | 1.00 | 1.00 | - |
| 52E22 | PUBLIC HEALTH NURSE II | 26.00 | 28.00 | 27.00 | (1.00) |
| 52E23 | PUBLIC HEALTH NURSE III | 3.00 | 3.00 | 3.00 | - |
| 52E80 | SUPERVISING PUBLIC HEALTH NURSE | 9.75 | 9.75 | 8.75 | (1.00) |
| 54B04 | GENERAL INTERNIST | 2.00 | 2.00 | 2.00 | - |
| 54B12 | CONTRACT PHYSICIAN | 46.60 | 50.60 | 50.00 | (0.60) |
| 54B13 | CLINIC SERVICES MEDICAL DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 54B90 | CLINIC PHYSICIAN II | 3.00 | 3.00 | 3.00 | - |
| 54C03 | CLINIC PHYSICIAN ASSISTANT | 9.00 | 9.00 | 9.00 | - |
| 54C05 | PSYCHIATRIC PHYSICIAN ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 60A21 | CLINICAL PSYCHOLOGIST | 10.00 | 10.00 | 10.00 | - |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 168.00 | 153.00 | 151.00 | (2.00) |
| 60B23 | BEHAVIORAL HEALTH UNIT SUPERVISOR | 35.00 | 35.00 | 35.00 | - |
| 60B25 | SENIOR PSYCHIATRIC SOCIAL WORKER | 39.00 | 40.00 | 40.00 | - |
| 60C21 | SOCIAL WORKER II | 1.00 | 1.00 | - | (1.00) |
| 60C22 | SOCIAL WORKER III | 68.00 | 97.00 | 95.00 | (2.00) |
| 60C80 | SOCIAL WORK SUPERVISOR I | 1.00 | 1.00 | - | (1.00) |
| 60I10 | DEPUTY DIRECTOR BEHAVIORAL HEALTH | 4.00 | 4.00 | 4.00 | - |
| 60L01 | PATIENT RIGHTS ADVOCATE | 1.00 | 2.00 | 2.00 | - |
| 60P21 | COMMUNITY SERVICE AIDE II | 11.00 | 11.00 | 11.00 | - |
| 60P22 | COMMUNITY SERVICE AIDE III | 14.00 | 15.00 | 10.00 | (5.00) |
| 60P23 | COMMUNITY SERVICE AIDE IV | 4.00 | 4.00 | 4.00 | - |
| 70B03 | ANIMAL CARE TECHNICIAN II | 7.00 | 8.00 | 8.00 | - |
| 70B04 | SENIOR ANIMAL CARE TECHNICIAN | 1.00 | 1.00 | - | (1.00) |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80A31 | SECRETARY | 1.00 | 1.00 | - | (1.00) |
| 80A32 | SENIOR SECRETARY | 5.00 | 5.00 | 6.00 | 1.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | - | - | 1.00 | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E01 | OFFICE ASSISTANT I | 2.00 | 2.00 | 1.00 | (1.00) |
| 80E21 | OFFICE ASSISTANT II | 11.00 | 10.00 | 10.00 | - |
| 80E22 | OFFICE ASSISTANT III | 23.00 | 17.00 | 16.00 | (1.00) |
| 80E24 | OFFICE ASSISTANT II-SB525 | - | 2.00 | 2.00 | - |
| 80E25 | OFFICE ASSISTANT III-SB525 | - | 7.00 | 7.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 6.00 | 6.00 | 6.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 | 1.00 | 1.00 | - |
| 80E93 | SUPERVISING VITAL RECORDS SPECIALIST | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 5.00 | 5.00 | 5.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 13.00 | 13.00 | 13.00 | - |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 13.00 | 13.00 | 13.00 | - |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 87.00 | 87.00 | 84.00 | (3.00) |
| 80L03 | SENIOR PATIENT SERVICES REPRESENTATIVE | 1.00 | 1.00 | 1.00 | - |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 5.00 | 5.00 | 5.00 | - |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 16.00 | 16.00 | 16.00 | - |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 2.00 | 2.00 | 2.00 | - |
| 80M04 | SUPERVISING PATIENT FINANCIAL SERVICES SPECIALIST | 2.00 | 2.00 | 2.00 | - |
| 80U21 | TELEPHONE OPERATOR | 1.00 | 1.00 | - | (1.00) |
| | **Total** | 1,268.30 | 1,285.75 | 1,255.85 | (29.90) |

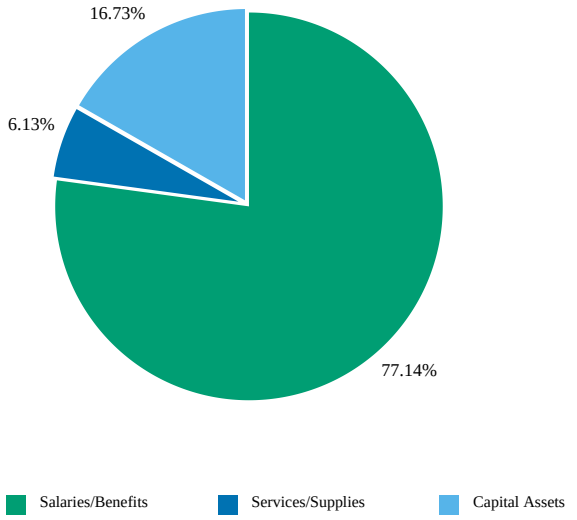
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 400002-1001-AUG001 | Medi-Cal Outreach Program | New Program/Service w/ General Fund Funding | $750,000 | - | - | - |
| 400003-1380-AUG011 | Spay/Neuter Clinics | New Mandated Program/Service w/ General Fund Funding | $101,810 | - | - | - |
| 400003-1380-AUG020 | JPA Positions Costs | Status Quo Vacant Position | - | - | - | - |
| 400018-1001-AUG012 | Spay/Neuter Clinics | New Mandated Program/Service w/ General Fund Funding | $62,230 | - | - | - |
| 400018-1001-AUG015 | Management Analyst I | Contribution to Other Funds | $203,275 | 1.00 | - | - |
| 400018-1001-AUG016 | Reg Vet Tech .5 FTE | Contribution to Other Funds | $97,546 | 0.50 | - | - |
| 400018-1001-AUG017 | Senior Animal Care Technician | Contribution to Other Funds | $150,573 | 1.00 | - | - |
| 400018-1001-AUG018 | Office Assistant II | Contribution to Other Funds | $123,501 | 1.00 | - | - |
| 400018-1001-AUG019 | Office Assistant II | Contribution to Other Funds | $123,501 | 1.00 | - | - |
| 400026-1001-AUG001 | Public Health Microbiologist II (PHLAB) | Request New Position | - | 1.00 | - | 1.00 |
| 400026-1001-AUG002 | Water Quality Specialist (CHEMLAB) | Request New Position | - | 1.00 | - | 1.00 |
| 400026-1001-AUG003 | Clinic Nurse Practitioner (SART) | Request New Position | - | 1.00 | - | 1.00 |
| 400029-1330-AUG005 | Realignment Funding - New Position | Request New Position | $145,000 | - | $145,000 | - |
| 400029-1330-AUG006 | Realignment Funding - New Position | Request New Position | $87,457 | - | $87,457 | - |
| 400029-1330-AUG007 | Realignment Funding - New Position | Request New Position | $285,000 | - | $285,000 | - |
| 400029-1330-AUG008 | Health Realignment Transfer | Status Quo Other | - | - | - | - |
| | | **Grand Total:** | **$2,129,893** | **7.50** | **$517,457** | **3.00** |

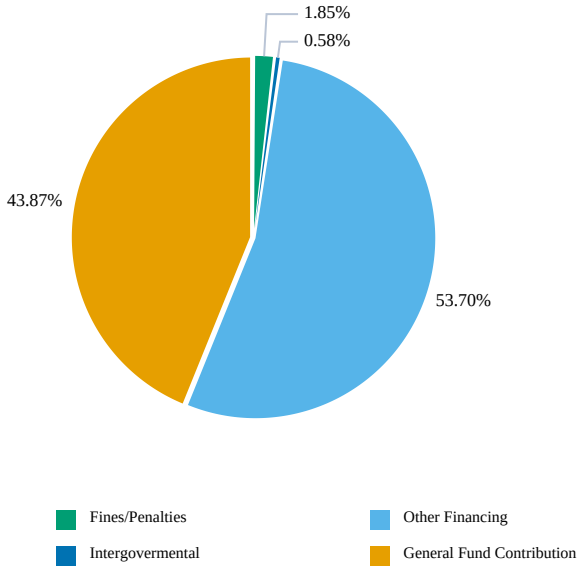
# Health Department Administration

## (Budget Unit 400001 - Fund 1001 - Appropriation Unit HEA100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 9,027,717 | $ 12,431,412 | $ 9,951,158 | $ 13,401,216 | $ 13,401,216 | $ 969,804 |
| Services and Supplies | 2,147,022 | 1,546,136 | 1,683,011 | 1,064,512 | 1,064,512 | (481,624) |
| Other Charges | (8,026,257) | (11,771,766) | (9,621,205) | (11,959,837) | (11,959,837) | (188,071) |
| Capital Assets | 0 | - | 1,001 | 2,906,000 | 2,906,000 | 2,906,000 |
| **Subtotal** | $ 3,148,482 | $ 2,205,781 | $ 2,013,966 | $ 5,411,891 | $ 5,411,891 | $ 3,206,110 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 1,581,009 | $ 500,000 | $ 300,000 | $ 100,000 | $ 100,000 | $ (400,000) |
| Intergovernmental Revenues | 62,649 | 22,203 | 30,388 | 31,604 | 31,604 | 9,401 |
| Charges For Services | 32,148 | - | - | - | - | - |
| Other Financing Sources | - | - | - | 2,906,000 | 2,906,000 | 2,906,000 |
| **Subtotal** | $ 1,675,806 | $ 522,203 | $ 330,388 | $ 3,037,604 | $ 3,037,604 | $ 2,515,401 |
| General Fund Contributions | 1,472,676 | 1,683,578 | 1,683,578 | 2,374,287 | 2,374,287 | 690,709 |
| **Total Source of Funds** | **$ 3,148,482** | **$ 2,205,781** | **$ 2,013,966** | **$ 5,411,891** | **$ 5,411,891** | **$ 3,206,110** |

### Unit Description

Health Department Administration Bureau provides operating Bureaus/Divisions with infrastructure and support services. These services include: departmentwide administration, budget, and accounting oversight, human resources services, management information systems support, management of public health accreditations processes, and facilities management.

### Recommended Positions

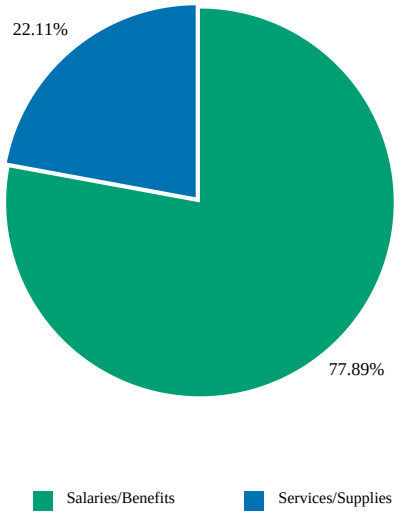
| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 |
| 11A09 | DIRECTOR HEALTH SERVICES | 1.00 |
| 12C05 | ASSISTANT DIRECTOR OF HEALTH SERVICES | 1.00 |
| 14A10 | PROJECT MANAGER I | 1.00 |
| 14A11 | PROJECT MANAGER II | 1.00 |

| | | |
|---|---|---|
| 14B21 | HUMAN RESOURCES ANALYST II | 8.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 4.00 |
| 14B66 | DEPARTMENTAL HR MANAGER | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 7.00 |
| 14C31 | MANAGEMENT ANALYST III | 2.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 6.00 |
| 14N06 | OPERATIONS MANAGER | 1.00 |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 3.00 |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 2.00 |
| 16C93 | BUSINESS TECHNOLOGY ANLYST IV | 2.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 20B94 | FINANCE MANAGER III | 1.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 4.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 50J21 | CHRONIC DISEASE PREVENTION COORDINATOR | 3.00 |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 1.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 5.00 |
| | Total | 68.00 |

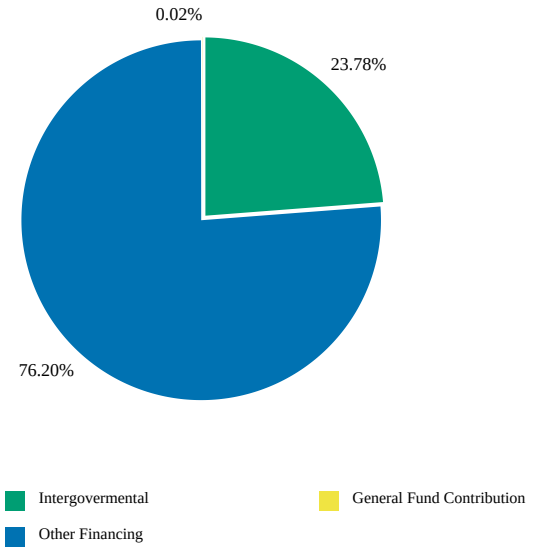
# Office of Equity

## (Budget Unit 400002 - Fund 1001 - Appropriation Unit HEA100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,210,825 | $ 4,151,819 | $ 3,017,185 | $ 4,048,099 | $ 4,048,099 | $ (103,720) |
| Services and Supplies | 1,426,574 | 1,098,961 | 2,222,016 | 1,898,996 | 1,148,996 | 50,035 |
| Other Charges | (201,925) | (34,638) | (24,462) | (31,030) | (31,030) | 3,608 |
| Capital Assets | 130,799 | - | - | - | - | - |
| **Subtotal** | $ 3,566,274 | $ 5,216,143 | $ 5,214,739 | $ 5,916,065 | $ 5,166,065 | $ (50,078) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 2,582,072 | $ 2,186,773 | $ 2,604,257 | $ 1,228,478 | $ 1,228,478 | $ (958,295) |
| Other Financing Sources | 1,878,523 | 3,028,266 | 1,615,991 | 3,936,481 | 3,936,481 | 908,216 |
| **Subtotal** | $ 4,460,595 | $ 5,215,039 | $ 4,220,248 | $ 5,164,959 | $ 5,164,959 | $ (50,080) |
| General Fund Contributions | (894,321) | 1,104 | 994,491 | 751,106 | 1,106 | 2 |
| **Total Source of Funds** | **$ 3,566,274** | **$ 5,216,143** | **$ 5,214,739** | **$ 5,916,065** | **$ 5,166,065** | **$ (50,078)** |

### Unit Description

The Office of Equity plays a pivotal role in advancing the Health Department's mission to enhance, protect, and improve the health of the people of Monterey County by focusing on three key areas. First, the Office of Equity stewards the Health Department's Strategic Plan, ensuring that its goals and objectives align with the Department's commitment to equity. Second, it is responsible for aligning and monitoring the Department's performance standards to meet national public health accreditation requirements, ensuring the highest standards of public health practice. Third, the Office of Equity addresses the social and environmental determinants of health by implementing policies and practices that promote equitable health outcomes across communities.

Expanding its reach, the Office of Equity also enhances access to care by identifying barriers within the healthcare system and developing strategies to overcome them, ensuring that all community members, regardless of their socio-economic status, have the ability to obtain the care they need. This commitment to improving access is part of a broader effort to support health equity improvement in both the Health Department and the wider community.

In support of these efforts, the Office of Equity aids Health Department programs and community organizations through program evaluations, responding to requests for data on chronic diseases and the built environment, conducting health impact reviews, and providing grant writing assistance for initiatives that span across multiple systems. These activities not only bolster the Health Department's capacity to address health disparities but also strengthen the foundation for a healthier, more equitable community.

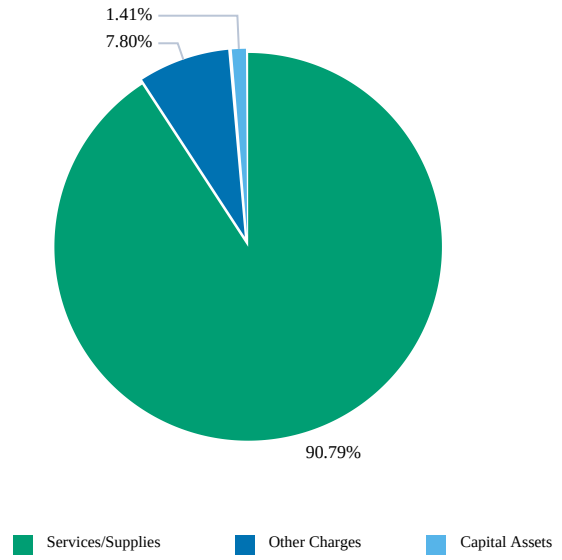
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 2.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C48 | PUBLIC HEALTH PROGRAM MANAGER II | 1.00 |
| 14C80 | PUBLIC HEALTH PROGRAM MANAGER I | 1.00 |
| 50J11 | CHRONIC DISEASE PREVENTION SPECIALIST II | 6.00 |
| 50J21 | CHRONIC DISEASE PREVENTION COORDINATOR | 5.00 |
| 50N11 | PUBLIC HEALTH EPIDEMIOLOGIST II | 2.00 |
| 50N22 | SUPERVISING PUBLIC HEALTH EPIDEMIOLOGIST | 1.00 |
| 60P22 | COMMUNITY SERVICE AIDE III | 4.00 |
| | Total | 24.00 |

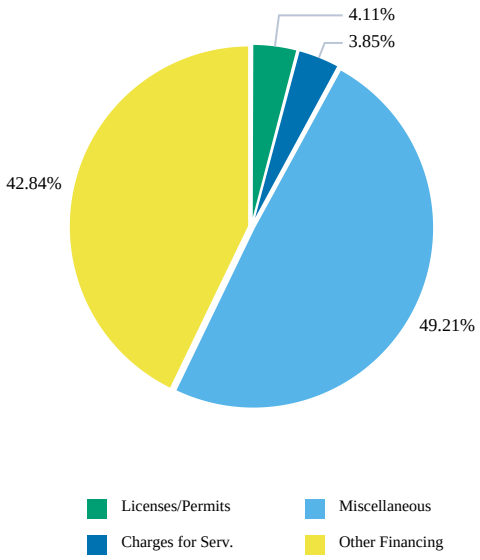
# Animal Services JPA

## (Budget Unit 400003 – Fund 1380 - Appropriation Unit HEA101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 20,858 | $ - | $ 19,236 | $ - | $ - | $ - |
| Services and Supplies | 4,553,644 | 6,160,792 | 5,787,367 | 7,808,788 | 6,810,393 | 649,601 |
| Other Charges | 477,502 | 672,664 | 672,664 | - | 585,144 | (87,520) |
| Capital Assets | 164,229 | 181,000 | 211,371 | 106,000 | 106,000 | (75,000) |
| **Subtotal** | $ 5,216,233 | $ 7,014,456 | $ 6,690,638 | $ 7,914,788 | $ 7,501,537 | $ 487,081 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 268,305 | $ 308,000 | $ 295,000 | $ 308,000 | $ 308,000 | $ 0 |
| Revenue from Use of Money & Property | 65,314 | - | 32,625 | - | - | - |
| Charges For Services | 365,813 | 229,000 | 299,000 | 289,000 | 289,000 | 60,000 |
| Miscellaneous Revenues | 2,283,738 | 3,198,893 | 2,785,450 | 3,343,761 | 3,691,135 | 492,242 |
| Other Financing Sources | 2,780,188 | 3,176,783 | 3,278,563 | 3,974,027 | 3,213,402 | 36,619 |
| **Subtotal** | $ 5,763,357 | $ 6,912,676 | $ 6,690,638 | $ 7,914,788 | $ 7,501,537 | $ 588,861 |
| Fund Balance | $ (547,124) | $ 101,780 | $ 0 | $ 0 | $ 0 | $ (101,780) |
| **Total Source of Funds** | **$ 5,216,233** | **$ 7,014,456** | **$ 6,690,638** | **$ 7,914,788** | **$ 7,501,537** | **$ 487,081** |

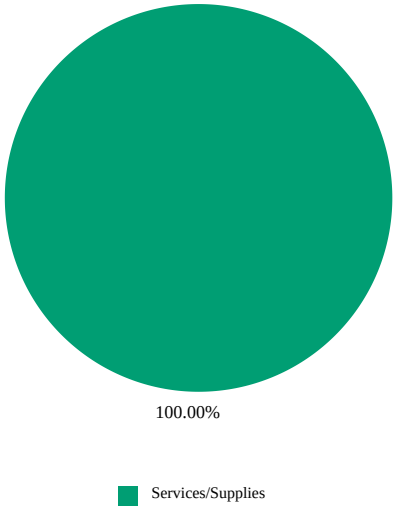
### Unit Description

Hitchcock Road Animal Services provides protection to the residents of County of Monterey through rabies and stray animal control. Animal Services also provides public education, volunteer opportunities, field response for dangerous animals and nuisance complaints, pet licensing, spay and neuter services and shelter for approximately 4,000 animals annually, which largely consist of animals coming in as stray and roaming animals. Join Exercise of Powers Agreement (JPA) established in January 2023, between County of Monterey and City of Salinas, with the County of Monterey as the lead agency. JPA was created to meet financial activity and be a standalone agency, where both agencies contribute towards the overall costs of operations.

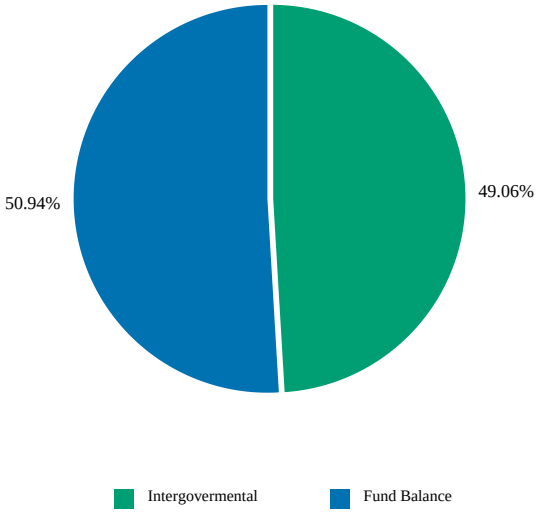
# Whole Person Care

## (Budget Unit 400004 - Fund 1310 - Appropriation Unit HEA102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 300,000 | $ 8,000,000 | $ 5,010,000 | $ 8,000,000 | $ 8,000,000 | $ 0 |
| Other Charges | 2,500,000 | - | - | - | - | - |
| Other Financing Uses | 104,829 | - | - | - | - | - |
| **Subtotal** | $ 2,904,829 | $ 8,000,000 | $ 5,010,000 | $ 8,000,000 | $ 8,000,000 | $ 0 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ - | $ 3,924,669 | $ 3,924,669 | $ 3,924,669 | $ 3,924,669 | $ 0 |
| **Subtotal** | $ - | $ 3,924,669 | $ 3,924,669 | $ 3,924,669 | $ 3,924,669 | $ 0 |
| Fund Balance | $ 2,904,829 | $ 4,075,331 | $ 1,085,331 | $ 4,075,331 | $ 4,075,331 | $ 0 |
| **Total Source of Funds** | **$ 2,904,829** | **$ 8,000,000** | **$ 5,010,000** | **$ 8,000,000** | **$ 8,000,000** | **$ 0** |

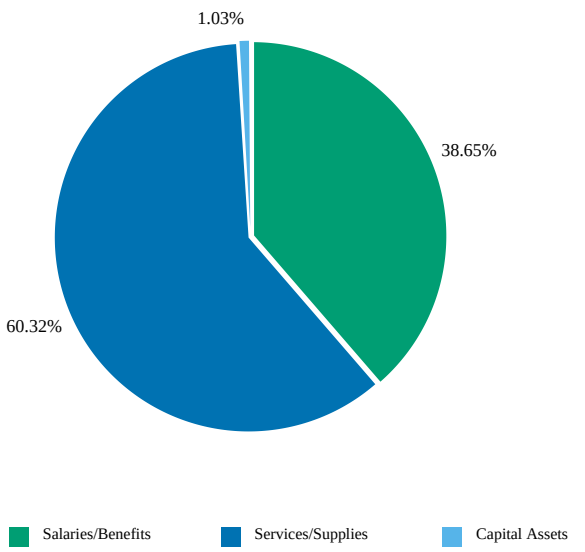
### Unit Description

The unit provides enhanced care coordination services to vulnerable high-cost service utilizers experiencing homelessness and a mental health or substance abuse disorder. Services are provided in coordination with Public Health, Behavioral Health, Social Services, Natividad Medical Center, and community-based organizations.

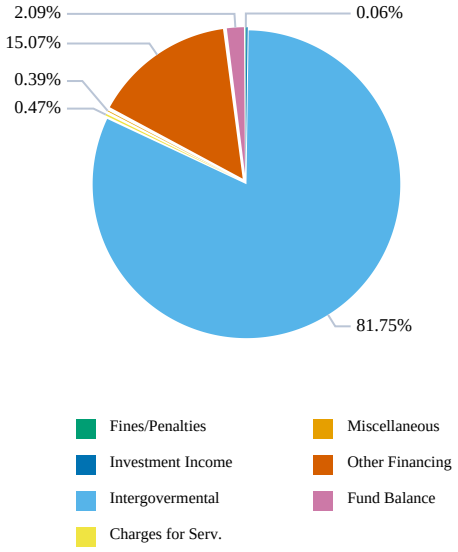
# Behavioral Health

## (Budget Unit 400005 - Fund 1310 - Appropriation Unit HEA103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 67,339,324 | $ 66,956,279 | $ 75,961,605 | $ 80,789,521 | $ 80,789,521 | $ 13,833,242 |
| Services and Supplies | 112,225,365 | 113,129,905 | 126,267,208 | 126,070,778 | 126,070,778 | 12,940,873 |
| Other Charges | 4,363,000 | 988,115 | 1,200,860 | (3,010,039) | (3,010,039) | (3,998,154) |
| Capital Assets | 55,175 | 10,241,978 | 2,098,464 | 2,145,940 | 2,145,940 | (8,096,038) |
| **Subtotal** | $ 183,982,865 | $ 191,316,276 | $ 205,528,138 | $ 205,996,200 | $ 205,996,200 | $ 14,679,924 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 111,899 | $ 123,243 | $ 116,274 | $ 123,243 | $ 123,243 | $ 0 |
| Revenue from Use of Money & Property | 399,404 | 260,883 | 750,148 | 349,381 | 349,381 | 88,498 |
| Intergovernmental Revenues | 143,407,428 | 138,826,261 | 153,327,123 | 168,408,195 | 168,408,195 | 29,581,934 |
| Charges For Services | 733,088 | 980,916 | 978,415 | 978,416 | 978,416 | (2,500) |
| Miscellaneous Revenues | 1,226,813 | 600,276 | 804,581 | 801,300 | 801,300 | 201,024 |
| Other Financing Sources | 41,436,791 | 50,127,479 | 47,147,994 | 31,035,664 | 31,035,664 | (19,091,815) |
| **Subtotal** | $ 187,315,423 | $ 190,919,058 | $ 203,124,534 | $ 201,696,199 | $ 201,696,199 | $ 10,777,141 |
| Fund Balance | $ (3,332,558) | $ 397,218 | $ 2,403,603 | $ 4,300,001 | $ 4,300,001 | $ 3,902,783 |
| **Total Source of Funds** | **$ 183,982,865** | **$ 191,316,276** | **$ 205,528,138** | **$ 205,996,200** | **$ 205,996,200** | **$ 14,679,924** |

### Unit Description

Pursuant to Welfare and Institutions Code Section 5600, the Behavioral Health Bureau provides a continuum of County operated and community-based substance use disorder and mental health services. The program provides community prevention programs, crisis intervention, inpatient psychiatric services, social rehabilitation, supportive housing, and outpatient services primarily to Monterey County Medi-Cal beneficiaries who meet the State Department of Health Care Services, Mental Health Division's medical necessity criteria. In addition, the program also serves many non-Medi-Cal eligible residents who have behavioral health disorders. For instance, the program serves non-Medi-Cal eligible children who meet the Seriously Emotionally Disturbed definition under the Education-Related Mental Health Services Program. The passage of AB 100 realignment and the restructuring of the State Departments of Mental Health and Alcohol and Drugs resulted in a significant transition of Behavioral Health Services from the State to counties. Behavioral Health Administration provides administrative support to both Mental Health and Substance Use Disorder Programs. This unit includes quality management for Medi-Cal and non-Medi-Cal clinical services; budget

development, management, and monitoring, accounts receivable and payable and procurement; Medi-Cal billing; electronic health records maintenance; information technology support; grants management; contract management; housing projects administration; capital projects development and coordination; workforce education and training coordination; human resources services; purchasing; and executive management.

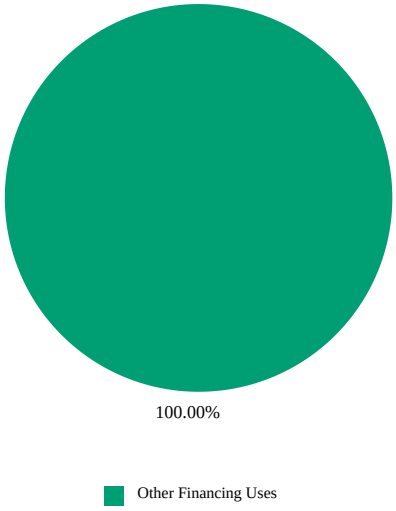
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 52E01 | PUBLIC HEALTH LICENSED VOCATIONAL NURSE | 9.00 |
| 12E04 | BUREAU CHIEF | 1.00 |
| 52E22 | PUBLIC HEALTH NURSE II | 2.00 |
| 80E24 | OFFICE ASSISTANT II-SB525 | 2.00 |
| 80E25 | OFFICE ASSISTANT III-SB525 | 4.00 |
| 14C30 | MANAGEMENT ANALYST II | 13.00 |
| 14C31 | MANAGEMENT ANALYST III | 5.00 |
| 14K41 | BEHAVIORAL HEALTH SERVICES MANAGER II | 16.00 |
| 14K44 | ASSISTANT BUREAU CHF | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 20B12 | ACCOUNTANT III | 4.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 20B95 | FINANCE MANAGER I | 2.00 |
| 43J04 | DEPARTMENTAL INFORMATION SYSTEMS SPECIALIST | 5.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 3.00 |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 50F20 | OCCUPATIONAL THERAPIST | 1.00 |
| 50J21 | CHRONIC DISEASE PREVENTION COORDINATOR | 3.00 |
| 50N11 | PUBLIC HEALTH EPIDEMIOLOGIST II | 1.00 |
| 50T01 | MEDICAL RECORD TECHNICIAN I | 2.00 |
| 50U16 | BEHAVIORAL HEALTH AIDE | 8.10 |
| 50U42 | MEDICAL ASSISTANT | 24.00 |
| 52A94 | PSYCHIATRIC NURSE PRACTITIONER | 2.00 |
| 54B12 | CONTRACT PHYSICIAN | 22.00 |
| 60A21 | CLINICAL PSYCHOLOGIST | 10.00 |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 149.00 |
| 60B23 | BEHAVIORAL HEALTH UNIT SUPERVISOR | 35.00 |
| 60B25 | SENIOR PSYCHIATRIC SOCIAL WORKER | 39.00 |
| 60C22 | SOCIAL WORKER III | 93.00 |
| 60I10 | DEPUTY DIRECTOR BEHAVIORAL HEALTH | 4.00 |
| 60L01 | PATIENT RIGHTS ADVOCATE | 2.00 |
| 80A32 | SENIOR SECRETARY | 5.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 3.00 |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 3.00 |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 22.00 |
| 80L03 | SENIOR PATIENT SERVICES REPRESENTATIVE | 1.00 |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 3.00 |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 4.00 |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 1.00 |
| 80M04 | SUPERVISING PATIENT FINANCIAL SERVICES SPECIALIST | 1.00 |
| | Total | 510.10 |

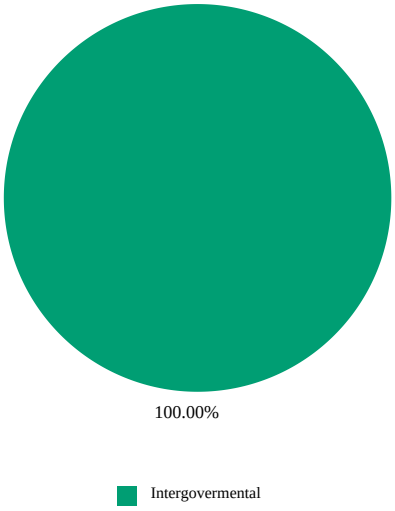
# Behavioral Health - 2011 Realignment

## (Budget Unit 400006 - Fund 1300 - Appropriation Unit HEA104)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 28,709,209 | $ 37,551,921 | $ 29,558,833 | $ 20,382,956 | $ 20,382,956 | $ (17,168,965) |
| **Subtotal** | $ 28,709,209 | $ 37,551,921 | $ 29,558,833 | $ 20,382,956 | $ 20,382,956 | $ (17,168,965) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 28,709,209 | $ 31,970,249 | $ 36,644,285 | $ 34,447,081 | $ 34,447,081 | $ 2,476,832 |
| **Subtotal** | $ 28,709,209 | $ 31,970,249 | $ 36,644,285 | $ 34,447,081 | $ 34,447,081 | $ 2,476,832 |
| Fund Balance | $ 0 | $ 5,581,672 | $ (7,085,452) | $ (14,064,125) | $ (14,064,125) | $ (19,645,797) |
| **Total Source of Funds** | **$ 28,709,209** | **$ 37,551,921** | **$ 29,558,833** | **$ 20,382,956** | **$ 20,382,956** | **$ (17,168,965)** |

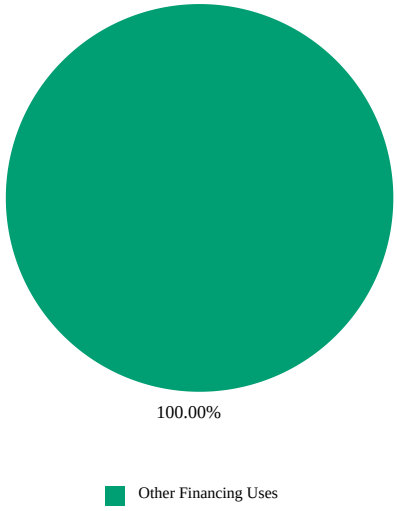
### Unit Description

The Local Revenue Fund for 2011 Realignment was established in FY 2011-12 pursuant to AB 118, to recognize and track non-health and social services sales tax revenue and vehicle license fee realignment funds. For consistency in the treatment of 2011 revenue, effective in March 2015, recognition and tracking of Behavioral Health Sub-account revenue receipts was transferred. The Recommended Budget of $20,382,956 represents the amount available to fund eligible expenditures during the budget year and is financed with estimated revenue and use of fund balance.

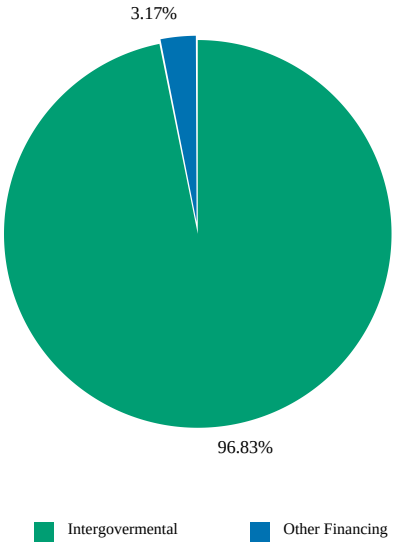
# Behavioral Health - 1991 Realignment

## (Budget Unit 400007 - Fund 1330 - Appropriation Unit HEA105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 10,300,721 | $ 11,445,417 | $ 15,956,498 | $ 8,944,375 | $ 8,944,375 | $ (2,501,042) |
| **Subtotal** | $ 10,300,721 | $ 11,445,417 | $ 15,956,498 | $ 8,944,375 | $ 8,944,375 | $ (2,501,042) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 15,719,256 | $ 10,300,716 | $ 16,081,315 | $ 16,264,256 | $ 16,264,256 | $ 5,963,540 |
| Other Financing Sources | - | - | - | 532,678 | 532,678 | 532,678 |
| **Subtotal** | $ 15,719,256 | $ 10,300,716 | $ 16,081,315 | $ 16,796,934 | $ 16,796,934 | $ 6,496,218 |
| Fund Balance | $ (5,418,535) | $ 1,144,701 | $ (124,817) | $ (7,852,559) | $ (7,852,559) | $ (8,997,260) |
| **Total Source of Funds** | **$ 10,300,721** | **$ 11,445,417** | **$ 15,956,498** | **$ 8,944,375** | **$ 8,944,375** | **$ (2,501,042)** |

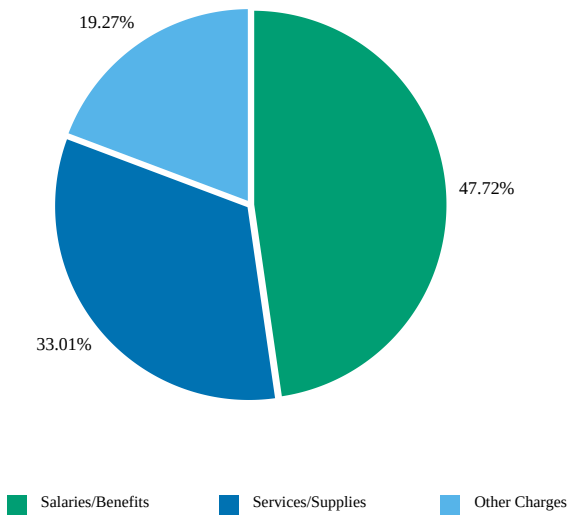
### Unit Description

The Health & Welfare Realignment Fund for 1991 Realignment was established in FY 2012-13 to comply with new 1991 Realignment accounting and funding methodologies adopted by the state. It serves as the repository and appropriation unit for all realignment funds. Effective March 2015, the recognition and tracking of 1991 Realignment receipts for Mental Health was transferred. The Recommended Budget of $8,944,375 represents the estimated the amount available to fund eligible expenditures during the budget year and is financed with estimated revenue and use of fund balance.

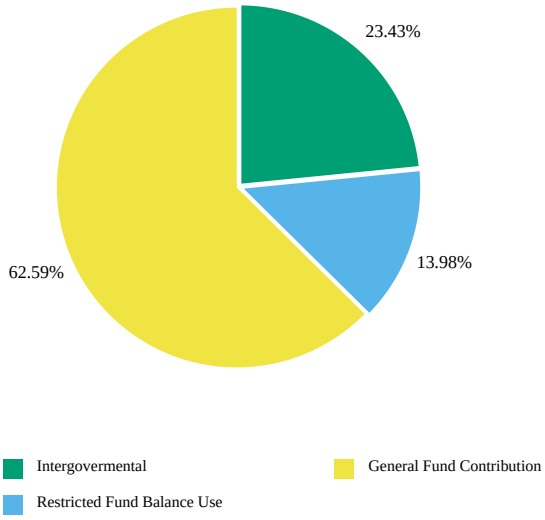
# Clinic Services Administration

## (Budget Unit 400008 - Fund 1001 - Appropriation Unit HEA106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 7,482,211 | $ 10,471,417 | $ 9,292,006 | $ 11,816,258 | $ 11,816,258 | $ 1,344,841 |
| Services and Supplies | 7,483,484 | 8,210,023 | 8,776,792 | 8,173,893 | 8,173,893 | (36,130) |
| Other Charges | 2,689,039 | 4,155,623 | 4,156,245 | 4,772,531 | 4,772,531 | 616,908 |
| Capital Assets | 0 | 14,803 | 16,851 | 0 | 0 | (14,803) |
| **Subtotal** | $ 17,654,734 | $ 22,851,866 | $ 22,241,894 | $ 24,762,682 | $ 24,762,682 | $ 1,910,816 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 7,367,830 | $ 6,550,333 | $ 5,845,933 | $ 5,801,754 | $ 5,801,754 | $ (748,579) |
| Charges For Services | 39,298 | - | 2,686 | - | - | - |
| Miscellaneous Revenues | 6,000 | - | 0 | - | - | - |
| Other Financing Sources | 104,829 | - | 0 | - | - | - |
| **Subtotal** | $ 7,517,956 | $ 6,550,333 | $ 5,848,620 | $ 5,801,754 | $ 5,801,754 | $ (748,579) |
| GF - Restricted Fund Balance Use | - | - | - | 3,460,879 | 3,460,879 | 3,460,879 |
| General Fund Contributions | 10,136,778 | 16,301,533 | 16,393,275 | 15,500,049 | 15,500,049 | (801,484) |
| **Total Source of Funds** | **$ 17,654,734** | **$ 22,851,866** | **$ 22,241,894** | **$ 24,762,682** | **$ 24,762,682** | **$ 1,910,816** |

### Unit Description

The Clinic Services Administration Unit centralizes all administrative functions necessary for the efficient management of the County-operated Federally Qualified Health Centers (FQHC) clinics, and to maintain and expand FQHC status. The functions encompassed are administration, finance, quality improvement, and customer service. Administration provides leadership, administrative support, service delivery and strategic planning, contracting, and provider credentialing. Finance is responsible for fiscal reporting and oversight, and for all medical payor and patient billing, and processes applications for the sliding fee discount program for individuals who are at or below the 200% Federal Poverty Level Income guideline, in compliance with FQHC regulations. Quality improvement conducts quality monitoring, reviews performance data, identifies areas of improvement, monitors performance efforts, implements policies and procedures, and develops and provides staff training. In addition, the quality improvement team develops and implements workflow and documentation standards for the Electronic Medical Record (EMR) system, provides information technology support to the EMR, and manages database functions necessary to meet standards of practice and regulatory quality improvement programs required by federal, state, and local agencies. The Customer Service Center is the first point of contact for Clinic Services patients, and is responsible for scheduling appointments, answering patient questions, and documenting

information requests. The Center provides dedicated customer-focused services to all clinics and their customers.

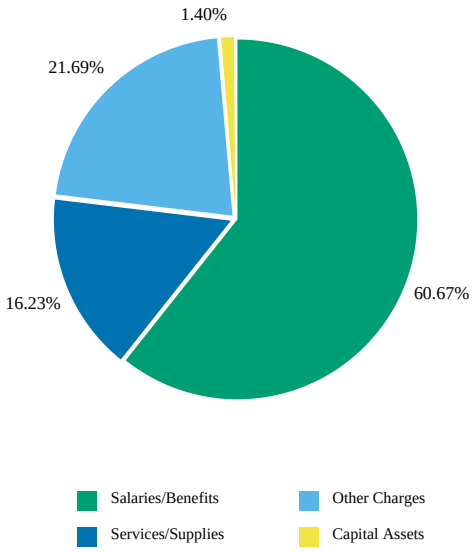
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E04 | BUREAU CHIEF | 1.00 |
| 80E25 | OFFICE ASSISTANT III-SB525 | 3.00 |
| 14C30 | MANAGEMENT ANALYST II | 3.00 |
| 14C31 | MANAGEMENT ANALYST III | 3.00 |
| 14G02 | MANAGEMENT ANALYST I | 2.00 |
| 14H66 | OUTPATIENT SERVICES DIRECTOR | 1.00 |
| 14K44 | ASSISTANT BUREAU CHF | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 2.00 |
| 20B11 | ACCOUNTANT II | 2.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 43J04 | DEPARTMENTAL INFORMATION SYSTEMS SPECIALIST | 2.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 50K19 | HEALTH EDUCATION ASSISTANT | 8.00 |
| 50T11 | MEDICAL RECORD TECHNICIAN II | 2.00 |
| 50U42 | MEDICAL ASSISTANT | 1.00 |
| 52A83 | SUPERVISING CLINIC NURSE | 1.00 |
| 54B13 | CLINIC SERVICES MEDICAL DIRECTOR | 1.00 |
| 80A32 | SENIOR SECRETARY | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 2.00 |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 13.00 |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 1.00 |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 12.00 |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 1.00 |
| 80M04 | SUPERVISING PATIENT FINANCIAL SERVICES SPECIALIST | 1.00 |
| | Total | 68.00 |

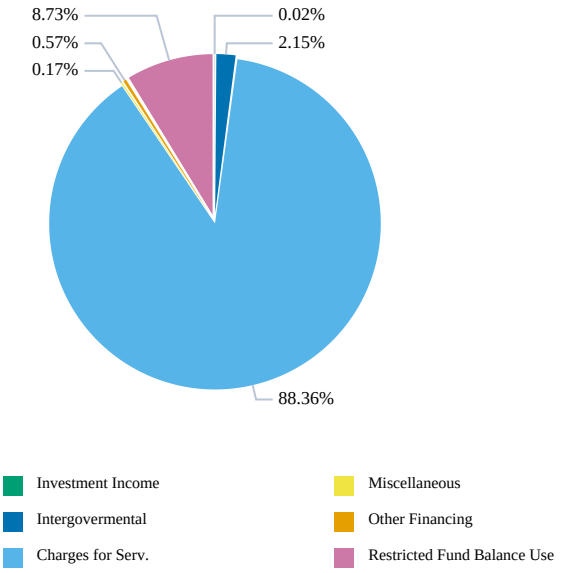
# FQHC Clinics

## (Budget Unit 400009 - Fund 1001 - Appropriation Unit HEA106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 33,805,786 | $ 44,316,584 | $ 41,688,221 | $ 46,321,711 | $ 46,321,711 | $ 2,005,127 |
| Services and Supplies | 11,265,874 | 12,599,899 | 15,246,456 | 12,391,058 | 12,391,058 | (208,841) |
| Other Charges | (384,426) | 14,907,680 | 14,887,736 | 16,559,444 | 16,559,444 | 1,651,764 |
| Capital Assets | 0 | 3,006,911 | 3,574,459 | 1,071,795 | 1,071,795 | (1,935,116) |
| **Subtotal** | $ 44,687,235 | $ 74,831,074 | $ 75,396,872 | $ 76,344,008 | $ 76,344,008 | $ 1,512,934 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 15,647 | $ 15,647 | $ 15,803 | $ 15,803 | $ 15,803 | $ 156 |
| Intergovernmental Revenues | 2,041,634 | 4,350,000 | 1,606,000 | 1,881,388 | 1,881,388 | (2,468,612) |
| Charges For Services | 52,394,491 | 70,776,607 | 77,211,129 | 77,446,698 | 77,446,698 | 6,670,091 |
| Miscellaneous Revenues | 75,022 | 75,000 | 150,840 | 152,573 | 152,573 | 77,573 |
| Other Financing Sources | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 0 |
| **Subtotal** | $ 55,026,793 | $ 75,717,254 | $ 79,483,772 | $ 79,996,462 | $ 79,996,462 | $ 4,279,208 |
| GF - Restricted Fund Balance Use | - | 10,350,000 | - | 7,651,688 | 7,651,688 | (2,698,312) |
| General Fund Contributions | (10,339,559) | (11,236,180) | (4,086,900) | (11,304,142) | (11,304,142) | (67,962) |
| **Total Source of Funds** | **$ 44,687,235** | **$ 74,831,074** | **$ 75,396,872** | **$ 76,344,008** | **$ 76,344,008** | **$ 1,512,934** |

### Unit Description

The Federally Qualified Health Centers (FQHC) unit encompasses all the county-operated clinics. The Alisal Health Center, Laurel Family Practice, Laurel Internal Medicine, Laurel Pediatrics, Laurel Vista, and NIDO clinics are located in Salinas and provide primary and preventive care, obstetric and gynecological care and procedures, behavioral health, internal medicine, comprehensive perinatal and postpartum education, and pediatric primary and preventive care, and mental health services. Additionally, the Laurel Family Practice and Laurel Pediatrics clinics also serve as collaborative training sites for 30 Natividad family practice residents, and the NIDO clinic specializes in serving adults with a compromised immune system and other infectious diseases such as HIV/AIDS, tuberculosis, sexually transmitted infections and more. The Marina Health Center is in Marina, and it offers primary care and preventive services. The Seaside Family Health Center is located in Seaside and serves the Monterey Peninsula providing comprehensive primary care, preventative health services, including obstetric and gynecological care, pediatrics, mental health, and internal medicine. The Clinic offers services in a group visit setting for diabetic management and

offers behavioral health services to those with mild to moderate mental health conditions. The Bienestar Clinic in Salinas and the Marina Integrated Clinic in Marina are operated in partnership with the Behavioral Health and provide primary care services to individuals with severe mental illness.

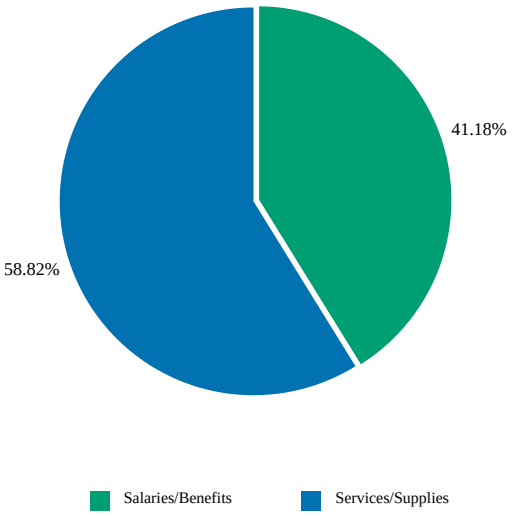
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14N10 | OUTPATIENT SERVICES MANAGER I | 5.00 |
| 14N11 | OUTPATIENT SERVICES MANAGER II | 4.00 |
| 43J04 | DEPARTMENTAL INFORMATION SYSTEMS SPECIALIST | 3.00 |
| 50K19 | HEALTH EDUCATION ASSISTANT | 5.00 |
| 50U42 | MEDICAL ASSISTANT | 130.00 |
| 52A22 | SENIOR CLINIC NURSE | 9.00 |
| 52A94 | PSYCHIATRIC NURSE PRACTITIONER | 1.00 |
| 52A97 | CLINIC NURSE PRACTITIONER | 8.00 |
| 54B04 | GENERAL INTERNIST | 2.00 |
| 54B12 | CONTRACT PHYSICIAN | 28.00 |
| 54B90 | CLINIC PHYSICIAN II | 3.00 |
| 54C03 | CLINIC PHYSICIAN ASSISTANT | 9.00 |
| 54C05 | PSYCHIATRIC PHYSICIAN ASSISTANT | 1.00 |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 2.00 |
| 60B25 | SENIOR PSYCHIATRIC SOCIAL WORKER | 1.00 |
| 60C22 | SOCIAL WORKER III | 2.00 |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 10.00 |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 49.00 |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 1.00 |
| | Total | 273.00 |

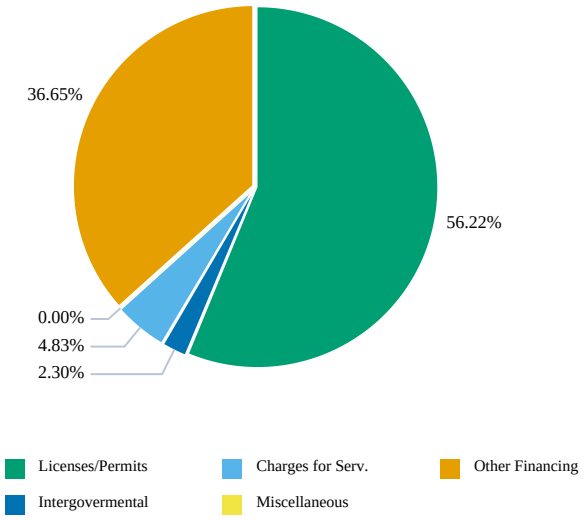
# Consumer Health Protection

## (Budget Unit 400011 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,081,757 | $ 2,562,862 | $ 2,101,326 | $ 2,849,423 | $ 2,849,426 | $ 286,564 |
| Services and Supplies | 1,363,452 | 2,332,468 | 2,568,406 | 4,070,211 | 4,070,211 | 1,737,743 |
| Other Charges | (35,393) | 0 | 18,909 | - | - | 0 |
| Capital Assets | - | - | 182 | - | - | - |
| **Subtotal** | $ 3,409,816 | $ 4,895,329 | $ 4,688,823 | $ 6,919,634 | $ 6,919,637 | $ 2,024,308 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 3,643,220 | $ 3,874,543 | $ 3,852,584 | $ 4,371,783 | $ 4,371,783 | $ 497,240 |
| Fines, Forfeitures, and Penalties | 669,151 | 950,000 | 948,421 | - | - | (950,000) |
| Intergovernmental Revenues | 38,879 | 178,909 | 89,225 | 178,909 | 178,909 | 0 |
| Charges For Services | 223,630 | 301,746 | 206,938 | 376,000 | 376,000 | 74,254 |
| Miscellaneous Revenues | 13,214 | 1 | 15,450 | 1 | 1 | 0 |
| Other Financing Sources | - | - | - | 2,850,000 | 2,850,000 | 2,850,000 |
| **Subtotal** | $ 4,588,093 | $ 5,305,199 | $ 5,112,618 | $ 7,776,693 | $ 7,776,693 | $ 2,471,494 |
| General Fund Contributions | (1,178,277) | (409,870) | (423,795) | (857,059) | (857,056) | (447,186) |
| **Total Source of Funds** | **$ 3,409,816** | **$ 4,895,329** | **$ 4,688,823** | **$ 6,919,634** | **$ 6,919,637** | **$ 2,024,308** |

### Unit Description

Consumer Health Protection Services (CHPS) is responsible for the regulatory oversight of all retail food activities in all areas of the County including, but not limited to, restaurants, markets, delis, cottage food operations, mobile food operations, and temporary food booths at special events. In addition, CHPS conducts food inspections at institutional operations such as cafeterias in schools, hospitals, skilled nursing, and detention facilities.

In addition to food safety oversight, CHPS administers the County's Tobacco Retail Licensing (TRL) Program, conducts compliance inspections, and coordinates youth decoy enforcement operations in partnership with the Monterey County Sheriff's Office. The program also regulates agricultural field sanitation facilities to protect farmworker health.

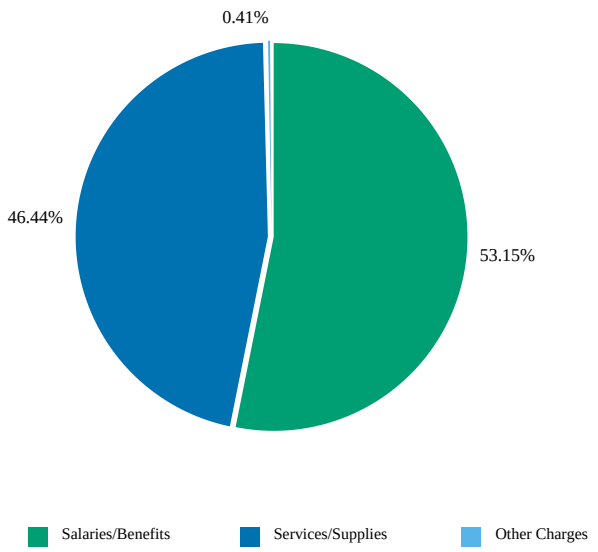
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 2.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 3.00 |
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 9.00 |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 4.00 |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 2.00 |
| | Total | 20.00 |

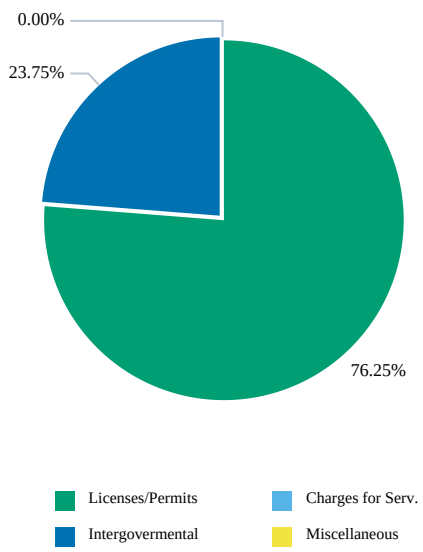
# Recycling and Resource Recovery

## (Budget Unit 400012 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 518,016 | $ 535,541 | $ 608,827 | $ 648,807 | $ 648,807 | $ 113,266 |
| Services and Supplies | 519,167 | 581,752 | 505,157 | 566,923 | 566,923 | (14,829) |
| Other Charges | 5,000 | 5,000 | 7,628 | 5,000 | 5,000 | 0 |
| **Subtotal** | $ 1,042,183 | $ 1,122,293 | $ 1,121,612 | $ 1,220,730 | $ 1,220,730 | $ 98,437 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 929,068 | $ 1,094,432 | $ 1,032,635 | $ 987,884 | $ 987,884 | $ (106,548) |
| Intergovernmental Revenues | 248,699 | 307,776 | 189,007 | 307,776 | 307,776 | 0 |
| Charges For Services | - | 3 | 3 | 3 | 3 | 0 |
| Miscellaneous Revenues | - | 5 | 5 | 5 | 5 | 0 |
| **Subtotal** | $ 1,177,766 | $ 1,402,216 | $ 1,221,650 | $ 1,295,668 | $ 1,295,668 | $ (106,548) |
| General Fund Contributions | (135,583) | (279,923) | (100,038) | (74,938) | (74,938) | 204,985 |
| **Total Source of Funds** | **$ 1,042,183** | **$ 1,122,293** | **$ 1,121,612** | **$ 1,220,730** | **$ 1,220,730** | **$ 98,437** |

### Unit Description

Recycling and Resource Recovery Services (RRRS) is responsible for oversight of the Residential, Business, Multi-family, and Special Events Waste Diversion programs, the implementation of state mandated diversion requirements and the Recycling Public Education program. RRRS promotes countywide cleanup events, which supports the Solid Waste Management Services (SWMS) Illegal Dumping and Litter Abatement program to combat illegal dumping. RRRS also serves as administrator for the Unified Franchise Agreement for solid waste collection as well as administrator for several grants that fund program activities such as waste oil collection and waste tire inspections.

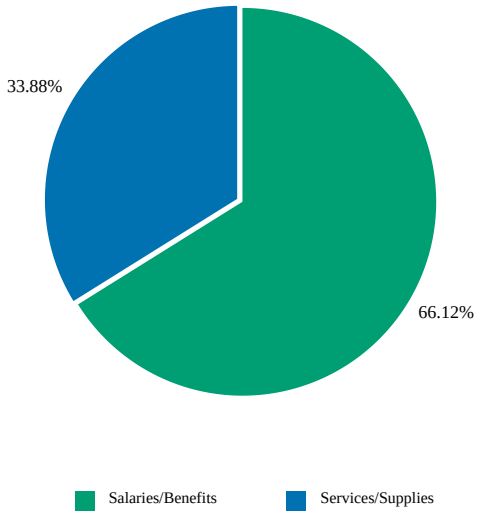
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 1.00 |
| 30J81 | RECYCLING/RESOURCE RECOVERY SPECIALIST | 2.00 |
| | Total | 4.00 |

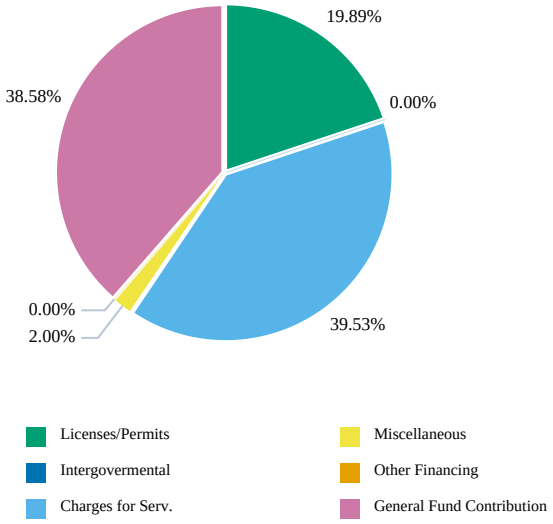
# Land Use

## (Budget Unit 400013 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 697,742 | $ 776,223 | $ 858,470 | $ 794,602 | $ 794,600 | $ 18,377 |
| Services and Supplies | 325,454 | 357,579 | 344,394 | 407,065 | 407,065 | 49,486 |
| Other Charges | (1,099) | - | 3,069 | - | - | - |
| **Subtotal** | $ 1,022,097 | $ 1,133,802 | $ 1,205,933 | $ 1,201,667 | $ 1,201,665 | $ 67,863 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 241,659 | $ 239,638 | $ 230,000 | $ 239,000 | $ 239,000 | $ (638) |
| Intergovernmental Revenues | - | 1 | 1 | 1 | 1 | 0 |
| Charges For Services | 471,524 | 412,002 | 404,000 | 475,000 | 475,000 | 62,998 |
| Miscellaneous Revenues | 4,398 | 24,001 | 23,500 | 24,001 | 24,001 | 0 |
| Other Financing Sources | - | 1 | 0 | 1 | 1 | 0 |
| **Subtotal** | $ 717,580 | $ 675,643 | $ 657,501 | $ 738,003 | $ 738,003 | $ 62,360 |
| General Fund Contributions | 304,517 | 458,159 | 548,433 | 463,664 | 463,662 | 5,503 |
| **Total Source of Funds** | **$ 1,022,097** | **$ 1,133,802** | **$ 1,205,933** | **$ 1,201,667** | **$ 1,201,665** | **$ 67,863** |

### Unit Description

Land Use serves as the liaison between the Environmental Health Bureau and Housing and Community Development and is responsible for review of development project applications, including but not limited to lot line adjustments, creation of housing subdivisions, establishment of cannabis business operations, and evaluation of construction permits to ensure conformance with regulations where EHB is the regulatory agency. Additionally, this program reviews, inspects, and approves Onsite Wastewater Treatment Systems (OWTS) and monitors water quality of discharges from sewage treatment and wastewater reclamation facilities.

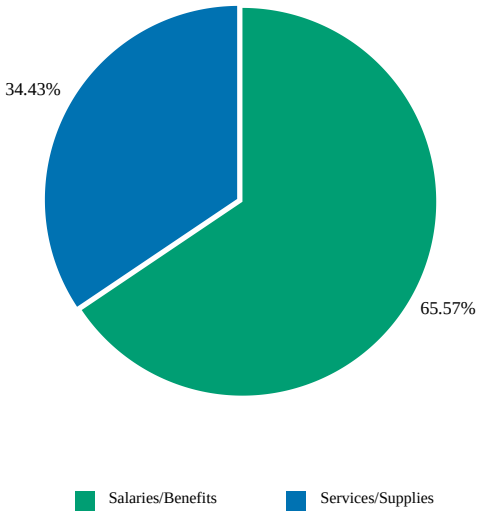
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 1.00 |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 3.00 |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 1.00 |
| | Total | 5.00 |

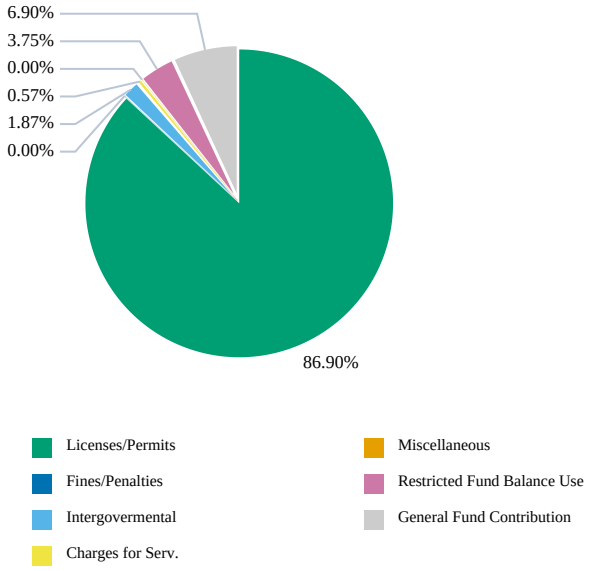
# Hazardous Materials and Solid Waste Management

## (Budget Unit 400014 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,593,204 | $ 2,818,377 | $ 2,148,949 | $ 2,875,723 | $ 2,875,721 | $ 57,344 |
| Services and Supplies | 1,213,251 | 1,213,097 | 1,267,897 | 1,510,014 | 1,510,014 | 296,917 |
| Other Charges | (23,582) | 0 | (55,638) | - | - | 0 |
| **Subtotal** | $ 2,782,873 | $ 4,031,474 | $ 3,361,208 | $ 4,385,737 | $ 4,385,735 | $ 354,261 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 3,355,236 | $ 3,450,611 | $ 3,431,972 | $ 3,811,145 | $ 3,811,145 | $ 360,534 |
| Fines, Forfeitures, and Penalties | 1,793 | 1 | - | 1 | 1 | 0 |
| Intergovernmental Revenues | 37,112 | 82,195 | 91,088 | 82,195 | 82,195 | 0 |
| Charges For Services | 83,776 | 10,002 | 9,587 | 25,002 | 25,002 | 15,000 |
| Miscellaneous Revenues | 4,244 | 2 | 2 | 2 | 2 | 0 |
| Other Financing Sources | 825 | - | - | - | - | - |
| **Subtotal** | $ 3,482,986 | $ 3,542,811 | $ 3,532,649 | $ 3,918,345 | $ 3,918,345 | $ 375,534 |
| GF - Restricted Fund Balance Use | - | 186,227 | - | 164,557 | 164,557 | (21,670) |
| General Fund Contributions | (700,112) | 302,436 | (171,441) | 302,835 | 302,833 | 397 |
| **Total Source of Funds** | **$ 2,782,873** | **$ 4,031,474** | **$ 3,361,208** | **$ 4,385,737** | **$ 4,385,735** | **$ 354,261** |

### Unit Description

Hazardous Materials Management Services (HMMS) is designated as the local Certified Unified Program Agency (CUPA) in Monterey County and is responsible for inspecting facilities in the County to verify proper storage, handling and disposal of hazardous materials and hazardous wastes. HMMS is responsible for permitting and conducting inspections of underground storage tanks and aboveground petroleum storage tanks, business response plans, hazardous waste, California Accidental Release Prevention Program and contaminated site mitigation. Additionally, HMMS provides emergency response 24 hours each day, seven days per week, to oversee hazardous material spill site cleanup activities and to operate the pesticide illness reporting program.

Solid Waste Management Services (SWMS) is designated as CalRecycle's Local Enforcement Agency (LEA) and the Tire Enforcement Agency (TEA) for the County. LEA/TEA is responsible for permitting and inspecting solid waste handling facilities such as landfills, transfer stations, compost facilities, waste tire generators, haulers, and end use facilities. SWMS also implements inspection enforcement programs for the body art, medical waste, solid waste vehicle, liquid waste vehicle, and vegetable cull feeder programs. SWMS staff is

responsible for the local Illegal Dumping and Litter Abatement Program, responding to illegal dumping complaints to ensure the timely clean up and proper disposal of abandoned waste. Staff of SWMS also administers state funded grants that support program activities.

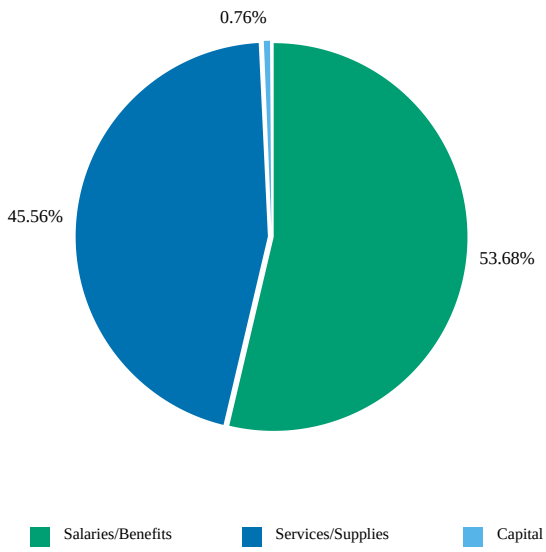
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E22 | OFFICE ASSISTANT III | 3.00 |
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 7.00 |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 6.00 |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 2.00 |
| | Total | 18.00 |

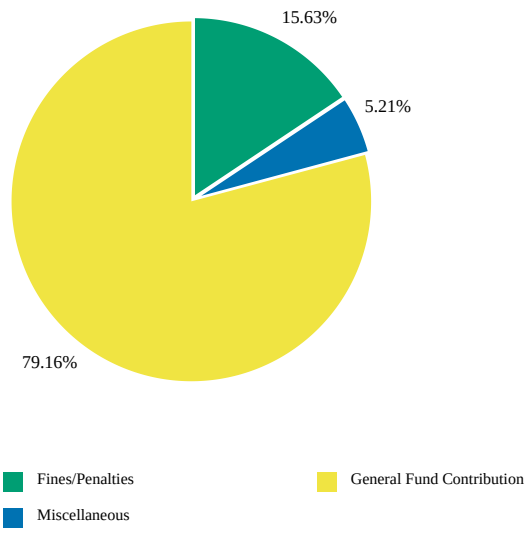
# Environmental Health Fiscal and Administration

## (Budget Unit 400015 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,921,568 | $ 2,040,145 | $ 2,345,651 | $ 2,130,465 | $ 2,130,465 | $ 90,320 |
| Services and Supplies | 1,459,283 | 1,657,481 | 1,804,474 | 1,808,019 | 1,808,019 | 150,538 |
| Other Charges | (3,056,869) | (3,643,565) | (4,033,090) | (3,488,752) | (3,488,752) | 154,813 |
| Capital Assets | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 0 |
| **Subtotal** | $ 323,982 | $ 84,061 | $ 147,036 | $ 479,732 | $ 479,732 | $ 395,671 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 155,649 | $ 60,000 | $ 122,895 | $ 75,000 | $ 75,000 | $ 15,000 |
| Charges For Services | 78,838 | 0 | 0 | - | - | 0 |
| Miscellaneous Revenues | 29,326 | 15,000 | 15,080 | 25,000 | 25,000 | 10,000 |
| **Subtotal** | $ 263,814 | $ 75,000 | $ 137,975 | $ 100,000 | $ 100,000 | $ 25,000 |
| General Fund Contributions | 60,168 | 9,061 | 9,061 | 379,732 | 379,732 | 370,671 |
| **Total Source of Funds** | **$ 323,982** | **$ 84,061** | **$ 147,036** | **$ 479,732** | **$ 479,732** | **$ 395,671** |

### Unit Description

Environmental Health Fiscal and Administration provides financial and administrative oversight for the EHB major regulatory oversight programs: Consumer Health Protection, Recycling and Resource Recovery, Environmental Health Review, Hazardous Materials Management, Solid Waste Management, Cannabis Management and Drinking Water Protection Services. Fiscal and administrative services include strategic planning and goal setting, budget preparation and oversight, coordination and execution of billing and collection activities, procurement and accounts payable management, contract and grant management, information management systems support, preparation of board reports and legislative reviews, departmental human resources liaison, fleet vehicle management, office logistics and supplies, worker's comp coordination, bureau wide monitoring and tracking of training activities, and implementation of workplace safety standards.

### Recommended Positions

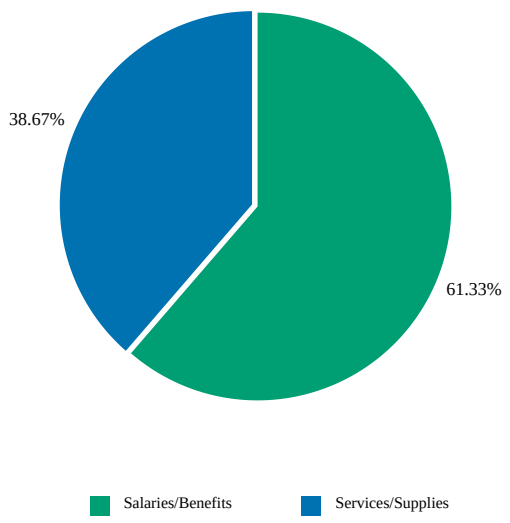
| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E04 | BUREAU CHIEF | 1.00 |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 14K44 | ASSISTANT BUREAU CHF | 1.00 |

| | | |
|---|---|---|
| 14K61 | ENVIRONMENTAL HEALTH PROGRAM MANAGER | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| | Total | 10.00 |

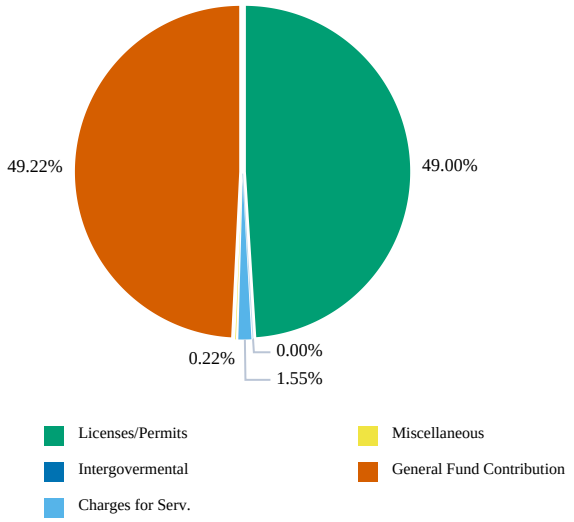
# Drinking Water Protection Service

## (Budget Unit 400016 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,271,159 | $ 1,218,163 | $ 1,335,648 | $ 1,384,014 | $ 1,384,018 | $ 165,855 |
| Services and Supplies | 904,537 | 800,356 | 929,869 | 872,623 | 872,623 | 72,267 |
| Other Charges | (54,991) | - | 0 | - | - | - |
| **Subtotal** | $ 2,120,704 | $ 2,018,519 | $ 2,265,517 | $ 2,256,637 | $ 2,256,641 | $ 238,122 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 1,695,349 | $ 950,374 | $ 879,521 | $ 1,105,839 | $ 1,105,839 | $ 155,465 |
| Intergovernmental Revenues | - | 1 | 1 | 1 | 1 | 0 |
| Charges For Services | 31,549 | 34,001 | 28,182 | 35,001 | 35,001 | 1,000 |
| Miscellaneous Revenues | 2,519 | 2 | 2,001 | 5,001 | 5,001 | 4,999 |
| **Subtotal** | $ 1,729,417 | $ 984,378 | $ 909,705 | $ 1,145,842 | $ 1,145,842 | $ 161,464 |
| General Fund Contributions | 391,288 | 1,034,141 | 1,355,812 | 1,110,795 | 1,110,799 | 76,658 |
| **Total Source of Funds** | **$ 2,120,704** | **$ 2,018,519** | **$ 2,265,517** | **$ 2,256,637** | **$ 2,256,641** | **$ 238,122** |

### Unit Description

Drinking Water Protection Services (DWPS) is responsible for permitting, inspection and enforcement of over 1,250 water systems in the County. DWPS provides assistance to non-State regulated public and private potable water distribution systems to comply with local, state and federal regulations, and to resolve water quality and quantity issues. DWPS permits all water well construction, repair and destruction activities in the County; operates a cross-connection control program and a water reuse program; and permits and inspects desalination treatment facilities. Additionally, DWPS issues all hazardous materials monitoring wells construction, destruction and soil boring permits and inspections. The program continues to support implementation of drought resilience requirements under SB 552.

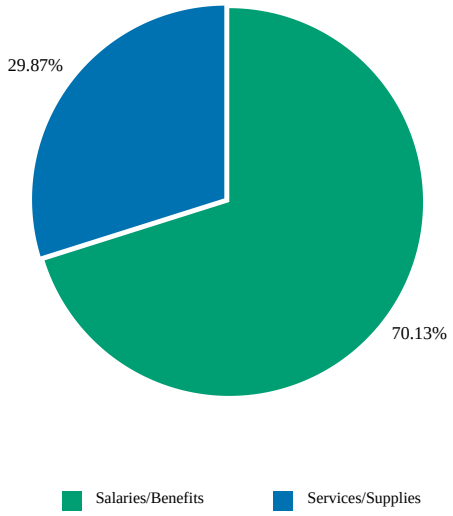
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 6.00 |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 2.00 |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 2.00 |
| | Total | 10.00 |

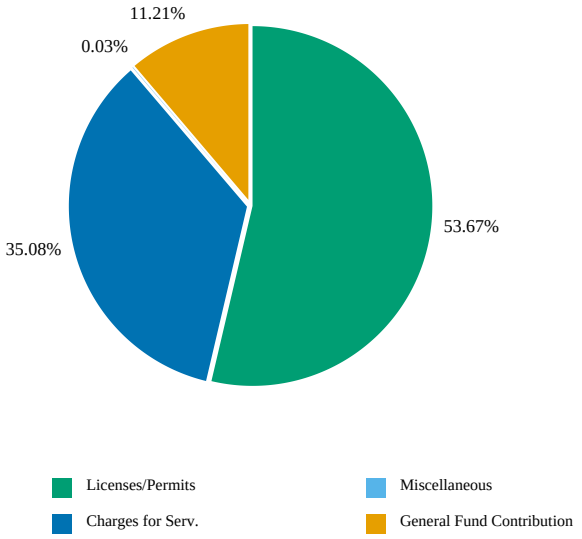
# Housing Services

## (Budget Unit 400017 - Fund 1001 - Appropriation Unit HEA107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 464,221 | $ 629,392 | $ 614,076 | $ 819,913 | $ 819,914 | $ 190,522 |
| Services and Supplies | 307,931 | 298,860 | 302,854 | 349,180 | 349,180 | 50,320 |
| Other Charges | (237,194) | (269,176) | (269,176) | (291,506) | (291,506) | (22,330) |
| **Subtotal** | $ 534,958 | $ 659,075 | $ 647,754 | $ 877,587 | $ 877,588 | $ 218,513 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 381,277 | $ 472,590 | $ 410,000 | $ 471,023 | $ 471,023 | $ (1,567) |
| Intergovernmental Revenues | - | - | 1 | - | - | - |
| Charges For Services | 411,561 | 234,434 | 203,001 | 307,861 | 307,861 | 73,427 |
| Miscellaneous Revenues | 852 | - | 500 | 300 | 300 | 300 |
| **Subtotal** | $ 793,690 | $ 707,024 | $ 613,502 | $ 779,184 | $ 779,184 | $ 72,160 |
| General Fund Contributions | (258,732) | (47,949) | 34,252 | 98,403 | 98,404 | 146,353 |
| **Total Source of Funds** | **$ 534,958** | **$ 659,075** | **$ 647,754** | **$ 877,587** | **$ 877,588** | **$ 218,513** |

### Unit Description

The Healthy Housing Services Program focuses on disease prevention and management through environmental controls, complaint response involving vectors, substandard housing, mold, and sanitation, recreational and beach water quality monitoring, and public swimming pool and spa testing. Healthy Housing Services oversees other health protection activities by inspecting employee housing, the Childhood Lead Poisoning Prevention Program and inspection of detention facilities.

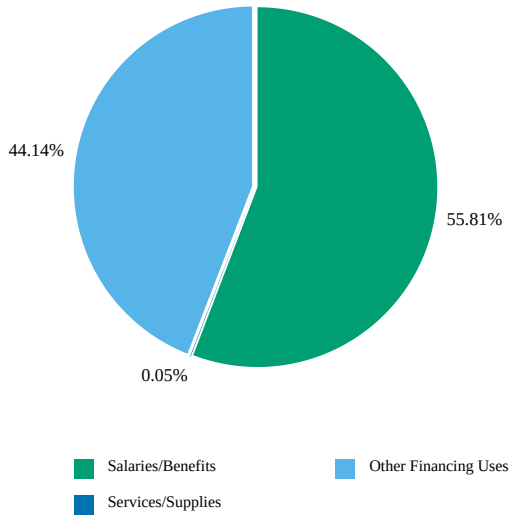
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 30J01 | ENVIRONMENTAL HEALTH TECHNICIAN | 1.00 |
| 30J21 | ENVIRONMENTAL HEALTH SPECIALIST II | 1.00 |
| 30J31 | ENVIRONMENTAL HEALTH SPECIALIST III | 2.00 |
| 30J84 | ENVIRONMENTAL HEALTH SPECIALIST IV | 1.00 |
| | Total | 5.00 |

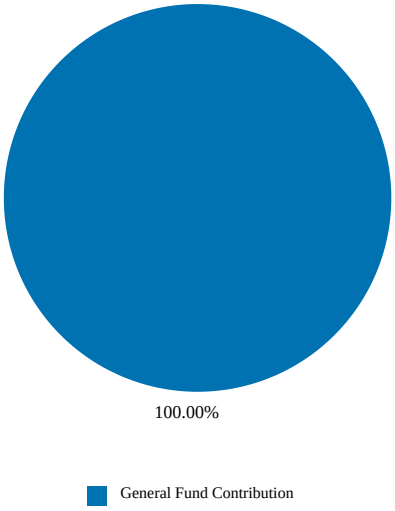
# Animal Services

## (Budget Unit 400018 - Fund 1001 - Appropriation Unit HEA108)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 2,785,562 | $ 3,940,292 | $ 3,491,402 | $ 4,638,565 | $ 4,063,495 | $ 123,203 |
| Services and Supplies | 0 | 4,950 | 1,585 | 426,807 | 3,481 | (1,469) |
| Other Charges | (2,785,563) | (3,819,383) | (3,500,813) | (3,719,603) | (4,349,599) | (530,216) |
| Capital Assets | 0 | - | 4,569 | - | - | - |
| Other Financing Uses | - | 3,152,704 | 3,278,563 | 3,213,402 | 3,213,402 | 60,698 |
| **Subtotal** | $ (1) | $ 3,278,563 | $ 3,275,305 | $ 4,559,171 | $ 2,930,779 | $ (347,784) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Charges For Services | $ 672 | $ - | $ - | $ - | $ - | $ - |
| **Subtotal** | $ 672 | $ - | $ - | $ - | $ - | $ - |
| Fund Balance | $ - | $ - | $ - | $ 585,144 | $ - | $ - |
| General Fund Contributions | (673) | 3,278,563 | 3,275,305 | 3,974,027 | 2,930,779 | (347,784) |
| **Total Source of Funds** | **$ (1)** | **$ 3,278,563** | **$ 3,275,305** | **$ 4,559,171** | **$ 2,930,779** | **$ (347,784)** |

### Unit Description

The Health Department's Animal Services provides health protection to the residents of the County through rabies and stray animal control. Animal Services provides public education, volunteer opportunities, field response for dangerous animals and nuisance complaints, pet licensing, spay and neuter services, and shelter for approximately 4,000 animals annually, largely consisting of animals coming in as strays and roaming animals.

Effective January 1, 2023, a Joint Powers Agreement (JPA) was established. Salaries and benefit costs are associated with Animal Services General Fund unit, which was later transferred to unit 8601-400003 under Hitchcock Road Animal Services and covered by both agencies, the County and City of Salinas.

### Recommended Positions

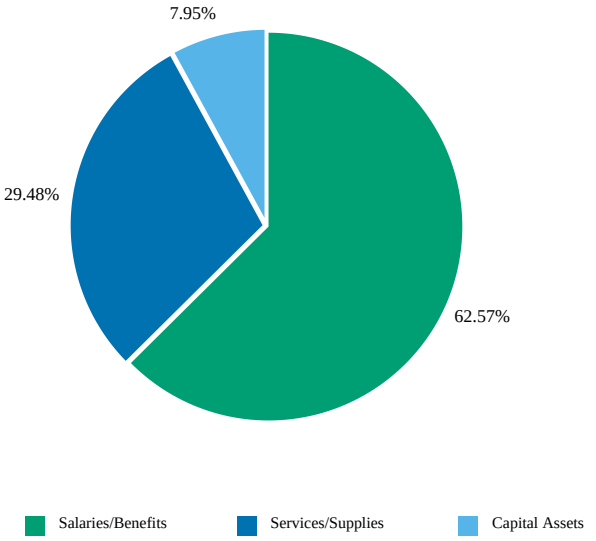
| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E01 | OFFICE ASSISTANT I | 1.00 |
| 80E21 | OFFICE ASSISTANT II | 3.00 |
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 |
| 14H24 | EDUCATOR AND VOLUNTEER COORDINATOR | 2.00 |

| | | |
|---|---|---|
| 34C01 | ANIMAL CONTROL OFFICER | 6.00 |
| 34C02 | SENIOR ANIMAL CONTROL OFFICER | 1.00 |
| 34C11 | ANIMAL SERVICES SUPERVISOR | 2.00 |
| 50M21 | REGISTERED VETERINARY TECHNICIAN | 1.00 |
| 50M80 | VETERINARIAN | 1.50 |
| 70B03 | ANIMAL CARE TECHNICIAN II | 8.00 |
| | Total | 27.50 |

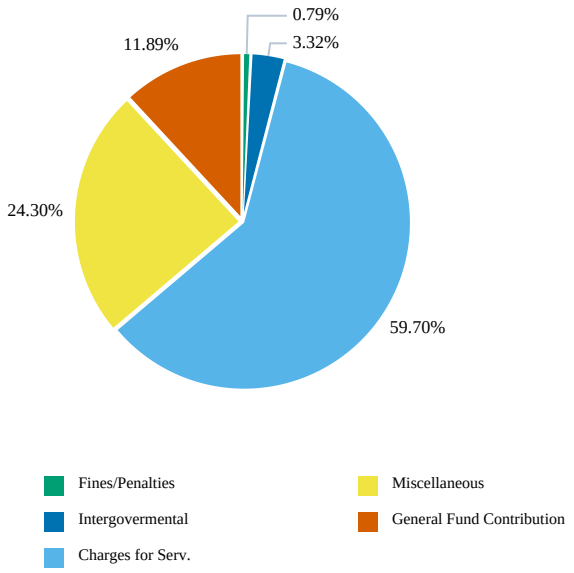
# Emergency Medical Services Operating

## (Budget Unit 400019 - Fund 1001 - Appropriation Unit HEA109)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,289,033 | $ 1,628,186 | $ 1,313,729 | $ 1,917,020 | $ 1,917,020 | $ 288,834 |
| Services and Supplies | 664,292 | 905,409 | 837,273 | 903,147 | 903,147 | (2,262) |
| Other Charges | (1,415,431) | (1,863,248) | (1,282,385) | (2,304,427) | (2,304,427) | (441,179) |
| Capital Assets | 0 | 180,937 | 193,610 | 243,486 | 243,486 | 62,549 |
| **Subtotal** | $ 537,894 | $ 851,284 | $ 1,062,227 | $ 759,226 | $ 759,226 | $ (92,058) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 9,000 | $ 10,556 | $ 6,000 | $ 6,000 | $ 6,000 | $ (4,556) |
| Intergovernmental Revenues | - | 13,601 | 16,800 | 25,200 | 25,200 | 11,599 |
| Charges For Services | 295,323 | 328,204 | 278,230 | 453,234 | 453,234 | 125,030 |
| Miscellaneous Revenues | - | - | 262,271 | 184,506 | 184,506 | 184,506 |
| **Subtotal** | $ 304,323 | $ 352,361 | $ 563,301 | $ 668,940 | $ 668,940 | $ 316,579 |
| General Fund Contributions | 233,571 | 498,923 | 498,926 | 90,286 | 90,286 | (408,637) |
| **Total Source of Funds** | **$ 537,894** | **$ 851,284** | **$ 1,062,227** | **$ 759,226** | **$ 759,226** | **$ (92,058)** |

### Unit Description

The Emergency Medical Services (EMS) Agency is designated by the County Board of Supervisors, pursuant to California Health and Safety Code, section 1797.200, as the Local EMS Agency. The local EMS Agency is responsible for planning, implementing, and evaluating the EMS System, consisting of organized patterns of readiness and response services based on public and private agreements and operational procedures. The Local EMS Agency is responsible for implementing advanced life support systems and establishing policies and procedures approved by the Medical Director of the Local EMS Agency to assure medical control of the EMS system. In addition, EMS Agency staff administer funds received through the County Service Area 74 - Ambulance Services Special Tax (Fund 1442) and the Uncompensated Care Fund (Fund 1280).

### Recommended Positions

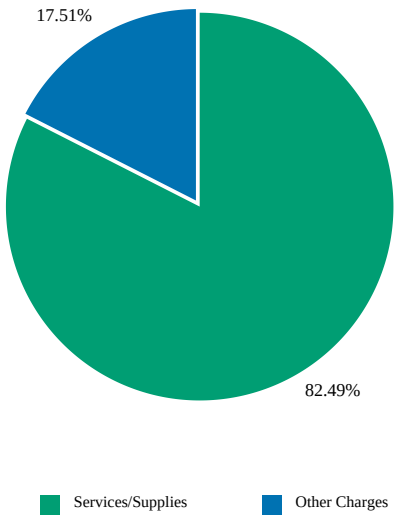
| Classification Code | Classification Label | FTE |
|---|---|---|
| 12E04 | BUREAU CHIEF | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |

| | | |
|---|---|---|
| 50B12 | EMERGENCY MEDICAL SERVICES ANALYST | 4.00 |
| 50K18 | HEALTH PROGRAM COORDINATOR | 1.00 |
| | Total | 9.00 |

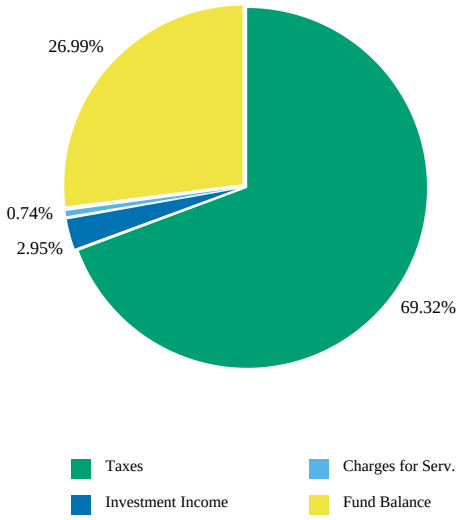
# Ambulance Service

## (Budget Unit 400021 - Fund 1442 - Appropriation Unit HEA110)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 1,574,544 | $ 2,208,534 | $ 1,624,367 | $ 2,237,053 | $ 2,237,053 | $ 28,519 |
| Other Charges | 474,690 | 475,000 | 475,000 | 475,000 | 475,000 | 0 |
| **Subtotal** | $ 2,049,234 | $ 2,683,534 | $ 2,099,367 | $ 2,712,053 | $ 2,712,053 | $ 28,519 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 1,887,736 | $ 1,880,000 | $ 1,880,000 | $ 1,880,000 | $ 1,880,000 | $ 0 |
| Revenue from Use of Money & Property | 138,820 | 80,000 | 85,001 | 80,000 | 80,000 | 0 |
| Charges For Services | 21,993 | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| Miscellaneous Revenues | 32,658 | - | 0 | - | - | - |
| **Subtotal** | $ 2,081,207 | $ 1,980,000 | $ 1,985,000 | $ 1,980,000 | $ 1,980,000 | $ 0 |
| Fund Balance | $ (31,973) | $ 703,534 | $ 114,367 | $ 732,053 | $ 732,053 | $ 28,519 |
| **Total Source of Funds** | **$ 2,049,234** | **$ 2,683,534** | **$ 2,099,367** | **$ 2,712,053** | **$ 2,712,053** | **$ 28,519** |

### Unit Description

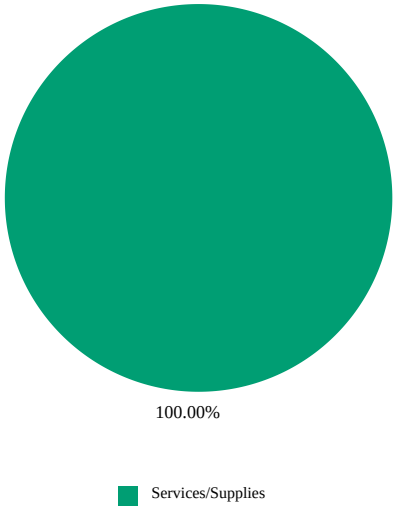
The County Emergency Medical Services (EMS) system provides paramedic, ambulance and related services.

Originally, CSA-74 was formed to provide funding for paramedic, ambulance, and related services. On March 7, 2000, county voters approved Measure A, replacing the former CSA 74 benefit assessment with an equivalent special tax, in compliance with Proposition 218 (1996, Right to Vote on Taxes Act). The special tax is collected and administered by the Emergency Medical Services (EMS) Agency.

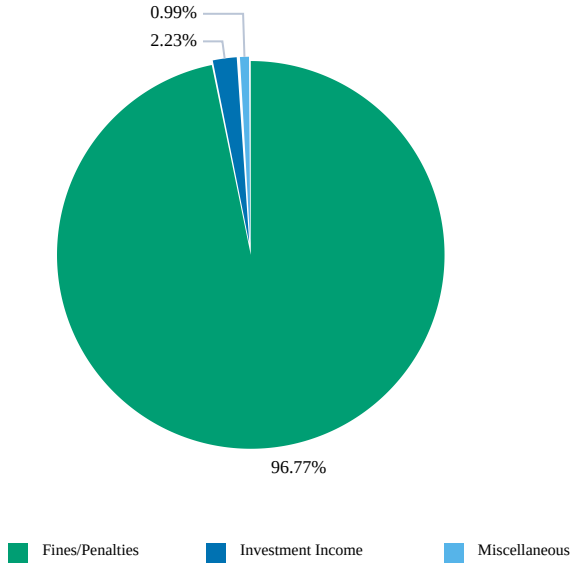
# Uncompensated Care

## (Budget Unit 400022 - Fund 1280 - Appropriation Unit HEA111)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 664,928 | $ 702,607 | $ 791,914 | $ 795,349 | $ 795,349 | $ 92,742 |
| Other Charges | 0 | - | 0 | - | - | - |
| **Subtotal** | $ 664,928 | $ 702,607 | $ 791,914 | $ 795,349 | $ 795,349 | $ 92,742 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 646,653 | $ 740,000 | $ 750,000 | $ 780,000 | $ 780,000 | $ 40,000 |
| Revenue from Use of Money & Property | 24,448 | 15,000 | 18,000 | 18,000 | 18,000 | 3,000 |
| Miscellaneous Revenues | 13,377 | 8,000 | 8,001 | 8,000 | 8,000 | 0 |
| **Subtotal** | $ 684,478 | $ 763,000 | $ 776,000 | $ 806,000 | $ 806,000 | $ 43,000 |
| Fund Balance | $ (19,551) | $ (60,393) | $ 15,914 | $ (10,651) | $ (10,651) | $ 49,742 |
| **Total Source of Funds** | **$ 664,928** | **$ 702,607** | **$ 791,914** | **$ 795,349** | **$ 795,349** | **$ 92,742** |

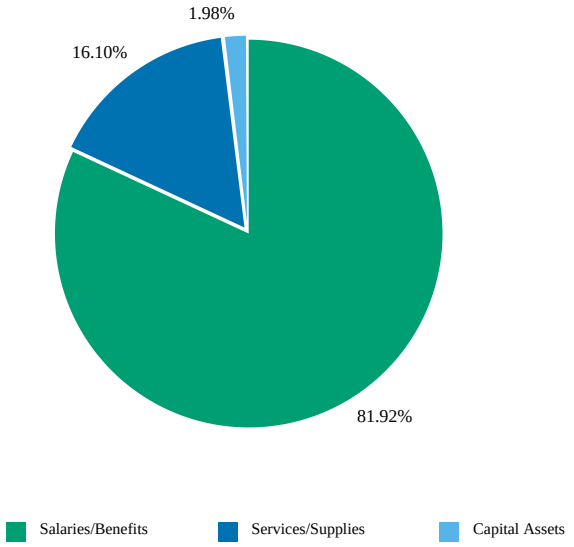
### Unit Description

The Health Department's Uncompensated Care Fund 1280 was established in 1989 to collect and distribute fine proceeds authorized by the California State Legislature through SB 612 (Presley, Chapter 945, Statutes of 1988) and SB 1773 (Alarcon, Chapter 841, Statutes of 2006). These laws allow counties to levy an assessment of $4.00 per $10.00 of fines for specified traffic violations. Pursuant to state law, up to 10% of the proceeds are available to fund the program's administration. The remaining 90% is distributed to physicians and hospitals for patients who do not make payments for EMS and for other emergency medical services as follows: 58% to reimburse physicians for a portion of unreimbursed indigent services/bad debt costs; 25% to reimburse hospitals which provide a disproportionate share of unreimbursed emergency medical care; and 17% to support the Health Department's Emergency Medical Services (EMS) Agency activities.

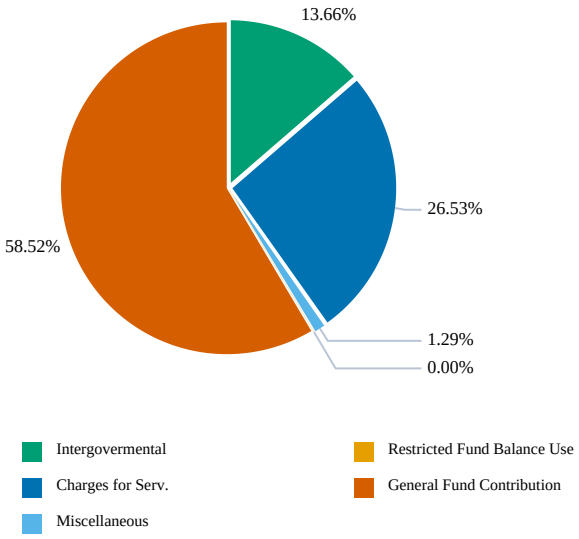
# Conservator

## (Budget Unit 400023 - Fund 1001 - Appropriation Unit HEA112)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,522,404 | $ 2,525,654 | $ 2,242,208 | $ 2,593,532 | $ 2,593,532 | $ 67,878 |
| Services and Supplies | 675,056 | 491,513 | 564,095 | 509,636 | 509,636 | 18,123 |
| Other Charges | 577,714 | (209,951) | (209,951) | (74,110) | (74,110) | 135,841 |
| Capital Assets | 0 | 60,200 | 59,000 | 62,620 | 62,620 | 2,420 |
| **Subtotal** | $ 2,775,174 | $ 2,867,416 | $ 2,655,352 | $ 3,091,678 | $ 3,091,678 | $ 224,262 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 503,532 | $ 370,602 | $ 345,350 | $ 422,229 | $ 422,229 | $ 51,627 |
| Charges For Services | 538,451 | 793,556 | 608,345 | 820,301 | 820,301 | 26,745 |
| Miscellaneous Revenues | 34,021 | 31,600 | 30,000 | 40,000 | 40,000 | 8,400 |
| **Subtotal** | $ 1,076,004 | $ 1,195,758 | $ 983,696 | $ 1,282,530 | $ 1,282,530 | $ 86,772 |
| GF - Restricted Fund Balance Use | - | - | - | 1 | 1 | 1 |
| General Fund Contributions | 1,699,170 | 1,671,658 | 1,671,656 | 1,809,147 | 1,809,147 | 137,489 |
| **Total Source of Funds** | **$ 2,775,174** | **$ 2,867,416** | **$ 2,655,352** | **$ 3,091,678** | **$ 3,091,678** | **$ 224,262** |

### Unit Description

The Health Department's Public Conservator is the court-appointed Lanterman-Petris-Short Conservator of any individual found to be gravely disabled as a condition in which a person, as a result of a mental disorder, is unable to provide for their basic personal needs for food, clothing or shelter. Welfare & Institutions Code, section 5008(h)(1)(A).

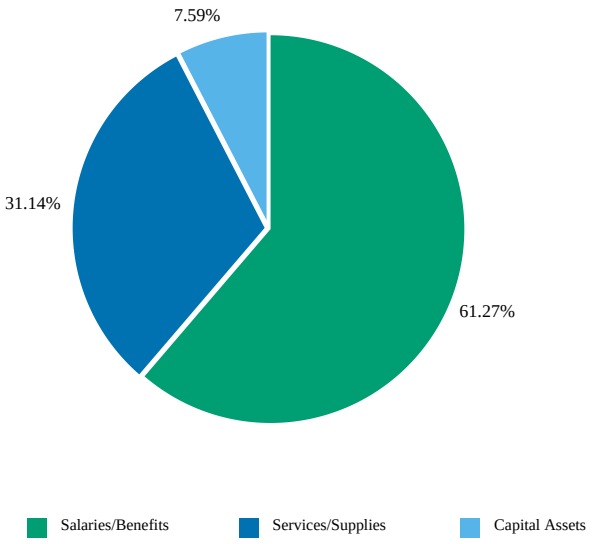
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 2.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 14N06 | OPERATIONS MANAGER | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 34H34 | DEPUTY PUBLIC ADMINISTRATOR/ GUARDIAN/CONSERVATOR II | 8.50 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 16.50 |

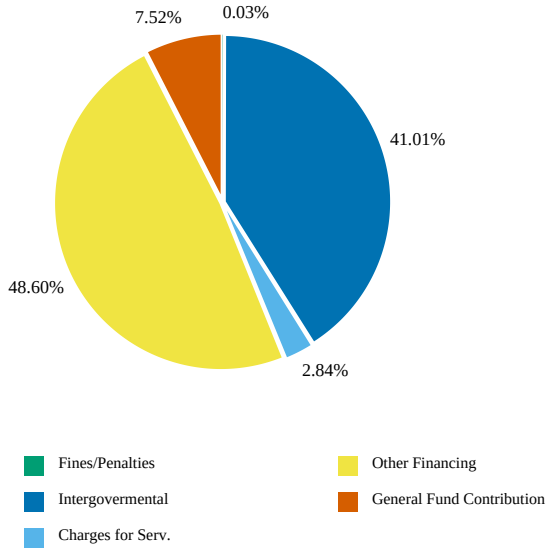
# Public Health

## (Budget Unit 400026 - Fund 1001 - Appropriation Unit HEA113)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 21,209,390 | $ 23,746,556 | $ 24,423,136 | $ 25,112,537 | $ 25,112,537 | $ 1,365,981 |
| Services and Supplies | 11,464,676 | 14,031,090 | 13,539,222 | 12,763,331 | 12,763,331 | (1,267,759) |
| Other Charges | (2,265,999) | (2,083,128) | (2,362,107) | (2,647,777) | (2,647,777) | (564,649) |
| Capital Assets | 7,533 | 6,540,500 | 7,634,500 | 3,110,500 | 3,110,500 | (3,430,000) |
| **Subtotal** | $ 30,415,600 | $ 42,235,018 | $ 43,234,752 | $ 38,338,591 | $ 38,338,591 | $ (3,896,427) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Licenses, Permits, and Franchises | $ 12,593 | $ 6,296 | $ 0 | $ - | $ - | $ (6,296) |
| Fines, Forfeitures, and Penalties | 8,203 | 12,475 | 11,735 | 11,148 | 11,148 | (1,327) |
| Intergovernmental Revenues | 19,543,976 | 22,544,491 | 21,481,187 | 15,723,313 | 15,723,313 | (6,821,178) |
| Charges For Services | 1,671,018 | 1,011,984 | 980,993 | 1,088,264 | 1,088,264 | 76,280 |
| Other Financing Sources | 5,032,958 | 14,043,623 | 16,144,687 | 18,632,833 | 18,632,833 | 4,589,210 |
| **Subtotal** | $ 26,268,747 | $ 37,618,869 | $ 38,618,603 | $ 35,455,558 | $ 35,455,558 | $ (2,163,311) |
| General Fund Contributions | 4,146,852 | 4,616,149 | 4,616,149 | 2,883,033 | 2,883,033 | (1,733,116) |
| **Total Source of Funds** | **$ 30,415,600** | **$ 42,235,018** | **$ 43,234,752** | **$ 38,338,591** | **$ 38,338,591** | **$ (3,896,427)** |

### Unit Description

Public health is credited with adding 25 years to the life expectancy of people in the United States. Major public health accomplishments in the last 100 years that have prolonged life expectancy include immunizations, motor vehicle safety laws, safer workplaces, safer drinking water, infectious disease control, healthier food, and alcohol and tobacco laws. The Public Health Bureau is organized into six divisions.

Communicable Disease Prevention and Control Division monitors reportable diseases such as tuberculosis, HIV, syphilis, hepatitis A, measles, influenza and Valley Fever and takes measures to reduce the future spread of disease. Public Health Preparedness equips Health Department employees with skills to respond effectively to emergencies and disasters such as pandemics, floods, and forest fires, while enhancing hospital emergency response capability. The Immunization Program collaborates with schools and health care providers to immunize children against deadly illnesses. Vital Records Office registers live births and deaths in Monterey County, issues certificates of birth and death, and

issues burial and cremation permits. Epidemiology and Surveillance investigates suspected outbreaks, gathers and interprets population level health information, and provides infection control guidance to health care agencies, congregate living facilities, schools, and businesses.
The Laboratories Division provides local testing to protect our community against public health threats. The Public Health Laboratory receives samples from local hospitals and health care providers to test for infectious diseases such as legionellosis, norovirus, E. coli and Salmonella. The Consolidated Chemistry (Environmental) Laboratory receives samples from Environmental Health, businesses and residents to test for contaminants in drinking water, wastewater, and recreational water such as beaches and lakes.

Community Based Nursing Division's Nurse Family Partnership and Nursing Healthy Families Programs promote comprehensive perinatal services for pregnant women, provide case management for mothers and their babies, and link families to services and resources that reduce the number of babies that die before the age of one. Enhanced Care Management nurses case manage persons experiencing homelessness, high utilizers of the hospital, and persons with substance use disorders which involves referrals to housing services, drug treatment and medical homes, all of which improve a person's health and social well-being. Public Health Nutrition staff support clients and their families who have weight management, chronic disease, and related dietary concerns, focusing primarily on children under 21 years of age and their families, medically fragile adults, and individuals in jeopardy of negative psycho-social outcomes.

Chronic Disease and Injury Prevention Division works in schools to prevent teen pregnancy, sexually transmitted infections, and abusive relationships. Prevention teams also work with health care providers and schools to promote oral health by preventing childhood gum disease and cavities. The Division collaborates with cities to reduce motor vehicle, cyclist and pedestrian injuries and deaths, and supports businesses to reduce youth access to alcohol, cannabis, and tobacco products. The Healthy Aging Program provides outreach and education services that rely on upstream prevention strategies. Women, Infants and Children (WIC) program offers supplemental food, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women. Monterey County Employee Wellness Program improves county employee social, emotional, and physical health, which improves staff morale and productivity, reduces absenteeism, reduces workers' compensation claims, and can reduce health insurance and disability premium rates.

Children's Medical Services Division assures access to quality preventive and specialty medical care for Monterey County children and is budgeted in Unit 8121.

Public Health Administration Division administers the Sexual Assault Response Team (SART). The SART Coordinator and trained Sexual Assault Forensic Examiners (SAFE) respond collaboratively with counselors, law enforcement, and the District Attorney's Office to reports of victims of sexual assault, sexual abuse and domestic violence.

## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 52E01 | PUBLIC HEALTH LICENSED VOCATIONAL NURSE | 6.00 |
| 12E04 | BUREAU CHIEF | 1.00 |
| 52E20 | DIRECTOR OF PUBLIC HEALTH NURSING | 1.00 |
| 52E22 | PUBLIC HEALTH NURSE II | 20.00 |
| 80E22 | OFFICE ASSISTANT III | 10.00 |
| 50E23 | LABORATORY ASSISTANT | 3.00 |
| 52E23 | PUBLIC HEALTH NURSE III | 2.00 |
| 52E80 | SUPERVISING PUBLIC HEALTH NURSE | 7.00 |
| 80E93 | SUPERVISING VITAL RECORDS SPECIALIST | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 3.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14C48 | PUBLIC HEALTH PROGRAM MANAGER II | 2.00 |
| 14C80 | PUBLIC HEALTH PROGRAM MANAGER I | 2.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 14K44 | ASSISTANT BUREAU CHF | 1.00 |
| 20B11 | ACCOUNTANT II | 4.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 1.00 |
| 43B02 | WATER QUALITY SPECIALIST | 2.00 |
| 50C22 | PUBLIC HEALTH MICROBIOLOGIST II | 4.00 |
| 50C23 | SENIOR PUBLIC HEALTH MICROBIOLOGIST | 1.00 |
| 50C70 | ASSISTANT DIRECTOR - PUBLIC HEALTH LABORATORY | 1.00 |
| 50C80 | DIRECTOR PUBLIC HEALTH LABORATORY | 1.00 |
| 50C81 | PUBLIC HEALTH CHEMIST | 1.00 |
| 50J01 | CHRONIC DISEASE PREVENTION SPECIALIST I | 24.00 |
| 50J11 | CHRONIC DISEASE PREVENTION SPECIALIST II | 10.00 |
| 50J21 | CHRONIC DISEASE PREVENTION COORDINATOR | 9.00 |
| 50K18 | HEALTH PROGRAM COORDINATOR | 5.00 |
| 50K23 | SENIOR HEALTH EDUCATOR | 1.00 |
| 50L22 | PUBLIC HEALTH NUTRITIONIST II | 6.00 |
| 50L80 | SUPERVISING PUBLIC HEALTH NUTRITIONIST | 3.00 |
| 50N11 | PUBLIC HEALTH EPIDEMIOLOGIST II | 2.00 |
| 50N22 | SUPERVISING PUBLIC HEALTH EPIDEMIOLOGIST | 1.00 |
| 52A97 | CLINIC NURSE PRACTITIONER | 2.00 |
| 60P21 | COMMUNITY SERVICE AIDE II | 11.00 |
| 60P22 | COMMUNITY SERVICE AIDE III | 3.00 |
| 60P23 | COMMUNITY SERVICE AIDE IV | 4.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 2.00 |
| | Total | 161.00 |

# Community Health Regional Teams

## (Budget Unit 400027 - Fund 1001 - Appropriation Unit HEA113)

### Use of Funds

No data to display

### Source of Funds

No data to display

## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 466,732 | $ 12,152 | $ 13,106 | $ - | $ - | $ (12,152) |
| Services and Supplies | 65,129 | 7,055 | (1) | - | - | (7,055) |
| Other Charges | 136,086 | 0 | - | - | - | 0 |
| **Subtotal** | $ 667,947 | $ 19,208 | $ 13,105 | $ - | $ - | $ (19,208) |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 209,320 | $ - | $ 271,310 | $ - | $ - | $ - |
| Other Financing Sources | - | 94,001 | (332,998) | - | - | (94,001) |
| **Subtotal** | $ 209,320 | $ 94,001 | $ (61,688) | $ - | $ - | $ (94,001) |
| General Fund Contributions | 458,627 | (74,793) | 74,793 | - | - | 74,793 |
| **Total Source of Funds** | **$ 667,947** | **$ 19,208** | **$ 13,105** | **$ -** | **$ -** | **$ (19,208)** |

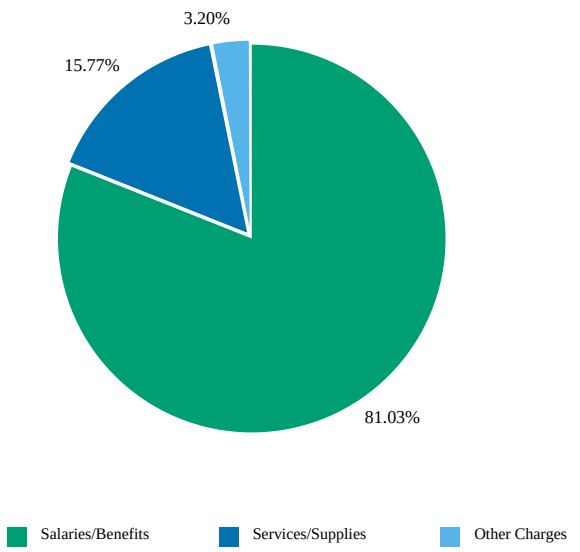
## Unit Description

Beginning FY 2026-27, the Health Department's Community Health Regional Teams (unit 400027) will be merged with Public Health (unit 400026). There is no reduction in staff or services. The unit will remain active in FY 2025-26 to account for pending financial transactions. Previously offered service by this unit will continue to be provided through the Public Health unit. The following services were previously provided by this unit: Public Health Nutritionists and support staff in the Public Health Nutrition Program provide nutrition evaluation and case management to multiple populations of focus, which include people under 21 years of age and their families, medically fragile adults, and individuals in jeopardy of negative psycho-social outcomes. Public health nutritionists support clients and their families who have weight management, chronic disease, and related dietary concerns.

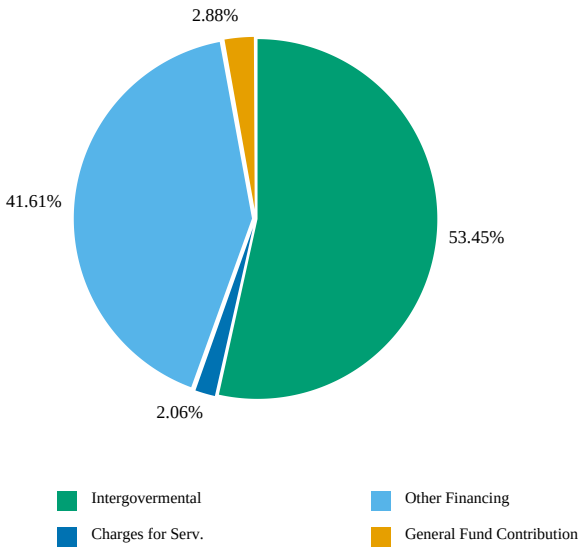
# Children's Medical Services

## (Budget Unit 400028 - Fund 1001 - Appropriation Unit HEA114)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 4,009,051 | $ 4,655,740 | $ 5,004,284 | $ 4,843,771 | $ 4,843,771 | $ 188,031 |
| Services and Supplies | 750,870 | 941,287 | 953,037 | 942,502 | 942,502 | 1,215 |
| Other Charges | (66,121) | 95,763 | 90,130 | 191,231 | 191,231 | 95,468 |
| **Subtotal** | $ 4,693,800 | $ 5,692,790 | $ 6,047,451 | $ 5,977,504 | $ 5,977,504 | $ 284,714 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 3,765,287 | $ 3,177,819 | $ 2,812,355 | $ 3,194,985 | $ 3,194,985 | $ 17,166 |
| Charges For Services | 136,300 | 124,273 | 129,392 | 122,925 | 122,925 | (1,348) |
| Other Financing Sources | 1,218,318 | 2,318,038 | 3,033,044 | 2,487,292 | 2,487,292 | 169,254 |
| **Subtotal** | $ 5,119,905 | $ 5,620,130 | $ 5,974,791 | $ 5,805,202 | $ 5,805,202 | $ 185,072 |
| General Fund Contributions | (426,105) | 72,660 | 72,660 | 172,302 | 172,302 | 99,642 |
| **Total Source of Funds** | **$ 4,693,800** | **$ 5,692,790** | **$ 6,047,451** | **$ 5,977,504** | **$ 5,977,504** | **$ 284,714** |

### Unit Description

Children's Medical Services (CMS) is a division of the Public Health Bureau. CMS assures access to quality preventive and specialty medical care for Monterey County children. Programs include California Children's Services (CCS), Health Care Program for Children in Foster Care (HCPCFC), and Childhood Lead Poisoning Prevention Program (CLPPP).

CCS, a State-mandated program, provides eligibility determination for children referred to CCS by health care providers, parents, and health plans. CCS provides treatment authorization, case management and medical care coordination for eligible children up to age 21 who are not Medi-Cal Managed Care Plan members. CCS Medical Therapy Unit (MTU) program delivers physical and occupational rehabilitative therapy services to children with certain MTU eligible conditions. HCPCFC works with the County Probation Department and the Child and Family Services Division of the County Department of Social Services to assure children in foster care have timely access to appropriate behavioral, dental and health care services. CLPPP educates medical providers in detecting and preventing lead poisoning in children, improves lead poisoning detection by assuring at-risk children receive blood lead screening tests, case manages lead-poisoned children to assure screening follow-up, and collaborates with community partners to increase awareness of childhood lead poisoning.

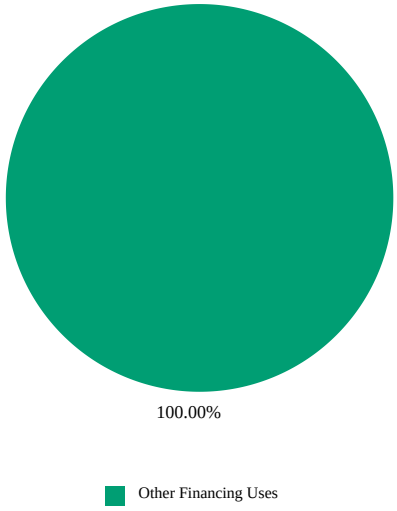
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 52E22 | PUBLIC HEALTH NURSE II | 5.00 |
| 80E22 | OFFICE ASSISTANT III | 1.00 |
| 52E23 | PUBLIC HEALTH NURSE III | 1.00 |
| 52E80 | SUPERVISING PUBLIC HEALTH NURSE | 1.75 |
| 25G21 | CA CHILDRENS SERVICES CASE WORKER II | 3.00 |
| 50F23 | OCCUPATIONAL THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 5.00 |
| 50G23 | PHYSICAL THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 3.00 |
| 50G25 | SENIOR THERAPIST-PHYSICALLY HANDICAPPED CHILDREN | 2.00 |
| 50G31 | SUPERVISING THERAPIST-MED THER PROG | 1.00 |
| 50J11 | CHRONIC DISEASE PREVENTION SPECIALIST II | 1.00 |
| 60P22 | COMMUNITY SERVICE AIDE III | 3.00 |
| | Total | 26.75 |

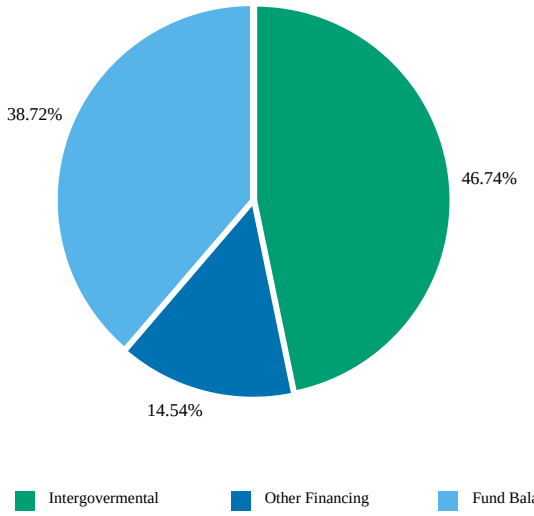
# Health - Realignment

## (Budget Unit 400029 - Fund 1330 - Appropriation Unit HEA115)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 13,239,981 | $ 23,092,389 | $ 22,885,797 | $ 30,546,837 | $ 31,546,837 | $ 8,454,448 |
| **Subtotal** | $ 13,239,981 | $ 23,092,389 | $ 22,885,797 | $ 30,546,837 | $ 31,546,837 | $ 8,454,448 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 7,924,558 | $ 6,649,038 | $ 12,583,842 | $ 13,745,791 | $ 14,745,791 | $ 8,096,753 |
| Other Financing Sources | 5,211,274 | 5,211,274 | 4,836,288 | 4,586,288 | 4,586,288 | (624,986) |
| **Subtotal** | $ 13,135,832 | $ 11,860,312 | $ 17,420,129 | $ 18,332,079 | $ 19,332,079 | $ 7,471,767 |
| Fund Balance | $ 104,149 | $ 11,232,077 | $ 5,465,668 | $ 12,214,758 | $ 12,214,758 | $ 982,681 |
| **Total Source of Funds** | **$ 13,239,981** | **$ 23,092,389** | **$ 22,885,797** | **$ 30,546,837** | **$ 31,546,837** | **$ 8,454,448** |

### Unit Description

The Health & Welfare Realignment Fund 025 was established in FY 2012-13 to comply with new 1991 realignment accounting and funding methodologies adopted by the State. Fund 025 will serve as the repository and appropriation unit for realignment funds.

Total expenditures of $30,029,380 are categorized as follows: $2,450,645 for Sheriff's Office inmate medical care, $3,376,481 for Policy Evaluation and Planning Unit (PEP), $60,000 for indigent medical services to rural clinics, $500,000 Admin Participatory Budget Process, $2,906,000 for Capital Improvement Plan (CIP), $2,532,034 for Children's Medical Services, $18,204,220 for Public Health programs and services.

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# Social Services

Departmental Overview:

The County of Monterey's Department of Social Services (DSS) promotes the social and economic self-reliance of individuals and families in the County through employment services, temporary financial assistance, social support services, protective services for children and vulnerable adults, and support to dependent adults, seniors, and military veterans. Much of this work is accomplished through community partners to develop and support personal resilience and self-sufficiency.

Programs and Functions:

Community Benefits (CB) provides eligibility services for Medi-Cal health insurance, CalFresh nutrition assistance, California Work Opportunity and Responsibility to Kids (CalWORKs) through cash aid to families with children, and General Assistance to indigent adults.

Family and Children Services Benefits (FCS) provides child abuse and neglect prevention, assesses and investigates referrals of child abuse and neglect, supports adoptions and other permanency resources when reunification is not possible, and provides independent living skills services for older youth who are in care or emancipating to independence.

CalWORKs Employment Services (CWES) provides the Welfare-to-Work Employment Program services to lift CalWORKs customers out of poverty and encourage self-sufficiency. This includes providing childcare payments, job search support, skill building, wage subsidies, and services to overcome barriers.

Aging and Adult Services (AAS) administers the Adult Protective Services (APS) Program to address abuse and dependent adult exploitation, the In-Home Supportive Services (IHSS) program that provides home care as an alternative to institutional care, Supplemental Security Income (SSI), Public Authority to assist with IHSS provider enrollment and the Area Agency on Aging.

Military and Veterans Affairs Office (MVAO) assists and advocates for Veterans, military service members, and their families by providing support through the adjudication process with the Department of Veterans Affairs (VA) regarding compensation, pension, education, burial, surviving spouse and dependent benefit and entitlement allocations.

Department’s Contributions to the County's Strategic Plan Goals:

Well-Being and Quality of Life: Improve health, stability and quality of life for residents by promoting equitable access to a range of public assistance opportunities in partnership with a vibrant network of community partners.

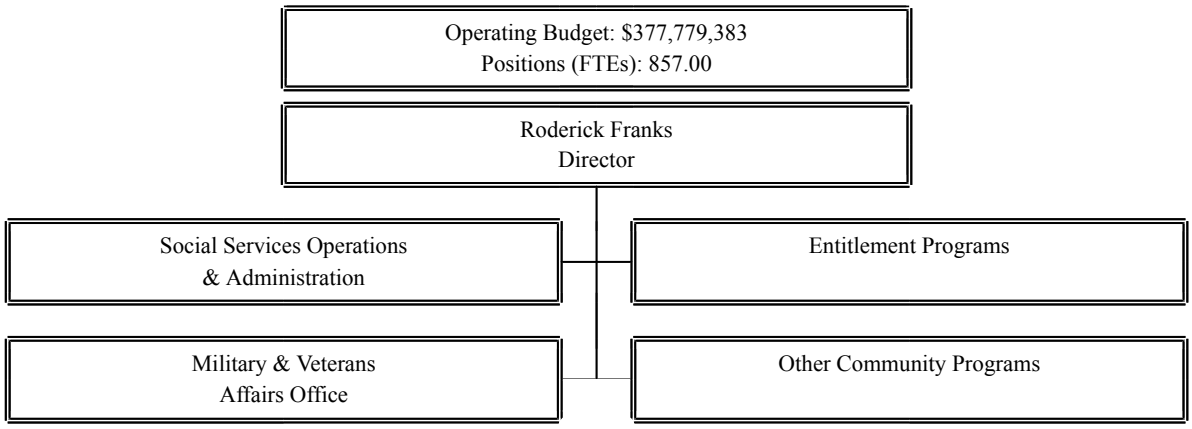
Sustainable Infrastructure for the Present and Future: Redesign and modernize staff and public spaces to address workflow in a manner that both conveys and facilitates respect, dignity, and accessibility.

Safe and Resilient Communities: Protect vulnerable children and adults in ways that strengthen families and encourage independence through 24-hour Adult and Child Protective Services, financial aid, employment & training, food, medical coverage, and housing.

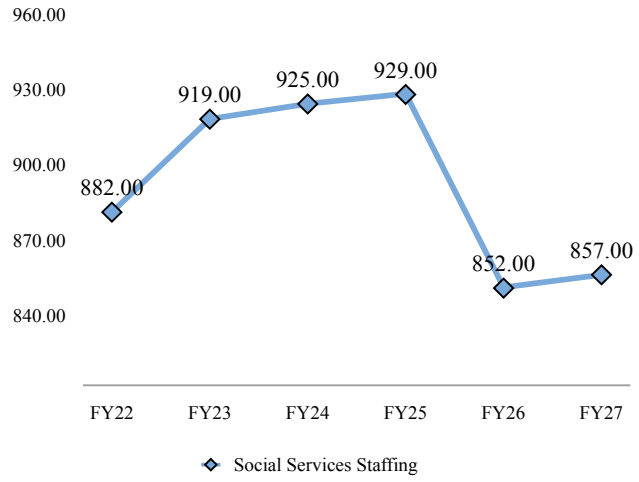
Diverse and Thriving Economy: Implement programs and services, while also advocating for policy and resources, in a manner that will improve the lives of residents, strengthen the local economy, and ensure the viability of the department and its community partners.

Dynamic Organization and Employer of Choice: Restructure and innovate administrative systems, internal processes, and service delivery to improve efficiency and recruit and retain a diverse, talented workforce dedicated to protecting vulnerable children and adults in ways that strengthen families and encourage independence.

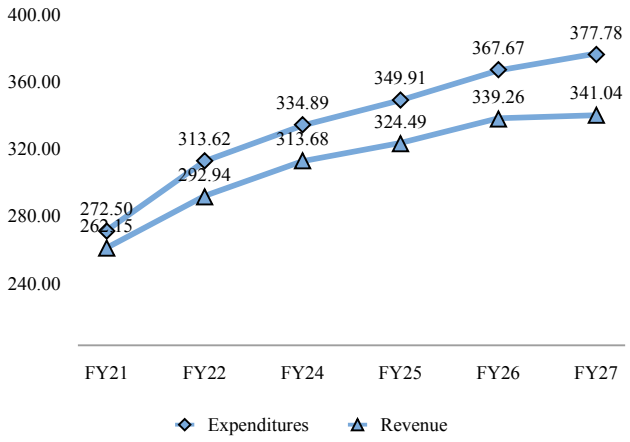
County of Monterey
DEPARTMENT OF SOCIAL SERVICES




## Staffing Trends



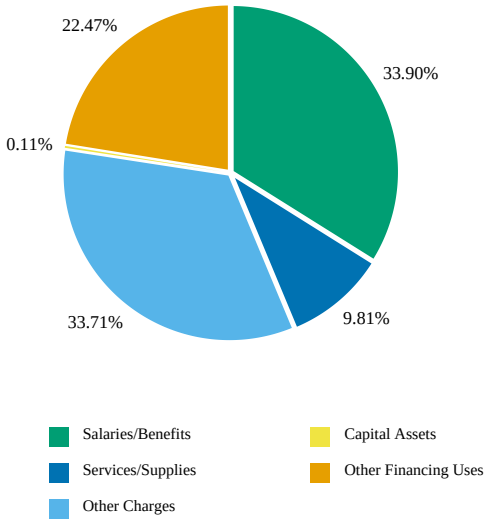

## Expenditure/Revenue History (in millions)



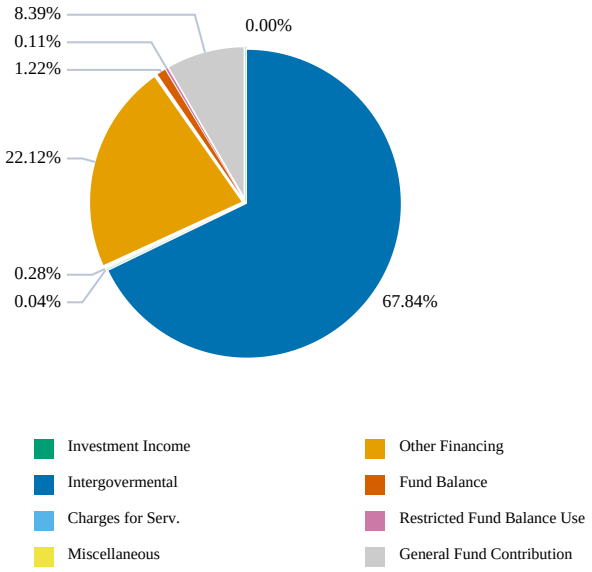

The following effectiveness measures demonstrate the department's efforts and performance in improving the social and economic security of county residents and assisting veterans and their families.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Total county residents aided. | 243,149 | 232,034 | 213,499 |
| Percent of Community Benefits applications processed timely. Target = 100% | 92.89% | 93.20% | 93.62% |
| Rate of work participation for CalWORKs (not including WINS). Target = 50% | 58.15% | 57.05% | ** Unavailable |
| Average monthly number of IHSS recipients. | 6,453 | 6,990 | 7,479 |
| Number of adult protective services referrals. | 2,922 | 3,693 | 1,789 |
| Number of child maltreatment allegations referred. | 4,321 | 4,382 | 2,513 |
| Children in care per 1,000 children in population. | 1.3 | 1.3 | 1.1 |
| Number of Veteran claims submitted | 5,770 | 4,909 | 2,665 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 111,278,296 | $ 124,293,147 | $ 121,229,518 | $ 128,086,087 | $ 128,086,090 | $ 3,792,943 |
| Services and Supplies | 38,399,288 | 39,463,015 | 40,435,985 | 37,048,802 | 37,043,870 | (2,419,145) |
| Other Charges | 114,935,776 | 123,935,863 | 122,038,735 | 127,351,221 | 127,351,221 | 3,415,358 |
| Capital Assets | 1,004,765 | 1,244,772 | 692,230 | 400,000 | 400,000 | (844,772) |
| Other Financing Uses | 84,289,514 | 80,513,328 | 80,521,968 | 83,898,202 | 84,898,202 | 4,384,874 |
| **Subtotal** | $ 349,907,639 | $ 369,450,124 | $ 364,918,436 | $ 376,784,312 | $ 377,779,383 | $ 8,329,259 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 1,036 | $ 500 | $ 500 | $ 500 | $ 500 | $ 0 |
| Intergovernmental Revenues | 239,569,882 | 260,623,752 | 254,549,202 | 256,267,881 | 256,267,881 | (4,355,871) |
| Charges For Services | 140,394 | 145,000 | 145,000 | 145,000 | 145,000 | 0 |
| Miscellaneous Revenues | 941,374 | 608,392 | 1,144,683 | 1,073,521 | 1,073,521 | 465,129 |
| Other Financing Sources | 83,839,354 | 78,028,617 | 78,047,535 | 81,553,655 | 83,553,655 | 5,525,038 |
| **Subtotal** | $ 324,492,040 | $ 339,406,261 | $ 333,886,921 | $ 339,040,557 | $ 341,040,557 | $ 1,634,296 |
| Fund Balance | $ 8,948,077 | $ 3,359,105 | $ 4,312,252 | $ 4,610,764 | $ 4,610,765 | $ 1,251,660 |
| GF - Restricted Fund Balance Use | - | 2,169,095 | - | 418,827 | 418,827 | (1,750,268) |
| General Fund Contributions | 16,467,523 | 24,515,663 | 26,719,263 | 32,714,164 | 31,709,234 | 7,193,571 |
| **Total Source of Funds** | **$ 349,907,639** | **$ 369,450,124** | **$ 364,918,436** | **$ 376,784,312** | **$ 377,779,383** | **$ 8,329,259** |

## Summary of Recommendation

The Recommended Budget for the Department of Social Services (DSS) totals $377,779,383 in appropriations, financed by $341,040,557 in program revenues, $31,709,234 in General Fund Contributions (GFC), $418,827 in General Fund restricted assignment use for Community Programs, $2,912,083 in Social Services Realignment fund balance, and $1,698,682 in the Protective Services Realignment fund balance. This represents increased appropriations of $8,329,259, increased estimated revenues of $1,634,296, decreased use of fund balance of $498,608, and an increase of GFC of $7,193,571 from the FY 2025-26 Adopted Budget.

Appropriations are higher than the prior year's adopted budget by $8,329,259. In-Home Supportive Services increased $6,824,342 due to higher salary and benefit contributions for IHSS workers related to an updated labor agreement. DSS staffing costs increased $3,792,943 due to union negotiated wage increases, the implementation of wage compensation studies by the County, and higher health insurance and other benefits costs. Operating transfers out increased $4,384,874 from sales tax realignment funds to fund entitlement programs and DSS personnel. Offsetting these increases are $2,920,262 in lower contract

payments to vendors providing social services and lower lease payments of $2,167,584 due to DSS planning to purchase a facility.

The Recommended Budget includes 857 full-time positions. This is an increase of two positions as compared to the FY 2025-26 Adopted Budget. The two positions are a Building Maintenance Worker and a Building Maintenance Supervisor, both of which are required to support operations at a DSS facility that is transitioning from a leased building to a County-owned building.

## Budget Impacts

None.

## Prior Year Accomplishments

The Community Benefits (CB) Branch continued to deliver essential cash, food and medical assistance to approximately 200,000 county residents. Application volume for General Assistance remained steady, while most other programs experienced a 10% decrease except Medi-Cal, which saw a 16% increase in November and 27% increase in December due to targeted collaborative outreach efforts. Despite fluctuating demand and multiple regulatory changes, staff maintained high service delivery standards, processing more than 90% of application timely for all programs. 99.99% of CalFresh applications were processed within 30 days and 97.66% of CalFresh Expedited Services exceeding the state and federal timeliness goals.

Outreach presentations and collaborations with other departments, schools, and non-profit agencies continued and included training of community-based partners for upcoming changes to Medi-Cal. In addition, staff provided support to residents with application and form completion at three sites including Salinas WIC, Soledad WIC and La Manzana. The large mobile office purchased with USDA Food and Nutrition Service (FNS) grant was equipped with two interview rooms, internet and an EBT printing machine which will provide additional flexibility in outreach and disaster efforts.

Family and Children's Services (FCS) referred 17 children in out-of-home care to the newly instituted 30-days to family program. Of the children and youth referred, seven were placed with relatives within 30 days. Since the implementation of the program, 45 youth have been served with 53% of them being placed with relatives or near kin.

FCS partnered with Wayfinder Family Services to provide youth with specialized, comprehensive support that increased relative and near kin placements as well as enhanced overall placement stability. Served a total of 19 youths in FY 25-26, continuing the mission to help youth establish meaningful and lasting connections with family members and supportive adults.

The CalWORKs Employment Services Branch (CWES) engaged families in a Welfare-to-Work sanction status using goals, strategies, and action steps; implemented the California Outcomes and Accountability Review (Cal-OAR) System Improvement Plan; and provided over 33,500 direct services to CWES participants. The County is recognized as one of the top counties in the state with a high work participation rate. CWES expanded state funding for Family Stabilization, Expanded Subsidized Employment, Mental Health Services, and Home Visitor Program by over $500,000.

The Aging and Adult Services (AAS) Branch reached and/or served 117,867 customers through its programs. It implemented the Age Wise Program (connects customers with services designed to enhance their overall mental health and well-being) in partnership with the County's Behavioral Health Bureau for counseling services for seniors and wraparound services.

AAS expanded congregate meals sites for seniors living in the cities of Marina and Salinas, collaborated with CalWORKs Employment Services to hold the Annual Open House and Resource Fair with over 500 multi-generational community members and 50 Community Service providers in attendance, and awarded over $6.5 million to community service providers including the Center for Independent Living, Meals on Wheels, Senior Legal Services, and Alliance of Aging.

The Military and Veterans Affairs Office (MVAO) continued its advocacy to local, regional, and federal Veterans Affairs (VA) leadership about ways to sustain and enhance mental health services outreach for the County. MVAO established additional outreach locations at the Naval Support Activity Monterey and dedicated South County outreach in King City providing mental health and medical services.

MVAO and the County Legislative Team advocated and supported Assembly Bill 694 which protects disabled Veterans from predatory, unaccredited actors, and directs Veterans to accredited and accountable assistance for claims filing. Assembly Bill 694 was passed and signed into law by Governor Newsom in February of 2026.

MVAO held 4,864 appointments and completed 5,387 claim actions for 3,358 unique Veterans. The office aided in the awarding of 1,817 VA disability compensation claims totaling over $18 million. It helped process 222 College Tuition Fee Waivers, saving the County’s disabled Veterans over $1.8 million.

DSS continued advancing Homeless Housing, Assistance, and Prevention (HHAP) outcomes by meeting or exceeding established benchmarks and aligning implementation with complementary funding streams such as Encampment Resolution Funding (ERF) to maximize long-term sustainability. In parallel, DSS strengthened data and accountability systems through improved monitoring tools, reporting processes, and data-sharing practices, ensuring greater transparency and data-driven decision-making across partners.

## Budget Year Goals

Continue to assess resources and trends to continue high service levels to handle application and ongoing workload accurately and efficiently while leveraging technology including Artificial Intelligence (AI) to enhance worker and customer support.

Continue to develop additional training and resources for existing staff to meet federal and state accuracy and timeliness goals to avoid sanction penalties.

Implementation and utilization of the new statewide Child Welfare Services – California Automated Response and Engagement System (CWS-CARES) case management system which will improve compliance with federal standards, replace the legacy CWS/CMS system, and better support the safety, permanency, and well-being of children at risk of abuse or neglect.

Support approximately 9-13 internal staff through the Title IV-E education stipend program which allows the branch to support professional development of Social Work staff. Additionally, identify staff to serve as field instructors to oversee social work interns.

Provide intensive case management to families facing significant barriers to welfare to work participation, addressing the underlying challenges that impede employment and self-sufficiency.

Redesign CWES Job Search Workshops to align with the state’s CalWORKs Reimagine framework and improve participant engagement and outcomes.

Continue administering the Housing and Disability Advocacy Program (HDAP) to provide housing support and advocacy services for individuals with disabilities who are experiencing homelessness.

Continue strengthening a coordinated and collaborative Aging and Disability Resource Connection (ADRC) network by supporting community partner agencies that serve older adults and individuals with disabilities through the No Wrong Door service delivery model.

Continue supporting community partners through Older Americans Act and Area Agency on Aging (AAA) funding to help meet the needs of seniors, individuals with disabilities, and care providers.

Recruit and retain staff at highest possible levels to maximize services and benefit delivery to the County's Veterans, service-members, and their families.

Increase state Subvention Funding and Grant Awards through closer collaboration with DSS and other County departments.

Continue to advocate to County offices to implement hiring and retention programs for Veterans, and work through our state and federal legislators to introduce or support legislation that benefits the Veteran and military community.

Prioritize strengthening the quality, coordination, and effectiveness of partnerships across internal branches, County departments, and community-based organizations to further build and sustain a cohesive, system-wide infrastructure. These efforts will support integrated approaches to advancing self-sufficiency, preventing homelessness, and addressing the needs of individuals and families experiencing homelessness.

In alignment with evolving federal and state priorities, DSS will also continue to develop and implement innovative funding strategies, including expanded use of interdepartmental Memorandums of Understanding and joint funding plans. These strategies will enhance the County's ability to leverage resources, respond to policy changes, and ensure long-term sustainability of programs and services.

Continue to partner with internal County stakeholders on necessary steps to become an Approved Local Merit System (ALMS) county to improve recruitment, testing, and selection process.

Continue to hold a robust Training, Mentoring and Development (TMD) program to provide quality training, mentoring, and development opportunities for continued professional growth.

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Entitlement Programs** | **SOC100** | **1001** | **$ 100,448,043** | **$ 108,978,529** | **$ 106,825,662** | **$ 113,046,573** | **$ 113,046,573** | **$ 4,068,044** |
| CalWORKS / TANF | 501001 | 1001 | 49,152,305 | 52,696,757 | 48,749,002 | 50,692,428 | 50,692,428 | (2,004,329) |
| IHSS Wages / Benefits | 501002 | 1001 | 27,150,635 | 28,523,333 | 29,520,969 | 35,347,675 | 35,347,675 | 6,824,342 |
| Out of Home Care | 501003 | 1001 | 24,145,102 | 27,758,439 | 28,555,691 | 27,006,470 | 27,006,470 | (751,969) |
| **Entitlement Programs - General Assistance** | **SOC101** | **1001** | **1,552,057** | **1,354,625** | **1,673,594** | **1,426,968** | **1,426,968** | **72,343** |
| General Assistance | 501004 | 1001 | 1,552,057 | 1,354,625 | 1,673,594 | 1,426,968 | 1,426,968 | 72,343 |
| **Military and Veterans' Services** | **SOC102** | **1001** | **2,218,043** | **2,149,957** | **1,965,421** | **2,310,629** | **2,305,697** | **155,740** |
| Military and Veterans' Services | 501005 | 1001 | 2,218,043 | 2,149,957 | 1,965,421 | 2,310,629 | 2,305,697 | 155,740 |
| **Community Programs** | **SOC103** | **1001** | **3,254,670** | **3,141,769** | **3,114,005** | **2,115,878** | **2,115,878** | **(1,025,891)** |
| Community Programs | 501006 | 1001 | 3,254,670 | 3,141,769 | 3,114,005 | 2,115,878 | 2,115,878 | (1,025,891) |
| **Social Services** | **SOC104** | **1001** | **151,108,836** | **165,881,431** | **163,133,905** | **167,817,074** | **167,817,074** | **1,935,643** |
| Social Services | 501007 | 1001 | 151,108,836 | 165,881,431 | 163,133,905 | 167,817,074 | 167,817,074 | 1,935,643 |
| **Senior and Aging Services** | **SOC107** | **1001** | **5,405,393** | **5,848,543** | **5,837,385** | **4,305,340** | **4,305,342** | **(1,543,201)** |
| Area Agency on Aging | 501010 | 1001 | 5,405,393 | 5,848,543 | 5,837,385 | 4,305,340 | 4,305,342 | (1,543,201) |
| **IHSS Public Authority** | **SOC106** | **1220** | **1,056,967** | **1,163,608** | **1,338,533** | **1,429,241** | **1,429,241** | **265,633** |
| IHSS Public Authority | 501009 | 1220 | 1,056,967 | 1,163,608 | 1,338,533 | 1,429,241 | 1,429,241 | 265,633 |
| **Community Action Partnership** | **SOC105** | **1240** | **578,249** | **526,206** | **529,208** | **530,023** | **530,024** | **3,818** |
| Community Action Partnership | 501008 | 1240 | 578,249 | 526,206 | 529,208 | 530,023 | 530,024 | 3,818 |
| **Social Services - AB118** | **SOC108** | **1300** | **24,394,327** | **27,321,524** | **28,080,949** | **28,189,202** | **28,189,202** | **867,678** |
| Protective Services - AB118 | 501013 | 1300 | 24,394,327 | 27,321,524 | 28,080,949 | 28,189,202 | 28,189,202 | 867,678 |
| **Social Services - Realignment** | **SOC109** | **1330** | **59,891,055** | **53,083,932** | **52,419,774** | **55,613,384** | **56,613,384** | **3,529,452** |
| Social Services - Realignment | 501014 | 1330 | 59,891,055 | 29,705,169 | 30,255,169 | 32,155,081 | 33,155,081 | 3,449,912 |
| CalWORKs MOE | 501015 | 1330 | 0 | 23,378,763 | 22,164,605 | 23,458,303 | 23,458,303 | 79,540 |
| **Total** | | | **$ 349,907,63** | **$ 369,450,12** | **$ 364,918,43** | **$ 376,784,31** | **$ 377,779,38** | **$ 8,329,259** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A12 | DIRECTOR OF SOCIAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 12C13 | ASSISTANT DIRECTOR SOCIAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 5.00 | 4.00 | 4.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 2.00 | 2.00 | 2.00 | - |
| 14B51 | DEPARTMENTAL HR MANAGER-MERIT SYSTEMS | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 19.00 | 14.00 | 12.00 | (2.00) |
| 14C31 | MANAGEMENT ANALYST III | 18.00 | 17.00 | 18.00 | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 8.00 | 7.00 | 7.00 | - |
| 14C72 | ADMINISTRATIVE SERVICES MANAGER | 1.00 | - | - | - |
| 14G02 | MANAGEMENT ANALYST I | 1.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 5.00 | 5.00 | 5.00 | - |
| 14H70 | STAFF TRAINER II | 12.00 | 11.00 | 11.00 | - |
| 14M01 | PROGRAM MANAGER I | - | - | 1.00 | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 5.00 | 5.00 | 5.00 | - |
| 16C88 | BUSINESS TECHNOLOGY ANLYST III | 2.00 | 2.00 | 2.00 | - |
| 16C93 | BUSINESS TECHNOLOGY ANLYST IV | 2.00 | 2.00 | 2.00 | - |
| 16F40 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER I | 1.00 | 1.00 | 1.00 | - |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 | 1.00 | 1.00 | - |
| 20B10 | ACCOUNTANT I | 3.00 | 3.00 | 1.00 | (2.00) |
| 20B11 | ACCOUNTANT II | 5.00 | 5.00 | 6.00 | 1.00 |
| 20B12 | ACCOUNTANT III | 1.00 | 1.00 | 1.00 | - |
| 20B93 | FINANCE MANAGER II | 2.00 | 2.00 | 2.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | 1.00 | 2.00 | 1.00 |
| 25E21 | ELIGIBILITY SPECIALIST II | 182.00 | 165.00 | 165.00 | - |
| 25E22 | ELIGIBILITY SPECIALIST III | 111.00 | 100.00 | 100.00 | - |
| 25E80 | ELIGIBILITY SUPERVISOR | 40.00 | 35.00 | 35.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 5.00 | 5.00 | 5.00 | - |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 6.00 | 5.00 | 5.00 | - |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 52E22 | PUBLIC HEALTH NURSE II | 2.00 | 2.00 | 2.00 | - |
| 60C22 | SOCIAL WORKER III | 40.00 | 38.00 | 38.00 | - |
| 60C24 | SOCIAL WORKER V | 92.00 | 88.00 | 88.00 | - |
| 60C80 | SOCIAL WORK SUPERVISOR I | 8.00 | 8.00 | 8.00 | - |
| 60C81 | SOCIAL WORK SUPERVISOR II | 19.00 | 19.00 | 19.00 | - |
| 60D10 | SOCIAL SERVICES AIDE I | 1.00 | 1.00 | 1.00 | - |
| 60D11 | SOCIAL SERVICES AIDE II | 66.00 | 64.00 | 64.00 | - |
| 60H11 | EMPLOYMENT & TRAINING WORKER II | 1.00 | - | - | - |
| 60H21 | EMPLOYMENT & TRAINING WORKER III | 34.00 | 32.00 | 32.00 | - |
| 60H31 | EMPLOYMENT & TRAINING SUPERVISOR | 7.00 | 6.00 | 6.00 | - |
| 60H32 | SUPERVISING STAFF TRAINER | 1.00 | 1.00 | 1.00 | - |
| 60I01 | DEPUTY DIRECTOR SOCIAL SERVICES | 4.00 | 3.00 | 3.00 | - |
| 60I02 | PROGRAM MANAGER II | 15.00 | 15.00 | 15.00 | - |
| 60I03 | ASSISTANT DEPUTY DIRECTOR SOCIAL SERVICES | 2.00 | 1.00 | 1.00 | - |
| 60U11 | MILITARY & VETERANS REPRESENTATIVE II | 2.00 | 2.00 | 2.00 | - |
| 60U20 | MILITARY & VETERAN AFFAIRS OFFICER | 1.00 | 1.00 | 1.00 | - |
| 60U21 | MILITARY & VETERANS REPRESENTATIVE III | 4.00 | 4.00 | 4.00 | - |
| 60X01 | COMMUNITY AFFILIATION MANAGER | 2.00 | 2.00 | 2.00 | - |
| 70A21 | CUSTODIAN | 1.00 | - | - | - |
| 70F21 | COURIER | 1.00 | 1.00 | 1.00 | - |
| 70F23 | STOREKEEPER | 2.00 | 2.00 | 2.00 | - |
| 70F81 | SUPERVISING STOREKEEPER | 1.00 | 1.00 | 1.00 | - |
| 70N01 | OFFICE MAINTENANCE WORKER | 2.00 | 2.00 | 2.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 2.00 | 1.00 |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | - | - | 1.00 | 1.00 |
| 80A31 | SECRETARY | 13.00 | 11.00 | 11.00 | - |
| 80A32 | SENIOR SECRETARY | 5.00 | 5.00 | 5.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 | 1.00 | 1.00 | - |
| 80E21 | OFFICE ASSISTANT II | 81.00 | 71.00 | 71.00 | - |
| 80E22 | OFFICE ASSISTANT III | 37.00 | 33.00 | 33.00 | - |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 13.00 | 13.00 | 13.00 | - |
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 17.00 | 16.00 | 16.00 | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 3.00 | 3.00 | 3.00 | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 6.00 | 6.00 | 6.00 | - |
| | **Total** | 931.00 | 855.00 | 857.00 | 2.00 |

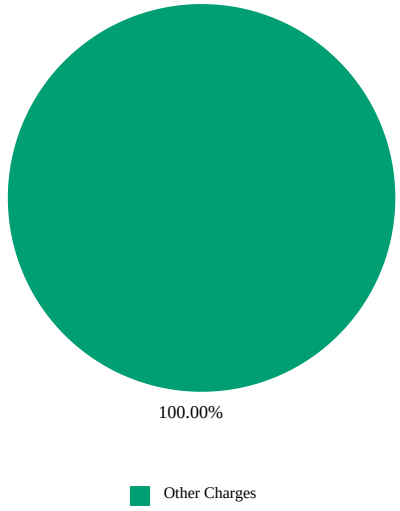
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 501003-1001-AUG005 | Out of Home Care Costs | Status Quo Other | $1,125,000 | - | $1,125,000 | - |
| 501003-1001-AUG008 | Out of Home Care Costs Due to Big Beautiful Bill | Status Quo Other | $2,140,112 | - | $1,140,112 | - |
| 501004-1001-AUG001 | General Assistance Grant Increase | Status Quo Other | $432,261 | - | $432,261 | - |
| 501007-1001-AUG002 | Building Maintenance Worker | Request New Position | - | 1.00 | - | 1.00 |
| 501007-1001-AUG003 | Building Maintenance Supervisor | Request New Position | - | 1.00 | - | 1.00 |
| 501007-1001-AUG004 | Social Worker III (1) | Status Quo Vacant Position | $84,403 | 1.00 | $84,403 | 1.00 |
| 501007-1001-AUG006 | Social Worker III (2) | Status Quo Vacant Position | $84,403 | 1.00 | $84,403 | 1.00 |
| 501014-1330-AUG009 | Health Realignment Transfer | Status Quo Other | - | - | - | - |
| | | **Grand Total:** | **$3,866,179** | **4.00** | **$2,866,179** | **4.00** |

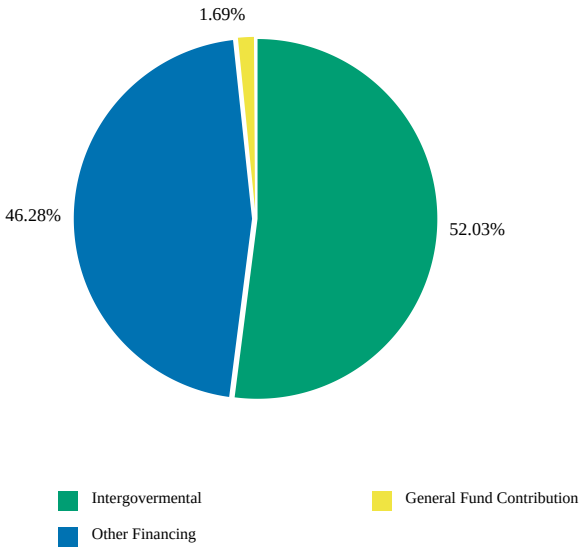
# CalWORKs / TANF

## (Budget Unit 501001 - Fund 1001 - Appropriation Unit SOC100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Charges | $ 49,152,305 | $ 52,696,757 | $ 48,749,002 | $ 50,692,428 | $ 50,692,428 | $ (2,004,329) |
| **Subtotal** | $ 49,152,305 | $ 52,696,757 | $ 48,749,002 | $ 50,692,428 | $ 50,692,428 | $ (2,004,329) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 18,019,733 | $ 28,461,414 | $ 25,727,817 | $ 26,377,545 | $ 26,377,545 | $ (2,083,869) |
| Other Financing Sources | 30,336,147 | 23,378,763 | 22,164,604 | 23,458,303 | 23,458,303 | 79,540 |
| **Subtotal** | $ 48,355,879 | $ 51,840,177 | $ 47,892,422 | $ 49,835,848 | $ 49,835,848 | $ (2,004,329) |
| General Fund Contributions | 796,426 | 856,580 | 856,580 | 856,580 | 856,580 | 0 |
| **Total Source of Funds** | **$ 49,152,305** | **$ 52,696,757** | **$ 48,749,002** | **$ 50,692,428** | **$ 50,692,428** | **$ (2,004,329)** |

### Unit Description

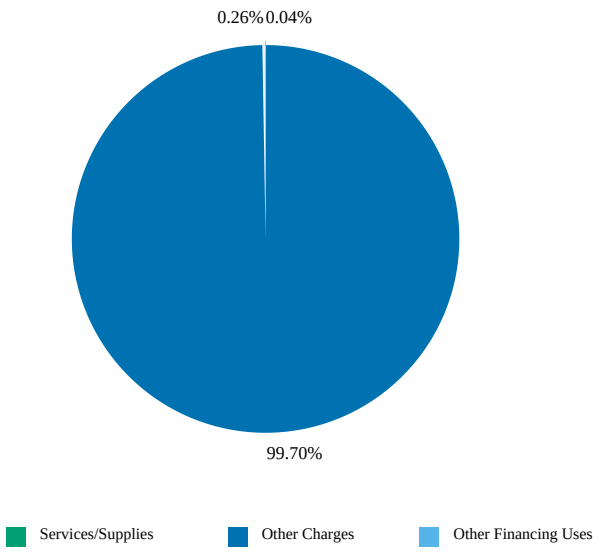
CalWORKs is the state's implementation of the federal Temporary Assistance for Needy Families (TANF) program. It is a temporary cash assistance program for very low-income families that have children in the home. If the family has little or no cash and needs housing, food, utilities, clothing, or medical care, they may be eligible to receive immediate assistance. Families that apply and qualify for ongoing assistance receive money each month to help pay for housing, food, and other necessary expenses. Families can apply and be screened for other support programs such as CalFresh and Medi-Cal.

The CalWORKs Welfare-to-Work Employment Services (CWES) Program provides employment-focused and supportive services to address the underlying social, educational, economic, health, mental health, housing, and barriers to employment to assist families move toward self-sufficiency. Supportive services include childcare, transportation, books, clothing, job search and interview techniques, learning disability assessments, tutoring, credit repair, and behavioral health counseling. Adult household members are eligible for up to 60 months of cash aid and supportive services offered through the program.

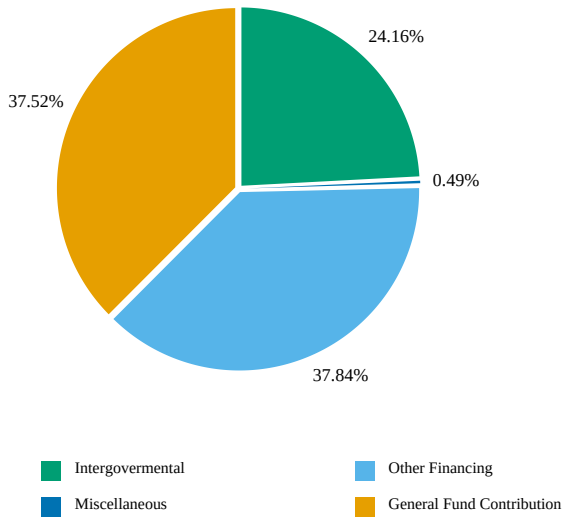
# IHSS Wages / Benefits

## (Budget Unit 501002 - Fund 1001 - Appropriation Unit SOC100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 9,981 | $ 10,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 5,000 |
| Other Charges | 27,139,141 | 28,408,459 | 29,487,722 | 35,240,011 | 35,240,011 | 6,831,552 |
| Other Financing Uses | 1,513 | 104,874 | 18,247 | 92,664 | 92,664 | (12,210) |
| **Subtotal** | $ 27,150,635 | $ 28,523,333 | $ 29,520,969 | $ 35,347,675 | $ 35,347,675 | $ 6,824,342 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 5,490,422 | $ 6,042,469 | $ 7,098,540 | $ 8,539,660 | $ 8,539,660 | $ 2,497,191 |
| Miscellaneous Revenues | 117,120 | 162,697 | 185,889 | 171,790 | 171,790 | 9,093 |
| Other Financing Sources | 11,633,114 | 12,468,840 | 12,387,214 | 13,374,194 | 13,374,194 | 905,354 |
| **Subtotal** | $ 17,240,656 | $ 18,674,006 | $ 19,671,643 | $ 22,085,644 | $ 22,085,644 | $ 3,411,638 |
| General Fund Contributions | 9,909,979 | 9,849,327 | 9,849,326 | 13,262,031 | 13,262,031 | 3,412,704 |
| **Total Source of Funds** | **$ 27,150,635** | **$ 28,523,333** | **$ 29,520,969** | **$ 35,347,675** | **$ 35,347,675** | **$ 6,824,342** |

### Unit Description

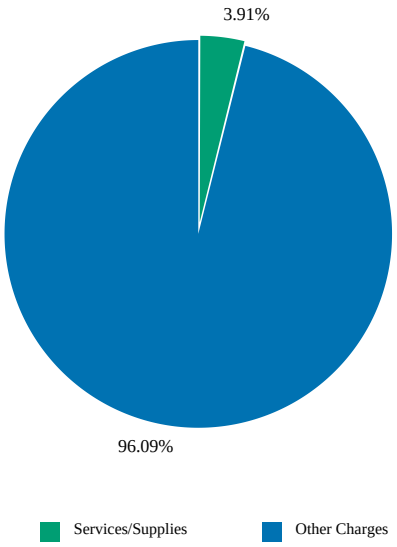
In-Home Supportive Services (IHSS) funds home based care that enables aged, blind, and disabled individuals to live safely and independently in their homes. Covered services include personal care, meal preparation, and housekeeping. Eligibility is limited to individuals receiving SSI/SSP and/or Medi Cal who are able to live independently.

This budget unit supports the IHSS Maintenance of Effort (MOE), caregiver health benefit costs, and the operating transfer to the IHSS Public Authority. The IHSS MOE reflects the County's required share of costs for provider wages, program administration, caregiver health benefits, Community First Choice Option (CFCO) penalties, and Public Authority operations.

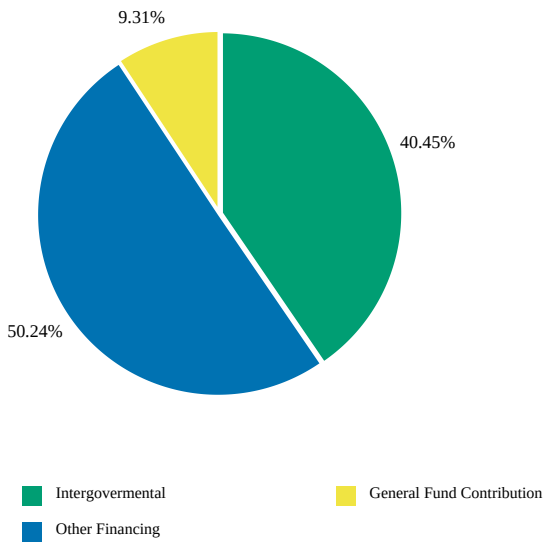
# Out of Home Care

## (Budget Unit 501003 - Fund 1001 - Appropriation Unit SOC100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 861,338 | $ 711,795 | $ 978,224 | $ 1,055,227 | $ 1,055,227 | $ 343,432 |
| Other Charges | 23,283,764 | 27,046,644 | 27,577,467 | 25,951,243 | 25,951,243 | (1,095,401) |
| **Subtotal** | $ 24,145,102 | $ 27,758,439 | $ 28,555,691 | $ 27,006,470 | $ 27,006,470 | $ (751,969) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 9,928,207 | $ 10,828,602 | $ 10,029,265 | $ 10,924,469 | $ 10,924,469 | $ 95,867 |
| Other Financing Sources | 13,598,305 | 13,755,810 | 15,352,400 | 12,567,862 | 13,567,862 | (187,948) |
| **Subtotal** | $ 23,526,512 | $ 24,584,412 | $ 25,381,665 | $ 23,492,331 | $ 24,492,331 | $ (92,081) |
| General Fund Contributions | 618,590 | 3,174,027 | 3,174,027 | 3,514,139 | 2,514,139 | (659,888) |
| **Total Source of Funds** | **$ 24,145,102** | **$ 27,758,439** | **$ 28,555,691** | **$ 27,006,470** | **$ 27,006,470** | **$ (751,969)** |

### Unit Description

Appropriations in the DSS Out of Home Care budget provide for living expenses of children who are placed out-of-home as a result of parental unwillingness or inability to provide care. This support includes payments for emergency placements, foster care with relatives and non-relatives through DSS's Resource Family Homes (homes licensed to provide services to a child in the custody of the stat, including foster care and legal guardianship), wraparound services (comprehensive, person-centered model of care that provides a wide range of support and recourses), assistance to adoptive families, and assistance for emancipated youth transitioning to independence and adulthood. These programs receive a statutory cost-of-living adjustment on July 1st of each year based on the California Necessities Index (CNI). Out of Home Care programs include:

1) Aid to Families with Dependent Children Foster Care (AFDC-FC) provides the cost of foster care for children under the juvenile court's jurisdiction. Foster care aid payments are made on behalf of children placed with Resource Families (approved to provide care for children who are not able to live with their birth families) in Resource Homes or institutions by social workers or probation officers.

2) The Adoption Assistance Program (AAP) supports the cost of care for families adopting children with special needs.

3) County Court Dependent Children provides the cost of foster care for children placed by court order who are not eligible under the AFDC-FC program.

4) Emergency Placements provide for the cost of care for children placed in emergency short-term foster homes while court jurisdiction is established.

5) The Wraparound Program funds comprehensive supportive social services to assist foster children with severe emotional challenges to live

safely with families within the community in lieu of high-cost residential treatment. Additionally, wraparound is provided for children and youth transitioning out of residential treatment.

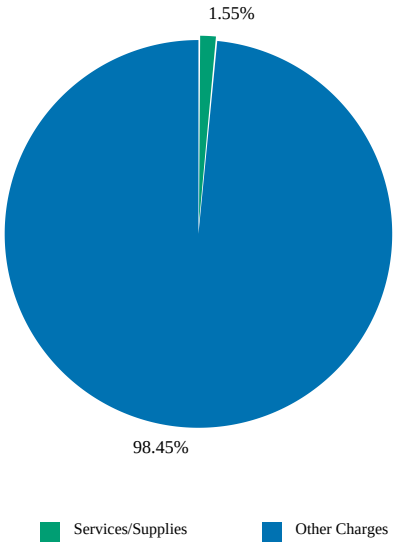
6) The Transitional Housing Placement Program (THPP) helps participants aged 16 through 20 successfully transition to adulthood by providing a safe environment to thrive. Within THPP, participating youth practice the skills learned in the Independent Living Program (ILP), which assists current and former foster youth achieve self-sufficiency. Participants may live alone, with departmental approval, or with roommates in apartments and single-family dwellings with regular support and supervision provided by THPP agency staff, ILP Coordinators, and county social workers and/or probation officers.

7) THP-Plus is a transitional housing placement opportunity for former foster youth, aged 18 through 24, to achieve self-sufficiency.

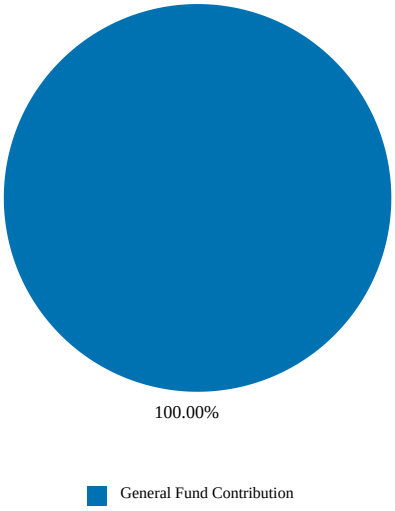
# General Assistance

## (Budget Unit 501004 - Fund 1001 - Appropriation Unit SOC101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Services and Supplies | $ 17,360 | $ 22,000 | $ 22,080 | $ 22,080 | $ 22,080 | $ 80 |
| Other Charges | 1,534,697 | 1,332,625 | 1,651,514 | 1,404,888 | 1,404,888 | 72,263 |
| **Subtotal** | $ 1,552,057 | $ 1,354,625 | $ 1,673,594 | $ 1,426,968 | $ 1,426,968 | $ 72,343 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 1,552,057 | 1,354,625 | 1,673,594 | 1,426,968 | 1,426,968 | 72,343 |
| **Total Source of Funds** | **$ 1,552,057** | **$ 1,354,625** | **$ 1,673,594** | **$ 1,426,968** | **$ 1,426,968** | **$ 72,343** |

### Unit Description

General Assistance is a county-funded program that provides cash and in-kind assistance to indigent adults who are not eligible for other public assistance programs. There are two parts to this aid program:

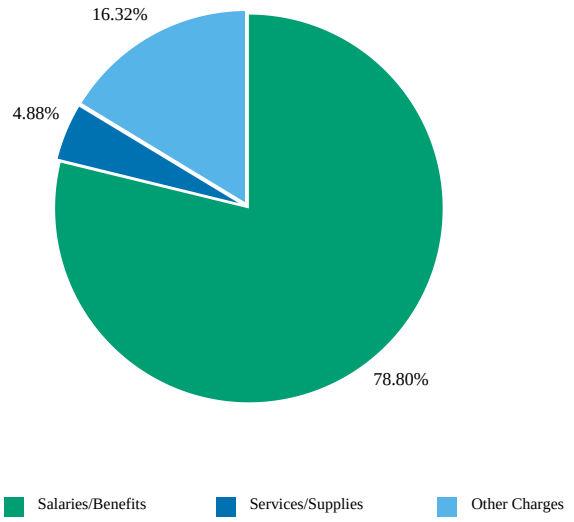
1) Regular General Assistance payments for indigent adults who can work.

2) Interim Assistance which is paid to indigent adults who are applying for Supplemental Security Income/State Supplementary Program (SSI/SSP) because of a disability. Adults who can work are required to participate in the General Assistance Work Experience Program (GA-WEP) that secures work with government or non-profit agencies. Eligibility for the GA-WEP program is limited to six months of assistance within a 12-month period.

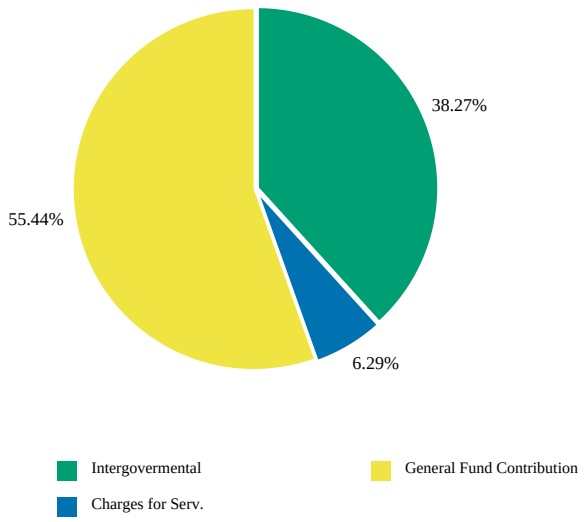
# Military and Veterans Services

## (Budget Unit 501005 - Fund 1001 - Appropriation Unit SOC102)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,223,002 | $ 1,677,385 | $ 1,515,328 | $ 1,816,872 | $ 1,816,872 | $ 139,487 |
| Services and Supplies | 800,746 | 156,391 | 133,913 | 117,431 | 112,499 | (43,892) |
| Other Charges | 194,294 | 316,181 | 316,181 | 376,326 | 376,326 | 60,145 |
| **Subtotal** | $ 2,218,043 | $ 2,149,957 | $ 1,965,421 | $ 2,310,629 | $ 2,305,697 | $ 155,740 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 634,958 | $ 783,510 | $ 693,460 | $ 882,445 | $ 882,445 | $ 98,935 |
| Charges For Services | 135,000 | 145,000 | 145,000 | 145,000 | 145,000 | 0 |
| **Subtotal** | $ 769,958 | $ 928,510 | $ 838,460 | $ 1,027,445 | $ 1,027,445 | $ 98,935 |
| General Fund Contributions | 1,448,085 | 1,221,447 | 1,126,961 | 1,283,184 | 1,278,252 | 56,805 |
| **Total Source of Funds** | **$ 2,218,043** | **$ 2,149,957** | **$ 1,965,421** | **$ 2,310,629** | **$ 2,305,697** | **$ 155,740** |

### Unit Description

The Military and Veterans Affairs Office (MVAO) assist and advocates for Veterans, military service members, and their families by providing support through the adjudication process with the Department of Veterans Affairs (VA) regarding compensation, pension, education, burial, surviving spouse and dependent benefit and entitlement allocations. MVAO also assists with discharge upgrades, securing service and medical records, placement in VA and state medical and domiciliary facilities, survivor assistance for the families of military personnel, and services through the Service-members Civil Relief Act (federal law designed to protect the rights of active-duty military personnel by easing financial and legal burdens during their service).

MVAO has robust collaborative relationships with county, state, and federal elected officials; community-based organizations such as the United Veterans Council and the Military and Veterans Affairs Advisory Commission; local college and university programs such as Hartnell College, Monterey Peninsula College, Gavilan College, California State University Monterey Bay, and the Middlebury Institute; homelessness services providers such as the Coalition of Homeless Services Providers, the Veterans Transition Center, and Nation's Finest; and military installations such as the Presidio of Monterey, Defense Language Institute, Naval Support Activity Monterey, the Naval Postgraduate School, and Fort Hunter Liggett.

MVAO is a proud and contributing member of the California Association of County Veterans Service Officers (CACVSO) and the National Association of County Veterans Services Officers (NACVSO).

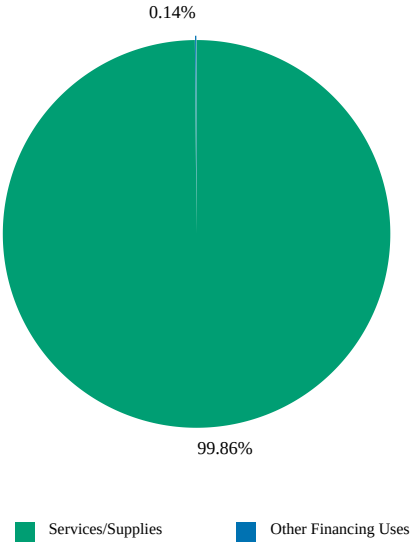
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E21 | OFFICE ASSISTANT II | 1.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 1.00 |
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 60U11 | MILITARY & VETERANS REPRESENTATIVE II | 2.00 |
| 60U20 | MILITARY & VETERAN AFFAIRS OFFICER | 1.00 |
| 60U21 | MILITARY & VETERANS REPRESENTATIVE III | 4.00 |
| | Total | 11.00 |

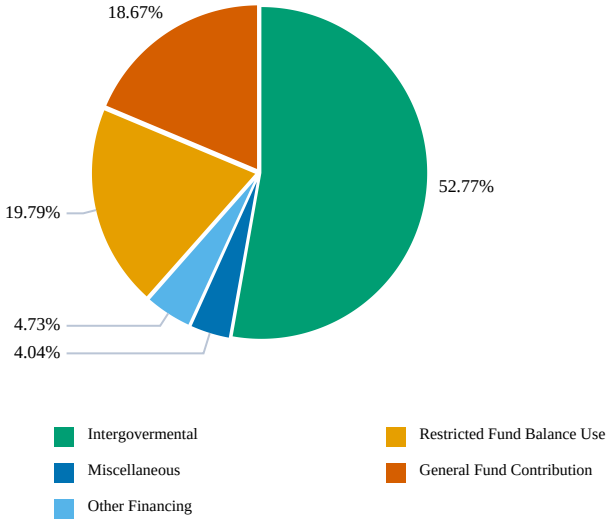
# Community Programs

## (Budget Unit 501006 - Fund 1001 - Appropriation Unit SOC103)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 12,901 | $ - | $ - | $ - | $ - | $ - |
| Services and Supplies | 3,480,165 | 3,848,914 | 3,821,150 | 2,112,926 | 2,112,926 | (1,735,988) |
| Other Charges | (465,577) | (710,143) | (710,143) | - | - | 710,143 |
| Capital Assets | 224,561 | - | - | - | - | - |
| Other Financing Uses | 2,619 | 2,998 | 2,998 | 2,952 | 2,952 | (46) |
| **Subtotal** | $ 3,254,670 | $ 3,141,769 | $ 3,114,005 | $ 2,115,878 | $ 2,115,878 | $ (1,025,891) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 2,869,269 | $ 66,031 | $ 250,758 | $ 1,116,647 | $ 1,116,647 | $ 1,050,616 |
| Miscellaneous Revenues | 120,642 | 107,896 | 85,381 | 85,380 | 85,380 | (22,516) |
| Other Financing Sources | - | - | - | 100,000 | 100,000 | 100,000 |
| **Subtotal** | $ 2,989,911 | $ 173,927 | $ 336,139 | $ 1,302,027 | $ 1,302,027 | $ 1,128,100 |
| GF - Restricted Fund Balance Use | - | 2,169,095 | - | 418,827 | 418,827 | (1,750,268) |
| General Fund Contributions | 264,759 | 798,747 | 2,777,866 | 395,024 | 395,024 | (403,723) |
| **Total Source of Funds** | **$ 3,254,670** | **$ 3,141,769** | **$ 3,114,005** | **$ 2,115,878** | **$ 2,115,878** | **$ (1,025,891)** |

### Unit Description

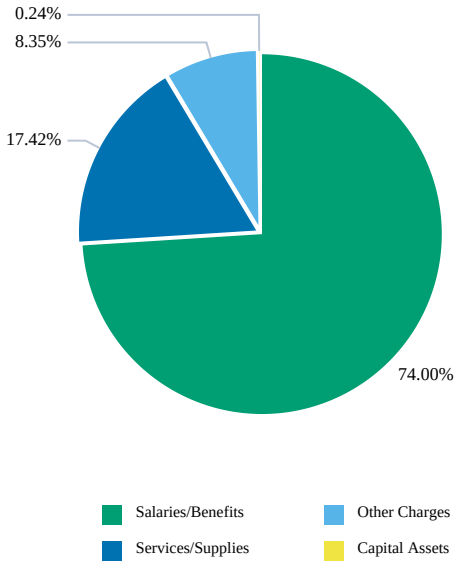
The Community Programs Unit primarily covers shelter facility costs and contracts with private non-profit organizations for housing support, shelter, case management, and counseling. The unit serves individuals and families experiencing housing instability and homelessness and victims of domestic violence. Programs include Rental Assistance and Rapid Re-Housing, facility operation and service coordination of the Salinas Housing Advancement, Resource and Education (SHARE) Center, operational support for the domestic violence shelters, the youth homeless shelter, shelters for women and families, and the Safe Parking Program.

The unit has funding from the Homeless Housing, Assistance and Prevention Program (HHAP) for the Coalition of Homeless Services Providers to operate the local US Department of Housing and Urban Development (HUD) Continuum of Care. This unit funds an Operating Transfer to the Community Action Partnership Unit (501008) and the IHSS Public Authority Unit (501009) for the County's share of general liability non-recoverable expenses. The unit's expenditures are financed by CDSS; California Department of Housing and Community Development; California Business, Consumer Services, and Housing Agency; the California Interagency Council on Homelessness; Domestic Violence revenues; and County GFC.

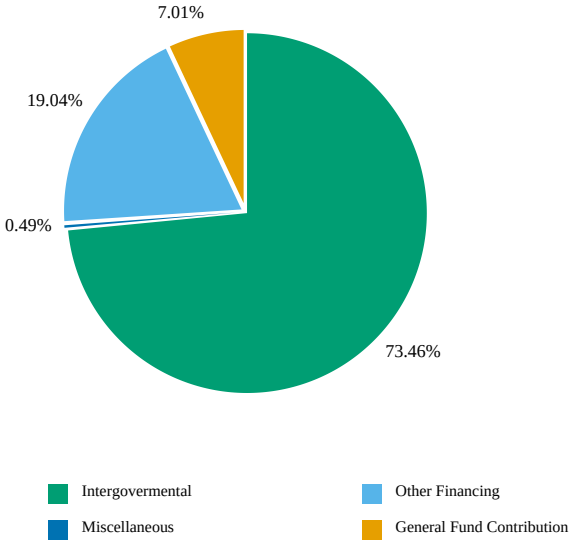
# Social Services

## (Budget Unit 501007 - Fund 1001 - Appropriation Unit SOC104)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 108,239,083 | $ 120,612,487 | $ 117,801,877 | $ 124,180,553 | $ 124,180,553 | $ 3,568,066 |
| Services and Supplies | 27,768,563 | 28,851,094 | 29,527,350 | 29,229,064 | 29,229,064 | 377,970 |
| Other Charges | 14,357,244 | 15,173,078 | 15,112,448 | 14,007,457 | 14,007,457 | (1,165,621) |
| Capital Assets | 743,946 | 1,244,772 | 692,230 | 400,000 | 400,000 | (844,772) |
| **Subtotal** | $ 151,108,836 | $ 165,881,431 | $ 163,133,905 | $ 167,817,074 | $ 167,817,074 | $ 1,935,643 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 122,511,686 | $ 130,167,821 | $ 127,079,943 | $ 123,281,503 | $ 123,281,503 | $ (6,886,318) |
| Charges For Services | 5,394 | - | - | - | - | - |
| Miscellaneous Revenues | 703,612 | 337,799 | 873,412 | 816,351 | 816,351 | 478,552 |
| Other Financing Sources | 25,608,119 | 28,317,332 | 28,122,071 | 31,957,679 | 31,957,679 | 3,640,347 |
| **Subtotal** | $ 148,828,811 | $ 158,822,952 | $ 156,075,426 | $ 156,055,533 | $ 156,055,533 | $ (2,767,419) |
| General Fund Contributions | 2,280,025 | 7,058,479 | 7,058,479 | 11,761,541 | 11,761,541 | 4,703,062 |
| **Total Source of Funds** | **$ 151,108,836** | **$ 165,881,431** | **$ 163,133,905** | **$ 167,817,074** | **$ 167,817,074** | **$ 1,935,643** |

### Unit Description

This unit administers a variety of social services programs including: eligibility for CalWORKs cash payments and welfare-to-work services to low-income families; eligibility for General Assistance cash payments to individuals; eligibility for CalFresh (formerly known as Food Stamps) nutrition assistance; Medi-Cal health insurance eligibility; assessment of need for In-Home Supportive Services; Child Welfare Services, Child Abuse Prevention programs, Resource Family Approval (formerly Foster Parent Licensing and approval of adoptive homes), and Adoption services; and advocacy to support General Assistance recipients in applying for federal Supplemental Security Income and Adult Protective Services.

These programs are primarily funded by the CDSS and the California Department of Health Care Services. State and federal allocations and sales tax realignment contribute to the funding of most of these programs under sharing formulas, which vary from program to program. Generally, the state cost reimbursements are capped while most federal funding, except for CalWORKs, is open-ended. The operation of the various programs is subject to state and federal mandates, which may impose fiscal or other sanctions for non-compliance.

Social Services Operations and Administration consist of the following main areas:

Community Benefits: CalFresh, Medi-Cal, CalWORKs Eligibility, Foster Care Eligibility, Quality Control, and Fraud Prevention;

Family and Children Services: Child Protective Services, the Child Abuse and Neglect Hotline, Child Abuse Prevention programs, Family Maintenance, Family Reunification, Permanency Planning for foster children, Adoptions, Resource Family Approval, the Promoting Safe and Stable Families program, Independent Living Support for Transitional Age Youth, and Transitional Services for former foster youth;

CalWORKs Employment Services: Welfare-to-Work services for CalWORKs recipients include childcare, ancillary/work-related expenses, and transportation assistance. Additional supportive services include domestic violence referrals and counseling services, learning disability assessments, and employment and job search readiness workshops;

Aging and Adult Services: In-Home Supportive Services, Adult Protective Services, Supplemental Security Income (SSI) Advocacy, Area Agency on Aging, Public Authority, and Information, Referral and Assistance;

Human Resources: Employee labor relations, recruitment, retention, complaint investigations, civil rights and Americans with Disabilities Act (ADA) compliance, workers' compensation, employee safety, and department-wide staff development; and

Administrative Services: Financial planning, payroll, revenue maximization, accounting, statistical reporting, information systems, procurement, records retention, copying and mail distribution center, facilities management and fleet operations.

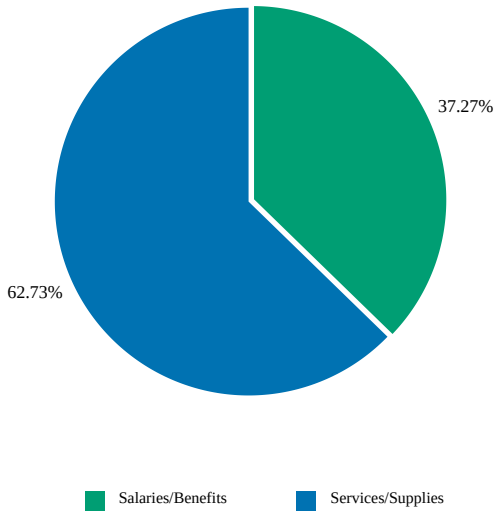
## Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 25E21 | ELIGIBILITY SPECIALIST II | 165.00 |
| 80E21 | OFFICE ASSISTANT II | 70.00 |
| 25E22 | ELIGIBILITY SPECIALIST III | 100.00 |
| 52E22 | PUBLIC HEALTH NURSE II | 2.00 |
| 80E22 | OFFICE ASSISTANT III | 33.00 |
| 25E80 | ELIGIBILITY SUPERVISOR | 35.00 |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 10.00 |
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 16.00 |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 3.00 |
| 11A12 | DIRECTOR OF SOCIAL SERVICES | 1.00 |
| 12C13 | ASSISTANT DIRECTOR SOCIAL SERVICES | 1.00 |
| 14B21 | HUMAN RESOURCES ANALYST II | 4.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 2.00 |
| 14B51 | DEPARTMENTAL HR MANAGER-MERIT SYSTEMS | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 11.00 |
| 14C31 | MANAGEMENT ANALYST III | 16.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 7.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 5.00 |
| 14H70 | STAFF TRAINER II | 11.00 |
| 14M01 | PROGRAM MANAGER I | 1.00 |
| 14N05 | ADMINISTRATIVE OPERATIONS MANAGER | 1.00 |
| 16C87 | BUSINESS TECHNOLOGY ANALYST II | 5.00 |
| 16C88 | BUSINESS TECHNOLOGY ANALYST III | 2.00 |
| 16C93 | BUSINESS TECHNOLOGY ANALYST IV | 2.00 |
| 16F40 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER I | 1.00 |
| 16F41 | DEPARTMENTAL INFORMATION SYSTEMS MANAGER II | 1.00 |
| 20B10 | ACCOUNTANT I | 1.00 |
| 20B11 | ACCOUNTANT II | 5.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B93 | FINANCE MANAGER II | 2.00 |
| 20B94 | FINANCE MANAGER III | 1.00 |
| 20B95 | FINANCE MANAGER I | 2.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 5.00 |
| 43J09 | SENIOR DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 5.00 |
| 43J15 | SUPERVISING DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 2.00 |
| 60C22 | SOCIAL WORKER III | 36.00 |
| 60C24 | SOCIAL WORKER V | 88.00 |
| 60C80 | SOCIAL WORK SUPERVISOR I | 7.00 |
| 60C81 | SOCIAL WORK SUPERVISOR II | 19.00 |
| 60D10 | SOCIAL SERVICES AIDE I | 1.00 |
| 60D11 | SOCIAL SERVICES AIDE II | 63.00 |
| 60H21 | EMPLOYMENT & TRAINING WORKER III | 32.00 |
| 60H31 | EMPLOYMENT & TRAINING SUPERVISOR | 6.00 |
| 60H32 | SUPERVISING STAFF TRAINER | 1.00 |
| 60I01 | DEPUTY DIRECTOR SOCIAL SERVICES | 3.00 |
| 60I02 | PROGRAM MANAGER II | 15.00 |
| 60I03 | ASSISTANT DEPUTY DIRECTOR SOCIAL SERVICES | 1.00 |
| 70F21 | COURIER | 1.00 |
| 70F23 | STOREKEEPER | 2.00 |
| 70F81 | SUPERVISING STOREKEEPER | 1.00 |
| 70N01 | OFFICE MAINTENANCE WORKER | 2.00 |
| 72A23 | BUILDING MAINTENANCE WORKER | 2.00 |
| 72A81 | BUILDING MAINTENANCE SUPERVISOR | 1.00 |
| 80A31 | SECRETARY | 11.00 |
| 80A32 | SENIOR SECRETARY | 5.00 |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 1.00 |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 6.00 |
| | Total | 835.00 |

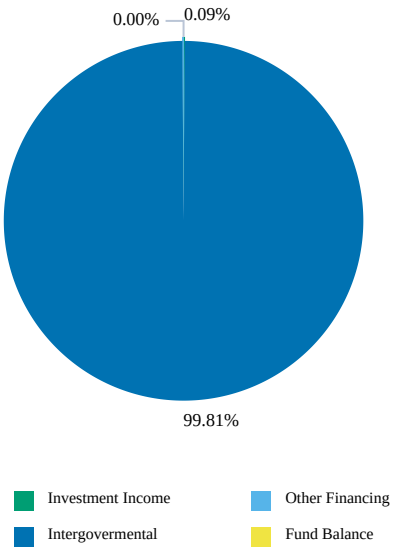
# Community Action Partnership

## (Budget Unit 501008 - Fund 1240 - Appropriation Unit SOC105)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 221,257 | $ 233,526 | $ 224,386 | $ 250,071 | $ 250,072 | $ 16,546 |
| Services and Supplies | 454,010 | 423,597 | 439,341 | 420,826 | 420,826 | (2,771) |
| Other Charges | (97,017) | (130,917) | (134,519) | (140,874) | (140,874) | (9,957) |
| **Subtotal** | $ 578,249 | $ 526,206 | $ 529,208 | $ 530,023 | $ 530,024 | $ 3,818 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ 1,574 | $ 500 | $ 500 | $ 500 | $ 500 | $ 0 |
| Intergovernmental Revenues | 574,297 | 525,168 | 528,170 | 528,999 | 528,999 | 3,831 |
| Miscellaneous Revenues | - | - | 0 | - | - | - |
| Other Financing Sources | 495 | 538 | 538 | 524 | 524 | (14) |
| **Subtotal** | $ 576,366 | $ 526,206 | $ 529,208 | $ 530,023 | $ 530,023 | $ 3,817 |
| Fund Balance | $ 1,883 | $ 0 | $ 0 | $ 0 | $ 1 | $ 1 |
| **Total Source of Funds** | **$ 578,249** | **$ 526,206** | **$ 529,208** | **$ 530,023** | **$ 530,024** | **$ 3,818** |

### Unit Description

The Monterey County Community Action Partnership (MCCAP) administers the federal Community Services Block Grant (CSBG). MCCAP contracts with non-profit organizations to provide programs that advocate for low-income and vulnerable populations and support services to help individuals attain self-sufficiency. MCCAP combines CSBG funds with restricted and general discretionary funds budgeted in the Community Programs Unit (501006) for homeless, domestic violence, and emergency rental assistance programs, and state funds budgeted in the Social Services Unit (501007) for housing support. Priority program areas include safety-net services such as housing and shelter resources, food access, information and referrals, domestic violence prevention and intervention, youth and family counseling, youth engagement activities, youth employment support, and homeless planning and coordination.

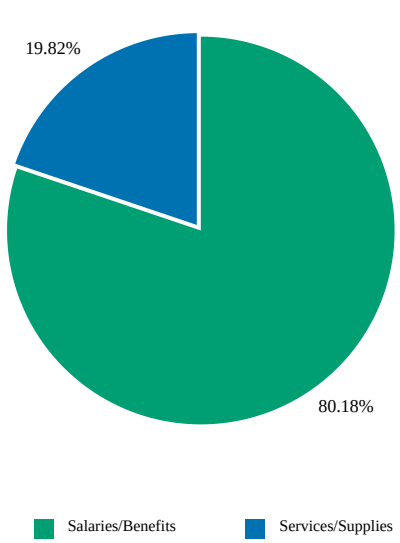
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 60X01 | COMMUNITY AFFILIATION MANAGER | 1.00 |
| | Total | 1.00 |

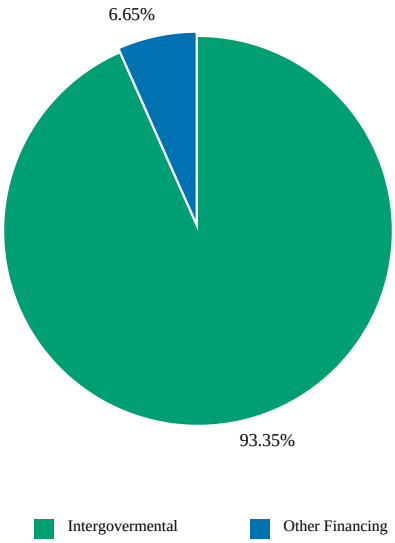
# IHSS Public Authority

## (Budget Unit 501009 - Fund 1220 - Appropriation Unit SOC106)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 1,036,928 | $ 1,165,350 | $ 1,108,093 | $ 1,196,751 | $ 1,196,751 | $ 31,401 |
| Services and Supplies | 201,578 | 238,273 | 287,601 | 295,901 | 295,901 | 57,628 |
| Other Charges | (181,540) | (240,015) | (57,162) | (63,411) | (63,411) | 176,604 |
| **Subtotal** | $ 1,056,967 | $ 1,163,608 | $ 1,338,533 | $ 1,429,241 | $ 1,429,241 | $ 265,633 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Revenue from Use of Money & Property | $ (538) | $ - | $ 0 | $ - | $ - | $ - |
| Intergovernmental Revenues | 966,061 | 1,056,274 | 1,317,826 | 1,334,148 | 1,334,148 | 277,874 |
| Other Financing Sources | 3,637 | 107,334 | 20,707 | 95,093 | 95,093 | (12,241) |
| **Subtotal** | $ 969,160 | $ 1,163,608 | $ 1,338,533 | $ 1,429,241 | $ 1,429,241 | $ 265,633 |
| Fund Balance | $ 87,807 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| **Total Source of Funds** | **$ 1,056,967** | **$ 1,163,608** | **$ 1,338,533** | **$ 1,429,241** | **$ 1,429,241** | **$ 265,633** |

### Unit Description

The In-Home Supportive Services (IHSS) Public Authority (PA) is administered by Aging and Adult Services. The PA manages the home care provider registry, supporting IHSS recipients and social workers with provider referrals, and oversees training for IHSS providers. It also administers the IHSS provider health insurance plan and serves as the employer of record for labor negotiations. While the PA coordinates closely with the IHSS Program, it operates as an independent public entity established by the County.

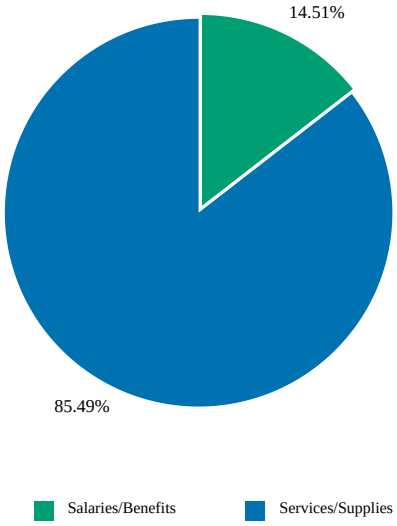
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 2.00 |
| 14C30 | MANAGEMENT ANALYST II | 1.00 |
| 60C22 | SOCIAL WORKER III | 2.00 |
| 60C80 | SOCIAL WORK SUPERVISOR I | 1.00 |
| 60D11 | SOCIAL SERVICES AIDE II | 1.00 |
| | Total | 7.00 |

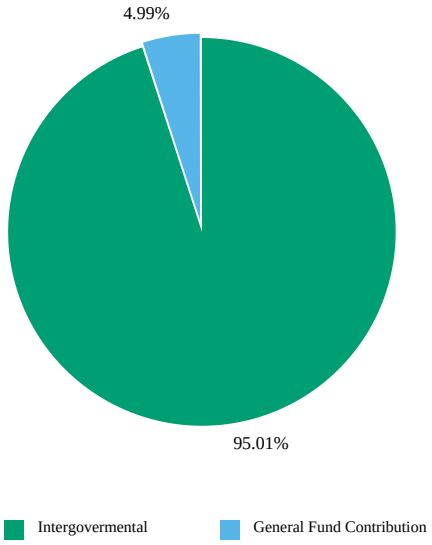
# Area Agency on Aging

## (Budget Unit 501010 - Fund 1001 - Appropriation Unit SOC107)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 545,125 | $ 604,399 | $ 579,834 | $ 641,840 | $ 641,842 | $ 37,443 |
| Services and Supplies | 4,805,547 | 5,200,950 | 5,211,325 | 3,780,347 | 3,780,347 | (1,420,603) |
| Other Charges | 18,464 | 43,194 | 46,225 | (116,847) | (116,847) | (160,041) |
| Capital Assets | 36,258 | - | - | - | - | - |
| **Subtotal** | $ 5,405,393 | $ 5,848,543 | $ 5,837,385 | $ 4,305,340 | $ 4,305,342 | $ (1,543,201) |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 5,807,793 | $ 5,646,112 | $ 5,634,954 | $ 4,090,643 | $ 4,090,643 | $ (1,555,469) |
| **Subtotal** | $ 5,807,793 | $ 5,646,112 | $ 5,634,954 | $ 4,090,643 | $ 4,090,643 | $ (1,555,469) |
| General Fund Contributions | (402,400) | 202,431 | 202,431 | 214,697 | 214,699 | 12,268 |
| **Total Source of Funds** | **$ 5,405,393** | **$ 5,848,543** | **$ 5,837,385** | **$ 4,305,340** | **$ 4,305,342** | **$ (1,543,201)** |

### Unit Description

Planning and Service Area (PSA) 32 was designated as an Area Agency on Aging (AAA) in 1980 under the federal Older Americans Act (OAA). Administered by the Department of Social Services' Aging and Adult Services Branch, the AAA plans, coordinates, and advocates for services for adults age 60 and older and is supported by a 15-member Advisory Council.

The AAA allocates funding to nonprofit providers that deliver services to seniors and family caregivers, including HICAP, MIPPA, long term care ombudsman, caregiver support, congregate and home delivered meals, nutrition and health promotion programs, elder abuse prevention, fall prevention, and senior nutrition infrastructure. Planning efforts focus on strengthening home and community based long term services and supports.

These activities are funded primarily through the Older Americans Act and the California Department of Aging, supplemented by a General Fund contribution for administrative costs.

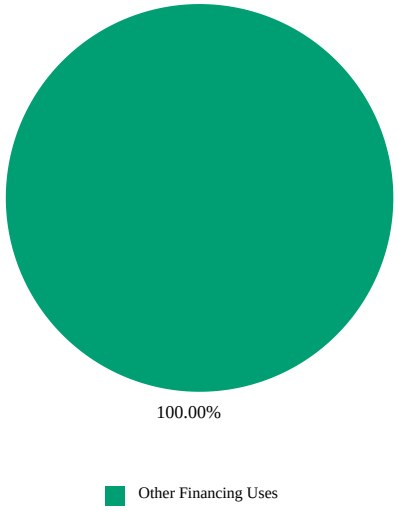
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C31 | MANAGEMENT ANALYST III | 1.00 |
| 20B11 | ACCOUNTANT II | 1.00 |
| 60X01 | COMMUNITY AFFILIATION MANAGER | 1.00 |
| | Total | 3.00 |

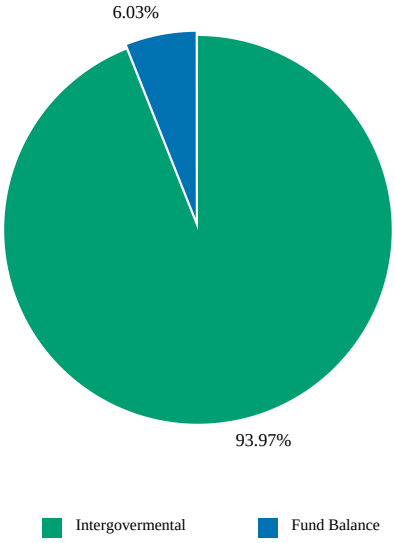
# Protective Services - 2011 Realignment

## (Budget Unit 501013 - Fund 1300 - Appropriation Unit SOC108)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 24,394,327 | $ 27,321,524 | $ 28,080,949 | $ 28,189,202 | $ 28,189,202 | $ 867,678 |
| **Subtotal** | $ 24,394,327 | $ 27,321,524 | $ 28,080,949 | $ 28,189,202 | $ 28,189,202 | $ 867,678 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 22,958,850 | $ 26,568,768 | $ 26,925,046 | $ 26,490,521 | $ 26,490,521 | $ (78,247) |
| **Subtotal** | $ 22,958,850 | $ 26,568,768 | $ 26,925,046 | $ 26,490,521 | $ 26,490,521 | $ (78,247) |
| Fund Balance | $ 1,435,477 | $ 752,756 | $ 1,155,903 | $ 1,698,681 | $ 1,698,681 | $ 945,925 |
| **Total Source of Funds** | **$ 24,394,327** | **$ 27,321,524** | **$ 28,080,949** | **$ 28,189,202** | **$ 28,189,202** | **$ 867,678** |

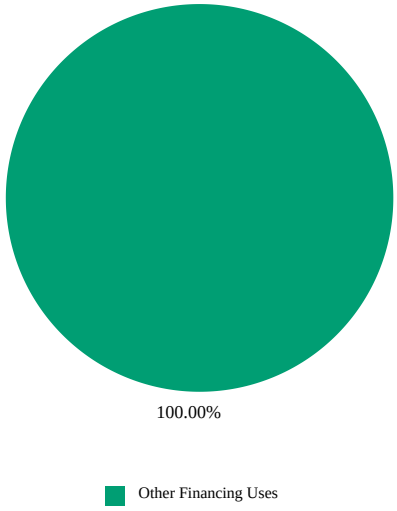
### Unit Description

Public Safety Realignment legislation adopted in 2011 (Assembly Bill 109 and 118, Chapter 15 and 40, Statutes of 2011) and reaffirmed by Proposition 30 (The Schools and Local Public Safety Protection Act of 2012), requires counties to be responsible for payments of the non-federal portion of Adult Protective Services, Adoption Assistance Program, Foster Care, and many Child Welfare Services Programs. The State Controller's Office transfers sales taxes to the counties to fund these new local costs. The Local Revenue Fund (Fund 1300) was established to provide transparency of receipts and transfers of sales taxes associated with the Protective Services Account for the 2011 Public Safety Realignment (AB 118). A process is in place that includes Operating Transfers from Fund 1300 to two General Fund budget units, the Out of Home Care Unit (501003) and the Social Services Unit (501007) for the realigned programs.

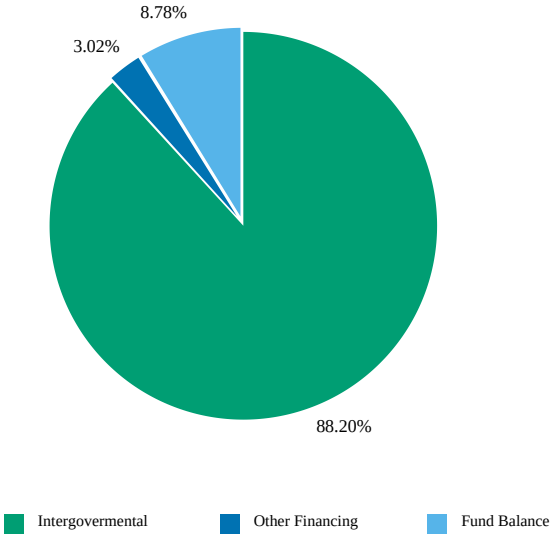
# Social Services - 1991 Realignment

## (Budget Unit 501014 - Fund 1330 - Appropriation Unit SOC109)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 59,891,055 | $ 29,705,169 | $ 30,255,169 | $ 32,155,081 | $ 33,155,081 | $ 3,449,912 |
| **Subtotal** | $ 59,891,055 | $ 29,705,169 | $ 30,255,169 | $ 32,155,081 | $ 33,155,081 | $ 3,449,912 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 26,399,787 | $ 27,098,820 | $ 27,098,820 | $ 29,242,998 | $ 29,242,998 | $ 2,144,178 |
| Other Financing Sources | 2,659,537 | - | 0 | - | 1,000,000 | 1,000,000 |
| **Subtotal** | $ 29,059,324 | $ 27,098,820 | $ 27,098,820 | $ 29,242,998 | $ 30,242,998 | $ 3,144,178 |
| Fund Balance | $ 30,831,730 | $ 2,606,349 | $ 3,156,349 | $ 2,912,083 | $ 2,912,083 | $ 305,734 |
| **Total Source of Funds** | **$ 59,891,055** | **$ 29,705,169** | **$ 30,255,169** | **$ 32,155,081** | **$ 33,155,081** | **$ 3,449,912** |

### Unit Description

The 1991 Realignment (Realignment) (Assembly Bill 1491, Chapter 89, Statutes of 1991) legislation refers to a fiscal arrangement between the state and counties which dedicates portions of sales tax and vehicle license fee (VLF) revenues to county-administered health, mental health, and social services programs. The Realignment was designed to promote greater county responsibility in operating realigned programs, altering cost-sharing ratios. It provided counties with the VLF and sales tax as dedicated revenues to pay for the increased program responsibility. The 1991 Realignment differs from the 2011 Public Safety Realignment. The Realignment impacted DSS in such programs as: CalWORKs, CalFresh, Foster Care, Adoptions, Child Welfare Services, and IHSS.

The sales tax and VLF are collected and distributed monthly by the State Controller's Office and are deposited into the Health and Welfare Realignment Fund (Fund 1330) and distributed through Operating Transfers to various budget units within the Social Services, District Attorney, Health, and Probation Departments. Growth funds above the base are distributed by a defined process and estimated annually by the State Department of Finance.

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# Library

Departmental Overview:
Monterey County Free Libraries (MCFL) is a public library system whose mission is to bring ideas, inspiration, information and enjoyment to the community. MCFL was established to provide library services to the diverse communities of the County of Monterey under the County Library Law of 1911. MCFL's operations are primarily financed through its share of property taxes. Other financial support is received from the Foundation for Monterey County Free Libraries (FMCFL), Friends of the Libraries' groups, and government and private grants.

Programs and Functions:
Community Libraries and Services Access Points: MCFL services the public through a network of 16 branches covering the communities of Aromas, Big Sur, Buena Vista, Carmel Valley, Castroville, Gonzales, Greenfield, King City, Marina, Pajaro, Parkfield, Prunedale, San Ardo, San Lucas, Seaside, and Soledad. MCFL provides library services through three bookmobiles, Library by Mail, and online through eMCFL.org.

Print, Digital and Unique Collections: MCFL provides public access to a collection of materials for all ages in English and Spanish that can be browsed and/or borrowed, including books, movies, audiobooks, magazines, newspapers, reference materials, and local history resources. Additional materials and languages are available from a consortium of partner libraries through interlibrary loan. A strong online collection includes a digital archive, downloadable e-books, e-audiobooks, digital magazines and newspapers, access to online resources, student success centers, veterans' resources, language learning programs, job development programs, literacy, and citizenship. MCFL lends telescopes, early childhood kits, mental health kits, Book-Club-to-Go bags, and other activity kits.

Program and Learning Activities: MCFL offers free programs for children, teens, adults, and families, including story time, crafts, makerspaces, and play-and-learn activities. The annual summer reading club offers performances, activities, and encouragement for reading. MCFL operates an early literacy bookmobile that brings programs and resources to preschools, emphasizing Science, Technology, Engineering, Arts and Mathematics (STEAM).

Staff Assistance: MCFL is available to assist the public in English and Spanish with getting a library card, checking out library materials, finding information, answering questions, recommending reading material, supporting students with homework, assisting with technology, promoting literacy, providing information resources, and locating accessible community services. MCFL has branch managers and community liaisons connecting each community to the services of the entire library system.

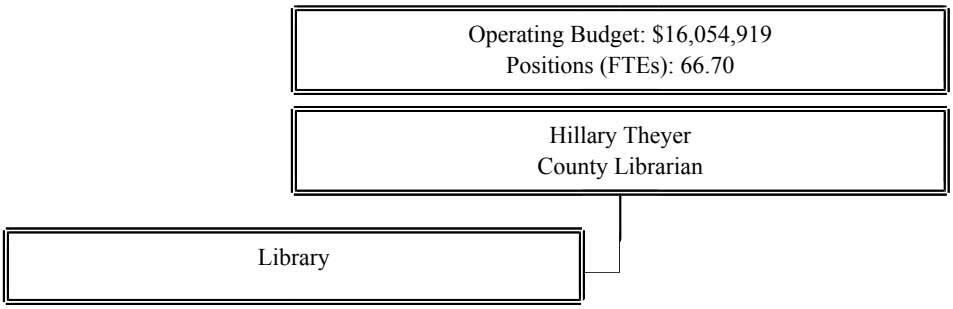
Technology: Every branch offers free access to computers and the Internet. Wireless printing, copy machines, fax services, and computer printing are available with in-person assistance and referrals to other technology learning resources.

Community Engagement Activities: MCFL supports community engagement through partnerships with other county offices and departments, school districts, cities, and other agencies. These include mental health awareness, housing application assistance, tax preparation assistance, lunch at the libraries, citizenship classes, voter information/registration, and services to veterans. Meeting rooms are often the site of community outreach from local non-profits. MCFL facilities serve as Temporary Evacuation Points, Community Resource Centers, cooling centers, and other needs during emergencies throughout the County.

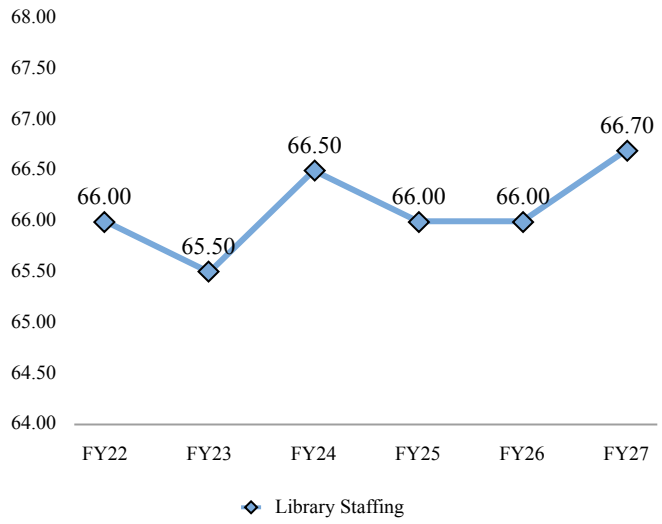
Department's Contributions to the County's Strategic Goals:

Well-Being and Quality of Life: Improve the health and quality of life through County-supported policies, programs, and services, promoting access to equitable opportunities for healthy choices and healthy environments in collaboration with communities.

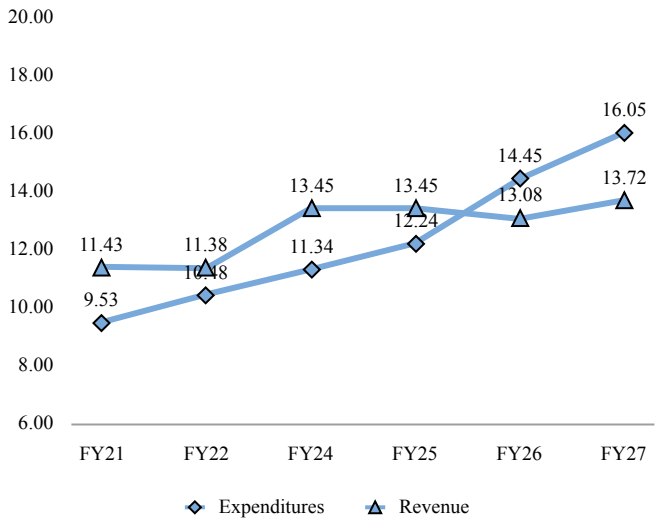
Diverse and Thriving Economy: MCFL offers a variety of services and programs to the public. Details of services and programs are available at www.emcfl.org.




## Staffing Trends



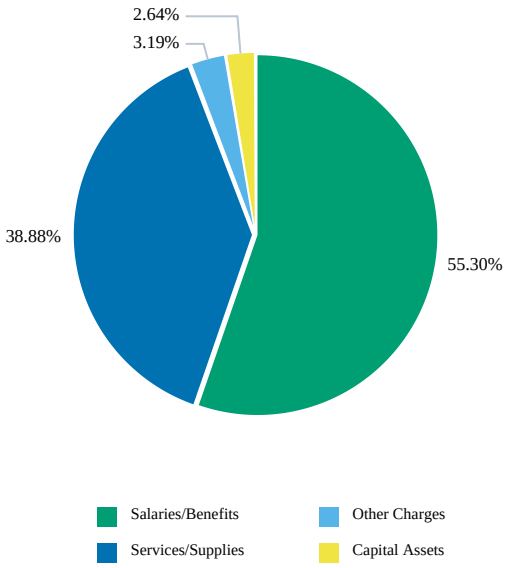

## Expenditure/Revenue History (in millions)



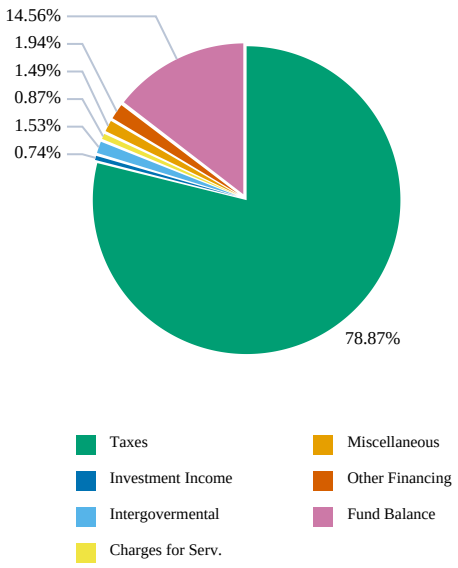

MCFL envisions the County as a community where everyone can achieve their potential and pursue happiness. MCFL's mission is to bring ideas, inspiration, information and enjoyment to the community through various delivery methods such as 16 library branches, a website, three bookmobiles, and Library-By-Mail.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Number of Visits. Target = 770,000 | 242,173 | 339,613 | 224,113 |
| Number of Completed Technology Sessions. Target = 150,000 | 1,395,141 | 3,375,371 | 2,524,723 |
| Numbered of Borrowed Items. Target = 500,000 | 166,847 | 154,820 | 147,756 |
| Hours of Volunteer Service. Target = 4,000 | 2,518 | 3,367 | 286 |
| Number of Children Served in the Homework Center. Target = 10,000 | 1,681 | 6,135 | 24,092 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 6,939,538 | $ 8,311,458 | $ 7,914,119 | $ 8,878,050 | $ 8,878,050 | $ 566,592 |
| Services and Supplies | 2,907,677 | 5,091,735 | 5,103,221 | 6,241,618 | 6,241,618 | 1,149,883 |
| Other Charges | 2,304,039 | 1,044,264 | 1,112,337 | 511,975 | 511,975 | (532,289) |
| Capital Assets | 90,927 | - | 93,388 | 423,276 | 423,276 | 423,276 |
| **Subtotal** | $ 12,242,181 | $ 14,447,457 | $ 14,223,066 | $ 16,054,919 | $ 16,054,919 | $ 1,607,462 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Taxes | $ 12,190,506 | $ 12,162,155 | $ 12,212,047 | $ 12,662,460 | $ 12,662,460 | $ 500,305 |
| Revenue from Use of Money & Property | 348,469 | - | 118,909 | 118,909 | 118,909 | 118,909 |
| Intergovernmental Revenues | 359,835 | 240,000 | 252,467 | 245,267 | 245,267 | 5,267 |
| Charges For Services | 57,533 | 140,000 | 140,000 | 140,000 | 140,000 | 0 |
| Miscellaneous Revenues | 207,356 | 240,000 | 260,028 | 240,000 | 240,000 | 0 |
| Other Financing Sources | 283,037 | 299,425 | 299,425 | 311,402 | 311,402 | 11,977 |
| **Subtotal** | $ 13,446,737 | $ 13,081,580 | $ 13,282,875 | $ 13,718,038 | $ 13,718,038 | $ 636,458 |
| Fund Balance | $ (1,204,556) | $ 1,365,877 | $ 940,191 | $ 2,336,881 | $ 2,336,881 | $ 971,004 |
| **Total Source of Funds** | **$ 12,242,181** | **$ 14,447,457** | **$ 14,223,066** | **$ 16,054,919** | **$ 16,054,919** | **$ 1,607,462** |

## Summary of Recommendation

MCFL's Recommended Budget includes $16,054,919 in appropriations financed by $13,718,038 in revenues, and utilization of $2,336,881 in fund balance. Expenditures increased by $1,607,462 and revenues increased by $636,458 from the FY 2025-26 Adopted Budget.

Higher expenditures are due primarily to an increase of $1,149,883 in Services and Supplies related to projects in three library branches, including: furniture, fixtures and equipment in the new Bradley and East Garrison Libraries, landscaping in the community of San Lucas Library, continuation of the rehabilitation of the Pajaro Branch and other major capital improvement projects. These projects are anticipated to be funded from the departmental fund balance. Salaries and Benefits is also increasing $566,592 due to negotiated wage increases. Most of MCFL's revenues are derived from property taxes, which account for $12,662,460 or 92%; property taxes are increasing by $500,305 from the FY 2025-26 Adopted Budget.

## Budget Impacts

The Recommended Budget anticipates contributions for capital projects in FY 2026-2027 including continued rehabilitation of the Pajaro Branch (impacted by flooding since 2023), two new libraries in Bradley and East Garrison, and other major Capital improvement projects. The Library will also replace all public computers.

MCFL's budget for books and materials is a concern as costs continue to rise, requiring MCFL to reexamine the purchasing balance between physical and online materials and actively seeking grant opportunities

that can contribute to the materials collections. In order to enhance this critical equity resource as the County's population grows, this budget starts to put more money into that budget line.
While the elimination of significant federally funded programs in FY 2025-2026 was suspended, there is still significant federal and state budget uncertainty that impacts programs that directly meet the needs of the County through the operation of MCFL.

## Prior Year Accomplishments

In FY 2025-2026, MCFL managed sudden disruption to programs that deliver services to County residents via federal funding. Collaborative opportunities with local non-profits were added. New training opportunities were provided for staff. The Gonzales Library moved from a leased facility to the new Community Center. The Pajaro Library project made significant progress, and planning for the new branches in Bradley and East Garrison is well underway.

## Budget Year Goals

Major goals during FY 2026-27 will be to update the strategic plan to reflect new economic and political realities, complete and reopen the Pajaro Library and complete and prepare to open the Bradley Library. In addition, as budgets tighten and costs rise, MCFL will focus on preserving all permanent staff positions, branch library hours, and core services to the community.

## Pending Issues

MCFL has unfinished and uncertain capital projects anticipated to be funded primarily from the departmental fund balance. This includes selecting a new vehicle to replace the aging South County Bookmobile, completing the electric vehicle charging stations at Greenfield Library, and completing exterior landscaping at the community of San Lucas Library. Each project involves other offices and departments and long-term service plans, and depending on timing, may be carried into FY 2027-28.

## Policy Considerations

Policy changes at the federal level for access to materials or services are rippling through to the state and are anticipated to impact how MCFL serves the community. For example, the California State Library's Plan for expenditure of Library Services and Technology Act (LSTA) funds has changed to comply with Presidential Executive Orders. These funds provide MCFL patrons with eBooks (books in electronic form that can be read on a computer or handheld device rather than in print) and online subscriptions. Simultaneously, public libraries have implemented the California Freedom to Read Act, adjusting collection development policies to ensure compliance with this state law that prohibits any governing body of a public library that receives state funds from proscribing procurement, access, or circulation of library materials based on protected characteristics, sources, intended or perceived audience, or the views, ideas, or opinions contained in the materials. Other federal proposed legislation further threatens intellectual freedom in library collections, and this is causing MCFL to more stringently examine federal funding opportunities.
MCFL is also completing the requirements of California's Student Success Cards legislation, an unfunded mandate to ensure all students in service areas have a library card by third grade.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Library** | **LIB100** | **1210** | **$ 12,242,181** | **$ 14,447,457** | **$ 14,223,066** | **$ 16,054,919** | **$ 16,054,919** | **$ 1,607,462** |
| Library | 611001 | 1210 | 12,242,181 | 14,447,457 | 14,223,066 | 16,054,919 | 16,054,919 | 1,607,462 |
| **Total** | | | **$ 12,242,181** | **$ 14,447,457** | **$ 14,223,066** | **$ 16,054,919** | **$ 16,054,919** | **$ 1,607,462** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A05 | LIBRARY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 12C04 | ASSISTANT LIBRARY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14C71 | ADMINISTRATIVE SERVICES OFFICER | 1.00 | 1.00 | 1.00 | - |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | - | - | - |
| 65A31 | LIBRARIAN I | 1.50 | 1.50 | 1.50 | - |
| 65A33 | LIBRARIAN II | 10.00 | 11.00 | 11.00 | - |
| 65A40 | LIBRARIAN III | 3.00 | 3.00 | 3.00 | - |
| 65A85 | MANAGING LIBRARIAN | 2.00 | 2.00 | 2.00 | - |
| 80C01 | LIBRARY ASSISTANT I | 4.50 | 4.50 | 4.50 | - |
| 80C21 | LIBRARY ASSISTANT II | 28.00 | 28.00 | 28.70 | 0.70 |
| 80C22 | LIBRARY ASSISTANT III | 11.00 | 11.00 | 11.00 | - |
| 80J21 | ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 66.00 | 66.00 | 66.70 | 0.70 |

## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | - | - | - | - |

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# Cooperative Extension Service

Departmental Overview:

University of California Cooperative Extension (UCCE) is one of the oldest departments in the County. University of California (UC) and the County started the local office in 1918 for the betterment of the local economy and quality of life. UC Cooperative Extension is a national program under the United States Department of Agriculture (USDA) with support from the County and the UC to bring the research and knowledge of the land grant universities directly to the community. These programs directly advance the County's Strategic Plan priorities by strengthening a diverse agricultural economy, supporting youth and community well-being, and promoting sustainable natural resource stewardship.

Programs and Functions:

Agricultural Program: The Agricultural Program is conducted by the Farm Advisors (UC paid academics) who were selected based on their expertise, degrees in their disciplines, and their abilities to teach and work with people. Their mission is to conduct frequent needs assessments and to provide local actionable research and education geared to protecting and promoting Monterey County's farm-based economy, the number one industry. The Agricultural Program has Farm Advisors with programs in Agricultural Technology, Berry Crops, Entomology, Irrigation, Horticulture, Plant Pathology, Water Quality and Water Policy, Vegetable Crops, Viticulture, and Weed Sciences. The programs promote the economic viability of the agricultural industry and the protection of environmental resources. Research and educational programs encompass target areas such as sustainable, safe, nutritious food production, economic success in a global economy, and a sustainable, healthy, productive environment focusing on three of the USDA and UC strategic initiatives including water (quality, quantity, and security), healthy families and communities' sustainable food systems, sustainable natural ecosystems, and pests (endemic and invasive pests and diseases).

4-H Youth Program: The mission of the 4-H Youth Development Program is to instill leadership, citizenship and life skills in youth through hands-on learning and community service. There are 13 4-H clubs throughout the County serving young people ages five through 19. The programs are delivered to youth via trained adult volunteers, and focus on science, engineering and technology, healthy living, and citizenship. High quality 4-H activities engage youth in an environment where youth feel safe and free to share, learn, and grow.

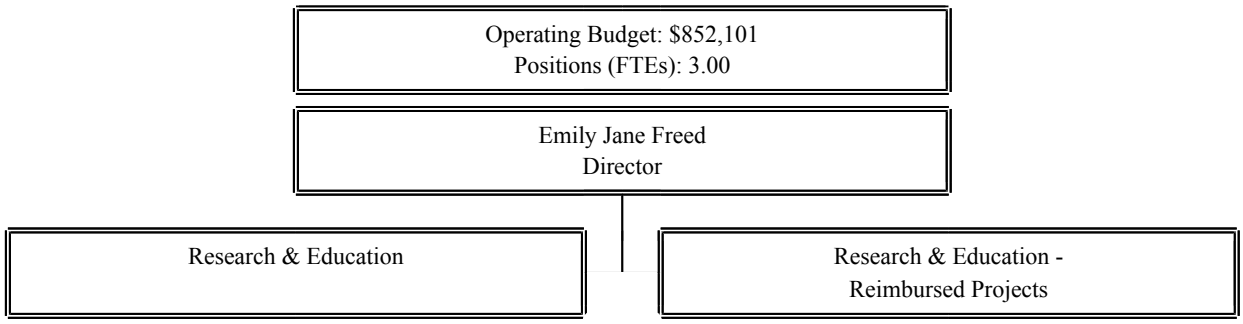
Master Gardener Program: The mission of the Master Gardener program is to extend research-based knowledge and information on home horticulture, pest management and sustainable practices to the residents.

Natural Resources Program: Three cross-county advisors add to in-County expertise, and UC campus specialists bring additional knowledge to bear on specific County issues as they arise. They work to solve local issues in fire science, rangeland management, water quality, soil conservation, land use and animal agriculture production.

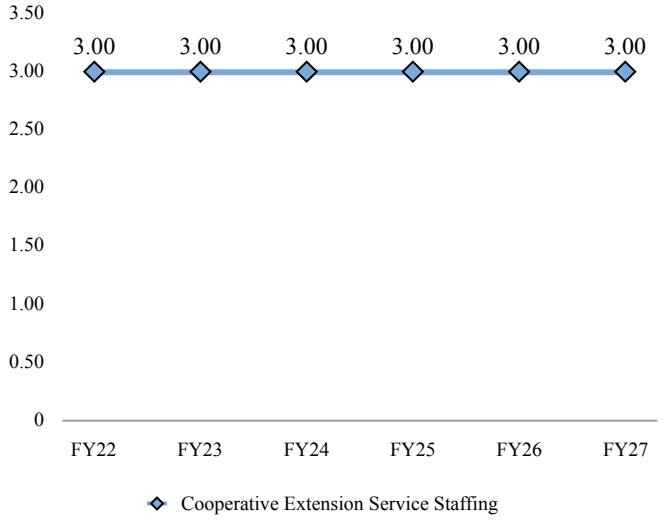
Department’s Contributions to the County’s Strategic Goals:

Diverse and Thriving Economy: The department actively participates in economic development initiatives, focusing on promoting the economic viability of the agricultural industry. These efforts help ensure the County's agricultural sector remains robust and sustainable, contributing to a diverse and thriving local economy.

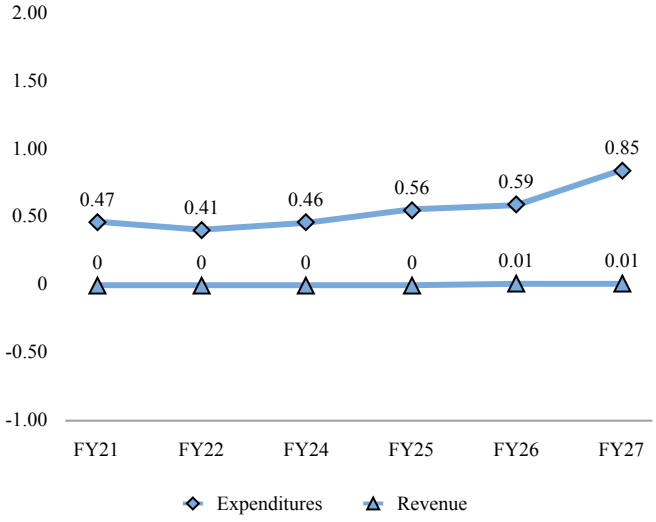
Well-Being and Quality of Life: The department encourages the adoption of alternative energy sources, conservation methods, and best practices that protect the environment. These approaches are designed to enhance the overall well-being and quality of life for residents throughout the County.




## Staffing Trends



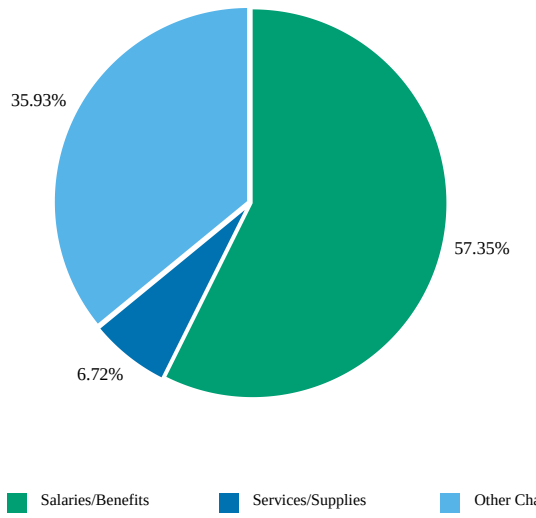

## Expenditure/Revenue History (in millions)



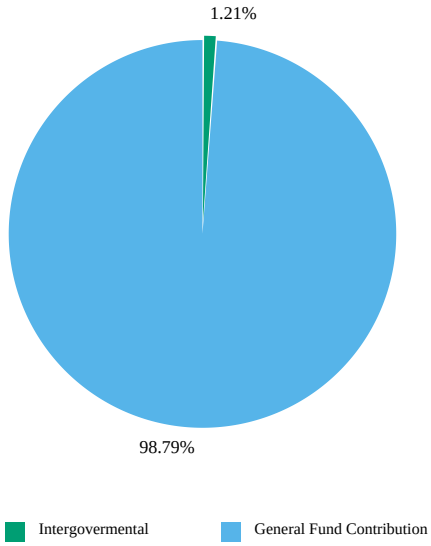

Cooperative Extension utilizes these measures to assist in developing budgets, quantify agricultural research education, and youth development outreach.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Annual Contract and Grant Money Generated by Farm Advisors for Monterey County Agricultural Research | $3.76MM | $3.91MM | $3.11MM |
| Increase in UC Supported full time FTE | 60% | 30% | 10% |
| Annual Number of Workshops, Seminars, Talks, and Conferences Presented at. This includes collaborative efforts with other research institutions and private industry | 55 | 57 | 59 |
| 4-H Youth/Volunteer Enrollment and Master Gardener Volunteer Enrollment | 850 | 923 | 834 |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 433,391 | $ 457,006 | $ 451,972 | $ 488,686 | $ 488,686 | $ 31,680 |
| Services and Supplies | 55,833 | 59,486 | 79,862 | 74,302 | 57,238 | (2,248) |
| Other Charges | 71,738 | 81,414 | 81,880 | 347,625 | 306,177 | 224,763 |
| Capital Assets | - | - | - | 36,551 | - | - |
| **Subtotal** | $ 560,963 | $ 597,905 | $ 613,713 | $ 947,164 | $ 852,101 | $ 254,196 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 0 | $ 10,409 | $ 21,386 | $ 10,272 | $ 10,272 | $ (137) |
| **Subtotal** | $ 0 | $ 10,409 | $ 21,386 | $ 10,272 | $ 10,272 | $ (137) |
| General Fund Contributions | 560,963 | 587,496 | 592,327 | 936,892 | 841,829 | 254,333 |
| **Total Source of Funds** | **$ 560,963** | **$ 597,905** | **$ 613,713** | **$ 947,164** | **$ 852,101** | **$ 254,196** |

## Summary of Recommendation

The Recommended Budget for the UC Cooperative Extension is $852,101, financed by $10,272 in program revenue and $936,892 in general fund contributions (GFC). Recommended appropriations increased $254,196, due to increased costs associated with salary and benefit costs and $224,763 in other charges. Services and Supplies decreased by $2,248 due to lower fleet charges and removal of courier service. Revenue remains flat due to low use of UC reimbursable labor. The Recommended Budget includes an augmentation of $45,448 to partially restore funding to maintain a full-time staffing and restore a budget for general office supplies.

## Budget Impacts

The Recommended Budget with approved augmentations maintains current staffing levels to meet FY 2026-27 service level needs.

## Prior Year Accomplishments

General: UC Cooperative Extension had $1,458,000 in available non-restricted research funds, 31 specific grant projects, managing up to $3,112,945 for these grants; provided volunteer services worth approximately $1,416,176 for youth development and community plant gardening projects; provided over 15,500 diagnostic services.

Agricultural Technology Program: The department lead research efforts connecting growers to new technologies to help address regulations, labor shortages, and environmental concerns. The program serves as a collaborative hub that brings together growers, commodity boards, researchers, ag-tech startups, and public institutions to co-develop and evaluate practical technology solutions. By fostering partnerships and facilitating on-farm validation of emerging tools, the program accelerates innovation while ensuring that technologies are economically viable, scalable, and relevant to real-world production systems. This integrated approach strengthens the region's role as a center for agricultural innovation and supports informed decision-making that balances productivity, sustainability, and profitability. Research efforts are currently focused on drone spray optimization, biological chemistry

evaluations, and developing simple decision support tools using artificial intelligence (AI) into local farming systems.

Entomology Research and Extension Program: Under this program, the department conducts applied research under both commercial (in-field) and laboratory conditions addressing pest issues in vegetables crops grown in the County. This program extends science-based information on pest management tactics to all growers, stakeholders and community members in the County through sample identifications, blog postings and open-to-the-public seminars. The goal of the Entomology program is to provide information and support on how to implement and improve an Integrated Pest Management (IPM) program in vegetable crops, such as lettuce, broccoli, or cauliflower. The main research areas for this program include studying the biology and life history of the most economically relevant pests, weekly area-wide monitoring of pest population densities, insecticide product stewardship, and enhancing biological control. Ongoing research projects are currently focused on the monitoring and management of western flower thrips, lettuce aphids, and diamondback moths, as well as methods to support and enhance natural enemies of these key pests.

Plant Pathology Research and Extension Program: The department's extension plant pathology lab in Salinas is the only one of its kind in California. With this service, all commercial growers and field professionals are provided with extensive diagnostic services that identify the pathogens that reduce crop quality and yields. This diagnostic program is an essential research tool that has helped discover new crop diseases and provide early warning to the industry. Recent discoveries included bacterial leaf spot of kale, black rot of artichoke, new races of downy mildew and lettuce Phytophthora stem and basal rots. In 2024, over 500 diagnostics and recommendations were provided. Such in-house investigations provide the information and background that is needed to more efficiently advise growers on how to manage diseases, reduce unnecessary pesticide use, and be economically more competitive. Current key research focuses on lettuce Impatient Necrotic Spot Virus (INSV) and lettuce Fusarium wilt.

Irrigation and Water Quality Research and Extension Program: The department developed and/or evaluated affordable conservation practices that can mitigate run-off from agricultural fields and conducted field trials that demonstrated the combination of vegetated ditches and activated carbon socks to reduce the concentration of the pesticide chlorpyrifos to non-toxic levels in irrigation run-off. The department finished three years of field trials demonstrating background levels of nitrate in ground water has fertilizer value to produce vegetable crops. The department's strong outreach program assisted the agricultural industry in adapting practices that will reduce the impact of nitrate and pesticides on water quality and conserve water during drought. The department promoted the use of low residue cover crops to reduce winter storm water run-off from vegetable and strawberry fields and increase aquifer recharge. After completing development of its online decision support tool, CropManage (cropmanage.ucanr.edu), the department used on-farm demonstration trials to verify its ability to help growers reduce the use of nitrogen fertilizer by an average of 30%. The online application recommends appropriate amounts of water based on the crop and weather data from the six California Irrigation Management Information System (CIMIS) stations located in Monterey County. The department provided or participated in more than 20 training courses to help growers and irrigators improve the efficiency of their irrigation systems.

Vegetable and Weed Science Research and Extension Program: The department conducted trials with growers to evaluate nitrogen uptake of all key cool season vegetables grown on the Central Coast, the ability of crops to scavenge nitrate from deeper in the soil profile and conduct farm scale evaluation of fertilizer technologies. The department also evaluated nitrogen fertilizer dynamics in organic production fields, conducted trials on robotic mechanical cultivators, and conducted research on weed control. New findings were extended to the growers via trade journals, UC blogs, newsletters and annual meetings.

Viticulture Research and Extension Program: The department evaluated management tools for powdery mildew and Botrytis bunch rot control in coastal vineyards. Studies of planting and training cultural practices are being evaluated for their potential to promote earlier vine development and productivity for newly developed vineyards. The department also promoted awareness of local grape growers to assist in the management of mealybug spread of grapevine leafroll virus.

4-H Youth Program: The department enrolled more than 500 youth members and 200 adult 4-H volunteers, who offered activities and supervision for the youth in the County, and supported 4-H youth groups who provided community service. The department also promoted youth leadership by providing scholarships, sending youth to leadership conferences, and providing additional leadership opportunities through the annual summer 4-H Camp McCandless.

Master Gardener Program: In the prior year, 134 volunteers donated over 13,290 hours assisting home gardeners, building community and school gardens, hosting community education demonstrations, and maintaining a teaching and demonstration garden. More than 3,200 community members were served through this service.

Natural Resources Program: Three cross-county advisors add to in-County expertise, and UC campus specialists bring additional knowledge to bear on specific County issues as they arise. They work to solve local issues such as climate smart agriculture, wildfire mitigation, pine pitch canker, Monterey pine tree health, Sudden Oak Death (SOD), rangeland management, water quality, soil conservation, land use and animal agriculture production.

## Budget Year Goals

UC Cooperative Extension aims to continue promoting the sustainability of the County's economic base from the agricultural industry by conducting research to solve current pest problems, providing free diagnostic services that lead to the discovery of new diseases that can be stopped before they spread, and increasing assistance to growers to improve irrigation and nitrogen use efficiency.

Agricultural Technology: Continue research into drone spray optimization by collecting data on canopy penetration and coverage. Conduct greenhouse and field trials evaluating biostimulants that can reduce the need for synthetic nitrogen fertilizers, allowing farmers to become compliant with water quality regulations and increasing costs of nitrogen fertilizers. Develop tools such as a “smart spray calculator” that provides growers with cost and revenue analysis of different smart sprayer technologies based on their operations and equipment capabilities. Develop a “drone spray flight planner” to support grower drone teams in planning efficient spray operations by integrating travel logistics, spray timing, re-entry intervals, and field prioritization, while optimizing battery use and tank refilling. In addition, expand collaborative research and extension efforts with growers, commodity boards, universities, and ag-tech industry partners to ensure that developed tools and technologies are practical, adoptable, and economically beneficial. As this is a relatively new program and agricultural technology is a broad and rapidly evolving field, efforts will continue to refine and prioritize focus areas based on stakeholder needs, regional challenges, and emerging opportunities.

Entomology Research and Extension Program: Continue research on arthropods, including western flower thrips, lettuce aphids, and diamondback moths, to understand their seasonal dynamics and associated damage to plants. Monitor fluctuations in pest populations using different traps and improve trap design and deployment so that captures better reflect pest populations in the field. Continue testing the performance and application timing in the field of several insecticide active ingredients, both organic and conventional, to control pests in vegetables. Expand studies on biological control and natural enemies in

vegetables, such as using the flower sweet alyssum to attract beneficial insects or the release of laboratory-reared beneficials to control pests.

Irrigation and Water Quality Research and Extension Program: Increase assistance to growers to improve irrigation and nitrogen use efficiency and continue the rigorous research program that evaluates new practices and technologies for improving water and nutrient use efficiency. The program will continue to expand CropManage to additional commodities produced in the County.

Vegetable and Weed Science Research and Extension Program: Develop information on how vegetables extract nitrate from the soil profile and use this information in designing fertilization programs. Evaluate efficient nitrogen fertilization of cool season vegetables to assist growers in complying with the restrictions on the use of fertilizer by the Regional Water Quality Control Board. Research computer assisted technologies that mechanically thin and weed lettuce and make crop production more efficient and economical. After a retirement, a new Vegetable and Weed Science Advisor will start in the UC Cooperative Extension office in July 2026 and will work with growers, clientele, and industry partners to determine the needs in the Salinas Valley.

Viticulture Research and Extension Program: Continue disease management studies in vineyards. Continue studies to measure the effects of plant material and cultural practices to promote the early development and productivity of newly established vineyards. Continue to evaluate the use of tall vines at planting to accelerate vine development and increase the production potential of newly established vineyards.

Master Gardener Program: Continue extending home horticulture, pest management and sustainable practices to residents, including a hotline service number for questions and online training sessions, with a goal of training more than 50 new volunteers.

## Pending Issues

The department continues to monitor evolving state and federal water quality regulations and emerging crop disease pressures, which may require program expansion and additional diagnostic capacity in future fiscal years.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Cooperative Extension Service** | **EXT100** | **1001** | **$ 560,963** | **$ 597,905** | **$ 613,713** | **$ 947,164** | **$ 852,101** | **$ 254,196** |
| Cooperative Extension | 621001 | 1001 | 554,138 | 587,637 | 610,092 | 936,892 | 841,829 | 254,192 |
| Cooperative Extension - Reimbursed Projects | 621002 | 1001 | 6,824 | 10,269 | 3,621 | 10,272 | 10,272 | 3 |
| **Total** | | | **$ 560,963** | **$ 597,905** | **$ 613,713** | **$ 947,164** | **$ 852,101** | **$ 254,196** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 | 1.00 | 1.00 | - |
| 80A31 | SECRETARY | 1.00 | 1.00 | 1.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| | **Total** | 3.00 | 3.00 | 3.00 | - |

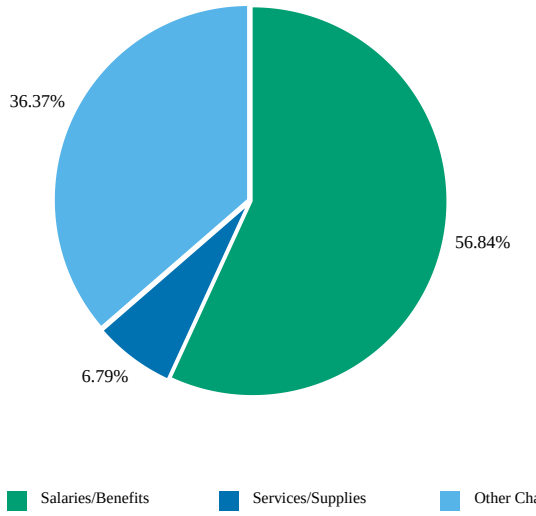
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| 621001-1001-AUG001 | Restore position 80J300001, 621001 | Status Quo Filled Position | $41,448 | 0.30 | $41,448 | 0.30 |
| 621001-1001-AUG002 | Vehicle Replacement | New Program/Service w/ General Fund Funding | $36,551 | - | - | - |
| 621001-1001-AUG003 | Office Supplies & Staff Training | New Program/Service w/ General Fund Funding | $4,000 | - | $4,000 | - |
| | | **Grand Total:** | **$81,999** | **0.30** | **$45,448** | **0.30** |

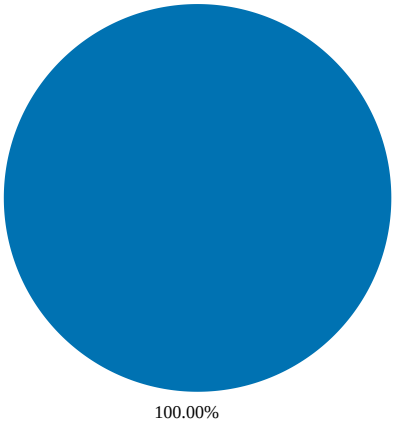
# Cooperative Extension

## (Budget Unit 621001 - Fund 1001 - Appropriation Unit EXT100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 426,692 | $ 446,847 | $ 448,461 | $ 478,528 | $ 478,528 | $ 31,681 |
| Services and Supplies | 55,708 | 59,375 | 79,752 | 74,188 | 57,124 | (2,251) |
| Other Charges | 71,738 | 81,414 | 81,880 | 347,625 | 306,177 | 224,763 |
| Capital Assets | - | - | - | 36,551 | - | - |
| **Subtotal** | $ 554,138 | $ 587,637 | $ 610,092 | $ 936,892 | $ 841,829 | $ 254,192 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| **Subtotal** | $ - | $ - | $ - | $ - | $ - | $ - |
| General Fund Contributions | 554,138 | 587,637 | 610,092 | 936,892 | 841,829 | 254,192 |
| **Total Source of Funds** | **$ 554,138** | **$ 587,637** | **$ 610,092** | **$ 936,892** | **$ 841,829** | **$ 254,192** |

### Unit Description

This budget unit description is the same as the department description. The Agriculture, 4-H Youth, and Natural Resources programs are all funded by the County's General Fund.

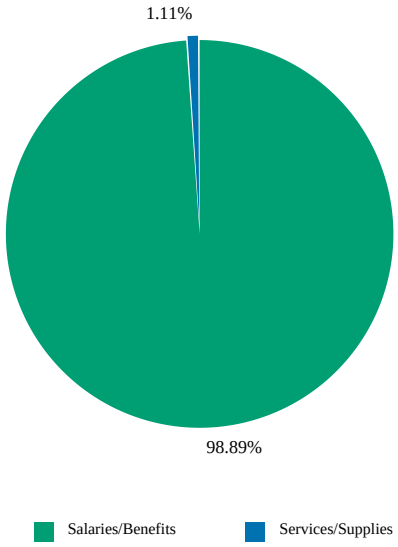
### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 1.00 |
| 80A31 | SECRETARY | 1.00 |
| 80J30 | ACCOUNTING TECHNICIAN | 1.00 |
| | Total | 3.00 |

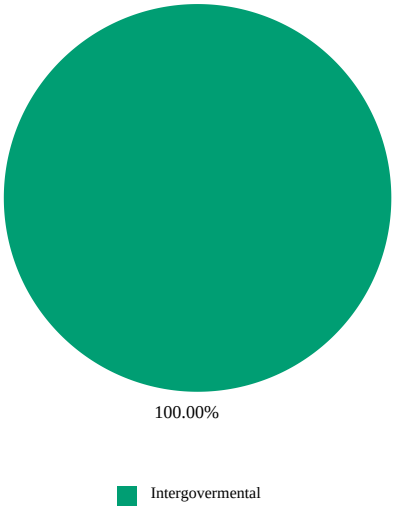
# Cooperative Extension - Reimbursed Projects

## (Budget Unit 621002 - Fund 1001 - Appropriation Unit EXT100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 6,699 | $ 10,159 | $ 3,511 | $ 10,158 | $ 10,158 | $ (1) |
| Services and Supplies | 125 | 110 | 110 | 114 | 114 | 4 |
| **Subtotal** | $ 6,824 | $ 10,269 | $ 3,621 | $ 10,272 | $ 10,272 | $ 3 |

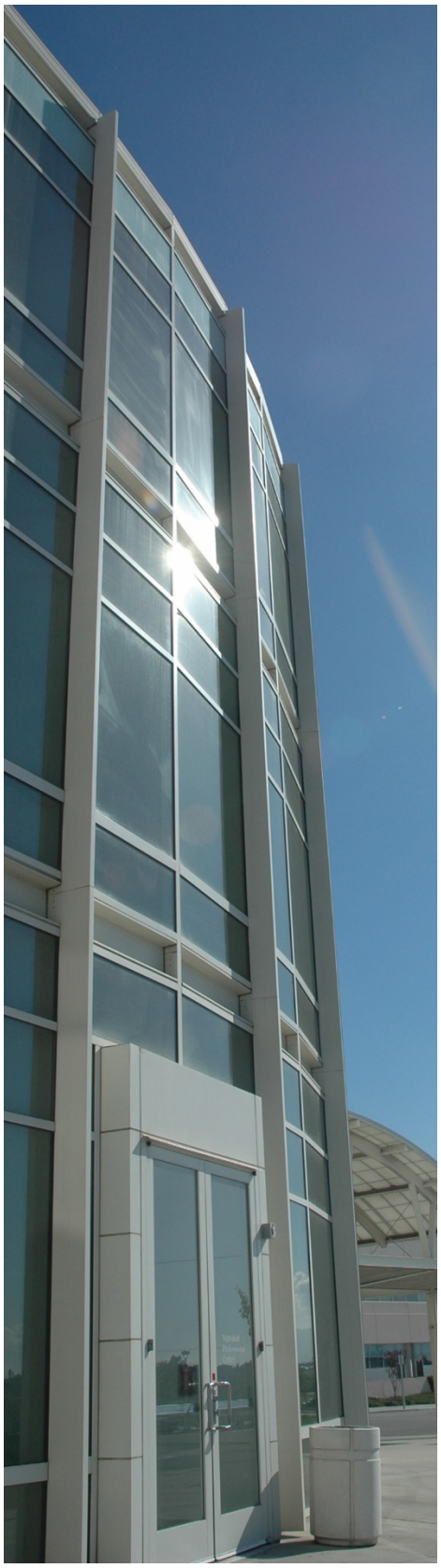
### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Intergovernmental Revenues | $ 0 | $ 10,409 | $ 21,386 | $ 10,272 | $ 10,272 | $ (137) |
| **Subtotal** | $ 0 | $ 10,409 | $ 21,386 | $ 10,272 | $ 10,272 | $ (137) |
| General Fund Contributions | 6,824 | (140) | (17,765) | 0 | 0 | 140 |
| **Total Source of Funds** | **$ 6,824** | **$ 10,269** | **$ 3,621** | **$ 10,272** | **$ 10,272** | **$ 3** |

### Unit Description

This budget unit supports the department's Agricultural Program. All unit expenses are reimbursed by the University of California (UC). The UC grant funding supports research and education programs in vegetable diseases, plant nutrition, weed science, viticulture, insect control, waste management, irrigation, water quality and water policy.

# Natividad Medical Center



Departmental Overview:

Natividad Medical Center (Natividad) is a 172-bed acute care hospital owned and operated by the County of Monterey. As a designated public safety-net hospital providing health care to the residents of Monterey County for over 140 years, Natividad provides health care access to patients regardless of their ability to pay.

Natividad is fully accredited by The Joint Commission (an independent, not-for-profit organization that evaluates and accredits health care organizations and programs in the United States), has an appointed Board of Trustees, and is under the governance of the Board of Supervisors.

Programs and Functions:

Natividad offers inpatient, outpatient, emergency, diagnostic, and specialty medical care and annually provides more than 38,000 patient days and more than 50,000 Emergency Department visits. Natividad is a Level II Trauma Center that provides the immediate availability of specialized personnel, equipment, and services to treat the most severe and critical injuries. Natividad operates a large hospital-based specialty clinic, a primary care clinic, and is the location of outpatient primary care clinics operated by the County's Health Department. Natividad has a medical staff of over 400 physicians.

Through its affiliation with the University of California, San Francisco (UCSF), Natividad is the only teaching hospital on the Central Coast. Recognized nationally and internationally as a model program, Natividad's Family Medicine Residency Program is postgraduate training for physicians specializing in family medicine. Approximately one-third of graduates remain on the Central Coast to establish a practice.

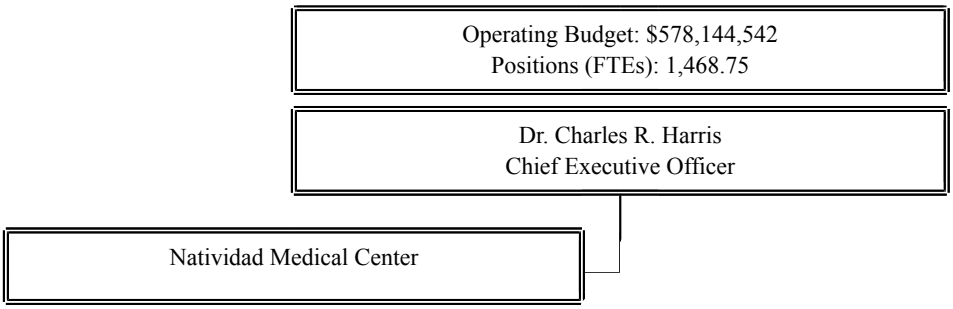
Natividad's mission is to continually monitor and improve the health of the people, including the vulnerable, through coordinated, affordable, and high-quality health care. The vision is to be a health care delivery system that collaborates with other providers to offer accessible, high-quality, and high-value health care services in a financially stable manner.

Department's Contributions to the County's Strategic Goals:

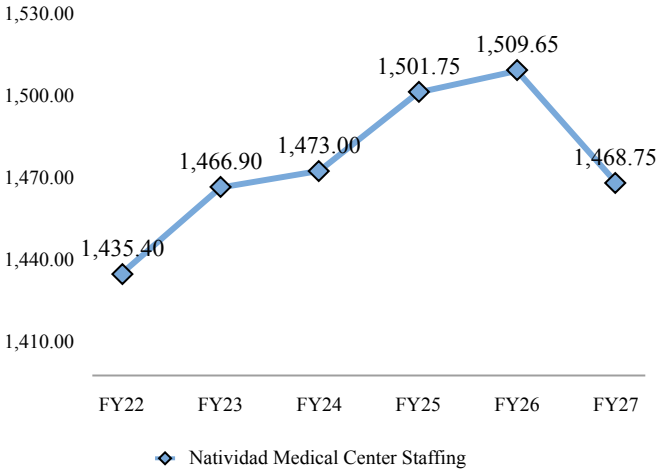
Dynamic Organization and Employere of Choice: Promote an organization that practices efficient and effective resource management and is recognized for responsiveness, strong customer orientation, accountability, and transparency.

Well-Being and Quality of Life: Improve health and quality of life through county-supported policies, programs, and services; promote access to equitable opportunities for healthy choices and health environments in collaboration with communities.

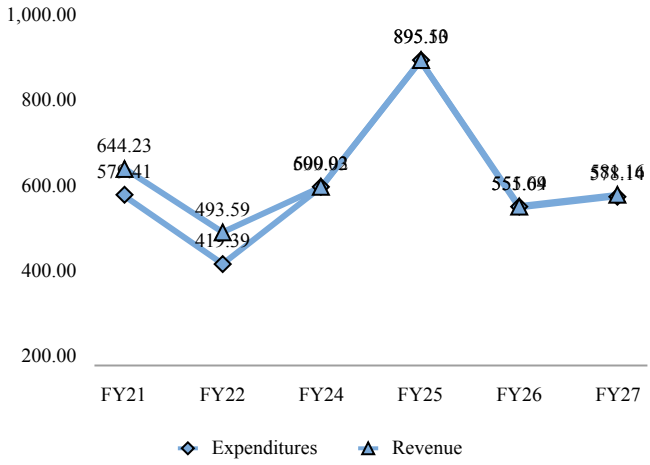
Sustainable Infrastructure for the Present and Future: Plan and develop a sustainable, physical infrastructure that improves the quality of life for county residents and supports economic development.




## Staffing Trends



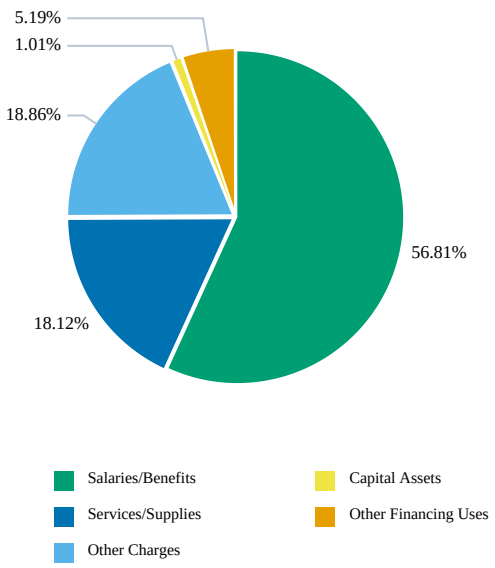

## Expenditure/Revenue History (in millions)



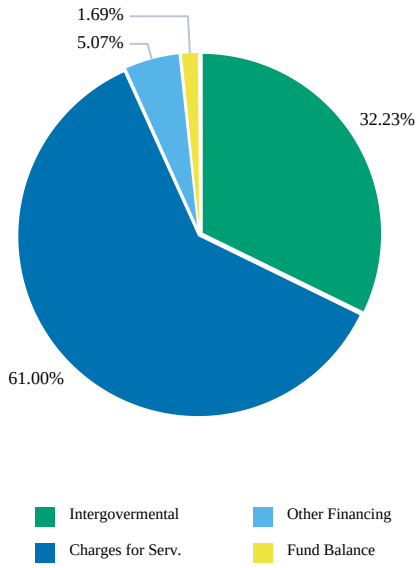

The monitoring of hospital key performance measures help drive performance improvement in the areas of growth of targeted patient service lines, patient experience, and financial performance.

| Key Performance Measures | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Mid-Year |
|---|---|---|---|
| Operating Margin, Target = Budgeted Net Income (in millions of dollars). | $6.9M | $1.9M | ($4.3M) |
| Average Daily Census. Target = Budgeted Average Daily Census. | 130.5 | 121.4 | 116.2 |
| CMS Hospital-acquired Conditions (HAC) reduction Program Total Score, Target = National Benchmark Score. | 0.38 | .26 | 0.27 |
| Rate of Hospital Patient Satisfaction - Nurse Communications. Target = CA Benchmark Score. | 73% | 75% | 75% |
| Rate of Hospital Patient Satisfaction - Doctor Communications. Target = CA Benchmark Score. | 78% | 79% | 78% |
| Overall staff turnover rate. Target = 10% | 14% | 14% | 10% |

## Use of Funds




## Source of Funds




## Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 287,877,258 | $ 319,885,173 | $ 296,693,032 | $ 328,472,297 | $ 328,472,310 | $ 8,587,137 |
| Services and Supplies | 147,404,462 | 105,127,832 | 117,565,439 | 104,769,181 | 104,769,181 | (358,651) |
| Other Charges | 92,207,810 | 87,622,144 | 84,622,182 | 109,051,064 | 109,051,064 | 21,428,920 |
| Capital Assets | 7,871,163 | 9,000,000 | 6,889,996 | 5,851,987 | 5,851,987 | (3,148,013) |
| Other Financing Uses | 360,134,633 | 30,000,000 | 55,735,460 | 30,000,000 | 30,000,000 | 0 |
| **Subtotal** | $ 895,495,325 | $ 551,635,149 | $ 561,506,109 | $ 578,144,529 | $ 578,144,542 | $ 26,509,393 |

## Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 105,823 | $ - | $ 0 | $ 0 | $ 0 | $ 0 |
| Revenue from Use of Money & Property | 14,860,996 | - | 5,359,220 | 0 | 0 | 0 |
| Intergovernmental Revenues | 199,041,671 | 181,139,559 | 184,753,097 | 190,548,823 | 190,548,823 | 9,409,264 |
| Charges For Services | 320,149,253 | 343,953,608 | 325,926,239 | 360,607,345 | 360,607,345 | 16,653,737 |
| Miscellaneous Revenues | 9,829,589 | - | 976,522 | 0 | 0 | 0 |
| Other Financing Sources | 351,140,033 | 30,000,000 | 50,347,691 | 30,000,000 | 30,000,000 | 0 |
| **Subtotal** | $ 895,127,366 | $ 555,093,167 | $ 567,362,768 | $ 581,156,168 | $ 581,156,168 | $ 26,063,001 |
| Fund Balance | $ 367,959 | $ (3,458,018) | $ (5,856,659) | $ (3,011,639) | $ (3,011,626) | $ 446,392 |
| **Total Source of Funds** | **$ 895,495,325** | **$ 551,635,149** | **$ 561,506,109** | **$ 578,144,529** | **$ 578,144,542** | **$ 26,509,393** |

## Summary of Recommendation

The Recommended Budget for Natividad totals $578,144,542 in expenditures, financed by $581,156,168 in revenue, a $3,011,626 estimated increase in fund balance.

Personnel costs and medical operating costs are the largest cost drivers in the budget. Personnel costs are budgeted at $328,472,310, an increase of $8,587,137 from the FY 2025-26 Adopted Budget. Employee step advances, higher employee benefit costs, and pay raises also contribute to the increase in personnel costs. Other Charges are budgeted at $109,051,064, an increase of $21,428,920 over the FY 2025-26 Adopted Budget. The increase is largely made up intergovernmental transfers for various government funding programs.

Revenues from patient and other services are budgeted at $360,607,345, an increase of $16,653,737 from the FY 2025-26 Adopted Budget. The increase in patient revenues are from a change in payor mix resulting in a more favorable collection rate..

## Budget Impacts

Implementation of California Advancing and Innovating Medi-Cal (CalAIM) began on January 1, 2022, and will continue through

December 31, 2026, as a coordinated commitment to make Medi-Cal more equitable and person-centered.

CalAIM renews the Global Payment Program to provide a statewide pool of funding for the remaining uninsured population in California. As a global program, it includes $1.2 billion annually in Disproportionate Share Hospital (DSH) funds and $246M in the Safety Net Care Pool (SNCP). The Global Payment Program is set to expire at the end of the calendar year unless it is renewed in the next federal waiver.

Additionally, CalAIM initiatives provide key programs that prioritize prevention and social drivers of health. Services and reimbursement for justice-involved adults and youth was approved on January 26, 2023.

Managed Care directed payment programs including the Quality Incentive Program (QIP) and the Enhanced Payment Program (EPP) continue payments for performance alignment with state and plan requirements.

## Prior Year Accomplishments

America's Essential Hospitals, a national network of more than 350 public hospitals, awarded Natividad the coveted Gage Award Top Quality Improvement Honor for its work reducing anemia in pregnant patients.

Natividad was named Best Hospital for the third year in a row by the Salinas Valley Readers' Choice Awards 2024, published by the Monterey Herald in 2025. The hospital's Emergency Department was also rated the top emergency/urgent care in the Salinas Valley.

Natividad received an "A" Leapfrog Hospital Safety Grade for and Fall 2024 and Spring 2025 from the nonprofit watchdog for keeping patients safe from preventable harm and medical errors.

Natividad celebrated 50 years and 358 graduates of Natividad's Family Medicine Residency. The only teaching hospital in Monterey County, the program also graduated 10 physicians and welcomed its newest class in June. Natividad had over 700 applicants for 10 positions for the class of 2028. More than half of all graduates choose to practice locally and 27 graduates are on staff at Natividad.

Natividad's Sam Karas Acute Rehabilitation Center was named to Newsweek's "America's Best Physical Rehabilitation" list. The center is also ranked in the top 5% of hospitals by LifePoint Acute Rehab Centers and in the top 10% of acute rehabilitation facilities in the country by the Uniform Data System for seven consecutive years.

U.S. News & World Report rated Natividad a Top Hospital for Maternity Care 2025 (Uncomplicated Pregnancy) and highlighted us for our commitment to achieving excellent maternal health outcomes in disadvantaged communities.

Natividad, in partnership with the County of Monterey Health Department, Montage, Salinas Valley Health, Mee Memorial Healthcare System, The United Way Monterey County and California State University Monterey Bay completed the 2025 Community Health Needs Assessment. With PRC, a professional survey firm and the California Hospital Association, conducted public surveys to yield anonymous and confidential health, social and economic data. The information along with other fact-based input will allow the organizations to prioritize and address the most pressing health needs. Results were released publicly in 2026.

Natividad continued its Everyone's Harvest Farmers' Market as part of the hospital's ongoing commitment to promoting wellness and healthy eating. The weekly outdoor market allows our community to shop for fresh produce, food and more. Through Everyone's Harvest, Natividad funded Fresh Rx prescriptions for families for credits of $35/week in 2025 (up from $25/week) in fresh produce in the Farmers' Market.

Natividad participated in more than 90 community outreach events and organizations, doubling the reach from FY 2024 to 21,000 people across Monterey County, including South and North County. Many events were sponsored by Natividad Medical Foundation. Events included:

- Alexa's Toy Drive
- Overdose Awareness Day
- Salinas Airshow
- Ciclovia Salinas
- Juneteenth Events – Seaside/Monterey and Salinas
- Pride Day – Monterey and Salinas
- CISNE Monthly Forums
- KSBW Blood Drive and Stop the Bleed Trauma event with shark attack survivor Steve Bruemmer
- School Resource Fairs
- Oaxaca by the Sea Seaside

Natividad Medical Foundation, the nonprofit that supports Natividad, accomplished the following:

- 2025 donation from The Agricultural Leadership Council (TALC) of $475,000.
- Continued weekly Music in the Courtyard program.
- Unveiled new 16-piece Employee Art and new 40-piece Monterey Plein
- Air Painters Association exhibitions at Natividad.
- Raised $75,000+ through the 2025 Pebble Beach Concours d'Elegance Charity Drawing.
- Maintained 99% success rate in preventing re-injury among victims of violence enrolled in CHOICE.
- Funded basic needs for patients who were ready for discharge but needed help to continue healing.
- Received a $250,000 grant from the California Wellness Foundation to support the CHOICE program.
- Funded inaugural Scrubs & Scholars Nurse Camp.
- Funded breast cancer care and basic needs for women with cancer.
- Equipment purchases to support Natividad's medical care included:
  - Anesthesia Machines
  - Anesthesia Monitors
  - Birthing Simulator
  - Cardiac Chairs
  - Vestibular Ocular Goggles

Natividad worked closely with the Monterey County Health Department clinics to meet the Quality Incentive Pool (QIP) targets and overperformed on several metrics, such as immunizations and routine screenings.

- Recognized by the Safety Net Institute (SNI) for exceptional performance and effective workflows in perinatal/postpartum care and immunization measures.
- Awarded one of three Top Performance Awards from DHCS for 2023 and 2024 for meeting and improving QIP measures.
- Honored by Health Care Access and Information (HCAI) for developing successful data stratification methods to enhance quality improvement and advance health equity.
- QIP is a program comprised of 40 quality measures representing multiple service lines within Natividad and the Monterey County Health Department clinics. Each measure has a performance target that needs to be met every calendar year.

Expanded access to services with a focus on Salinas, North and South County:

- Appointments with primary care providers are increasingly available at Natividad Medical Group Prunedale.
- Began offering Rheumatology and Geriatric Trauma.
- Added Cardiology Services in South County.

- Enhanced Case Management program for justice-involved youth transitioning from the probation department.

Onboarded 352 students in 2025 and agreements with 36 colleges and universities. Shadowing program 57 students to date, with 105 students on the wait list.

Natividad's Simulation Center continued five-year growth, providing over 3,070 trainings with 3,073.5 total learner hours.

The hospital launched a language resources project to create audio files of admissions communications to indigenous languages while expanding services to the Health Department.

Natividad increased sign-on bonuses and reintroduced referral bonus program while conducting wage studies for over 40 classifications.

Natividad's bariatric surgery clinic is equipped with the latest technology in weight loss surgery and is fully accredited by the American College of Surgeons Metabolic and Bariatric Surgery Accreditation and Quality Improvement Program.

Natividad received International Accreditation by the Commission on Accreditation of Rehabilitation Facilities International from the Commission on Accreditation of Rehabilitation Facilities (CARF) for Hospital (Adults) and Hospital: Stroke Specialty Programs (Adults) Programs.

Natividad has received the Blue Distinction® Center for Bariatric Surgery designation by Blue Cross Blue Shield since 2017. The Blue Distinction Specialty Care program recognizes nationally designated health care facilities that show expertise in delivering improved patient safety and better health outcomes.

Natividad completed year 10 of BETA Healthcare Group with a focus on Emergency Department Pediatric Readiness and "Quest for Zero" excellence in the Emergency Department.

Natividad has been recognized every year since 2015 by Blue Shield of California with a Blue Distinction® Centers (BDC) for Maternity Care designation.
BETA Healthcare Group Award of Excellence since 2009 for High Quality Obstetrical Practices achieving 100% compliance. The OB initiative aims to promote best practices in care delivery to moms and babies in BETA's "Quest for Zero" preventable birth injuries.

The California Perinatal Quality Care Collaborative presented the High Risk Infant Follow-Up (HRIF) Follow-Up Award to the Natividad Neonatal Intensive Care Unity (NICU) team. The NICU team ensures babies and parents return to our medical specialists at least once a year for three years because high-risk infants need extra care during their first years.

## Budget Year Goals

Develop programs necessary to meet requirements for the State's CalAIM initiative

## Pending Issues

There are no pending issues.

## Policy Considerations

There are no policy considerations.

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| **Natividad Medical Center Capital Project** | **NMC101** | **1930** | **$ 2,127,444** | **$ 20,000,000** | **$ 5,547,646** | **$ 20,000,000** | **$ 20,000,000** | **$ 0** |
| Natividad Medical Center Capital Project | 969999 | 1930 | 2,127,444 | 20,000,000 | 5,547,646 | 20,000,000 | 20,000,000 | 0 |
| **Natividad Medical Center** | **NMC100** | **2010** | **893,367,880** | **531,635,149** | **555,958,463** | **558,144,529** | **558,144,542** | **26,509,393** |
| Natividad Medical Center | 960001 | 2010 | 804,041,498 | 218,467,014 | 329,591,056 | 236,510,753 | 236,510,753 | 18,043,739 |
| Natividad Medical Center IGT | 960002 | 2010 | 89,311,435 | 0 | 44,800,342 | 0 | 0 | 0 |
| Intensive Care | 960010 | 2010 | 0 | 9,397,909 | 5,334,946 | 9,140,904 | 9,140,904 | (257,005) |
| Neonatal Intensive Care | 960011 | 2010 | 0 | 6,586,810 | 3,672,305 | 7,691,123 | 7,691,123 | 1,104,313 |
| Medical/Surgical Unit | 960012 | 2010 | 0 | 26,326,413 | 15,023,564 | 27,785,073 | 27,785,073 | 1,458,660 |
| Pediatric Unit | 960013 | 2010 | 0 | 2,360,145 | 1,377,587 | 2,492,621 | 2,492,621 | 132,476 |
| Psychiatric Unit | 960014 | 2010 | 0 | 7,099,248 | 4,083,110 | 7,501,618 | 7,501,618 | 402,370 |
| Maternal Infant Unit | 960015 | 2010 | 0 | 9,555,963 | 5,286,713 | 8,871,457 | 8,871,457 | (684,506) |
| Acute Rehab Unit | 960016 | 2010 | 0 | 13,608,173 | 7,842,420 | 14,356,392 | 14,356,392 | 748,219 |
| Physicians - OBGYN | 960017 | 2010 | 0 | 5,401,294 | 3,018,251 | 4,750,145 | 4,750,145 | (651,149) |
| Physicians - Surgeon | 960018 | 2010 | 0 | 5,247,809 | 3,395,484 | 3,792,297 | 3,792,297 | (1,455,512) |
| Physicians - Podiatry | 960020 | 2010 | 0 | 361,342 | 399,939 | 709,586 | 709,586 | 348,244 |
| Physicians - Pediatric Hosp | 960021 | 2010 | 0 | 1,205,496 | 683,789 | 1,282,019 | 1,282,019 | 76,523 |
| Physicians - General Peds | 960022 | 2010 | 0 | 293,751 | 399,939 | 0 | 0 | (293,751) |
| Physicians - NICU | 960023 | 2010 | 0 | 1,537,147 | 892,302 | 1,651,243 | 1,651,244 | 114,097 |
| Physicians - In Patient Hosp | 960024 | 2010 | 0 | 4,475,538 | 2,625,651 | 4,713,556 | 4,713,554 | 238,016 |
| Physicians - Cardio | 960025 | 2010 | 0 | 2,511,372 | 1,669,887 | 2,887,025 | 2,887,025 | 375,653 |
| Physicians - ICU | 960026 | 2010 | 0 | 2,038,456 | 1,279,542 | 2,375,955 | 2,375,955 | 337,499 |
| Physicians - Family Practice | 960027 | 2010 | 0 | 1,619,581 | 1,337,131 | 1,697,962 | 1,697,962 | 78,381 |
| Resident Physicians | 960029 | 2010 | 0 | 7,597,439 | 4,105,336 | 7,174,384 | 7,174,384 | (423,055) |
| Physicians - Pathology | 960030 | 2010 | 0 | 1,077,798 | 658,278 | 1,182,828 | 1,182,828 | 105,030 |
| Emergency Room | 960031 | 2010 | 0 | 19,376,704 | 11,215,959 | 20,462,180 | 20,462,180 | 1,085,476 |
| Diabetic Clinic | 960032 | 2010 | 0 | 544,429 | 315,652 | 605,138 | 605,138 | 60,709 |
| Lactation Clinic | 960033 | 2010 | 0 | 772,751 | 422,032 | 779,045 | 779,045 | 6,294 |
| Orthopedic Clinic | 960034 | 2010 | 0 | 5,037,499 | 2,930,941 | 5,413,919 | 5,413,919 | 376,420 |
| Natividad Medical Group | 960035 | 2010 | 0 | 2,262,988 | 1,329,034 | 1,956,214 | 1,956,214 | (306,774) |
| NMC Employee Health | 960036 | 2010 | 0 | 804,595 | 466,102 | 848,186 | 848,186 | 43,591 |
| Labor and Delivery | 960038 | 2010 | 0 | 13,854,924 | 7,614,353 | 14,125,880 | 14,125,880 | 270,956 |
| Surgery and Recovery | 960039 | 2010 | 0 | 8,312,610 | 4,740,649 | 8,647,392 | 8,647,392 | 334,782 |
| PACU | 960040 | 2010 | 0 | 1,696,876 | 866,729 | 1,583,989 | 1,583,989 | (112,887) |
| Op Surgery/Endoscopy | 960041 | 2010 | 0 | 1,972,969 | 1,213,430 | 2,247,690 | 2,247,690 | 274,721 |
| Central Sterile | 960042 | 2010 | 0 | 952,136 | 561,823 | 1,024,818 | 1,024,818 | 72,682 |
| Laboratory-Clinical | 960043 | 2010 | 0 | 9,933,936 | 5,794,715 | 10,536,822 | 10,536,822 | 602,886 |
| Cardiac Ultrasound | 960044 | 2010 | 0 | 1,136,963 | 729,663 | 1,054,213 | 1,054,213 | (82,750) |
| Radiology | 960045 | 2010 | 0 | 7,276,714 | 4,294,016 | 7,678,065 | 7,678,065 | 401,351 |
| Nuclear Medicine | 960046 | 2010 | 0 | 267,217 | 156,605 | 280,263 | 280,263 | 13,046 |
| Ultrasound | 960047 | 2010 | 0 | 1,760,942 | 1,024,020 | 1,841,768 | 1,841,768 | 80,826 |
| Pharmacy | 960048 | 2010 | 0 | 6,369,855 | 3,720,705 | 6,533,778 | 6,533,778 | 163,923 |
| Respiratory Therapy | 960049 | 2010 | 0 | 5,186,470 | 3,087,678 | 5,595,306 | 5,595,306 | 408,836 |
| Physical Therapy | 960050 | 2010 | 0 | 3,255,181 | 1,885,526 | 3,406,626 | 3,406,626 | 151,445 |
| Occupational Therapy | 960051 | 2010 | 0 | 1,179,864 | 689,327 | 1,260,749 | 1,260,749 | 80,885 |
| Education Admin Office | 960052 | 2010 | 0 | 1,115,141 | 586,100 | 1,058,716 | 1,058,721 | (56,420) |
| Dietary | 960053 | 2010 | 11,429 | 4,969,425 | 2,914,695 | 5,336,907 | 5,336,907 | 367,482 |
| Social Services - NMC | 960054 | 2010 | 0 | 1,143,490 | 669,339 | 1,208,132 | 1,208,132 | 64,642 |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| Materials Management | 960055 | 2010 | 0 | 3,398,894 | 1,945,648 | 3,518,711 | 3,518,711 | 119,817 |
| Housekeeping | 960056 | 2010 | 0 | 7,908,536 | 4,422,586 | 7,857,749 | 7,857,749 | (50,787) |
| Plant Maintenance | 960057 | 2010 | 0 | 3,414,638 | 1,962,788 | 3,619,637 | 3,619,637 | 204,999 |
| NMC Communications | 960058 | 2010 | 0 | 1,055,010 | 617,874 | 1,108,302 | 1,108,302 | 53,292 |
| Interpreter | 960059 | 2010 | 0 | 2,252,780 | 1,310,388 | 1,871,573 | 1,871,573 | (381,207) |
| Information Systems | 960060 | 2010 | 0 | 7,224,444 | 4,185,510 | 6,690,048 | 6,690,048 | (534,396) |
| General Accounting - NMC | 960061 | 2010 | 0 | 2,844,920 | 1,670,119 | 2,374,316 | 2,374,316 | (470,604) |
| Decision Support | 960062 | 2010 | 0 | 585,827 | 345,211 | 624,896 | 624,896 | 39,069 |
| Patient Accounting | 960063 | 2010 | 0 | 4,032,068 | 2,367,720 | 4,258,822 | 4,258,822 | 226,754 |
| Physicians Billing | 960064 | 2010 | 0 | 641,791 | 379,594 | 685,224 | 685,224 | 43,433 |
| Admitting/Outpt Registrant | 960065 | 2010 | 0 | 4,136,034 | 2,452,264 | 4,403,927 | 4,403,935 | 267,901 |
| Financial Counseling Unit | 960066 | 2010 | 0 | 2,160,184 | 1,269,858 | 2,289,645 | 2,289,645 | 129,461 |
| Hospital Administration | 960067 | 2010 | 0 | 5,112,343 | 3,039,313 | 5,672,982 | 5,672,982 | 560,639 |
| Marketing | 960068 | 2010 | 0 | 257,646 | 151,019 | 274,961 | 274,961 | 17,315 |
| Personnel | 960069 | 2010 | 0 | 3,601,836 | 2,077,818 | 3,669,402 | 3,669,402 | 67,566 |
| Chaplain | 960070 | 2010 | 0 | 164,503 | 89,656 | 160,263 | 160,263 | (4,240) |
| Medical Records | 960072 | 2010 | 0 | 4,959,414 | 2,904,570 | 5,220,778 | 5,220,778 | 261,364 |
| Medical Staff | 960074 | 2010 | 0 | 2,064,622 | 1,220,094 | 2,252,819 | 2,252,819 | 188,197 |
| Nursing Administration | 960075 | 2010 | 0 | 4,350,102 | 1,467,872 | 2,175,306 | 2,175,306 | (2,174,796) |
| Float Pool | 960076 | 2010 | 0 | 8,441,014 | 5,045,678 | 9,402,964 | 9,402,964 | 961,950 |
| Hospital Education | 960077 | 2010 | 0 | 165,017 | 102,633 | 186,934 | 186,934 | 21,917 |
| Nursing Education/Training | 960078 | 2010 | 0 | 2,505,916 | 1,467,041 | 2,641,161 | 2,641,161 | 135,245 |
| Utilization Management | 960079 | 2010 | 0 | 3,627,696 | 2,086,336 | 4,367,215 | 4,367,215 | 739,519 |
| NMC Records Retention | 960082 | 2010 | 0 | 505,293 | 311,184 | 570,426 | 570,426 | 65,133 |
| Ninos Clinic | 960083 | 2010 | 0 | 279,944 | 91,426 | 165,186 | 165,186 | (114,758) |
| Physicians-ARU | 960084 | 2010 | 0 | 832,708 | 485,987 | 870,852 | 870,852 | 38,144 |
| Bariatric Services | 960085 | 2010 | 0 | 988,189 | 569,093 | 874,486 | 874,486 | (113,703) |
| Coumadin Clinic | 960086 | 2010 | 0 | 304,998 | 179,535 | 319,328 | 319,328 | 14,330 |
| Speech Therapy | 960087 | 2010 | 0 | 415,477 | 260,386 | 471,354 | 471,354 | 55,877 |
| Lab-Pathological | 960088 | 2010 | 0 | 158,859 | 93,297 | 167,143 | 167,143 | 8,284 |
| Trauma Center | 960089 | 2010 | 0 | 4,034,234 | 2,423,692 | 4,501,755 | 4,501,755 | 467,521 |
| Endoscopy | 960090 | 2010 | 0 | 945,661 | 543,080 | 993,083 | 993,083 | 47,422 |
| Quality Assurance | 960092 | 2010 | 0 | 2,956,759 | 1,717,998 | 3,110,903 | 3,110,903 | 154,144 |
| Interventional Radiology | 960093 | 2010 | 0 | 3,555,297 | 2,031,203 | 3,660,557 | 3,660,557 | 105,260 |
| Infection Control | 960094 | 2010 | 0 | 581,868 | 335,934 | 596,224 | 596,224 | 14,356 |
| Staffing Resources | 960095 | 2010 | 0 | 1,007,622 | 585,503 | 768,954 | 768,954 | (238,668) |
| Physicians - Neurosurgery | 960097 | 2010 | 0 | 378,953 | 217,847 | 379,138 | 379,138 | 185 |
| Central Transportation | 960100 | 2010 | 0 | 596,111 | 350,542 | 637,833 | 637,833 | 41,722 |
| Juvenile Hall - County Expense | 960103 | 2010 | 0 | 1,100,205 | 656,006 | 1,083,339 | 1,083,339 | (16,866) |
| Gastroenterology | 960105 | 2010 | 0 | 681,376 | 399,939 | 0 | 0 | (681,376) |
| Geriatric-Palliative Care | 960107 | 2010 | 0 | 284,479 | 222,681 | 405,984 | 405,985 | 121,506 |
| Cardiology Clinic | 960108 | 2010 | 3,519 | 2,980,205 | 1,850,629 | 2,969,464 | 2,969,464 | (10,741) |
| Volunteer Auxiliary | 960109 | 2010 | 0 | 513,293 | 301,450 | 403,468 | 403,468 | (109,825) |
| Bates Eldridge CAC | 960111 | 2010 | 0 | 287,695 | 174,200 | 308,946 | 308,946 | 21,251 |
| Physicians - Pallative Care | 960114 | 2010 | 0 | 311,350 | 178,948 | 326,775 | 326,775 | 15,425 |
| Crisis Team Psych | 960115 | 2010 | 0 | 1,477,051 | 864,314 | 1,412,889 | 1,412,889 | (64,162) |
| Prunedale Clinic | 960116 | 2010 | 0 | 1,499,888 | 873,574 | 1,178,257 | 1,178,257 | (321,631) |
| Physicians - Prunedale Clinic | 960118 | 2010 | 0 | 2,319,804 | 1,028,405 | 2,504,017 | 2,504,017 | 184,213 |

## Appropriation Expenditure Detail

| Entity Description | Entity Code | Fund Code | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|---|---|
| Infusion Center | 960119 | 2010 | 0 | 620,330 | 336,237 | 605,499 | 605,499 | (14,831) |
| NMG Sanborn | 960120 | 2010 | 0 | 478,513 | 281,409 | 383,676 | 383,676 | (94,837) |
| Physicians - Sanborn Clinic | 960121 | 2010 | 0 | 681,376 | 399,939 | 709,586 | 709,586 | 28,210 |
| NMC Substance Abuse | 960122 | 2010 | 0 | 0 | 187,280 | 309,085 | 309,085 | 309,085 |
| EEG | 960123 | 2010 | 0 | 0 | 102,708 | 183,669 | 183,669 | 183,669 |
| ECM Youth | 960124 | 2010 | 0 | 0 | 615,781 | 1,892,281 | 1,892,281 | 1,892,281 |
| **Total** | | | **$ 895,495,32** | **$ 551,635,14** | **$ 561,506,10** | **$ 578,144,52** | **$ 578,144,54** | **$ 26,509,393** |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 11A25 | HOSPITAL CHIEF EXECUTIVE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12C28 | HOSPITAL CHIEF NURSING OFFICER | 1.00 | 1.00 | 1.00 | - |
| 12C29 | HOSPITAL ASSISTANT ADMINISTRATOR | 2.00 | 2.00 | 2.00 | - |
| 14A11 | PROJECT MANAGER II | 1.00 | 1.00 | - | (1.00) |
| 14A12 | PROJECT MANAGER III | 1.00 | 1.00 | 2.00 | 1.00 |
| 14A70 | HOSPITAL REVENUE CYCLE EXAMINER | 2.00 | 1.00 | 1.00 | - |
| 14A80 | HOSPITAL DECISION SUPPORT MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14B01 | HUMAN RESOURCES ANALYST I | 4.00 | 4.00 | 4.00 | - |
| 14B21 | HUMAN RESOURCES ANALYST II | 2.00 | 2.00 | 2.00 | - |
| 14B28 | SUPERVISING HUMAN RESOURCES ANALYST | 1.00 | 1.00 | 1.00 | - |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 3.00 | 3.00 | 3.00 | - |
| 14B66 | DEPARTMENTAL HR MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14C30 | MANAGEMENT ANALYST II | 12.00 | 13.00 | 13.00 | - |
| 14C31 | MANAGEMENT ANALYST III | 5.00 | 6.00 | 3.00 | (3.00) |
| 14C36 | HOSPITAL DECISION SUPPORT ANALYST | 1.00 | 1.00 | 2.00 | 1.00 |
| 14C52 | PATIENT FINANCIAL SERVICES DIRECTOR | 3.00 | 1.00 | 1.00 | - |
| 14C60 | HOSPITAL CHIEF FINANCIAL OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 2.00 | 2.00 | 2.00 | - |
| 14C72 | ADMINISTRATIVE SERVICES MANAGER | - | 1.00 | 1.00 | - |
| 14E20 | BUYER II | 6.00 | 5.00 | 5.00 | - |
| 14E90 | DIRECTOR OF MATERIAL MANAGEMENT | 1.00 | 1.00 | 1.00 | - |
| 14G02 | MANAGEMENT ANALYST I | 2.00 | 1.00 | 1.00 | - |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 5.00 | 6.00 | 5.00 | (1.00) |
| 14H24 | EDUCATOR AND VOLUNTEER COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 14H60 | DIRECTOR OF MARKETING AND COMMUNITY RELATIONS | 1.00 | 1.00 | 1.00 | - |
| 14H65 | MEDICAL STAFF COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 14K26 | MANAGED CARE OPERATIONS MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14K31 | MANAGER OF DIAGNOSTIC IMAGING SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14K32 | BEHAVIORAL HEALTH SERVICES MANAGER I | 1.50 | 1.50 | 1.50 | - |
| 14K33 | HOSP DIRECTOR OF ENGINEERING AND SAFETY | 1.00 | 1.00 | 1.00 | - |
| 14K35 | NMC HUMAN RESOURCES ADMINISTRATOR | 1.00 | 1.00 | 1.00 | - |
| 14K43 | HOSPITAL CHIEF INFORMATION OFFICER | 1.00 | 1.00 | 1.00 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 14K67 | HOSPITAL PURCHASING & MATERIALS SUPPORT DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 14K72 | HOSPITAL CHIEF MEDICAL INFORMATION OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14M02 | HOSPITAL INTERPRETER SERVICES MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M30 | TRAUMA PROGRAM MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M31 | HOSPITAL DIRECTOR OF NURSING EDUCATION | 1.00 | 1.00 | 1.00 | - |
| 14M33 | HOSPITAL MEDICAL INTERPRETATION COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 14M43 | HOSPITAL PATIENT SAFETY MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14M44 | HOSPITAL COMPLIANCE OFFICER | 1.00 | 1.00 | 1.00 | - |
| 14N11 | OUTPATIENT SERVICES MANAGER II | 2.00 | 2.00 | 3.00 | 1.00 |
| 14N30 | HOSPITAL PATIENT ADMITTING MANAGER | 1.00 | 1.00 | 1.00 | - |
| 14N31 | HOSPITAL DIRECTOR OF ENVIRONMENTAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 14P10 | DIRECTOR OF MEDICAL CENTER PHYSICIAN SERVICES | 1.00 | 1.00 | 1.00 | - |
| 16C53 | INFORMATION TECHNOLOGY SYSTEMS ANALYST I | 4.00 | 4.00 | 4.00 | - |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 2.00 | 2.00 | 2.00 | - |
| 16C61 | HOSPITAL SOFTWARE ANALYST II | 4.00 | 4.00 | 3.00 | (1.00) |
| 16C62 | HOSPITAL SOFTWARE ANALYST III | 11.00 | 11.00 | 11.00 | - |
| 16E50 | HOSPITAL SECURITY & DATABASE ADMINISTRATOR | 2.00 | 2.00 | 2.00 | - |
| 20B12 | ACCOUNTANT III | 2.00 | 2.00 | 1.00 | (1.00) |
| 20B91 | CHIEF HOSPITAL ACCOUNTANT | 1.00 | 1.00 | 1.00 | - |
| 20B92 | HOSPITAL CONTROLLER | 1.00 | 1.00 | 1.00 | - |
| 20B94 | FINANCE MANAGER III | 1.00 | 1.00 | 1.00 | - |
| 20B95 | FINANCE MANAGER I | 1.00 | - | - | - |
| 41K01 | HOSPITAL NETWORK & SYSTEMS ENGINEER | 1.00 | - | - | - |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 2.00 | 2.00 | 2.00 | - |
| 43G04 | INFORMATION TECHNOLOGY PROJECT MANAGER III | 2.00 | 2.00 | 1.00 | (1.00) |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 | 1.00 | 1.00 | - |
| 50A21 | PHARMACIST I | 12.20 | 11.20 | 11.20 | - |
| 50A23 | PHARMACY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 50A25 | CLINICAL PHARMACY COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 50A26 | PHARMACY INFORMATICIST | - | 1.00 | 1.00 | - |
| 50D11 | MEDICAL LABORATORY TECHNICIAN | 1.80 | 1.80 | 0.80 | (1.00) |
| 50D12 | CERTIFIED PHLEBOTOMY TECHNICIAN | 21.90 | 21.90 | 21.90 | - |
| 50D13 | SENIOR CERTIFIED PHLEBOTOMY TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 50D14 | SUPERVISING CERTIFIED PHLEBOTOMY TECHNICIAN | - | 1.00 | 1.00 | - |
| 50D21 | CLINICAL LABORATORY SCIENTIST | 15.00 | 15.00 | 16.00 | 1.00 |
| 50D22 | SENIOR CLINICAL LABORATORY SCIENTIST | 8.00 | 8.00 | 8.00 | - |
| 50D23 | SUPERVISING CLINICAL LABORATORY SCIENTIST | 2.00 | 1.00 | 1.00 | - |
| 50D80 | CLINICAL LABORATORY MANAGER | 1.00 | 1.00 | 1.00 | - |
| 50F10 | SUPERVISING THERAPIST | 2.00 | 2.00 | 2.00 | - |
| 50F20 | OCCUPATIONAL THERAPIST | 11.40 | 12.40 | 11.40 | (1.00) |
| 50G11 | PHYSICAL THERAPIST | 13.80 | 14.80 | 14.80 | - |
| 50G41 | SPEECH PATHOLOGIST | 6.00 | 5.00 | 5.00 | - |
| 50G95 | REHABILITATIVE SERVICES MANAGER | 1.00 | 1.00 | 1.00 | - |
| 50K19 | HEALTH EDUCATION ASSISTANT | 5.00 | 5.00 | 7.00 | 2.00 |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 50K23 | SENIOR HEALTH EDUCATOR | 2.00 | 2.00 | 2.00 | - |
| 50P21 | RESPIRATORY CARE PRACTITIONER | 22.00 | 22.00 | 22.00 | - |
| 50P22 | SENIOR RESPIRATORY CARE PRACTITIONER | 1.00 | 1.00 | 1.00 | - |
| 50P24 | SUPERVISING RESPIRATORY CARE PRACTITIONER | 1.00 | 1.00 | 1.00 | - |
| 50P80 | DIRECTOR OF RESPIRATORY CARE SERVICES | 1.00 | 1.00 | 1.00 | - |
| 50R18 | INTERVENTIONAL RADIOLOGIC TECHNOLOGIST | 5.60 | 5.60 | 5.60 | - |
| 50R20 | SENIOR INTERVENTIONAL RADIOLOGIC TECHNOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 50R21 | RADIOLOGIC TECHNOLOGIST | 21.40 | 21.40 | 21.40 | - |
| 50R22 | SENIOR RADIOLOGIC TECHNOLOGIST | 5.00 | 5.00 | 5.00 | - |
| 50R25 | DIAGNOSTIC IMAGING SUPERVISOR | 2.00 | 2.00 | 2.00 | - |
| 50R31 | SONOGRAPHER | 6.60 | 6.60 | 6.60 | - |
| 50R32 | SENIOR SONOGRAPHER | 1.00 | 1.00 | 1.00 | - |
| 50R35 | CARDIAC SONOGRAPHER | 4.50 | 4.50 | 4.50 | - |
| 50R41 | NUCLEAR MEDICINE TECHNOLOGIST | 1.00 | 1.00 | 1.00 | - |
| 50T03 | HEALTH INFORMATION MANAGEMENT CODER II | 9.00 | 1.00 | 1.00 | - |
| 50T06 | CERTIFIED HEALTH INFORMATION MANAGEMENT CODER-INPATIENT | - | 7.00 | 7.00 | - |
| 50T07 | TRAUMA REGISTRAR | - | 3.00 | 3.00 | - |
| 50T22 | HEALTH INFORMATION MANAGEMENT CODING SUPERVISOR | 1.00 | - | - | - |
| 50T23 | CERTIFIED HEALTH INFORMATION MANAGEMENT CODING SUPERVISOR | - | 1.00 | 1.00 | - |
| 50T41 | DIRECTOR OF HEALTH INFORMATION MANAGEMENT | 1.00 | 1.00 | 1.00 | - |
| 50U17 | PHYSICAL THERAPIST ASSISTANT | 6.00 | 5.00 | 5.00 | - |
| 50U18 | PHARMACY TECHNICIAN | 14.10 | 14.10 | 14.10 | - |
| 50U20 | NURSING ASSISTANT | 102.20 | 101.30 | 101.30 | - |
| 50U23 | OBSTETRICAL TECHNICIAN | 6.30 | 6.30 | 6.30 | - |
| 50U25 | ORTHOPEDIC TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 50U26 | SENIOR OBSTETRICAL TECHNICIAN | 0.90 | 0.90 | 0.90 | - |
| 50U27 | SURGICAL TECHNICIAN | 11.60 | 11.60 | 11.60 | - |
| 50U28 | SENIOR PHARMACY TECHNICIAN | 2.00 | 2.00 | 2.00 | - |
| 50U29 | ENDOSCOPY TECHNICIAN | 1.90 | 1.90 | 1.90 | - |
| 50U30 | DIETITIAN AIDE | 6.00 | 6.00 | 6.00 | - |
| 50U31 | ANESTHESIA TECHNICIAN | 1.80 | 1.80 | 1.80 | - |
| 50U42 | MEDICAL ASSISTANT | 7.70 | 7.70 | 5.70 | (2.00) |
| 50U45 | CERTIFIED STERILE PROCESSING TECHNICIAN | 5.80 | 5.80 | 5.80 | - |
| 50U46 | SENIOR CERTIFIED STERILE PROCESSING TECHNICIAN | 1.00 | 1.00 | 1.00 | - |
| 50U51 | TELEMETRY TECHNICIAN | 5.70 | 5.70 | 5.70 | - |
| 50Y21 | DIETITIAN | 5.40 | 5.50 | 5.50 | - |
| 50Y31 | SUPERVISING DIETITIAN | 1.00 | 1.00 | 1.00 | - |
| 52A02 | LICENSED VOCATIONAL NURSE | 12.80 | 12.80 | 12.80 | - |
| 52A16 | SUPERVISING NURSE I | 15.40 | 15.70 | 15.70 | - |
| 52A17 | SUPERVISING NURSE II | 1.90 | 2.00 | 2.00 | - |
| 52A19 | STAFF NURSE II | 374.60 | 368.45 | 367.45 | (1.00) |
| 52A20 | STAFF NURSE III | 39.30 | 40.50 | 41.40 | 0.90 |
| 52A21 | CLINIC NURSE | 3.00 | 3.00 | 1.00 | (2.00) |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 52A22 | SENIOR CLINIC NURSE | 14.90 | 14.90 | 14.40 | (0.50) |
| 52A31 | INFECTION CONTROL NURSE | 2.00 | 2.00 | 2.00 | - |
| 52A33 | CASE MANAGEMENT NURSE | 14.50 | 15.50 | 15.50 | - |
| 52A34 | UTILIZATION MANAGEMENT COORDINATOR | 2.00 | 2.00 | 2.00 | - |
| 52A35 | CLINICAL INFORMATICS MANAGER | - | 1.00 | 1.00 | - |
| 52A50 | HOSPITAL QUALITY ASSURANCE NURSE | 8.40 | 7.40 | 7.40 | - |
| 52A60 | Clinical Nurse Specialist | 4.00 | 4.00 | 4.00 | - |
| 52A83 | SUPERVISING CLINIC NURSE | 2.00 | 2.00 | 3.00 | 1.00 |
| 52A84 | HOSPITAL QUALITY DIRECTOR | 1.00 | 1.00 | 1.00 | - |
| 52A88 | NURSING SERVICES DIVISION MANAGER | 6.00 | 6.00 | 6.00 | - |
| 52A89 | ADMIN NURSE/HOUSE SUPV | 6.30 | 6.30 | 5.00 | (1.30) |
| 52A92 | NURSING SERVICES UNIT MANAGER | 2.00 | - | - | - |
| 52A96 | DIRECTOR OF SURGICAL SERVICES | 1.00 | 1.00 | 1.00 | - |
| 52A97 | CLINIC NURSE PRACTITIONER | 2.00 | 2.00 | 2.00 | - |
| 52A98 | HOSPITAL NURSE PRACTITIONER | 14.50 | 13.50 | 13.50 | - |
| 54A03 | RESIDENT PHYSICIAN III | 33.00 | 33.00 | 31.00 | (2.00) |
| 54B10 | CHIEF OB/GYN SURGEON | 1.00 | 1.00 | 1.00 | - |
| 54B11 | UROLOGIST | 1.00 | 1.00 | - | (1.00) |
| 54B12 | CONTRACT PHYSICIAN | 65.10 | 68.10 | 60.10 | (8.00) |
| 54B15 | NEUROSURGEON | 1.00 | 1.00 | - | (1.00) |
| 54B16 | TRAUMA SURGEON | 2.00 | 2.00 | - | (2.00) |
| 54B17 | VASCULAR SURGEON | 1.00 | 1.00 | - | (1.00) |
| 54B20 | CONTRACT PHYSICIAN - SPECIALTY SERVICES | - | - | 3.00 | 3.00 |
| 54B70 | Hospital Chief Medical Officer | 1.00 | 1.00 | 1.00 | - |
| 54B82 | CHIEF OF SURGERY | 1.00 | 1.00 | 1.00 | - |
| 54B89 | CLINIC PHYSICIAN I | - | - | 3.00 | 3.00 |
| 54B92 | ASSISTANT DIRECTOR FAMILY PRACTICE RESIDENCY PROGRAM | 1.00 | 1.00 | 1.00 | - |
| 54C03 | CLINIC PHYSICIAN ASSISTANT | 3.00 | 3.00 | 3.00 | - |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 6.90 | 8.90 | 9.30 | 0.40 |
| 60C24 | SOCIAL WORKER V | 6.00 | 7.00 | 7.00 | - |
| 60C81 | SOCIAL WORK SUPERVISOR II | 2.00 | 2.00 | 2.00 | - |
| 60Y01 | SPIRITUAL CARE ADVISOR | - | 1.00 | 1.00 | - |
| 70A10 | HOSPITAL ENVIRONMENTAL SERVICES AIDE | 59.90 | 59.90 | 57.90 | (2.00) |
| 70A12 | HOSPITAL SENIOR ENVIRONMENTAL SERVICES AIDE | 3.80 | 3.80 | 3.80 | - |
| 70A13 | HOSPITAL SUPERVISING ENVIRONMENTAL SERVICES AIDE | 2.00 | 3.00 | 3.00 | - |
| 70C20 | SENIOR GROUNDSKEEPER | 1.00 | - | - | - |
| 70C22 | GROUNDSKEEPER-SB525 | - | 1.00 | 1.00 | - |
| 70F21 | COURIER | 1.00 | - | - | - |
| 70F22 | COURIER-SB525 | - | 1.00 | 1.00 | - |
| 70F23 | STOREKEEPER | 13.00 | - | - | - |
| 70F24 | STOREKEEPER-SB525 | - | 11.00 | 11.00 | - |
| 70F81 | SUPERVISING STOREKEEPER | 2.00 | - | - | - |
| 70F85 | SUPERVISING STOREKEEPER-SB525 | - | 1.00 | 1.00 | - |
| 70K21 | FOOD SERVICE WORKER | 19.50 | 19.50 | 19.50 | - |

## Adopted 2025-2026 to Recommended 2026-2027 Positions

| Classification Code | Classification Label | Adopted Budget 2024-2025 | Adopted Budget 2025-2026 | Recommended Budget 2026-2027 | Change |
|---|---|---|---|---|---|
| 70K23 | COOK | 5.00 | 5.00 | 5.00 | - |
| 70K25 | SENIOR COOK | 2.00 | 2.00 | 2.00 | - |
| 70K80 | HEAD COOK | 2.00 | 2.00 | 2.00 | - |
| 70K84 | HOSPITAL DIRECTOR OF FOOD SERVICES | 1.00 | 1.00 | 1.00 | - |
| 70M02 | PATIENT TRANSPORTER | 6.00 | 6.00 | 6.00 | - |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 | 1.00 | 1.00 | - |
| 72A24 | MAINTENANCE PAINTER | 2.00 | 2.00 | 2.00 | - |
| 72A80 | HOSPITAL MAINTENANCE SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 72A87 | PHYSICAL PLANT MANAGER | 1.00 | 1.00 | 1.00 | - |
| 72C19 | HOSPITAL MAINTENANCE MECHANIC | 9.00 | 9.00 | 9.00 | - |
| 80A32 | SENIOR SECRETARY | 7.00 | 4.00 | 4.00 | - |
| 80A33 | ADMINISTRATIVE SECRETARY | 2.00 | 2.00 | 2.00 | - |
| 80A34 | SENIOR SECRETARY-CONFIDENTIAL | 1.00 | - | - | - |
| 80A99 | ADMINISTRATIVE SECRETARY-CONFIDENTIAL | 3.00 | - | - | - |
| 80E21 | OFFICE ASSISTANT II | 7.00 | - | - | - |
| 80E22 | OFFICE ASSISTANT III | 16.30 | - | - | - |
| 80E24 | OFFICE ASSISTANT II-SB525 | - | 6.00 | 6.00 | - |
| 80E25 | OFFICE ASSISTANT III-SB525 | - | 18.00 | 17.00 | (1.00) |
| 80E80 | PRINCIPAL OFFICE ASSISTANT | 20.25 | 1.00 | - | (1.00) |
| 80E81 | SUPERVISING OFFICE ASSISTANT I | 1.00 | - | - | - |
| 80E82 | SUPERVISING OFFICE ASSISTANT II | 2.00 | - | - | - |
| 80E85 | PRINCIPAL OFFICE ASSISTANT-SB525 | - | 24.00 | 22.00 | (2.00) |
| 80E86 | SUPERVISING OFFICE ASSISTANT I-SB525 | - | 1.00 | 1.00 | - |
| 80E87 | SUPERVISING OFFICE ASSISTANT II-SB525 | - | 2.00 | 2.00 | - |
| 80G21 | DATA ENTRY OPERATOR II | 1.00 | - | - | - |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 | 1.00 | 1.00 | - |
| 80J22 | SENIOR ACCOUNT CLERK | 4.00 | 3.00 | 3.00 | - |
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 | 4.00 | 4.00 | - |
| 80K21 | MEDICAL UNIT CLERK | 29.60 | 34.50 | 34.50 | - |
| 80K23 | HOSPITAL MEDICAL INTERPRETER | 11.60 | 12.00 | 8.60 | (3.40) |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 2.00 | 2.00 | 1.00 | (1.00) |
| 80K26 | HOSPITAL SENIOR MEDICAL INTERPRETER | - | 2.00 | 2.00 | - |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 63.70 | 56.70 | 55.70 | (1.00) |
| 80L03 | SENIOR PATIENT SERVICES REPRESENTATIVE | 4.00 | 7.00 | 7.00 | - |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 4.00 | 4.00 | 4.00 | - |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 30.40 | 31.80 | 29.90 | (1.90) |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 3.00 | 3.00 | 3.00 | - |
| 80M05 | PATIENT ACCOUNT MANAGER | 2.00 | 2.00 | 2.00 | - |
| 80U11 | HOSPITAL COMMUNICATIONS OPERATOR | 7.00 | 7.00 | 7.00 | - |
| 80U14 | HOSPITAL SUPERVISING COMMUNICATIONS OPERATOR | 1.00 | 1.00 | 1.00 | - |
| 99ZWC | ALLOCATION ON LOAN WORK COMP | - | 8.10 | - | (8.10) |
| 99ZXX | ALLOCATION ON LOAN XX | - | 1.00 | - | (1.00) |
| | **Total** | 1,501.75 | 1,508.65 | 1,468.75 | (39.90) |

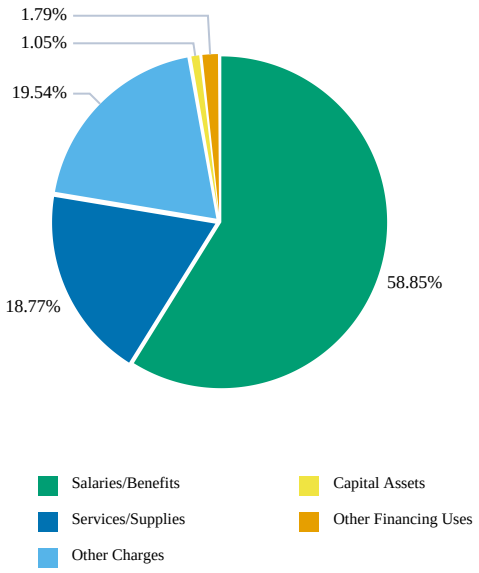
## Augmentation Requests

| Request Code | Request Name | Ranking Type Name | Requested Amount | Requested FTE | Recommended Budget | Recommended FTE |
|---|---|---|---|---|---|---|
| | | **Grand Total:** | - | - | - | - |

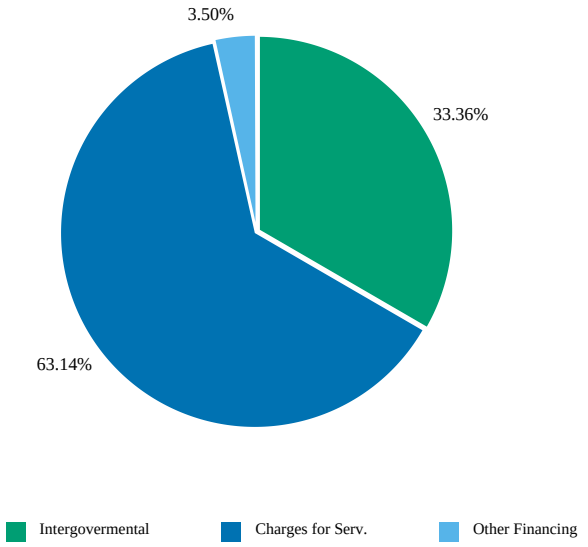
# Natividad Medical Center

## (Budget Unit 960001 - Fund 2010 - Appropriation Unit NMC100)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Salaries and Employee Benefits | $ 287,877,258 | $ 319,885,173 | $ 296,693,032 | $ 328,472,297 | $ 328,472,310 | $ 8,587,137 |
| Services and Supplies | 147,404,462 | 105,127,832 | 117,565,439 | 104,769,181 | 104,769,181 | (358,651) |
| Other Charges | 92,207,810 | 87,622,144 | 84,622,182 | 109,051,064 | 109,051,064 | 21,428,920 |
| Capital Assets | 7,871,163 | 9,000,000 | 6,889,996 | 5,851,987 | 5,851,987 | (3,148,013) |
| Other Financing Uses | 358,007,189 | 10,000,000 | 50,187,813 | 10,000,000 | 10,000,000 | 0 |
| **Subtotal** | $ 893,367,880 | $ 531,635,149 | $ 555,958,463 | $ 558,144,529 | $ 558,144,542 | $ 26,509,393 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Fines, Forfeitures, and Penalties | $ 105,823 | $ - | $ 0 | $ 0 | $ 0 | $ 0 |
| Revenue from Use of Money & Property | 14,860,996 | - | 5,359,220 | 0 | 0 | 0 |
| Intergovernmental Revenues | 199,041,671 | 181,139,559 | 184,753,097 | 190,548,823 | 190,548,823 | 9,409,264 |
| Charges For Services | 320,149,253 | 343,953,608 | 325,926,239 | 360,607,345 | 360,607,345 | 16,653,737 |
| Miscellaneous Revenues | 9,829,589 | - | 976,522 | 0 | 0 | 0 |
| Other Financing Sources | 232,966,297 | 20,000,000 | 50,347,691 | 20,000,000 | 20,000,000 | 0 |
| **Subtotal** | $ 776,953,630 | $ 545,093,167 | $ 567,362,768 | $ 571,156,168 | $ 571,156,168 | $ 26,063,001 |
| Fund Balance | $ 116,414,251 | $ (13,458,018) | $ (11,404,306) | $ (13,011,639) | $ (13,011,626) | $ 446,392 |
| **Total Source of Funds** | **$ 893,367,880** | **$ 531,635,149** | **$ 555,958,463** | **$ 558,144,529** | **$ 558,144,542** | **$ 26,509,393** |

### Unit Description

The Natividad Medical Center (NMC) Fund 2010 accounts for hospital operations providing health services to County residents. Revenues are principally fees for patient services, payments from federal and state programs (e.g., Medicare, Medi-Cal, and Short Doyle), and realignment revenues. NMC is a self-supporting enterprise fund that provides goods and services to the public for a fee.

### Recommended Positions

| Classification Code | Classification Label | FTE |
|---|---|---|
| 14E20 | BUYER II | 5.00 |
| 80E24 | OFFICE ASSISTANT II-SB525 | 6.00 |
| 80E25 | OFFICE ASSISTANT III-SB525 | 17.00 |

| | | |
|---|---|---|
| 16E50 | HOSPITAL SECURITY & DATABASE ADMINISTRATOR | 2.00 |
| 80E85 | PRINCIPAL OFFICE ASSISTANT-SB525 | 22.00 |
| 80E86 | SUPERVISING OFFICE ASSISTANT I-SB525 | 1.00 |
| 80E87 | SUPERVISING OFFICE ASSISTANT II-SB525 | 2.00 |
| 14E90 | DIRECTOR OF MATERIAL MANAGEMENT | 1.00 |
| 11A25 | HOSPITAL CHIEF EXECUTIVE OFFICER | 1.00 |
| 12C28 | HOSPITAL CHIEF NURSING OFFICER | 1.00 |
| 12C29 | HOSPITAL ASSISTANT ADMINISTRATOR | 2.00 |
| 14A12 | PROJECT MANAGER III | 2.00 |
| 14A70 | HOSPITAL REVENUE CYCLE EXAMINER | 1.00 |
| 14A80 | HOSPITAL DECISION SUPPORT MANAGER | 1.00 |
| 14B01 | HUMAN RESOURCES ANALYST I | 4.00 |
| 14B21 | HUMAN RESOURCES ANALYST II | 2.00 |
| 14B28 | SUPERVISING HUMAN RESOURCES ANALYST | 1.00 |
| 14B32 | SENIOR HUMAN RESOURCES ANALYST | 3.00 |
| 14B66 | DEPARTMENTAL HR MANAGER | 1.00 |
| 14C30 | MANAGEMENT ANALYST II | 13.00 |
| 14C31 | MANAGEMENT ANALYST III | 3.00 |
| 14C36 | HOSPITAL DECISION SUPPORT ANALYST | 2.00 |
| 14C52 | PATIENT FINANCIAL SERVICES DIRECTOR | 1.00 |
| 14C60 | HOSPITAL CHIEF FINANCIAL OFFICER | 1.00 |
| 14C70 | ADMINISTRATIVE SERVICES ASSISTANT | 2.00 |
| 14C72 | ADMINISTRATIVE SERVICES MANAGER | 1.00 |
| 14G02 | MANAGEMENT ANALYST I | 1.00 |
| 14H03 | HUMAN RESOURCES TECHNICIAN-CONFIDENTIAL | 5.00 |
| 14H24 | EDUCATOR AND VOLUNTEER COORDINATOR | 1.00 |
| 14H60 | DIRECTOR OF MARKETING AND COMMUNITY RELATIONS | 1.00 |
| 14H65 | MEDICAL STAFF COORDINATOR | 1.00 |
| 14K26 | MANAGED CARE OPERATIONS MANAGER | 1.00 |
| 14K31 | MANAGER OF DIAGNOSTIC IMAGING SERVICES | 1.00 |
| 14K32 | BEHAVIORAL HEALTH SERVICES MANAGER I | 1.50 |
| 14K33 | HOSP DIRECTOR OF ENGINEERING AND SAFETY | 1.00 |
| 14K35 | NMC HUMAN RESOURCES ADMINISTRATOR | 1.00 |
| 14K43 | HOSPITAL CHIEF INFORMATION OFFICER | 1.00 |
| 14K67 | HOSPITAL PURCHASING & MATERIALS SUPPORT DIRECTOR | 1.00 |
| 14K72 | HOSPITAL CHIEF MEDICAL INFORMATION OFFICER | 1.00 |
| 14M02 | HOSPITAL INTERPRETER SERVICES MANAGER | 1.00 |
| 14M30 | TRAUMA PROGRAM MANAGER | 1.00 |
| 14M31 | HOSPITAL DIRECTOR OF NURSING EDUCATION | 1.00 |
| 14M33 | HOSPITAL MEDICAL INTERPRETATION COORDINATOR | 1.00 |
| 14M43 | HOSPITAL PATIENT SAFETY MANAGER | 1.00 |
| 14M44 | HOSPITAL COMPLIANCE OFFICER | 1.00 |
| 14N11 | OUTPATIENT SERVICES MANAGER II | 3.00 |
| 14N30 | HOSPITAL PATIENT ADMITTING MANAGER | 1.00 |
| 14N31 | HOSPITAL DIRECTOR OF ENVIRONMENTAL SERVICES | 1.00 |
| 14P10 | DIRECTOR OF MEDICAL CENTER PHYSICIAN SERVICES | 1.00 |
| 16C53 | INFORMATION TECHNOLOGY SYSTEMS ANALYST I | 4.00 |
| 16C55 | INFORMATION TECHNOLOGY SYSTEMS ANALYST III | 2.00 |
| 16C61 | HOSPITAL SOFTWARE ANALYST II | 3.00 |
| 16C62 | HOSPITAL SOFTWARE ANALYST III | 11.00 |
| 20B12 | ACCOUNTANT III | 1.00 |
| 20B91 | CHIEF HOSPITAL ACCOUNTANT | 1.00 |
| 20B92 | HOSPITAL CONTROLLER | 1.00 |
| 20B94 | FINANCE MANAGER III | 1.00 |
| 43G01 | INFORMATION TECHNOLOGY MANAGER | 2.00 |
| 43G04 | INFORMATION TECHNOLOGY PROJECT MANAGER III | 1.00 |
| 43J05 | DEPARTMENTAL INFORMATION SYSTEMS COORDINATOR | 1.00 |
| 50A21 | PHARMACIST I | 11.20 |
| 50A23 | PHARMACY DIRECTOR | 1.00 |
| 50A25 | CLINICAL PHARMACY COORDINATOR | 2.00 |
| 50A26 | PHARMACY INFORMATICIST | 1.00 |
| 50D11 | MEDICAL LABORATORY TECHNICIAN | 0.80 |
| 50D12 | CERTIFIED PHLEBOTOMY TECHNICIAN | 21.90 |
| 50D13 | SENIOR CERTIFIED PHLEBOTOMY TECHNICIAN | 2.00 |
| 50D14 | SUPERVISING CERTIFIED PHLEBOTOMY TECHNICIAN | 1.00 |
| 50D21 | CLINICAL LABORATORY SCIENTIST | 16.00 |
| 50D22 | SENIOR CLINICAL LABORATORY SCIENTIST | 8.00 |
| 50D23 | SUPERVISING CLINICAL LABORATORY SCIENTIST | 1.00 |
| 50D80 | CLINICAL LABORATORY MANAGER | 1.00 |
| 50F10 | SUPERVISING THERAPIST | 2.00 |
| 50F20 | OCCUPATIONAL THERAPIST | 11.40 |
| 50G11 | PHYSICAL THERAPIST | 14.80 |
| 50G41 | SPEECH PATHOLOGIST | 5.00 |
| 50G95 | REHABILITATIVE SERVICES MANAGER | 1.00 |
| 50K19 | HEALTH EDUCATION ASSISTANT | 7.00 |
| 50K23 | SENIOR HEALTH EDUCATOR | 2.00 |
| 50P21 | RESPIRATORY CARE PRACTITIONER | 22.00 |
| 50P22 | SENIOR RESPIRATORY CARE PRACTITIONER | 1.00 |

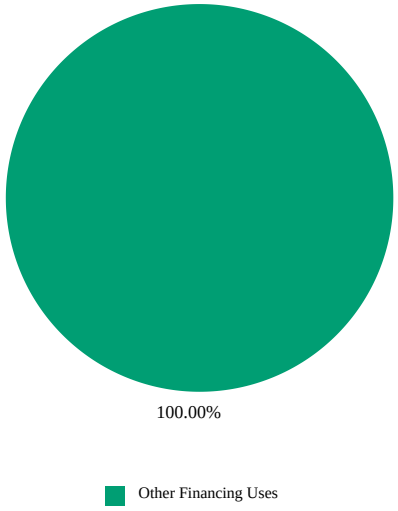
| | | |
|---|---|---|
| 50P24 | SUPERVISING RESPIRATORY CARE PRACTITIONER | 1.00 |
| 50P80 | DIRECTOR OF RESPIRATORY CARE SERVICES | 1.00 |
| 50R18 | INTERVENTIONAL RADIOLOGIC TECHNOLOGIST | 5.60 |
| 50R20 | SENIOR INTERVENTIONAL RADIOLOGIC TECHNOLOGIST | 1.00 |
| 50R21 | RADIOLOGIC TECHNOLOGIST | 21.40 |
| 50R22 | SENIOR RADIOLOGIC TECHNOLOGIST | 5.00 |
| 50R25 | DIAGNOSTIC IMAGING SUPERVISOR | 2.00 |
| 50R31 | SONOGRAPHER | 6.60 |
| 50R32 | SENIOR SONOGRAPHER | 1.00 |
| 50R35 | CARDIAC SONOGRAPHER | 4.50 |
| 50R41 | NUCLEAR MEDICINE TECHNOLOGIST | 1.00 |
| 50T03 | HEALTH INFORMATION MANAGEMENT CODER II | 1.00 |
| 50T06 | CERTIFIED HEALTH INFORMATION MANAGEMENT CODER-INPATIENT | 7.00 |
| 50T07 | TRAUMA REGISTRAR | 3.00 |
| 50T23 | CERTIFIED HEALTH INFORMATION MANAGEMENT CODING SUPERVISOR | 1.00 |
| 50T41 | DIRECTOR OF HEALTH INFORMATION MANAGEMENT | 1.00 |
| 50U17 | PHYSICAL THERAPIST ASSISTANT | 5.00 |
| 50U18 | PHARMACY TECHNICIAN | 14.10 |
| 50U20 | NURSING ASSISTANT | 101.30 |
| 50U23 | OBSTETRICAL TECHNICIAN | 6.30 |
| 50U25 | ORTHOPEDIC TECHNICIAN | 2.00 |
| 50U26 | SENIOR OBSTETRICAL TECHNICIAN | 0.90 |
| 50U27 | SURGICAL TECHNICIAN | 11.60 |
| 50U28 | SENIOR PHARMACY TECHNICIAN | 2.00 |
| 50U29 | ENDOSCOPY TECHNICIAN | 1.90 |
| 50U30 | DIETITIAN AIDE | 6.00 |
| 50U31 | ANESTHESIA TECHNICIAN | 1.80 |
| 50U42 | MEDICAL ASSISTANT | 5.70 |
| 50U45 | CERTIFIED STERILE PROCESSING TECHNICIAN | 5.80 |
| 50U46 | SENIOR CERTIFIED STERILE PROCESSING TECHNICIAN | 1.00 |
| 50U51 | TELEMETRY TECHNICIAN | 5.70 |
| 50Y21 | DIETITIAN | 5.50 |
| 50Y31 | SUPERVISING DIETITIAN | 1.00 |
| 52A02 | LICENSED VOCATIONAL NURSE | 12.80 |
| 52A16 | SUPERVISING NURSE I | 15.70 |
| 52A17 | SUPERVISING NURSE II | 2.00 |
| 52A19 | STAFF NURSE II | 367.45 |
| 52A20 | STAFF NURSE III | 41.40 |
| 52A21 | CLINIC NURSE | 1.00 |
| 52A22 | SENIOR CLINIC NURSE | 14.40 |
| 52A31 | INFECTION CONTROL NURSE | 2.00 |
| 52A33 | CASE MANAGEMENT NURSE | 15.50 |
| 52A34 | UTILIZATION MANAGEMENT COORDINATOR | 2.00 |
| 52A35 | CLINICAL INFORMATICS MANAGER | 1.00 |
| 52A50 | HOSPITAL QUALITY ASSURANCE NURSE | 7.40 |
| 52A60 | CLINICAL NURSE SPECIALIST | 4.00 |
| 52A83 | SUPERVISING CLINIC NURSE | 3.00 |
| 52A84 | HOSPITAL QUALITY DIRECTOR | 1.00 |
| 52A88 | NURSING SERVICES DIVISION MANAGER | 6.00 |
| 52A89 | ADMIN NURSE/HOUSE SUPV | 5.00 |
| 52A96 | DIRECTOR OF SURGICAL SERVICES | 1.00 |
| 52A97 | CLINIC NURSE PRACTITIONER | 2.00 |
| 52A98 | HOSPITAL NURSE PRACTITIONER | 13.50 |
| 54A03 | RESIDENT PHYSICIAN III | 31.00 |
| 54B10 | CHIEF OB/GYN SURGEON | 1.00 |
| 54B12 | CONTRACT PHYSICIAN | 60.10 |
| 54B20 | CONTRACT PHYSICIAN - SPECIALTY SERVICES | 3.00 |
| 54B70 | HOSPITAL CHIEF MEDICAL OFFICER | 1.00 |
| 54B82 | CHIEF OF SURGERY | 1.00 |
| 54B89 | CLINIC PHYSICIAN I | 3.00 |
| 54B92 | ASSISTANT DIRECTOR FAMILY PRACTICE RESIDENCY PROGRAM | 1.00 |
| 54C03 | CLINIC PHYSICIAN ASSISTANT | 3.00 |
| 60B21 | PSYCHIATRIC SOCIAL WORKER II | 9.30 |
| 60C24 | SOCIAL WORKER V | 7.00 |
| 60C81 | SOCIAL WORK SUPERVISOR II | 2.00 |
| 60Y01 | SPIRITUAL CARE ADVISOR | 1.00 |
| 70A10 | HOSPITAL ENVIRONMENTAL SERVICES AIDE | 57.90 |
| 70A12 | HOSPITAL SENIOR ENVIRONMENTAL SERVICES AIDE | 3.80 |
| 70A13 | HOSPITAL SUPERVISING ENVIRONMENTAL SERVICES AIDE | 3.00 |
| 70C22 | GROUNDSKEEPER-SB525 | 1.00 |
| 70F22 | COURIER-SB525 | 1.00 |
| 70F24 | STOREKEEPER-SB525 | 11.00 |
| 70F85 | SUPERVISING STOREKEEPER-SB525 | 1.00 |
| 70K21 | FOOD SERVICE WORKER | 19.50 |
| 70K23 | COOK | 5.00 |
| 70K25 | SENIOR COOK | 2.00 |
| 70K80 | HEAD COOK | 2.00 |
| 70K84 | HOSPITAL DIRECTOR OF FOOD SERVICES | 1.00 |
| 70M02 | PATIENT TRANSPORTER | 6.00 |
| 72A23 | BUILDING MAINTENANCE WORKER | 1.00 |
| 72A24 | MAINTENANCE PAINTER | 2.00 |
| 72A80 | HOSPITAL MAINTENANCE SUPERVISOR | 1.00 |
| 72A87 | PHYSICAL PLANT MANAGER | 1.00 |
| 72C19 | HOSPITAL MAINTENANCE MECHANIC | 9.00 |
| 80A32 | SENIOR SECRETARY | 4.00 |
| 80A33 | ADMINISTRATIVE SECRETARY | 2.00 |
| 80J20 | ACCOUNTING CLERICAL SUPERVISOR | 1.00 |
| 80J22 | SENIOR ACCOUNT CLERK | 3.00 |

| | | |
|---|---|---|
| 80J30 | ACCOUNTING TECHNICIAN | 4.00 |
| 80K21 | MEDICAL UNIT CLERK | 34.50 |
| 80K23 | HOSPITAL MEDICAL INTERPRETER | 8.60 |
| 80K25 | CLINIC OPERATIONS SUPERVISOR | 1.00 |
| 80K26 | HOSPITAL SENIOR MEDICAL INTERPRETER | 2.00 |
| 80L02 | PATIENT SERVICES REPRESENTATIVE II | 55.70 |
| 80L03 | SENIOR PATIENT SERVICES REPRESENTATIVE | 7.00 |
| 80L04 | SUPERVISING PATIENT SERVICES REPRESENTATIVE | 4.00 |
| 80M02 | PATIENT FINANCIAL SERVICES SPECIALIST II | 29.90 |
| 80M03 | SENIOR PATIENT FINANCIAL SERVICES SPECIALIST | 3.00 |
| 80M05 | PATIENT ACCOUNT MANAGER | 2.00 |
| 80U11 | HOSPITAL COMMUNICATIONS OPERATOR | 7.00 |
| 80U14 | HOSPITAL SUPERVISING COMMUNICATIONS OPERATOR | 1.00 |
| | Total | 1,468.75 |

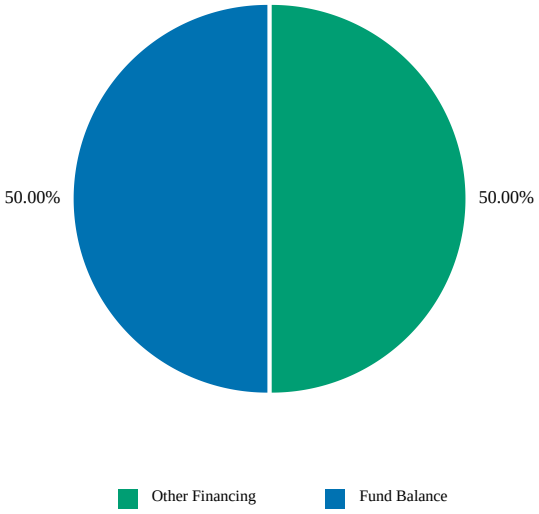
# Natividad Medical Center - Capital

## (Budget Unit 969999 - Fund 1930 - Appropriation Unit NMC101)

### Use of Funds




### Source of Funds




### Use of Funds

| Expenditures | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Uses | $ 2,127,444 | $ 20,000,000 | $ 5,547,646 | $ 20,000,000 | $ 20,000,000 | $ 0 |
| **Subtotal** | $ 2,127,444 | $ 20,000,000 | $ 5,547,646 | $ 20,000,000 | $ 20,000,000 | $ 0 |

### Source of Funds

| Revenues | Prior Year 2024-2025 | Adopted Budget 2025-2026 | CY Estimate 2025-2026 | Requested Budget 2026-2027 | Recommended Budget 2026-2027 | Recommended Change from Adopted |
|---|---|---|---|---|---|---|
| Other Financing Sources | $ 118,173,736 | $ 10,000,000 | $ - | $ 10,000,000 | $ 10,000,000 | $ 0 |
| **Subtotal** | $ 118,173,736 | $ 10,000,000 | $ - | $ 10,000,000 | $ 10,000,000 | $ 0 |
| Fund Balance | $ (116,046,292) | $ 10,000,000 | $ 5,547,646 | $ 10,000,000 | $ 10,000,000 | $ 0 |
| **Total Source of Funds** | **$ 2,127,444** | **$ 20,000,000** | **$ 5,547,646** | **$ 20,000,000** | **$ 20,000,000** | **$ 0** |

### Unit Description

The Natividad Medical Center (NMC) utilizes Fund 1930, a County Capital Project Fund, to hold funds for capital projects approved by the Board of Supervisors that are greater than $100,000 in cost. As expenditures for capital projects are incurred by NMC, the capital project funds are transferred. This budgetary control prevents commingling of operational and capital funds and ensures approved funding for capital projects is available to complete projects.

# Contributions/Obligations, Liabilities, and Other

## Introduction

This section of the Recommended Budget describes the various contributions, obligations, liabilities, legislation, and policies that result in expenditures or decreased General Fund revenue. It also serves as a repository for legislation and policy decisions impacting the availability of General Fund financing sources and provides a historic and comparative perspective of those impacts. This section is organized into three sub-sections: 1) Contributions/ Obligations – expenditures paid directly from the General Fund; 2) Liabilities – with short- and long-term costs/ benefits; and 3) Other Obligations adopted to benefit the well-being of the County.

Table 1 summarizes the three sub-sections. County contributions and obligations to non-county entities total $35.9 million in Fiscal Year (FY) 2026-27. Included are the Monterey County Local Agency Formation Commission (LAFCO), economic development and tourism promotion contributions, Trial Court Funding, Proposition 172 sales tax contributions to fire districts and user agencies, and debt service. Total contributions and obligations increased by $213,982 over the prior year, primarily due to a recommendation to return the contribution to the Development Set-Aside's for tourism promotion per General Financial Policy allocation percentages.

Liabilities total $1.17 billion, an increase of $20.1 million over the prior year. Liabilities are centered on the pension unfunded liability of $986,583,135. Other liabilities include Other Post-Employment Benefits (i.e., retiree health care), vacation accruals, certificates of participation debt (COPs), and capital leases. Workers' Compensation and general liability programs may carry liabilities for future claims, but the programs are currently sufficiently funded, thus no liabilities are included for these programs.

Other financial commitments total $12 million, a decrease of $409,068, due to the increase of the contribution to the Road. Liabilities include Williamson Act subventions, which decrease property owners' tax obligations in exchange for conserving open space, funding for the Library, and an annual contribution to the Pajaro/Sunny Mesa Community Services District.

***Table 1*: County Contributions/Obligations, Liabilities, and Other – Summary Table**

| County Contributions/ Obligations | Actuals 2023-2024 | Actuals 2024-2025 | Estimate 2025-2026 | Recommended 2026-2027 |
|---|---|---|---|---|
| LAFCO | $ 363,784 | $ 371,898 | $ 374,898 | $ 379,000 |
| Economic Dev. & Tourism Promotion | 2,779,113 | 3,499,975 | 2,994,975 | 3,159,696 |
| Tobacco Settlement | 3,819,635 | 3,623,367 | 3,442,199 | 3,442,199 |
| Trial Court - MOE | 7,183,910 | 7,183,910 | 7,183,910 | 7,183,910 |
| Trial Court - CFP | 777,049 | 777,049 | 777,049 | 777,049 |
| Debt Service | 14,840,899 | 14,670,294 | 14,659,669 | 14,658,919 |
| Proposition 172 (Fire Districts) | 4,041,183 | 4,116,793 | 4,099,514 | 4,129,178 |
| Proposition 172 (User Agencies) | 2,213,134 | 2,254,543 | 2,245,079 | 2,261,324 |
| **Total Contributions/ Obligations** | **$ 36,018,707** | **$ 36,497,829** | **$ 35,777,293** | **$ 35,991,275** |
| **Liabilities** | **2023-2024** | **2024-2025** | **2025-2026** | **2026-2027** |
| Miscellaneous - PERS Unfunded Liability | $ 349,878,439 | $ 642,913,256 | $ 696,130,191 | $ 683,924,068 |
| Safety - PERS Unfunded Liability | 218,421,070 | 304,583,023 | 314,744,886 | 302,659,067 |
| CalPERS Total | 568,299,509 | 947,496,279 | 1,010,875,077 | 986,583,135 |
| Other Post Employment Benefits | 29,270,241 | 40,984,408 | 20,756,959 | 13,867,865 |
| General Liability (Fund 2110) | 0 | 0 | 0 | 0 |
| Workers' Compensation (Fund 2105) | 0 | 0 | 0 | 0 |
| Vacation Accruals | 40,287,279 | 37,719,779 | 37,680,187 | 60,450,700 |
| Certificates of Participation (COPs) | 92,204,445 | 86,780,051 | 81,100,788 | 75,147,892 |
| Capital Leases/ Notes/ COPs/ Loans | 32,852,475 | 30,888,171 | 28,800,036 | 27,763,985 |
| Natividad Medical Center (COPs & Leases) | 17,610,555 | 13,364,949 | 8,889,212 | 4,167,108 |
| **Total Liabilities** | **$ 780,524,504** | **$ 1,157,233,637** | **$ 1,188,102,259** | **$ 1,167,980,685** |
| **Other** | **2023-2024** | **2024-2025** | **2025-2026** | **2026-2027** |
| Williamson Act Contracts | $ 1,495,900 | $ 1,570,695 | $ 1,649,230 | $ 1,630,234 |
| Library | 274,156 | 290,304 | 320,231 | 352,254 |
| Road Fund | 6,222,054 | 9,518,405 | 9,641,113 | 10,037,154 |
| Pajaro/ Sunny Mesa CSD | 25,000 | 25,000 | 25,000 | 25,000 |
| **Total Other** | **$ 8,017,110** | **$ 11,404,404** | **$ 11,635,574** | **$ 12,044,642** |

## Contributions/Obligations

Monterey County Local Agency Formation Commission

The Monterey County Local Agency Formation Commission (LAFCO) is a regulatory agency with countywide jurisdiction, established by state law (Cortese-Knox-Hertzberg Act) to discourage urban sprawl and to encourage the orderly and efficient provision of services, such as water, sewer, and fire protection. LAFCO is responsible for reviewing and approving proposed jurisdictional boundary changes, including annexations and detachments of territory to and/or from cities and special

districts, incorporation of new cities, formation of new special districts, and consolidation, merger, and dissolution of existing districts.

LAFCO's primary revenue source is annual contributions from the County, special districts, and cities. Pursuant to Government Code, section 56381(a), the County pays about one-third of LAFCO's annual operational costs with the remainder apportioned to the special districts and cities.

Table 2 shows the FY 2026-27 projected total revenues of $1,157,000 that support LAFCO's operational costs. The County's share is estimated at $379,000 or 32.88% of total operations.

***Table 2*: Local Agency Formation Commission (LAFCO)**

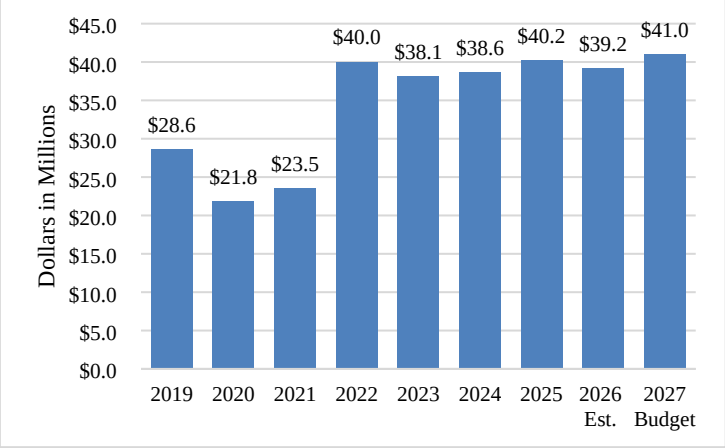
| | FY 2024-25 | FY2025-26 | FY2026-27 |
|---|---|---|---|
| Operational Costs | $1,131,054 | $1,147,800 | $1,157,000 |
| County Share | $371,898 | $374,898 | $379,000 |
| % County Share | 32.88% | 32.88% | 32.78% |

Economic Development and Promotion of Tourism

The County's Development Set-Aside (DSA) Program promotes economic development, tourism, filmmaking, and cultural arts activities that strengthen the County's economic base by providing a share of its Transient Occupancy Taxes (TOT) to four community organizations: See Monterey (formerly The Monterey County Convention and Visitors Bureau), the Arts Council for Monterey County (Arts Council), the Monterey County Film Commission (Film Commission), and the Monterey County Business Council (MCBC). These organizations submit annual marketing plans outlining specific programs and tasks in support of economic development. The County enters into annual agreements with these agencies to implement the plans. Each agency is described later in this section.

County contributions recognize that the efforts of these agencies can stimulate tourism which in turn may increase TOT, an assessment by the County, currently 10.5%, on hotel room revenues at all short-term stay hotels and accommodation rentals. The rationale behind levying TOT is to offset a jurisdiction's General Fund expenses for public safety, street cleaning, street maintenance, etc., that are, to a degree, consumed and utilized by visitors. In addition to the County's share of TOT, See Monterey benefits from a Tourism Improvement District (TID) assessment, which is a fixed amount per occupied room per night and collected directly by the TID. The fixed amount ranges from $1.50 to $2.00 for limited-service lodging establishments to $7.00 to $7.50 for luxury lodging businesses. The estimated annual assessment budget (included in their ten-year management district plan for 2023-2033) is $8.9 million for FY 2024-25 and provides marketing, group business development, and administration costs.

***Figure 1*: Transient Occupancy Tax (Unincorporated)**




FY 2019-20 TOT collections decreased over the prior year as tourism declined due to stay-at-home orders resulting from the pandemic. Due to the continued impacts of the pandemic, FY 2020-21 revenue was expected to decrease, however, collections were better than budget at $23,528,875.

In FY 2021-22, TOT revenues increased to an unprecedented $40,025,756 thereby exceeding pre-pandemic levels. This was largely attributed to eliminating restrictions on travel related to COVID, increasing room capacity (additional rooms), and inflationary factors. Due to favorable trends, the FY 2024-25 budget was set conservatively at $38,838,898, however, actuals came in higher at $40,148,614. Based on current collections, the FY 2025-26 estimate remains stable from the prior year and with no significant revisions to budget. In FY 2026-27, the Recommended Budget includes a minimal 2% increase to reflect prior year collection trends, bringing the TOT to $40,951,587. TOT is highly volatile as it is driven by consumer behavior which is highly sensitive to changes in the economy which include health restrictions related to outbreaks and other economic factors.

In FY 2007-08, the Board of Supervisors determined a formula-based approach to funding See Monterey, the Arts Council, and the Film Commission. The contribution is based on a percentage of the County's TOT from the prior audited fiscal year. The percentages for See Monterey, the Arts Council, and the Film Commission were 6%, 1.98% and 0.95%, respectively.

However, in years of difficult economic circumstances, the County has negotiated its contributions to these organizations. For example, in FY 2018-19, the contributions were based on formulas, however, the additional $12,790 previously

approved for MCBC in FYs 2016-17 and 2017-18 was funded with a reduction of the same amount from See Monterey's contribution. Similarly, the FY 2021-22 Adopted Budget included contributions based on alternate calculations, and the FY 2022-23 Adopted Budget included contributions capped at a certain amount. The FY 2023-24 Adopted Budget included a modified contribution that was less than the formula due to resource constraints during budget development but represent an increase of $657,113, or 29.1%, increase over the prior year capped contributions.

During the Budget Workshop for the FY 2024-25 Recommended Budget, the Board directed staff to look at options for continuing contributions to DSAs and additionally contribute to other agencies while recognizing the County's limited resources. The FY 2024-25 Recommended Budget allocated $3,499,975 in total contributions, an increase of $720,862, or 29.9%, over the prior year. Of the total contribution amount, $3,399,975 was allocated to the DSA budget unit and $100,000 was allocated in the Department of Social Services budget to fund an augmentation request for the Shuman HeartHouse, a low-barrier Housing First homeless shelter for single women and families with children. As part of this recommendation, the contributions to the DSAs, including MCBC, were recommended at new percentages of TOT totaling 7.87%, including 5.03% for See Monterey, 1.58% for the Arts Council, 0.76% for the Film Commission, and 0.50% for MCBC. This allowed the County to provide $2,994,975 to the DSAs and fund requests of $200,000 for Salinas Valley Promise, $200,000 for Salinas Regional Soccer Complex, $5,000 for the Prunedale Senior Center, and $100,000 for Shuman HeartHouse.

During the April 7, 2026 Budget Workshop, the Board of Supervisors directed to keep DSAs funded at the precentages outline in the General Financial Policies. The FY 2026-27 Recommended Budget provides an increase to the DSAs of $164,721. Furthermore, the FY 2026-27 Recommended Budget continues to fund $514,000 for other organizations including $200,000 for Salinas Valley Promise, $200,000 for Salinas Regional Soccer Complex, $84,000 Pajaro Sunney Mesa Community Services District and $30,000 for the Prunedale Senior Center.

The FY 2026-27 Recommended Budget includes DSA contribution amounts equal to the established formula.

Table 3 provides the actual contributions for last three fiscal years and the recommended contribution for the upcoming fiscal year.

***Table 3*: County TOT Contributions**

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| See Monterey | $1,775,580 | $1,913,494 | $1,913,494 | $2,019,475 |
| Arts Council | $559,691 | $603,164 | $603,164 | $634,348 |
| Film Commission | $268,842 | $289,724 | $289,724 | $305,129 |
| Business Council | $175,000 | $188,593 | $188,593 | $200,743 |
| **Subtotal** | **$2,779,113** | **$2,994,975** | **$2,994,975** | **$3,159,695** |
| **DSA Contribution %** | **6.94%** | **7.87%** | **7.87%** | **7.87%** |
| Other Contributions | -- | $505,000 | $505,000 | $514,000 |
| **Total Contributions** | **$2,779,113** | **$3,499,975** | **$3,499,975** | **$3,673,696** |
| **Contributions as % of TOT** | **6.94%** | **9.19%** | **9.19%** | **9.15%** |

*See Monterey*

See Monterey is a non-profit collaborative of local government and the hospitality community with a mission to grow overnight business from domestic and international leisure and business visitors. This is done through initiatives focusing on marketing, media relations, direct sales, and visitor services.

The recommended contribution to See Monterey for FY 2026-27 is $2,019,475, an increase of $105,981 over the previous fiscal year. In addition to the support that the County provides, See Monterey receives funding from other local entities. Table 4 provides a four-year summary of funding by other local entities.

***Table 4*: See Monterey Total Jurisdiction Contributions**

| Jurisdiction | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26* |
|---|---|---|---|---|
| City of Monterey | $1,767,325 | $1,768,897 | $1,800,000 | $1,800,000 |
| Carmel-by-the-Sea | $200,010 | $204,030 | $204,030 | $237,981 |
| Pacific Grove | $148,700 | $151,892 | $161,500 | $155,495 |
| City of Seaside/Sand City | $100,662 | $104,732 | $119,202 | $132,301 |
| City of Salinas | $101,893 | $91,713 | $91,312 | $94,131 |
| City of Marina | $82,000 | $110,000 | $115,000 | $130,000 |
| City of King City | -- | $15,750 | $12,500 | $12,500 |
| City of Soledad | -- | $4,500 | $7,413 | $7,053 |
| **Total DSA** | **$2,400,590** | **$2,448,514** | **$2,510,957** | **$2,569,461** |

*Estimated

*Arts Council of Monterey*

The recommended contribution to the Arts Council for FY 2026-27 is $634,348, an increase of 31,184 over the prior year. This contribution funds the Arts Council's focus on audience development including increasing awareness of opportunities

in the arts; strengthening the ability to attract and serve a more diversified audience; increasing participation of visitors in arts activities; enhancing the arts and education program; increasing partnerships and collaborative efforts to serve youth and families; and administering the re-granting program. The Arts Council displays artwork in the public lobbies at the County's Government Center – Administration Building and other county-operated buildings.

*The Monterey County Film Commission*

The recommended contribution to the Film Commission for FY 2026-27 is $305,129, an increase of $15,405 over the prior year. The Film Commission is a nonprofit organization, created by the County Board of Supervisors in 1987 to boost the local economy through on-location film production. The Film Commission markets countywide locations to the film industry and helps facilitate productions. It markets local film crew professionals to visiting production companies, makes referrals to local businesses and services, and offers educational programs related to the film industry. Notable recent productions include Public Broadcasting Service (PBS) and British Broadcasting Company's (BBC) "Big Blue Live," and Home Box Office's (HBO) "Big Little Lies" with Nicole Kidman and Reese Witherspoon.

*Monterey County Business Council*

The recommended contribution to MCBC for FY 2026-27 is $200,743, an increase of $12,150 over the prior year. MCBC provides collaborative leadership via such programs as the Procurement Technical Assistance Center, Leadership Monterey County, the Monterey Bay Defense Alliance, and the Monterey County ($C^2$) competitive clusters initiative. MCBC forges cross-sector alliances to foster entrepreneurship for job creation and economic diversification, facilitates business-related issues between private and public sectors, educates industry executives on the importance of economic drivers in Monterey County, provides access to expert advice and knowledge in relevant industries, and improves the overall image of the County as a business and technology-friendly community.

Tobacco Settlement Funds

The Tobacco Master Settlement Agreement (MSA) is an agreement between the four largest U.S. tobacco companies (Philip Morris USA, R.J. Reynolds, Brown & Williamson Tobacco Corp., and Lorillard Tobacco Company) and the Attorney General of 46 states (as well as the District of Columbia, Puerto Rico, and the Virgin Islands). The MSA settled Medicaid lawsuits against the tobacco industry for the recovery of tobacco-related health care costs and exempted the companies from private tort liability regarding harm caused by tobacco use. Tobacco companies agreed to pay annual payments to compensate states for some of the medical costs of caring for persons with smoke-related illnesses.

Although the settlement was to compensate for health care costs, MSA funds are discretionary, and do not have any restrictions on how the funds may be utilized by the recipient jurisdiction. The County participated in the lawsuit against the tobacco industry and began receiving MSA allocations in FY 2001-02. On March 13, 2001, the Board of Supervisors approved a financial policy of leveraging $500,000 of Tobacco Settlement Funds annually, for 23 years, for health facility improvements; ending in FY 2024-25.

MSA funds are a fluctuating amount based on several factors, i.e. relative market share (based on 1997 figures), number of cigarettes sold in the state, volume adjustments, etc. Table 5 provides a four-year history of the MSA funding to the County. Since implementation, MSA funds have remained relatively flat.

***Table 5*: Tobacco Settlement Funds**

| | FY 2023-24 | FY 2024-25 | FY 2025-26** | FY 2026-27* |
|---|---|---|---|---|
| Tobacco Settlement | $3,819,638 | $3,623,367 | $3,442,199 | $3,442,199 |

* Budget **Estimate

Trial Court Funding

*Maintenance of Effort and 50/50 Revenue Split*

Assembly Bill 233 (Chapter 850, Statutes of 1997), the Lockyer – Isenberg Trial Court Funding Act of 1997 went into effect January 1, 1998, transferring primary responsibility for funding the courts to the state, including future growth in cost. Additionally, requiring counties to make a capped maintenance of effort (MOE) payment to the state yearly for court operations. In return, the state allowed counties to retain many fine and forfeiture revenues to help fund the MOE payment with the caveat that collected revenue that exceeded a set amount must be shared equally between the state and the county (50/50 Revenue Split).

The County's historical MOE contribution was made up of two components: expenditure component of $4,520,911 represented the adjusted FY 1994-95 county expenses for court operations; and, the revenue component of $3,330,125 was

based on the fine and forfeiture revenue sent to the state in FY 1994-95. In FY 2006-07, the revenue component was reduced to $2,662,998 because of enacted legislation. The statutory amount of the County's MOE payment is noticed at the beginning of the payment fiscal year by the state. The MOE payment of $7,183,910 has remained constant over the past six fiscal years.

*County Facilities Payments*

The Trial Court Funding Act also transferred responsibility of trial court facilities from counties to the Administrative Office of the Courts (AOC) via transfer agreements that specify the County Facilities Payment (CFP) amount for ongoing operations and maintenance costs.

By 2001, only a small percentage of California county court facilities had transferred responsibility to the state. By July 2008, the only county facility that was prepared to be transferred was the Marina Courthouse.

Through the Trial Court Facilities Act of 2002 (Senate Bill 1732, Chapter 1082, Statutes of 2002), the governance of many court facilities shifted from county to state control. The legislation provided for the application of monetary penalties to incentivize expeditious transfers, where tiers were established based on time of transfer. If a transfer agreement was executed during the respective time period, the following applied in addition to the standard County Facility Payment, which helped counties cover the costs associated with court facilities and operations. The tiers included: Tier 1- December 1, 2008 to March 31, 2009, the added inflationary price factor of 2.4%; Tier 2- April 1, 2009 to December 31, 2009 the State Appropriations Limit (5%) was added; and on or after January 1, 2010, no further transfer agreement(s) could be executed. In July 2008, the County Administrative Office began negotiating with the Administrative Office of the Courts (AOC) regarding the transfer of the Marina, Monterey, King City, Salinas North Wing and Juvenile trial court facilities. In December 2008, the County executed a transfer agreement for the Marina Courthouse. The four remaining court facilities were transferred to the AOC, but title did not pass to the state, pursuant to the Trial Court Facilities Act, the County retained title to the four facilities due to either long-term debt on the property (Monterey and Salinas North Wing) or the County was the majority occupant and retained management responsibility for the facility.

The Salinas North Wing facility underwent extensive restoration and construction; with completion estimated in summer 2010. The Monterey, King City and Juvenile Court facilities transfers were completed via a Transfer of Responsibility Agreement with a Joint Occupancy Agreement. The Salinas North Wing Facility transferred via a Transfer of Responsibility with a Deferred Transfer of Title Agreement. The four facility transfer agreements were executed on March 29, 2009, thereby avoiding a 5% CFP penalty assessment. Although the County challenged the levying of a 2.5% penalty on the four remaining courthouses at the Court Facilities Dispute Resolution Committee, it was unsuccessful resulting in a 2.5% penalty (in accordance with the formula set forth above) is annually assessed on the facilities excluding Marina.

Table 6 provides the statutorily calculated CFP terms of the transfer agreements the County pays to the AOC for ongoing operations and maintenance of court facilities within four fiscal years. The CFPs are based on historical operation and maintenance of court facilities expenditures. The County began paying the CFP for the Salinas North Wing court upon completion on October 13, 2010. FY 2011-12 was the first year in which the County remitted the entire CFP amount for the five facilities to the state.

***Table 6*: County Facility Payments (CFP)**

| Facility | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| Marina | $96,522 | $96,522 | $96,522 | $96,522 |
| Monterey | $167,251 | $167,251 | $167,251 | $167,251 |
| King City | $48,079 | $48,079 | $48,079 | $48,079 |
| Juvenile Court | $3,960 | $3,960 | $3,960 | $3,960 |
| Salinas North Wing | $461,237 | $461,237 | $461,237 | $461,237 |
| **Total Annual CFP** | **$777,049** | **$777,049** | **$777,049** | **$777,049** |

Depending on the percentage change in the National Implicit Price Deflator used to calculate the 2.5% annually assessed penalty, the total CFP could be marginally increased. The state typically notifies the County of the calculated CFP amounts for the upcoming fiscal year around April of the current fiscal year.

Proposition 172 – Public Safety Sales Tax

The state's FY 1993-94 budget agreement transferred $2.6 billion in property tax revenue from local governments into educational revenue augmentation funds (ERAFs) to help the state meet its obligations to K-14 school districts. Most of the diverted tax revenue came from counties, thereby compromising the ability to fund general purpose services, the largest of which is public safety. The passage of Proposition 172: Local Public Safety Protection and Improvement Act of 1993 (Prop 172) established a permanent statewide half-cent sales tax for support of local public safety to partially replace the lost property tax revenue. Pursuant to Government Code, section 30052, Prop 172 funds must be placed into a special revenue fund to be expended on such "'public safety services' includes, but is not limited to, sheriffs, police, fire protection, county

district attorneys, and county corrections and ocean lifeguards but not the courts". In addition, Government Code, section 30056, contains a maintenance of effort requirement for these funds, to ensure that public safety funding levels remain stable and adequate despite fluctuations in Prop 172 funds. The County allocates Prop 172 revenues as follows:

*Emergency Communication Users' Offset*

Prior to FY 2003-04, the County shared 10% of its Prop 172 revenue with emergency communication user agencies of 911 dispatch services. The funds were applied as an offset against the County's charges to user agencies. In subsequent years, and in response to ongoing fiscal constraints, the County negotiated various agreements to reduce the total Prop 172 revenue allocated to user agencies. The last of these annual agreements held the Prop 172 offset flat at $1,157,179 beginning in FY 2010-11.

In April 2012, the County met with user agencies' representatives to negotiate a long-term funding solution. The funding for user agencies is based on a formula set at 5% of the County's total Prop 172 revenue for the most recent audited fiscal year. However, the contribution for FY 2020-21 was a flat amount from the FY 2019-20 contribution due to an anticipated decline in Public Safety Sales Tax revenue as a result of the pandemic. The contribution for FY 2021-22 was based on the formula but utilized FY 2018-19 actuals instead of FY 2019-20. The contribution provided $1,804,903 to user agencies with $20,822 funded with American Rescue Plan Act (ARPA) funds. In FY 2022-23, the contribution was based on the original formula of 5% based on FY 2020-21 actuals. The FY 2025-26 is based on FY 2023-24 actuals, for a total of $2,245,079, a decrease of $9,463 (0.4%) from FY 2024-25. Table 7 shows the Prop 172 negotiated offset provided to user agencies beginning in FY 2008-09.

***Table 7*: Proposition 172**
**911 Dispatch User Agencies**

| Fiscal Year | Offset Contribution |
|---|---|
| 2008-09 | $1,360,558 |
| 2009-10 | $1,428,617 |
| 2010-11 | $1,157,179 |
| 2011-12 | $1,157,179 |
| 2012-13 | $1,224,879 |
| 2013-14 | $1,357,363 |
| 2014-15 | $1,428,113 |
| 2015-16 | $1,486,369 |
| 2016-17 | $1,559,559 |
| 2017-18 | $1,566,675 |
| 2018-19 | $1,630,239 |
| 2019-20 | $1,722,029 |
| 2020-21 | $1,722,029 |
| 2021-22 | $1,804,903 |
| 2022-23 | $1,933,039 |
| 2023-24 | $2,213,134 |
| 2024-25 | $2,254,542 |
| 2025-26 | $2,245,079 |
| 2026-27 | $2,261,324 |

*Fire Agencies' Distribution*

In the FY 1997-98 budget, the Board of Supervisors approved a phased, fixed percentage (8.02%) of Prop 172 revenues for allocation to fire agencies; it increased to 9.13% in FY 2001-02. In June 2004, the County negotiated a three-year agreement with the Association of Firefighters and Volunteer Fire Companies (the Association) to retain a portion of the 9.13% of Prop 172 revenue historically contributed to local fire agencies. The agreement resulted in the County retaining 25% of the 9.13% allocation for FYs 2004-05 and 2005-06. Subsequent agreements reduced the County's retention to 20% in FY 2006-07, 10% in FY 2007-08, and 5% in FYs 2008-09 through 2010-11.

The County and the Association agreed to a new negotiated disbursement model for Prop 172 revenue beginning in FY 2011-12. The County agreed to share the full 9.13% with the Association for the most recently audited fiscal year. Like the agreement with emergency communication user agencies, the current methodology ties future allocations to audited actuals, resulting in greater predictability for budgeting purposes, and eliminating the need for year-end reconciliations and payment true-up.

***Table 8*: Proposition 172**
**FY 2026-27 Fire Agencies Allocation**

| Fire Agency | Allocation | % of Total Allocation |
|---|---|---|
| Aromas FPD | $104,017 | 2.52% |
| Big Sur VFB | $113,204 | 2.74% |
| Cachagua FPD | $68,915 | 1.67% |
| Carmel Highlands FPD | $290,111 | 7.03% |
| Carmel Valley FPD | $598,100 | 14.48% |
| Cypress FPD | $370,968 | 8.98% |
| Gonzales Rural FPD | $52,415 | 1.27% |
| Greenfield FPD | $52,415 | 1.27% |
| Mid Coast VFC | $68,915 | 1.67% |
| North County FPD | $917,059 | 22.21% |
| Pebble Beach CSD | $295,799 | 7.16% |
| Monterey County Regional | $850,829 | 20.61% |
| San Ardo VFC | $52,415 | 1.27% |
| Soledad Rural FPD | $52,415 | 1.27% |
| Spreckles CSD | $67,449 | 1.63% |
| So. Monterey County FP | $174,151 | 4.22% |
| **Total** | $4,129,177 | 100.00% |

Due to favorable Proposition 172 revenue trends, the contributions to the Association have grown $1,892,548 since FY 2012-13. Similar to the contribution for user agencies, the contribution of $3,144,425 for FY 2020-21 was flat from the FY 2019-20 contribution due to anticipated reductions in Public Safety Sales Tax revenue as a result of COVID-19. In FY 2021-22 the contribution was based on the formula, but utilized FY 2018-19 actuals instead of FY 2019-20, amounting to $3,295,753, of which $38,021 was funded by ARPA. Since FY 2022-23, the contribution is

based on original formula utilizing two prior year actuals. The FY 2026-27 contribution provides $4,129,178 or an increase of $29,664 (0.7%) from the prior year.

The various fire agencies allocate the Prop 172 revenues among themselves via their own allocation formula. Table 9 lists the estimated allocation for FY 2026-27.

***Table 9*: Proposition 172, Allocation by Entity**

| Entity | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|
| Fire District | $4,116,793 | $4,099,514 | $4,129,178 |
| User Agencies of 911 Center | $2,254,543 | $2,245,079 | $2,261,324 |
| County Public Safety | $38,960,768 | $39,173,300 | $39,582,568 |
| **Total** | **$45,332,103** | **$45,517,892** | **$ 45,973,071** |

*Estimated

*County Agency Distribution*

The State Board of Equalization apportions Prop 172 revenue to each county based on its proportionate share of statewide taxable sales. Due to the disbursement cycle of Prop 172 revenues from the State Controller, each fiscal year's actual Prop 172 revenue is not known until August of the following fiscal year. Therefore, actual FYs 2025-26 and 2026-27 revenues at the time of this publication are estimates. Though Prop 172 revenues have improved since FY 2019-20 and the pandemic, decreases are now anticipated due to the state revenue decline. Table 10 further breaks down the negotiated estimated Prop 172 revenue allocation by office/department.

***Table 10*: Proposition 172, County Public Safety Allocations**

| Department | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|
| Sheriff - Enforcement | $8,893,860 | $8,960,741 | $9,052,933 |
| Sheriff - Corrections | $13,463,338 | $13,564,583 | $13,704,147 |
| Probation | $3,759,954 | $3,784,522 | $3,818,389 |
| Probation – Juvenile Inst. | $3,427,683 | $3,450,091 | $3,480,979 |
| District Attorney | $7,040,848 | $7,100,461 | $7,182,636 |
| Emergency Communications | $2,269,470 | $2,312,903 | $2,343,484 |
| **Total** | **$38,960,768** | **$39,173,300*** | **$39,582,568** |

*Estimated

## Liabilities

CalPERS

The County of Monterey contributes to the California Public Employees' Retirement System (CalPERS), which manages pension and health benefits for California public employees, retirees, and their families. As of June 30, 2025, CalPERS has 1,559,778 active and inactive (no longer work for a CalPERS employer with service credit on account) members and 825,399 retirees, beneficiaries and survivors receiving a monthly allowance for a total membership of 2,385,177. The CalPERS investment portfolio market value totaled $563.0 billion as of June 30, 2025, and realized a net investment return of 11.6% over the same fiscal year (CalPERS Facts at a Glance FY 2024-25). The valuation reports as of June 30, 2025, for the County of Monterey reflect 5,554 active members and 5,192 retirees and beneficiaries.

CalPERS provides benefits such as retirement, deferred compensation, disability retirement, death benefits, health benefits, and long-term care benefits to all State government employees and, by contract, to local agencies and school employees. As an active plan member, the County is required to contribute to the pension fund. Before FY 2017-18, the County contributed an overall percent of payroll. Beginning with FY 2017-18, the County's contribution has two components: a percentage of the annual covered salary of its miscellaneous and public safety employees and a fixed amount to pay down its unfunded liability.

Retirement benefits are calculated using an employee's years of service credit, age at retirement, and final compensation (average salary for a defined period of employment). The actual retirement formulas are determined by the employer (State, school, or local public agency), occupation (miscellaneous [general office and others], safety, industrial, or peace officer/firefighter), and the specific provisions in the contract between CalPERS and the employer. Prior to the enactment of the Public Employees' Pension Reform Act of 2013 (PEPRA) (Assembly Bills 340 and 197 (Chapters 296 and 297, Statutes of 2012) the County utilized the miscellaneous formula of 2% at the age of 55 years and 3% at 50 for safety employees. Upon PEPRA implementation on January 1, 2013, the miscellaneous formula for new County employees (new hires without prior membership in any California public retirement system) was designated at 2% at the age of 62, with a minimum retirement age of 52 and 2.7%, and at age 57 for safety employees. Additional information regarding PEPRA can be found on the following pages.

*Employer and Employee Contributions to CalPERS*

Prior to changes made in FY 2011-12, the County contributed the employer share and varying amounts of the employees' shares to CalPERS to fund retirement benefits for its employees. In the case of miscellaneous employees, the County paid the entire 7% of the employee contribution. For those covered by the safety formula, the County paid differing amounts of the employee's share depending upon negotiated bargaining unit agreements. Effective October 8, 2011, the County implemented negotiated agreements with its bargaining units wherein employees paid an increased portion. In general, most employees began paying 3.5% of the employee contribution while certain public safety bargaining units' employee contribution amount was increased by 4.5%.

Effective November 2013, most employee groups received a salary increase of 3.5%. The increase was negotiated in exchange for employees paying the remaining 3.5% of the "employee share" of PERS retirement costs (totaling 7%) formerly covered by the County. Public safety employees were already paying in excess of the full employee share with the FY 2011-12 changes.

Table 11 provides the employer contributions required to be paid by the County. These figures are provided in the annual CalPERS actuarial report published each year in October.

For FY 2026-27, the total County contribution for Miscellaneous Plan will increase by $10,656,089, a 11.1% increase over the prior fiscal year. The County contribution for Safety Plan over the same fiscal year increases by $1,992,591 or 5.3%.

The higher contributions are primarily due to increased unfunded liability for both plans. The unfunded liability for the Miscellaneous plan increased 14.1% and Safety plan increased 7.2% from the prior year, based on investment returns and actuarial assumptions. Despite an improvement in returns, investment losses affecting the 06/30/2022 valuation report negatively impacted unfunded liability overall. The current amortization policy for investment losses is a 20-year period, with a five-year ramp-up at the beginning. Gains and losses are smoothed out through the amortization policies.

In 2021 CalPERS revised assumptions used to calculate contributions to reflect improved life expectancy among its membership. The improved life expectancy is reflected in the lower active employee to retiree ratio, which has decreased from 2 to 1 over a decade ago to 1.24 to 1 in 2025 and is expected to continue to decrease. A lower number of active employees are paying into the system to support retirees, who are also living longer. Other factors contributing to the increase in unfunded liabilities are new amortization and smoothing policies (discussed below) and change to the discount rate or assumption of return on investment.

***Table 11*: CalPERS Required Contributions**

**Miscellaneous Plan**

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| **Required Employer Contribution (in Projected Dollars)** | | | | |
| Employer Normal Cost | $38,026,191 | $38,001,305 | $40,511,497 | $43,352,593 |
| Unfunded Liability Contribution | $43,832,501 | $51,774,442 | $55,635,421 | $63,450,414 |
| Total Employer Contribution | $81,858,692 | $89,775,747 | $96,146,918 | $106,803,007 |
| Annual Lump Sum Prepayment Option | $42,414,136 | $50,099,086 | $53,835,128 | $61,397,238 |
| **Required Employer Contribution (Percentage of Payroll)** | | | | |
| Employer Normal Cost | 9.23% | 9.07% | 8.83% | 8.67% |
| Unfunded Liability Contribution | 10.64% | 12.36% | 12.13% | 12.69% |
| Total Employer Rate | 19.87% | 21.43% | 20.96% | 21.36% |
| **Employee Contributions** | | | | |
| Employee Contributions | $28,591,740 | $29,077,073 | $31,886,172 | $34,802,081 |
| Employee Rate | 6.94% | 6.94% | 6.95% | 6.96% |

**Safety Plan**

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| **Required Employer Contributions (in Projected Dollars)** | | | | |
| Employer Normal Cost | $12,852,706 | $12,227,169 | $12,041,606 | $12,201,280 |
| Unfunded Liability Contribution | $20,883,192 | $23,142,011 | $25,606,622 | $27,439,539 |
| Total Employer Contribution | $33,456,898 | $35,369,180 | $37,648,228 | $39,640,819 |
| Annual Lump Sum Prepayment Option | $20,207,438 | $22,393,164 | $24,778,024 | $26,551,630 |
| **Required Employer Contributions (Percentage of Payroll)** | | | | |
| Employer Normal Cost | 20.33% | 20.09% | 19.45% | 18.98% |
| Unfunded Liability Contribution | 33.74% | 38.02% | 41.36% | 42.68% |
| Total Employer Rate | 54.07% | 58.11% | 60.81% | 61.66% |
| **Employee Contributions** | | | | |
| Employee Contributions | $6,158,285 | $6,110,542 | $6,438,700 | $6,814,203 |
| Employee Rate | 9.95% | 10.04% | 10.40% | 10.60% |

In December 2016, the CalPERS Board of Administration approved lowering the CalPERS discount rate assumption from 7.5% to 7.0%, to be phased in over three years, beginning with FY 2018-19. This change was due to the volatility of the pension fund caused by weak investment returns in a low-interest rate environment. The earnings, or the rate of return realized on investments, pay nearly two-thirds of benefits paid out. Because realistic earnings are expected to be lower, this change results in higher costs and accrued liabilities, further increasing County contributions. However, by lowering the discount rate, CalPERS is on the path to strengthening the long-term sustainability of the pension fund, while reducing negative cash flows and volatility.

The CalPERS Funding Risk Mitigation Policy adopted in November 2021, allows CalPERS to use investments gains to offset the cost of reducing the volatility of future investment returns. In FY 2020-21, the 21.3% return greatly exceeded the 7.0% discount rate assumption; therefore, the discount rate was lowered to 6.8% beginning with the FY 2020-21 report, to reduce future investment volatility.

The CalPERS Funding Risk Mitigation Policy adopted in November 2021, allows CalPERS to use investments gains to offset the cost of reducing the volatility of future investment returns. In FY 2020-21, the 21.3% return greatly exceeded the 7.0% discount rate assumption; therefore, the discount rate was lowered to 6.8% beginning with the FY 2020-21 report, to reduce future investment volatility.

*Public Employee Pension Reform Act of 2013 (PEPRA)*

The California Public Employee Pension Reform Act of 2013 (PEPRA), which went into effect on January 1, 2013, established a cap on the amount of compensation that can be used to calculate the retirement benefits for all new CalPERS members. Generally, employees that are primarily affected by PEPRA are those that have never been employed by any public employer prior to January 1, 2013. New miscellaneous members are subject to a formula based on 2% at age 62 (versus the prior 2% at age 55 formula discussed above). For new public safety members, the formula changes from 3% at age 50, to 2.7% at age 57. There are some provisions in PEPRA that also affect existing employees, i.e. limit on post-retirement employment, felony convictions, and breaks in service and reciprocity. A complete actuarial cost analysis of PEPRA prepared by CalPERS can be found at the following link:

http://www.calpers.ca.gov/page/newsroom/for-the-record/2012/actuarial-analysis

*Unfunded Pension Liabilities*

An unfunded pension liability is the difference between the pensions the County is obligated to pay to employees when they retire and the money available to pay for those pensions. CalPERS projects future pension requirements annually for the County and calculates the amount required to meet future pension payments.

Beginning with the June 30, 2013 valuations that set the FY 2015-16 rates, CalPERS no longer uses an actuarial value of assets and has employed an amortization and smoothing policy that pays for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread applied over a 5-year period. Pursuant to that change, the Market Value of Assets (MVA) is used and not Actuarial Value of Assets (AVA), which means Unfunded Liability is measured on an MVA Basis and not an AVA Basis.

CalPERS adopted a new amortization policy beginning with the June 30, 2019 valuation report that shortened the amortization period of investment gains and losses from 30 years with a 5-year ramp up and ramp down at the beginning

***Table 12*: County's Unfunded Liability**
**Miscellaneous Plan – Funded Status**

| | 6/30/2021 | 6/30/2022 | 6/30/6023 | 6/30/2024 |
|---|---|---|---|---|
| Present Value of Projected Benefits | $2,885,211,737 | $3,029,585,313 | $3,238,842,230 | $3,459,274,849 |
| Entry Age Normal Accrued Liability | $2,341,503,109 | $2,478,161,735 | $2,640,094,475 | $2,811,647,418 |
| Market Value of Assets | $1,991,624,670 | $1,835,248,479 | $1,943,964,284 | $2,127,721,350 |
| Unfunded Liability | $349,878,439 | $642,913,256 | $696,130,191 | $683,924,068 |
| Funded Ratio | 85.1% | 74.1% | 73.6% | 75.7% |

**Safety Plan – Funded Status**

| | 6/30/2021 | 6/30/2022 | 6/30/6023 | 6/30/2024 |
|---|---|---|---|---|
| Present Value of Projected Benefits | $990,522,420 | $1,022,169,012 | $1,066,551,521 | $1,112,432,082 |
| Entry Age Normal Accrued Liability | $834,923,858 | $870,525,962 | $912,021,322 | $951,054,926 |
| Market Value of Assets | $616,502,788 | $565,942,939 | $597,276,436 | $648,395,859 |
| Unfunded Liability | $218,421,070 | $304,583,023 | $314,744,886 | $302,659,067 |
| Funded Ratio | 73.8% | 65.0% | 65.5% | 68.2% |

and end of period, to 20 years with a 5-year ramp up at the beginning only. The new policy is applied prospectively; bases before 6/30/2019 are still amortized according to the previous policy.

Table 12 reflects the MVA Basis and shows that the County's unfunded liability for the Miscellaneous Plan decreased $12,206,123 from June 30, 2023 to June 30, 2024. The Safety Plan unfunded liability decreased $12,085,819 over the same period. The total unfunded liability for both plans totals $986,583,135 based on the June 30, 2024 report, a decrease of 2.4% over the previous report. The decrease in the unfunded liability is due to investment gains realized. This results in higher funded ratios for both plans. The Miscellaneous and Safety Plans are funded at 75.7% and 68.2%, respectively. The amounts listed in Table 12 are based on the previous two years' data, the latest available.

On June 2, 2021, in response to the increasing UAL, the Board of Supervisor established a Section 115 Pension Trust with the Public Agency Retirement Services (PARS). The 115 Pension Trust, pursuant to IRS Code Section 115 utilizes an investment similar to CalPERS designed to provide annualized returns of 4-6% with funds held in the trust only available to fund future pension liabilities. The initial investment for the 115 Pension Trust was funded by $8,038,138 from the General Fund Compensated Absence Assignment. Also, as part of the year-end process in FY 2020-21, the Board set aside one-time funding additions to the 115 Pension Trust in the amount of $40,628,394. This included a General Fund contribution of $30,641,609, and reconciled balance in the UAL-PERS Unfunded Liability sub-BSA (2103) held in the Payroll Revolving Fund 543 of $6,462,039 and from Natividad $3,524,746. During the FY 2022-23 year-end process, additional one-time funds of $15,227,703 were designated for the 115 Pension Trust.

To assure ongoing oversight, the Board of Supervisors adopted a Pension Liability Policy, to make ongoing contributions through annual departmental charges. In FY 2022-23 and FY 2023-24, the annual contributions were $15,402,538 and $15,227,703, respectively. In the FY 2024-25 and FY 2025-26 Recommended Budgets, the annual contribution was suspended to meet other unfunded needs. The FY 2026-27 Recommended Budget does not include a planned contribution to the 115 Pension Trust due to ongoing cost drivers and competing priorities for financial resources. The contributions to the Pension Trust fund total $94,699,311 through FY 2023-24. The balance as of the June 30, 2025, ACFR is $113,399,385. The County anticipates funding the increase of the Unfunded Accrued Liability contribution (the payment toward the County's unfunded liability) in both the Miscellaneous and Safety plans in FY 2026-27 from the 115 Pension Trust, which increases a combined $2,262,691 next fiscal year.

Other Post-Employment Benefits

Governmental Accounting Standards Board Statement Number 45 (GASB 45) requires public agencies to account for and report the Actuarially Determined Contributions (ADC) of Other Post-Employment Benefits (OPEB) on financial statements. OPEB are defined as post-retirement medical, pharmacy, dental, vision, life, long-term disability, and long-term care benefits that are not associated with a pension plan.

Prior to 2009, the County paid OPEB benefits as they came due. The California Employer's Retiree Benefit Trust (CERBT) was established by CalPERS in 2007 at the request of public employers to provide a low-cost, professionally managed investment vehicle for prefunding retiree health benefits and other post-employment benefits. The County makes regular contributions to CERBT where the funds are professionally invested like the CalPERS retirement funds. The expected rate of return used to determine OPEB liability is 6.25%. The County can then utilize funds from the trust to pay OPEB costs.

To participate in the CERBT, CalPERS requires a funding policy. The County contributes an amount at least equal to 100% of the current year's cost of the ADC as specified in the applicable actuarial valuation.

Table 13 shows the County's Total OPEB Liability (formally the Actuarial Accrued Liability) increased by $5,859,957. The County's Plan Fiduciary Net Position (formally referred to as the Market Value of Assets) also increased by $12,749,051 due to investment earnings realized through June 30, 2024 (measurement date used for June 30, 2025 financial statements). The resulting Net OPEB Liability decreased by $6,889,094 compared to the previous year. Similar to pension liabilities, OPEB liabilities are highly sensitive to investment performance. Strong investment returns can improve the liability position, while investment losses generally increase long-term obligations. The actuarial valuations used to develop the data presented in Table 13 are prepared every two years.

***Table 13*: OPEB Obligations and Asset Valuation**

| | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|---|---|
| Total OPEB Liability | $95,870,517 | $102,798,577 | $91,600,151 | $97,460,108 |
| Plan Fiduciary Net Position | $66,600,276 | $61,814,169 | $70,843,192 | $83,592,243 |
| **Net OPEB Liability (NOL)** | **$29,270,241** | **$40,984,408** | **$20,756,959** | **$13,867,865** |

The CERBT quarterly statement report for the period ending June 30, 2025, indicates the County's market value increased from $82,859,175 to $96,945,130 in FY 2024-25. This change was the result of county contributions to the plan in the amount of $3,705,000, investment earnings of $8,085,545, and expenses of $65,760. This represents an increase of $14,085,955 over the previous period. Table 14 shows the ending balance for the last four fiscal years based on CERBT Annual Statements. Information on Table 14 represents market value at that point in time; it is different than the actuarial reports that factor in changes in assumptions, expected versus actual experience, and actual benefit payments. The actuarial reports are updated every two years.

***Table 14*: California Employers' Retiree Benefit Trust (CERBT)**

| | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|---|---|
| Beginning Balance | $66,608,882 | $61,246,602 | $70,206,365 | $82,859,175 |
| Contribution | $4,603,000 | $4,856,000 | $4,631,000 | $3,705,000 |
| Investment Earnings | ($9,314,385) | $4,158,660 | $8,085,545 | $10,446,715 |
| Transfer Out | ($594,167) | -- | -- | -- |
| Admin. Expenses | ($32,769) | ($31,711) | ($36,816) | ($28,872) |
| Investment Expenses | ($23,960) | ($23,186) | ($26,919) | ($36,888) |
| **Ending Balance** | **$61,246,602** | **$70,206,365** | **$82,859,175** | **$96,945,130** |

Workers' Compensation and General Liability

*Workers' Compensation*

The County accounts for its Workers' Compensation and General Liability risk financing activities in two internal service funds (ISFs) functioning as the County's self-insurance programs. ISFs are used to separately budget and account for services provided to county offices and departments. Workers' Compensation is administered by Risk Management which is part of the Office of County Counsel. For specific information on the Workers' Compensation ISF, see the detail contained in County Counsel's Budget Unit 8409 description.

Workers' Compensation is a form of insurance the County utilizes to provide compensation and medical care for employees who are injured during employment. Workers' Compensation provides for payments in place of wages (functioning as a form of disability insurance), compensation for economic loss (past and future), reimbursement or payment of medical and like expenses (functioning as a form of health insurance) and benefits payable to the dependents of workers killed during employment (functioning as a form of life insurance). General damages for pain and suffering and punitive damages for employer negligence are generally not available in workers' compensation plans.

Workers' compensation is administered on a state-by-state basis, with a state governing board overseeing varying public/private combinations of workers' compensation systems. In most states, workers' compensation is solely provided by private insurance companies. Twelve states operate a state fund of which California is the largest. The California Constitution, Article XIV – Labor Relations, Section 4, sets forth the intent of the people to establish a system of workers' compensation. It provides the Legislature with the power to create and enforce a complete system of workers' compensation and, likewise, create and enforce a liability on the part of any or all employers to compensate any or all their employees for injury or disability. This liability includes employees' dependents in the case of an employee's death in the course of their employment, irrespective of the fault of any employee.

Since 1973, the County has been self-insured for Workers' Compensation liabilities. The County utilizes a third-party claims administrator Intercare Holdings to assist with claims management, reporting, and data management. Most recently the agreement was reauthorized on June 27, 2023.

Unpaid claims liabilities are based on the results of actuarial studies and include amounts for claims incurred but not reported, and adjustment expenses. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. Workers' Compensation liabilities are carried at present value using a discount rate of 2.5%. Premiums are charged by the ISFs using various allocation methods that include actual costs, trends in claims experience, and number of participants.

Historically, the County's Annual Comprehensive Financial Report (ACFR) has been used to report the Workers' Compensation ISF net position. Commencing in FY 2015-16 the Actuarial review of the County's Self-Insured Workers' Compensation Program is used.

Bickmore Actuarial's September 2024 review estimates the cost of claims and expenses for claims incurred during FYs 2024-25 and 2025-26 program years to be $20,870,000 and $22,348,000, respectively. These amounts include: Allocated Loss Adjustment Expenses (ALAE) (direct cost associated with the defense of individual claims such as legal and investigation fees and court charges); Unallocated Loss Adjustment Expenses (ULAE) (cost to administer all claims to final settlement, which may be years in the future, such as claims adjusters' salaries and taxes); and a discount for anticipated

investment income (based on the likely payout pattern of the County's claims, assuming a 2.5% return on investments per year). The expected FYs 2024-25 and 2025-26 costs translate to rates of $4.79 and $4.31 per $100 of payroll, respectively.

Bickmore Actuarial estimates the program's liability for outstanding claims to be $92,677,000 and $98,555,000 as of June 30, 2024, and June 30, 2025, respectively. The report estimated program assets of $114,834,000 on June 30, 2025, with a projected surplus of $16,235. At the 70% confidence level, the outstanding claims are projected at $105,749,000 and the surplus is projected at $9,085,000 as of June 30, 2025.

The Board of Supervisors approved a ten-year plan to fund the program deficit in FY 2004-05. Prior to the approval, the County was on a pay-as-you-go basis which caused deficits in the ISF. In FY 2010-11, due to budget constraints, the County postponed the deficit funding plan; however, the County has since reinstated the plan. Bickmore Actuarial recommends a five-year funding plan to maintain program assets at the 70% confidence level by June 30, 2028. Under this plan, Bickmore Actuarial recommends amortizing the surplus over five years with the County funding the value of each prospective year's claims costs offset by the amortized projected surplus as of June 30, 2025. . To maintain funding at the 70% confidence level, the County's FY 2026-27 contribution is $30,986,000; $26,814,000 for claims and loss adjustment expenses; $5,908,000 for non-claims related expenses; and a $1,736,000 reduction from the June 30, 2026, projected surplus.

*General Liability*

General Liability insurance is part of the County's general insurance system of risk financing for the risks of liabilities imposed by lawsuits and similar claims. Liability judgments, settlements, and claims against the County are paid from the General Liability ISF.

Similar to Workers' Compensation, the County's ACFR had been used to report the General Liability ISF net position. Since FY 2015-16 the Bickmore Actuarial review of the County's Self-Insured General Liability Program is used.

The Bickmore Actuarial September 2025 review estimated the discounted cost of claims and expenses for claims during FYs 2025-26 and 2026-27 program years for the combined Recoverable and Non-Recoverable programs at the 70% confidence level. These estimates include allocated loss adjustment expenses (ALAE), unallocated loss adjustment expenses (ULAE), and a discount for anticipated investment income based on a 2.5% annual return assumption. Bickmore Actuarial estimates total FY 2026-27 program allocations of approximately $22.3 million, consisting of $14.9 million for the Recoverable Liability Program and $7.4 million for the Non-Recoverable Liability Program. The allocation methodology utilizes a weighted distribution of 70% historical loss experience and 30% exposure, with losses capped at $200,000 per occurrence for allocation purposes.

Bickmore Actuarial estimates the program's discounted liability for outstanding claims and loss adjustment expenses as of June 30, 2025, at the 70% confidence level to be approximately $30.6 million for the combined Recoverable and Non-Recoverable programs, compared to estimated assets of approximately $36.9 million, resulting in an estimated surplus of approximately $8.0 million. At the 75% confidence level, discounted liabilities are estimated at approximately $30.3 million for non-recoverable claims and $16.9 million for Recoverable claims individually, with funding levels varying by program. Bickmore Actuarial generally recommends that entities maintain funding between the 75% and 85% confidence levels; however, actual funding targets may vary depending on the County's financial circumstances, risk tolerance, and operational priorities.

In previous reports, Bickmore Actuarial recommended the County implement a five-year funding plan to bring program assets back to the desired Marginally Acceptable 70% confidence level by June 30, 2028. Current actuarial projections indicate the program assets are above the 70% confidence level. Bickmore Actuarial now recommends amortizing the projected surplus over five years, with the County funding each prospective year's claims costs offset by the amortized projected surplus. The FY 2026-27 combined General Liability contribution is approximately $22,308,000, consisting of approximately $13,004,000 for discounted claims and loss adjustment expenses, $10,614,000 for excess insurance premiums, safety, and other non-claims related expenses, and a $1,310,000 reduction from the projected June 30, 2026 surplus at the 70% confidence level

The County settled for a $15,500,000 Notes Payable in FY 2007-08 from its Lakes Resort which caused the deficit in the fund. The Note has been paid as of June 2024.

Vacation Accruals

Employee's unused vacation and paid time off (PTO) may be accumulated up to a specified cap depending on the employee's bargaining unit. When an employee separates from county employment, they are paid any unused vacation and

PTO balances. Because the County cannot accurately predict when an employee may separate, the liability of compensated absences that could potentially be paid during a fiscal year is a dynamic figure.

Table 15 shows the net vacation accrual/compensated absences liability on June 30 of the past four fiscal years as reported in the ACFR. The vacation accrual liability for fiscal year ending June 30, 202 is $70,881,351. In FY 2010-11, a reserve to meet vacation accrual/compensated absences payouts was created. As reported in the ACFR, the reserve set aside for vacation accruals had a balance of $10,430,651 resulting in a total compensated absences liability of $60,450,700 remaining from the prior year.

***Table 15*: Compensated Absences**

| | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|---|---|---|---|---|
| Unfunded Liability | $49,814,417 | $50,428,206 | $50,350,325 | $70,881,351 |
| Reserve | $9,527,138 | $12,708,427 | $12,670,138 | $10,430,651 |
| Total Compensated Absences Accrual | $40,287,279 | $37,719,779 | $37,680,187 | $60,450,700 |

The FY 2026-27 Recommended Budget does not include utilization of the Compensated Absences fund, however, a new General Financial Policy has be adopted to keep a minimum balance of 10% of unfunded compensated absences liabilities.

Debt

In July 2017, the Board of Supervisors revised the County's Debt Management Policy's debt issuance approval process for non-capital improvement projects (non-recurring, less than $100,000, and/or useful life of less than five years). Rules contained in the policy include the General Obligation bond debt ceiling of 1.25% of the countywide assessed value (including Certificates of Participation), limitations and procedures for investment of debt proceeds, and terms of use of Mello-Roos Act financing.

Certificates of Participation (COPs) provide long-term financing where an individual purchases a share of the lease revenues of an agreement made by a government entity. These purchases are made through a lease or installment sale agreement that does not constitute indebtedness under the state constitutional debt limitation. COPs differ from bonds in that they are not subject to statutory restrictions applicable to bonds, including interest rate limitation, election requirements, competitive sale requirements, or semiannual or fixed rate interest payment restrictions. A summary of the County's long-term debt obligations over the past four fiscal years is shown in Table 16.

***Table 16*: County Long-term Debt Obligations**

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| COPs | $92,204,445 | $86,780,051 | $81,100,788 | $75,147,892 |
| Notes Payable | $32,852,475 | $30,809,340 | $28,800,036 | $27,763,985 |
| NMC COPs/Leases | $17,610,555 | $13,364,949 | $8,889,212 | $4,167,108 |
| **Liabilities** | **$142,667,475** | **$130,654,340** | **$118,790,036** | **$107,078,985** |

COPs originally issued for the construction of the Natividad Medical Center (NMC) campus were refunded in December 2019 due to favorable interest rate conditions, lowering their debt service.

In July 2017, the County refunded (refinanced) its 2007 COPs issued to finance portions of the costs of renovating, constructing, acquiring, and improving county infrastructure including Health facilities. The refunding of the 2007 COPs and issuance of the 2017 COPs resulted in over $2 million in annual savings due to favorable market conditions. Interest payments for the Refunding 2017 COPs (both County portion and Natividad) are paid twice annually in October and April.

The acquisition of the Schilling Place property during FY 2014-15 poised the County to begin the process of optimizing usage of its facilities while incorporating plans to reuse its unoccupied facilities. Several projects were combined into one master project package plan the Monterey County Facilities Utilization Project: (1) the 1441 Schilling Place Tenant Improvement Project with the Administration Building Tenant Improvement Project; (2) the East and West Wing Tenant Improvement Project; and (3) the Government Center Modular Removal Project. The project was budgeted and scheduled under the Monterey County Facilities Utilization Project, which provided oversight to enhance long-term infrastructure and centralization efficiencies while balancing facility space needs at 1441 Schilling Place, the Administration Building, the East and West Wings, and eliminating the need for modular buildings.

*Legal Debt Limit*

Article XVI, Section 18 of the California Constitution, establishes that California Counties have legal debt limits for general obligation bonds secured by the issuing government's general revenue and taxing power. The County's debt limit as of the June 30, 2024, ACFR was $1.1 billion; the limit is based on 1.25% of the net assessed valuation of property within the County. As of June 30, 2024, none of the County's long-term debt is subject to the debt limit.

*Debt Service*

Table 17 reflects the historical and future repayment schedule for the County's COPs and Natividad COPs.

***Table 17*: Annual Debt Service**

| Debt | Payment Due | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|---|
| 2017 | October | $1,350,131 | $1,247,588 | $1,139,103 | $1,025,746 |
| Refunding | Principal | $4,101,749 | $4,339,394 | $4,534,263 | $4,752,896 |
| COP – County | April | $1,247,588 | $1,139,103 | $1,025,746 | $906,924 |
| Total | | $6,699,468 | $6,726,085 | $6,699,112 | $6,685,566 |
| | October | $,960,179 | $934,322 | $907,197 | $878,572 |
| 2015 COP | Principal | $1,035,000 | $1,085,000 | $1,145,000 | $1,200,000 |
| | April | $934,322 | $907,197 | $878,572 | $848,572 |
| Total | | $2,929,519 | $2,926,519 | $2,930,769 | $2,927,144 |
| NGEN County Portion | | $230,355 | $0 | $0 | 0 |
| 2017 | October | $70,194 | $64,862 | $59,222 | $53,329 |
| Refunding | Principal | $213,251 | $225,606 | $235,737 | $247,104 |
| COP – NMC | April | $64,862 | $59,222 | $53,329 | $47,151 |
| Total | | $348,307 | $349,690 | $348,288 | $347,584 |
| 2019 NMC | October | $469,000 | $374,250 | $273,750 | $167,750 |
| Refunding | Principal | $3,790,000 | $4,020,000 | $4,240,000 | $4,475,000 |
| COPs | April | $374,250 | $273,750 | $167,750 | $55,875 |
| Total | | $4,633,250 | $4,668,000 | $4,681,500 | $4,698,625 |
| **Total County Debt Service** | | **$14,840,899** | **$14,670,294** | **$14,659,669** | **$14,658,919** |

## Other Obligations

Williamson Act

Monterey County's leading industry and foundation for economic development is agricultural production and distribution. The California Land Conservation Act of 1965 (Assembly Bill 2117), otherwise known as the Williamson Act, was enacted to preserve agricultural and open space lands by discouraging conversion to urban uses.

The Williamson Act allows private landowners to contract with counties to voluntarily restrict land uses. Existing land under contracts in Monterey County total 802,282 acres. Every year, the County considers applications to be designated as either Farmland Security Zones or Agricultural Preserves. If approved, landowners are given property tax relief in exchange for an agreement that the land will not be developed or converted to another use, thus preserving agricultural and open space land. The Williamson Act provided an annual state-provided subvention to local governments to compensate for the tax loss. However, revisions to the California State Budget in July 2009 eliminated the subventions while providing the opportunity for counties to opt out of the contracts.

***Table 18*: Williamson Act Contracts, Estimated County Tax Loss**

| Description | FY 2023-24 | FY 2024-25 | FY 2025-26* | FY 2026-27* |
|---|---|---|---|---|
| Total Contracts | 691 | 700 | 709 | 718 |
| Base Value | $3,189,720,303 | $3,349,206,318 | $3,516,666,634 | $3,229,926,247 |
| Base Value Enrolled | $661,589,660 | $694,669,143 | $729,402,600 | $537,407,759 |
| WA – Assessed Value | $2,812,076,409 | $2,952,680,229 | $3,100,314,241 | $2,603,020,975 |
| WA – Enrolled Value | $1,459,630,312 | $1,532,611,828 | $1,609,242,419 | $1,528,064,378 |
| WA – Net Value Loss | $1,068,500,331 | $1,121,925,348 | $1,178,021,615 | $1,164,454,110 |
| Net Tax Loss | $10,685,003 | $11,219,253 | $11,780,216 | $11,644,541 |
| **County Portion of Tax Loss** | **$1,495,900** | **$1,570,695** | **$1,649,230** | **$1,630,234** |

*Estimated

Table 18 shows the calculated tax loss associated with Williamson Act contracts in FY 2024-25 to be $1,570,695 from approximately 700 active contracts. The estimated portion of county tax loss is the overall tax revenue, calculated at 1% of assessed valuation, and the County's actual tax loss of approximately 14%. The estimated tax loss is based on the average tax the County receives on both incorporated and unincorporated areas. FYs 2025-26 and 2026-27 are estimated using the Assessor's county-wide projected property tax growth rates of 5.03% each year. Based on these assumptions, the estimated tax loss for FY 2026-27 is $1,630,234. The number of contracts is estimated to increase by about nine contracts each year based on historical information.

General Fund Contributions to the Library Fund (1210)

The County has historically supplemented the Library Fund with General Fund Contributions (GFC). This figure had remained relatively constant until FY 2017-18. In December 2017, the Board of Supervisors authorized the allocation of the full salary and benefits of the Library Director pursuant to state law (California Education Code, Article 2, section 19147). The FY 2026-27 GFC to the Library Fund is estimated at $349,240. Table 19 provides a four-year history of contributions.

***Table 19*: Contribution to the Library Fund**

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| GF Contribution | $274,156 | $290,304 | $316,974 | $349,240 |

Transient Occupancy Tax Contribution to the Road Fund (1201)

Prior to FY 2013-14, the Road Fund received $2,000,000 annually in Transient Occupancy Tax (TOT). In February 2014, recognizing that well-maintained roads contribute to economic vitality, the Board of Supervisors approved the following percentage formula providing an annual increase to eventually lead to a TOT rate capitation of 25%: FY 2013-14 (20%), FY 2014-15 (21%), FY 2015-16 (22%), FY 2016-17 (23%), FY 2017-18 (24%) and FY 2018-19 (25%). The percentage was based on the two-year's prior audited TOT numbers contained in the ACFR. Effective FY 2019-20, the Board of Supervisors continued the contribution to the Road Fund based on the established formula, however, only the Maintenance of Effort (MOE) amount of $5,319,831 was transferred to the Road Fund, with the remaining amount of $920,053 set aside for priority projects.

Considering significant reductions anticipated in TOT due to the pandemic, the County began contributing the MOE amount toward the Road Fund effective FY 2020-21 instead of the formula. In FY 2020-21, the contribution of $5,205,660 was based on the MOE using FY 2016-17 as a base year and increasing each year by a construction inflation index two years in arrears. This method was used for contributions from FYs 2020-21 through 2023-24.

***Table 20*: TOT Contribution to the Road Fund**

| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---|---|---|---|
| TOT Contribution | $6,222,054 | $9,518,405 | $9,641,113 | $10,037,154 |
| Percent of TOT | 16% | 25% | 25% | 25% |

The Board of Supervisors directed that the FY 2024-25 Adopted Budget revert to the formula of 25% of TOT based on audited actuals, which has been the method used each year since. The FY 2026-27 Recommended Budget includes a $10,037,154 contribution, an increase of $396,041 from the prior fiscal year. Table 20 provides historical and current TOT contributions to the Road Fund.

Pajaro/Sunny Mesa Community Services District

In FY 2015-16, the Board of Supervisors approved a Memorandum of Understanding (MOU) with the Pajaro/Sunny Mesa Community Services District to annually allocate $25,000 for the maintenance of the Pajaro Neighborhood Park. The MOU is in effect until June 30, 2039.

Healthcare Realignment

Pursuant to Welfare and Institutions Code, section 17000, California counties are required to provide medical care to indigent residents lawfully residing in the County when such persons are not supported and relieved by some other means. Historically, this population of medically indigent adults (MIAs) had been cared for by county governments that relied on local, state and federal funding to provide the necessary services. Until recently, the County received funding for this purpose via the realignment of health and social services programs that occurred in 1991 and 1992. Realignment increased California sales and vehicle license fees earmarked for counties to support the financial obligations of caring for the MIA population, amongst other things.

When California elected to implement a state-run Medicaid Expansion under the Affordable Care Act, the state anticipated that counties' costs and responsibilities for the medically indigent would decrease since many in this population would become eligible for coverage through Medi-Cal or the Exchange, where Californians can get brand-name health insurance with federal premium assistance. On June 27, 2013, Governor Brown signed into law Assembly Bill 85 (AB 85) Chapter 24, Statutes of 2013 that provided a mechanism for the state to redirect State Health Realignment funding to fund social service programs.

In consideration of the Medi-Cal expansion for MIA adults, effective January 1, 2014, AB 85, as modified by Senate Bill 98 (Chapter 358, Statutes of 2013), reduced California counties' Health Realignment funds by an average of 60% (including maintenance of effort payments). Beginning in FY 2014-15, a portion of California counties' realignment amounts, based upon a calculation of FYs 2009 through 2012, would be subject to redirection by the state. Table 21 provides the amount of realignment dollars the County received for the fiscal periods utilized to determine the redirected amounts.

***Table 21*: Realignment Dollars Received by Fiscal Year**

| Fiscal Year | Sales Tax Realignment | Vehicle License Fees | Total Realignment Dollars |
|---|---|---|---|
| 2008-09 | $2,709,949 | $8,759,851 | $11,469,800 |
| 2009-10 | $2,609,952 | $8,169,943 | $10,779,895 |
| 2010-11 | $2,609,952 | $8,169,943 | $10,779,895 |
| 2011-12 | $2,609,952 | $7,583,086 | $10,193,038 |

Public hospital counties were given a choice between two options to determine the pro rata portion of realignment funds. Because Natividad is the designated county hospital for Monterey County, the AB 85 options were: 1) Percentage approach: accept a reduction of 60% in realignment funds, including $3.3 million in annual maintenance of effort payments; or 2) Formula approach: utilize a formula to show a lesser reduction would be appropriate, which was based on historical costs for providing uninsured programs.

The Board of Supervisors chose the formula approach and Natividad and the Health Department provided historical data to the state's Department of Health Care Services (DHCS) to use in determining the reduction formula. Initially, the state returned a formula that would have resulted in an 85% reduction of health realignment funds (approximately $8.5 million). The County Administrative Office submitted a subsequent series of historical documentation to the state for re-evaluating the formula. The second submission resulted in a redetermination by the state placing only 51.19% of the County's realignment dollars at risk for redirection (approximately $5.1 million).

The redirection is based on a calculation of estimated revenue and expenditures, with an annual true-up adjusting for actuals. The County received notification in the beginning of FY 2017-18 that the redirection would increase sharply starting that same year, with a nearly $6 million budget gap emerging in FY 2018-19 as a result. A three-year plan was implemented and includes utilizing $3.2 million in health realignment fund balance for program costs for animal, children's medical, communicable disease, home visitation, administrative, public health lab, Whole Person Care (WPC), and Women, Infant, and Children services. Through prudent decision-making and management, the three-year plan has outperformed initial estimates and consequently, realignment fund balance continues to be used strategically to minimize impacts to services. The department will continue to fund programs with realignment and monitor for any anticipated deficits due to AB 85.

## Conclusion

The General Fund supports basic governmental functions including public safety, criminal justice, land use and environment, education, recreation, health and sanitation, public assistance, and finance and administration.

As the demands on the County's funds increase via obligations, liabilities and contributions, the ability to maintain the service levels of prior fiscal years becomes more challenging. County offices and departments continue to exercise austere fiscal measures in day-to-day operations but will undoubtedly face more challenges in upcoming fiscal years.

# Capital Budget Summary

## Capital Improvement Program (CIP)
## Five-Year Plan
## Fiscal Year (FY) 2026-27 through 2030-31

The County of Monterey Capital Improvement Program Five-Year Plan (hereinafter CIP) sets forth capital projects essential to maintain and improve County public facilities and facilitates the orderly implementation of the County General Plan. Public facilities include buildings, major equipment, telecommunications infrastructure, parks, and transportation systems. CIP projects are those projects that cost more than $100,000 and provide long term assets to Monterey County.

Each year, the CIP is reviewed and updated considering available funding to address County infrastructure needs. A long-term CIP provides several benefits:

- Prioritizes needs and establishes an orderly basis for sound budgetary decisions.
- Focuses attention on both mandated and community goals, needs, and capabilities for best use of public funds and establishes a long-term plan to address future needs.
- Improves the likelihood of obtaining State and Federal financing assistance for projects.
- Encourages project coordination between the County and public agencies which serves to reduce scheduling conflicts.

The CIP is developed annually in connection with the County budget process. Capital projects are administered by the Public Works, Facilities & Parks Department (PWFP), Natividad Medical Center (NMC), and Information Technology Department (ITD). PWFP leads in developing the CIP and coordinates with County departments to identify, compile and document the capital needs of the County.

Capital needs for County infrastructure, such as roads, bridges, buildings, and parks total more than $1.6 billion, which far exceeds available financing resources. As such, priorities must be established using the limited available funds.

The draft CIP 5-Year work plan consists of 143 projects planned between FY 2026-27 and FY 2030-31, including 105 projects with proposed funding in FY 2026-27. The draft CIP also includes 194 of unfunded ("unprogrammed") needs with a total estimated cost of $402 million.

Implementing Departments (PWFP, NMC, ITD and in some special cases, other departments) develop their respective work plans for inclusion in the CIP using available funding sources. Capital Projects are generally budgeted in Capital Projects, Fund 1930 and Enterprise Fund 2020. Adoption of the County Budget appropriates funding for the first year of the five-year program as part of the operating budget. Budgeted costs include design, environmental, construction, equipment, land purchase, and project administration of new, improved, or replacement infrastructure. Funding for CIP is provided through a wide variety of sources, including local, State and Federal grants, Gas Tax revenues, bonds, fees, capital funds and enterprise fund profits.

Facilities projects do not have a dedicated funding source for repair and replacement needs and must compete with other unfunded priorities such as new construction and equipment purchases. The PWFP Facilities Division is working closely with the CAO to provide subject matter expertise on key repair and replacement projects and develop a work plan using Fund 2205 – Building Improvement Fund. This work plan is expected to be presented to the Board in early FY 2026-27.

The draft CIP is presented to the Planning Commission to determine conformity with the General Plan. The final CIP is presented to the Board of Supervisors for consideration as part of the annual budget adoption process.

## Fund 1930:
## Capital Projects

The Capital Projects Fund 1930 accounts for financial resources used for the acquisition or construction of major capital assets. These include land and land improvements, buildings and building improvements, infrastructure, and construction in progress. All project activity, except for enterprise fund projects, is reported in Fund 1930. The FY 2026-27 Recommended Budget for Fund 1930 includes the following:

| Project Title | Project Budget FY 2026-27 |
|---|---|
| Aguajito HVAC Repair & Replacement | 926,216 |
| Animal Shelter Replace HVAC Unit | 597,693 |
| Bradley Library Branch | 5,221,426 |
| Capital Improvement Project Administration | 225,000 |
| Carmel River Floodplain Restoration (CRFREE) | 16,908,911 |
| Development SW Corner of Gabilan @ Church | 292,310 |
| Electric Charging Stations at Various County Facilities | 4,000 |
| Juvenile Division Restroom Remodel | 150,000 |
| King City Courthouse Parking Lot Repaving | 550,000 |
| Pajaro Library Mansion | 1,555,412 |
| Prop 68 Per Capita Grant | 174,709 |
| Schilling Place Generators Replacement | 598,436 |
| Seaside Community Benefits Office | 1,152,457 |
| Women's Shelter Kitchen Upgrades and Building Repairs | 700,000 |
| Youth Center Tenant Improvements | 19,163 |
| **Fund 1930 Total:** | **29,075,733** |

### Aguajito HVAC Repair & Replacement:

This project covers a range of Heating, Ventilation, and Air Conditioning (HVAC) repairs and improvements based on a 2023 HVAC System Assessment. Work is prioritized from high (Category 1a, 1b, 1c...) to low (Category 5a, 5b, 5c...) based on equipment condition, potential labor and energy savings, improved occupant comfort, and risk of system failure affecting building operations. Prior funding request identified Category 1 work, including new variable air volume box retrofits and conversion from pneumatic to electronic controls to eliminate the pneumatic system. Remaining work is anticipated to be phased across multiple fiscal years. Project costs are shared equally 50/50 with State Courts.

**Total FY 2026-27 Budget: $926,216**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $1,752,608**

### Animal Shelter Replace HVAC Units:

The Animal Services facility at 160 Hitchcock Road is approximately 22 years old. The existing HVAC system is the original to the building and consists of seven units. Five units serve the main building, which includes customer service area, staff offices, spay and neuter clinic, and animal housing. The remaining two units service the dog kennel wings. Due to the age of the system, repair needs have increased significantly in recent years, and the units are approaching the end of their useful life and may no longer be reliably repairable. This project will replace the existing HVAC system to ensure consistent and efficient heating and cooling for animals and facility occupants.

**Total FY 2026-27 Budget: $597,693**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $2,246,754**

### New Bradley Library and Resiliency Center:

Originally, the County Board of Supervisors allocated $200,000 to evaluate the feasibility of acquiring a new site for a replacement Bradley Library. The local school has expressed interest in collaborating with the Library to support the development of a replacement facility that will serve the residents and students of Bradley. The feasibility study was completed in FY 2022-23. The FY 2023-24 budget was based on preliminary construction estimates conducted during the feasibility phase, including property acquisition, design and construction. The FY 2024-25 budget continues the property acquisition process. This project was previously reported in the CIP as "New Bradley Branch Library Feasibility Study & Future Development."

**Total FY 2026-27 Budget: $5,221,426**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $6,032,073**

### Capital Improvement Project Administration:

This project funds investigative reviews and analysis of potential projects and special requests initiated by the County Administrative Office or Board of Supervisors. It also funds the annual update to the CIP five-year plan.

**Total FY 2026-27 Budget: $225,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $225,000**

### Carmel River Floodplain Restoration and Environmental Enhancement (CRFREE):

The Carmel River Floodplain Restoration and Environmental Enhancement (CRFREE) Project is a comprehensive effort to improve flood control and restore native riparian habitat, floodplain habitat, and hydrologic function to a portion of the lower floodplain along the Carmel River. Key aspects of the project include: 1) Creating notches in the levees along the south bank of the lower Carmel River, 2) Restoring the south lower Carmel River floodplain, and 3) Building a causeway under Highway 1, connecting the south lower Carmel River Floodplain with the south arm of the Carmel Lagoon. This project is funded through the following grant programs: Wildlife Conservation Board, National Fish and Wildlife Foundation, Department of Water Resources Flood Corridor, Coaster Flood and Urban Streams grant programs, California State Coastal Conservancy, and FEMA/Cal OES Hazard Mitigation Program.

**Total FY 2026-27 Budget: $16,908,911**
**Est. Project Completion Date: 6/30/2029**
**Total Project Budget: $60,430,561**

### Development of County Property – Church and Gabilan Streets:

This project is located on the former site of the County modular buildings near the corner of Church Street and West Gabilan Street in Salinas. The project involves construction of a parking structure to serve city, County, court employees, and the public. This project would be funded jointly between the City of Salinas and County of Monterey. This project addresses a significant shortage of off-street parking identified in the original Environmental Impact Report (EIR) for the Government Center campus.

**Total FY 2026-27 Budget: $292,310**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $34,465,170**

### Electric Charging Stations at Various County Facilities:

This project will install multiple electric vehicle (EV) charging stations at County facilities to support charging needs for the County fleet, employees, and, in certain cases, the public. Central Coast Community Energy (3CE) has offered $20,000 per project to assist with installation and hardware costs. Potential locations include Monterey or Salinas Courthouse, the Natividad Jail or hospital, the Health Department Building, and County Library sites.

**Total FY 2026-27 Budget: $4,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $385,000**

### Juvenile Division Restroom Remodel:

The bathroom tiles, fixtures and VCT flooring require replacement. Toilet partitions and sink areas exhibit excessive rust and restroom tile walls and flooring are damaged and/or deteriorating. Sinks, urinals, and toilets require frequent service and are in poor condition, resulting in unsightly and unclean restroom facilities. The building is a two-story structure of approximately 22,565 square feet. Originally built around 1971, the building is used by the Probation Department for Juvenile Court and Juvenile Services.

**Total FY 2026-27 Budget: $150,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $237,171**

### King City Courthouse Parking Lot Repaving:

Repave and restripe entire parking lot at the King City Courthouse, 250 Franciscan Way, King City. Currently the Sheriff's Office, District Attorney (DA), and Courts occupy the building. The DA provides services to the public Monday through Friday, 8 am to 5 pm. An additional $150,000 "Other" costs placeholder has been added to the project to cover potential EV charging stations at the parking lot.

**Total FY 2026-27 Budget: $550,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $3,339,753**

### Pajaro Mansion-Renovation:

This project upgrades the Pajaro Mansion to expand use of second and third floors through the addition of stairs, a lift, an exterior play area, and interior improvements. PWFP project managers worked in consultation with design professionals and the Historical Resources Review Board to finalize design of alterations to these historic resources (the Porter Vallejo Mansion and the Water Tower). Improvements include a new stairway egress with new fire exits serving the second and third floors, new outdoor space with shade structures and picnic tables, and sustainable landscaping. The project also includes installation of four EV charging stations, with infrastructure to support up to six additional future charging stations. The project also includes an interior re-design for the Library services

space. Design is complete and will result in a reconfigured public library space that improves workflow, safety and functionality while preserving historic architectural features. Associated improvements include furniture, shelving, electrical and data reconfiguration for public computers and staff work areas, and new flooring.

**Total FY 2026-27 Budget: $1,555,412**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $3,950,000**

### Prop 68 Per Capita Grant:

This project implements various repair and improvement projects in County Parks, including repairs to the Toro Park Buckeye BBQ structure, bathroom roof replacement at Jacks Park, and campsite improvements and removal of unusable modular units at Lake San Antonio and Lake Nacimiento. The County will receive $631,430 from California Proposition 68, which authorizes $4 billion in general obligation bonds to finance drought, water, parks, climate, coastal protection, and outdoor access for all programs. The County required local match is $157,858, for a total project budget of $789,288.

**Total FY 2026-27 Budget: $174,709**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $789,288**

### Schilling Place Generators Replacement:

Install replacement generators at 1441 and 1488 Schilling Place. Existing generators have exceeded their useful life and are non-operable due to current air quality regulations. This project includes purchasing and installing new generators which meet California Air Quality Control Board requirements.

**Total FY 2026-27 Budget: $598,436**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $3,856,190**

### Seaside Community Benefits Office:

This project involves planning and designing a new multi-service facility at 1281 Broadway for the Department of Social Services (DSS) Community Benefits Branch, with space for additional DSS programs, a library, and community partners. The project will be coordinated with the City of Seaside to ensure the project aligns with local standards and downtown planning goals, including parking considerations. The project includes planning for DSS's return following its temporary lease, as well as the development of a reuse or disposition plan for the existing facility. During FY 2025–26 and FY 2026–27, PWFP will advance planning and design consistent with the selected development approach, while maintaining flexibility in project delivery as funding and feasibility are refined.

**Total FY 2026-27 Budget: $1,152,457**
**Est. Project Completion Date: 6/30/2036**
**Total Project Budget: $73,660,363**

### Women's Shelter Building Repairs & Kitchen Upgrades:

This approximately 5,520 square foot facility provides housing for Monterey County women and children experiencing domestic violence and homelessness. The project would address several repair and renovation needs including replacing worn out stovetop burners and kitchen sinks/cabinetry and upgrading cold storage with two additional commercial refrigerators for clients of the shelter to store food. Other work includes: electrical panel upgrades; water heater and furnace replacement; fire alarm upgrades; upgrade restroom partition stalls, sinks, showers, and water damage repair; replace old, cracked flooring throughout building; repair/upgrade HVAC system; seal and repaint cracks in stucco; new landscaping in backyard to provide children an outside play area; landscaping; resurface and stripe parking lot.

**Total FY 2026-27 Budget: $700,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $3,276,948**

### Youth Center Tenant Improvements:

A recent facility assessment identified areas within the facility that require upgrades for full compliance with ADA/California Building Code (CBC) - Chapter 11-B and Code Fire and Life Safety Code. The tenant improvements would also allow for reconfiguration of space use to meet best practices for operations and separation of various youth populations at the facility. The project will bring the Youth Center into compliance with the current fire life safety code. The project will also renovate approximately 12,000 square feet of existing housing units. New fire walls will compartmentalize the housing units under the code square footage.

**Total FY 2026-27 Budget: $19,163**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $268,000**

## Fund 1930:
## Natividad Medical Center Capital Projects

FY 2026-27 Recommended Budget for Fund 1930 Natividad Medical Center includes the following:

| Project Title | Project Budget FY 2026-27 |
|---|---|
| Asset Management Tracking System | 511,000 |
| Campus Drive Pavement Rehabilitation | 1,000,000 |
| Contracts Management System | 150,000 |
| Fire Alarm Campus Wide | 1,200,000 |
| Furniture for Patient Areas & Ergo Equipment | 413,000 |
| General IT Equipment Replacement | 429,000 |
| Information and Security Compliance | 152,000 |
| IT Cabling | 100,000 |
| JOC Facilities Project | 250,000 |
| Natividad Refresh of Med Surg | 6,500,000 |
| Patient Queuing System | 136,000 |
| **Fund 1930 Total:** | **10,841,000** |

### Asset Management Tracking System:

Currently there is no mechanism in house to track or located rented and purchased medical equipment. This project would implement a new asset management system to track all assets at NMC.

**Total FY 2026-27 Budget: $511,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $511,000**

### Campus Drive Pavement Rehabilitation:
The NMC campus requires significant improvements to its roadways, including restriping and resurfacing parking lots, and resurfacing the main roadway. The main roadway has developed fatigue cracking in several areas, which will need to be addressed by removing and replacing the damaged asphalt to prevent further deterioration.

**Total FY 2026-27 Budget: $1,000,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $1,000,000**

### Contracts Management System:
This project is an upgrade to our home-made contracts tracking spreadsheet into a more robust contracts management system with reporting capabilities, templates and possibly an electronic RFP module. The system will likely be a WEB based system, instead of a system hosted in house.

**Total FY 2026-27 Budget: $150,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $150,000**

### Fire Alarm Campus Wide:
Fire Alarms will need to be replaced in near future. It was identified on Kitchell report as at end-of-life and inherent problems were starting to see with a 20 year old system.

**Total FY 2026-27 Budget: $1,200,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $1,200,000**

### Furniture for Patient Areas & Ergo Equipment:
This is a year after year fund to improve equipment and furniture within the hospital. As furniture and equipment comes to end of life the reliability declines rapidly. This project provides replacement furniture and equipment as needed.

**Total FY 2026-27 Budget: $413,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $413,000**

### General IT Equipment Replacement:
Non- working equipment can affect patient care, efficiency, and sustainability. Equipment will be replaced in a planned and orderly manner. This project is to replace and update all end-of- life equipment across Natividad Medical Center. This includes items such as computers, laptops, printers, scanners, etc.

**Total FY 2026-27 Budget: $429,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $429,000**

### Information and Security Compliance:
The project, through the purchase of software and other tools, reduces the potential impacts of unmanaged IT on system availability. These enhancements result in better delivery of patient care, financial sustainability, and improved hospital reputation. Ongoing investments in Information Security are needed to maintain a high level of system and data protection, and to keep technology up to date to address new emerging threats. This is a Health Insurance Portability and Accountability Act mandated compliance requirement and allows us to exercise healthcare best practice standards.

**Total FY 2026-27 Budget: $152,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $152,000**

### IT Cabling:
Low-voltage IT cabling is needed to support various hospital capital improvement projects. The wiring is an operational requirement to connect and network computers, phones, systems and sensors.

**Total FY 2026-27 Budget: $100,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $100,000**

### JOC Facilities Project:
This project is a combination of various repair projects under $100,000. Projects include roof repairs, ADA sidewalks, door repairs, morgue lifts, water treatment for sterilizers, and others.

**Total FY 2026-27 Budget: $250,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $250,000**

### Natividad Refresh of Med Surg:
This project includes a comprehensive remodel of the Medical Surgical Unit. This project will allow for new paint, flooring, tile in the bathrooms, and casework improvements in the patient rooms. The area has not been modernized since it was constructed in 1999. This project will involve several smaller projects aimed at the same goal of refurbishing specific areas primarily focused on furniture replacement (patient, visitor, and staff areas) and refurbishing collectively other areas considered small projects.

**Total FY 2026-27 Budget: $6,500,000**
**Est. Project Completion Date: 6/30/2028**
**Total Project Budget: $8,000,000**

### Patient Queuing System:
Patient queues are prevalent in healthcare and wait time is one measure of access to care. An electronic queue management system will help the hospital's clinics and ancillary services safely and efficiently manage patient flow through real-time dashboards and business intelligence capabilities.

**Total FY 2026-27 Budget: $136,000**
**Est. Project Completion Date: 6/30/2027**
**Total Project Budget: $136,000**

# Debt Management Policy

## Section 1 – Introduction

The purpose of the County of Monterey (the “County”) Debt Management Policy (the "Policy") is to ensure sound and uniform practices for issuing and managing debt. The County recognizes that it may need to enter into debt obligations to finance projects and to meet fiscal responsibilities. Accordingly, this Debt Management Policy confirms the commitment of the Board of Supervisors (the “Board”), staff, advisors and other decision makers to adhere to sound financial management practices.

The County's Comprehensive Annual Financial Report lists a number of legally separate organizations ("component units") for which the Board is financially accountable. This Policy informs the actions of these component units to ensure a uniform approach to the issuance of debt.

The procedures set forth herein shall be followed in connection with all proposed offerings of bonds, notes, or other debt instrument financings authorized by the County, and any other entity for which the Board, or other County agency, is the governing body. The Board adopted a Public Financing Policy (“Debt Management Policy”) on May 19, 1998 which incorporated as an addendum the Mello-Roos Community Facilities District Financing Policy, previously adopted by the board on March 25, 1991. Revising resolutions were approved: on October 8, 2002 to address statutory changes and to more appropriately provide financial protection to the County for issuance of Mello-Roos debt; August 16, 2005 to add Certificates of Participation to General Obligation Bonds for purposes of calculating debt ceilings; on July 11, 2006 to establish the Capital Improvement Plan and Committee, and on April 21, 2008 to further amend policies, and on February 14, 2012 to delete reference to the Debt Advisory Committee (DAC). Those amendments and original policy are modified and restated herein. This revised policy as of July 25, 2017 ensures the County’s compliance with requirements pursuant to California Senate Bill 1029, which amended Section 8855 of the California Government Code and became effective in January 2017. Such requirements pertain to how the policy’s goals relate to the County’s planning goals, capital improvement program, and overall objectives. The updated policy herein also contains new language to ensure the County’s ongoing diligence with respect to financial disclosure, monitoring, and recordkeeping.

The proper utilization of debt is a major financing tool of the County – supplementing and/or leveraging other sources of financing such as allowed taxation, fees for services, fines and grants. Costs versus benefits/risks of borrowing will be a major consideration when evaluating each proposed use of debt as a source of financing specific county needs.

Debt is utilized by the County to address County-wide business needs and Board of Supervisor goals and objectives, and when it is determined to be the most prudent and cost-effective method for meeting general or specific needs and service requirements. Debt proposals must be closely coordinated with the county’s capital and operating budget processes and must consider the impact of the proposed debt issue on the county’s credit rating and total debt burden, as well as long-term goals, objectives and financial forecasts. Repayment of borrowed funds is of paramount concern to the County. Proper structuring and continued management of county debt is critical.

### 1.1 Policy Objectives

The Policy objectives are as follows:

- Establish a systematic and prudent approach to debt issuance and debt management.
- Ensure access to debt capital markets and direct purchase investors (private placement providers) through prudent and flexible policies.
- Define specific limits or acceptable ranges for general fund supported debt and pension obligation debt.

### 1.2 Scope

This Policy governs the issuance and management of all debt and lease financing activity by County entities and component units. The debt policies and practices of the County are subject to and limited by applicable provisions of state and federal law and to prudent debt management principles.

The County uses financing techniques prescribed under existing law for projects that require financing beyond the current fiscal year. These techniques can include, but are not limited to, certificates of participation, lease-back arrangements, and revenue and assessment bonds.

## Section 2 – Debt Advisory Committee

The Debt Advisory Committee (DAC) shall be reestablished, consisting of the Auditor-Controller, Treasurer-Tax Collector, and County Administrative Officer, or their designees, for the purpose of reviewing and advising the Budget Committee, Capital Improvements Committee, and the Board regarding proposed and existing debt issues in which the Monterey, or other entity for which the Board is the governing body, has complete or limited obligation for debt repayment. Such debt issues include, but are not limited to General Obligation Bonds, Revenue Bonds, Certificates of Participation (COPs), Tax Allocation Bonds, Special Assessment Bonds, Revenue Securitizations, Judgment Obligation Bonds, Conduit Debt, Mark-Roos and Mello-Roos financings, Tax and Revenue Anticipation Notes (TRANs), and other short term financings. The DAC may utilize the services of an independent municipal advisor when analyzing the proposed financing.

The Auditor-Controller or his or her alternate will chair the DAC. The Treasurer-Tax Collector or his or her alternate will act as the vice chair. The chair shall be responsible for providing the functions of a recording secretary if the DAC deems such services to be necessary.

### 2.1 DAC Responsibilities

The DAC shall meet to consider County public financing proposals, refunding opportunities, or other debt management issues. A Debt Action Request (DAR) will be presented to the DAC by the County Administrative Office summarizing the action(s) requested (i.e., proposed financings, refunding opportunities, material events disclosure requirements, arbitrage issues, recommendations, policy, and other matters), all pertinent information surrounding the request, analysis, findings, and justification for a recommended course of action.

The DAC will consider and discuss the DAR and any additional relevant information required to make an informed decision. This may include seeking input and analysis from other internal and/or external resources, as deemed appropriate. The DAC will approve, modify, or deny the DAR, as determined by the DAC to be in the best interests of the County. If the DAC approves or modifies the DAR, the County Administrative Office will be responsible for implementation of requested action(s). If the DAC advises denial of the request, a written explanation of the Committee's reasoning will be provided to the requesting agency, committee, or department by the County Administrative Office within 10 days of the meeting, or as determined to be an appropriate and reasonable timeframe based on the requesting entity and purpose of the request.

For each individual issue, the DAC will analyze the current market conditions, benefits to be derived from the financing, potential risks, debt service burdens, revenue streams, sector expertise, cost of issuance, statutory restraints, current and projected market conditions, and other factors to determine debt structure, the method of sale, the financing team composition, term, use of credit enhancement, and method of awarding contracts.

## Section 3 – Issuance of Approval Process

The approved Monterey County Capital Improvement Plan (CIP) and other Board approved or referred projects are the primary foundation for debt financing consideration for County serviceable debt. Debt proposals may originate from the Board, the Budget Committee, the issuing agency, and/or the recommending department. Debt for projects not eligible as a CIP project (non-recurring, less than $100,000, and/or useful life of less than five years) may be recommended by the agency or department proposing such issuance. A department, agency, or committee proposing a debt issue will submit a written report (in Board report format) to the County Administrative Officer, or designee, fully describing the proposed project, which specifically addresses the following:

- Purpose and feasibility of the proposed project.
- Public benefit derived from the project.
- Available project financing sources and alternatives (grants, etc.).
- Estimated total costs of the project (excluding cost of financing).
- Estimated timeline for completion of the project.
- Estimated additional ongoing operational costs resulting from the project.
- Appropriate revenue streams available for debt service.
- Proposed collateral to be pledged.
- Estimated total General Fund impact from debt service requirements and changed operational costs.

A DAR will be presented by the County Administrative Officer, or designee, for DAC review. DAC's review, findings, and recommendations will be presented to the Budget Committee for consideration and, if appropriate, referral for full Board consideration for approval to engage the financing team of external finance professionals. The County Administrative Office will be responsible for presentation, in coordination with the proposing department, agency, or committee.

### 3.1 Standards of Debt Financing

The County will minimize the level of direct debt by incurring debt only in those cases where public policy, public interest and/or economic efficiency favor debt over cash financing or grant funding. In addition, the County shall use self-supporting (debt-service neutral or better) debt when possible.

The County in most cases will issue debt to finance capital projects. Other possible reasons to issue debt include (but are not limited to) refinancing unfunded pension liabilities, allowing the County to cover periods of temporary cash shortfalls, refinancing bonds, and paying obligations imposed by law. Except to alleviate cash-flow timing issues within a fiscal year, the County will avoid using debt to finance reoccurring operating expenses. All debt issuance will fall within the limits permitted by the California Constitution and state law.

## Section 4 – General Debt Policies

### 4.1 Purpose of Debt

There are two basic types of debt: new money financings and refunding financings.

4.1.1 New Money Financings

The County may issue long-term debt to generate funding for capital projects. Short-term debt may be issued to generate funding for cash flow needs.

4.1.2 Refunding Financings

Refunding bonds are issued to retire all or a portion of an outstanding bond issue or other debt. Such bonds can be used to achieve present value savings on debt service, to modify interest rate risk, or to restructure the payment schedule, type of debt instrument used, or covenants of existing debt. The County must analyze each refunding bond on a present value basis to evaluate the economic effects. Policies on the administration of refunding bonds are detailed in Section 4.13 "Debt Refunding."

### 4.2 Use of Debt

Debt should be used when it is in the best overall interest of the County, including appropriate short-term borrowings and financing of certain assets with substantial useful and economic lives. The term of the debt must not exceed the useful life of the financed asset and, ideally, it should match or have a duration of less than the useful life of the asset.

Debt may be issued to finance needed equipment, facilities or infrastructure identified by the Capital Improvement Committee or adopted County Budget.

Debt may be issued to fund short-term operating and/or cash flow needs of the County, but must be repaid within 13 months from date of issuance. Debt may be issued for refunding existing debt when a reasonable overall net savings can be realized.

### 4.3 Legal Limitations
All debt issued by the County shall be in compliance with all pertinent State and federal statutes and in compliance with all regulations promulgated by agencies that maintain jurisdiction over debt issuance. All debt issues by the County shall conform to the provisions of this policy, unless waived by the Board. The Board, by resolution dated August 16, 2005, extended the General Obligation bond debt ceiling of 1.25% of countywide assessed value to include COPs financings.

### 4.4 Bond Proceeds
The use of proceeds from long-term financings will be limited to the uses authorized by law and allowed by the provisions of the particular debt issue. Generally, these limitations will allow for paying costs of planning, design, land, construction or acquisition of buildings, permanent structures, attached fixtures and/or equipment, movable furniture and equipment, and the costs of planning and issuing the debt.

The uses of short term financing will include funding the County's cash flow deficit in anticipation of tax and revenue receipts.

Proceeds of debt will be held either (a) by a third-party trustee, which will disburse such proceeds to the issuer upon the submission of one or more written requisitions, or (b) by the issuer, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the County.

### 4.5 Avoiding Negative Impact on General Fund
Expenditures and investment transactions related to borrowings for funds other than the County's General Fund shall be structured to eliminate, to the maximum extent possible, direct and or indirect negative impacts on the General Fund. Interim funding for project expenditures shall be established and financed from proceeds of borrowings (or other appropriate sources) to avoid delays in draw-downs or reimbursements which would have the effect of reducing General Fund interest earnings.

### 4.6 Debt Issue Size
The amount of any financing should be held to a minimum, taking into consideration any available existing funds to partially finance project costs. Reasonable revenue coverage will be required for all issues. Bond reserve funds and capitalized interest should generally be minimized or eliminated to reduce borrowing size, unless it is in the County's best interest to do otherwise, or if such funds are required as a function of law, regulation, or market conditions. Debt will only be issued to cover authorized costs as indicated in the preceding section on Bond Proceeds. Generally, debt will only be issued upon receipt of acceptable and reliable project construction bids. In certain situations, reliable estimates may be the basis for debt issuance.

### 4.7 Debt Level/ Affordability Targets
The County shall establish an affordable level of debt to preserve credit quality and ensure financial stability. As such, aggregate General Fund lease debt service should not fall more than within a range of four to six percent (4%-6%) of General Fund expenditures. The County shall maintain a debt affordability model with ratios recalculated at the time of a new debt issue. The DAC and the Board will be notified if any new issuance would cause the ratio to exceed the threshold. Both DAC and Board approval would be required before the County is allowed to exceed the ratio threshold.

A component unit may be allowed to exceed the above target ratio if the unit generates user fees through a business-type activity. The component unit must, however, repay the debt with money generated by user fees or other dedicated revenue sources.

The above target ratio does not include the County's pension and retiree health care unfunded actuarial accrued liabilities (UAAL), which itself is a form of "debt" owed to retirement plan members.

### 4.8 Tax Status
It is the County's policy to issue tax-exempt obligations and to avoid taxable status on County borrowings unless it is determined that taxable status would be in the best interest of the County. Generally, tax- exempt bond issues are subject to IRS arbitrage rebate requirements. These requirements specify that any profit or arbitrage be rebated to the federal government. Rebate computations are typically required every five (5) years and upon final redemption or maturity of the bonds. Any excess earnings are required to be rebated to the federal government. As primarily a tax-exempt borrower, the County will comply with applicable IRS regulations and provisions including arbitrage rebate calculations, rebate of arbitrage profits, and any necessary tax filings.

### 4.9 Taxpayer Equity
If a debt issuance is to be financed by General Fund revenues, the proposing department must demonstrate a benefit to a significantly large proportion of the County's property taxpayers. If the project would primarily serve a definable group of taxpayers, the obligation to repay the debt should be borne by that group of taxpayers, when feasible. In certain instances, the Board may determine that exceptions to this general guideline would be in the best interests of the County.

### 4.10 Authorized Method of Sale
The County's goal is to protect the public's interest by obtaining the lowest possible interest cost. To obtain this goal, the County may use a competitive, negotiated, limited-competitive (hybrid) or private placement method of sale. The appropriate method should be determined on a case-by-case basis.

Before selecting a method of sale for public offerings, the financing team shall take into consideration the current market, the issuer's characteristics, and the proposed bond structure. Market considerations will focus on the supply and demand of competing issuances. Issuer characteristic considerations will include market familiarity, credit strength, and policy goals. Bond structure considerations will include the type of debt instrument, issue size, structure, and timing.

Determination of whether to sell bonds under a competitive bid or a negotiated sale will depend on many factors, including the market environment,

timing considerations, structure of financing, and the type of bond or other financing instrument. For certain types of debt instruments and financing structures, competitive sale is generally the method by which the County can obtain the lowest interest cost, and is required for specified types of debt issues. However, in some circumstances, competitive sale may not be feasible or practical, and in some situations, the use of negotiated sales may provide a more favorable financial outcome. Thus, the method of sale must be analyzed by the County, and if used, the municipal advisor, prior to any debt issue. Private placement may be used for any debt issue structured specifically for one purchaser, typically, a bank, insurance company, broker dealer, or leasing company. Financial analysis and professional concurrence must precede any private placement issue.

#### 4.10.1 Competitive Sale

In a competitive sale, competing underwriters deliver sealed bids to the County, at the time and place specified in the Official Notice of Sale. The County selects the underwriter offering the best terms at the time. Bids will be awarded on a True Interest Cost (TIC) basis, providing other bidding requirements are satisfied. TIC is a method of calculating bids for new issues that takes into consideration certain costs of issuance and the time value of money. In such instances where the County Administrative Office deems the bids received unsatisfactory, the County Administrative Office may enter negotiations for sale of the securities or reject all bids. The Official Notice of Sale will be carefully constructed to ensure the best possible bid for the bonds, in light of existing market conditions and other prevailing factors

#### 4.10.2 Negotiated Sale

A negotiated sale is a sale of bonds whereby the terms and price are negotiated by the County and the municipal advisor through an exclusive agreement with a previously selected underwriter and/or underwriting syndicate. In many cases, County debt is issued via a negotiated process, which provides the County control over the financing structure, the issuance timing and flexibility of distribution.

### 4.11 Debt Credit Rating

The County seeks to maintain and, if possible, improve its current long and short-term debt ratings to enhance the County's reputation within the financial community and to minimize borrowing costs. Emphasis should be placed on protecting the General Fund and enhancing the County's financial condition. Further, the County will maintain good communication with the bond rating agencies and keep them apprised about the County's financial condition through provision of relevant reports and documents.

The County may solicit a credit rating review at its discretion, typically done in the context of a bond transaction. It is the County's policy to solicit ratings from Nationally Recognized Statistical Ratings Organizations (NRSRO) for its debt issues, including Fitch Ratings, Moody's Investor Services, and Standard & Poor's. A single credit rating may be utilized if/when it is financially advantageous to do so and upon advice from the County's municipal advisor, or/and underwriter.

### 4.12 No Public Financing for the Purpose of Arbitrage

The County shall be prohibited from issuing arbitrage bonds. Permitted investment of proceeds must be clearly defined prior to each issuance. Planning, contract, and construction delays must be managed to assure compliance with the various exceptions afforded by the Internal Revenue Service (IRS) concerning arbitrage, such as the 6-month, 18-month, 3-year and 5-year exceptions, when applicable.

### 4.13 Debt Refunding

The County is responsible for acting upon refunding opportunities that offer significant savings over the maintenance of existing debt. Periodically, the County will analyze and evaluate debt repayment opportunities based on current market conditions. Additionally, the County may request or receive analysis of an opportunity to refund existing debt from a municipal advisor or other municipal financial market participant. The County will consider such opportunities and evaluate the economic benefit they may present.

Outstanding debt issues may be refunded, if permissible by federal tax law and the terms of the debt instrument, if refunding results in an acceptable level of debt service savings. Other structural aspects are to be determined by the DAC, municipal advisor or/and underwriter.

As defined for federal tax law purposes, the County may issue current or advance refunding bonds when advantageous, legally permissible, prudent, and when the aggregate net present value savings (expressed as a percentage of the par amount of the refunding bonds) equal or exceed three percent (3%). Refunding's of current debt shall be made only if recommended by the DAC and the County Admirative Office, and approved by the Board. Refundings that produce negative savings will not be considered, unless there is a compelling public policy objective.

Within federal tax law constraints, a refunding will be considered if and when there is a net economic benefit or if it is imperative in order to modernize covenants essential to operations and management. A current refunding provides that all proceeds (aside from expenses and reserve fund, if required) are used to extinguish existing debt at a savings to the County in the overall repayment costs. Managers of existing projects may request refundings for the purpose of taking advantage of more favorable economic conditions and lower market interest rates, restructuring the principal and debt service payments, or eliminating burdensome covenants with bondholders. Advance refundings used to refinance outstanding debt before the date the outstanding debt becomes due or callable. Proceeds of advance refunding bonds are placed into an escrow account with a fiduciary agent and used to pay interest and principal on the refunded bonds until final redemption at their maturity or call date.

The financial advantages of a refunding must outweigh the costs and risks of reissuing bonds. The request for refunding will be assessed with competing new capital projects requiring financing. In no event will the maturity date of the refunding issue exceed the original maturity date of the refunded debt.

Savings requirements for current or advance refunding undertaken to restructure debt may be waived at the recommendation of the County Administrative Office, in consultation with the municipal advisor, with DAC and Board approval, upon a finding that such a restructuring is in the County's overall best financial interest.

### 4.14 Primary and Continuing Disclosure

Primary disclosure shall include the preliminary official statement (POS) and the official statement (OS), which shall be prepared in a manner consistent with applicable securities laws and the Government Finance Officers Association (GFOA) guidelines. In connection with a debt issuance,

the County may undertake to provide continuing disclosure in order to enable the underwriters of such debt to comply with the requirements of Securities and Exchange Commission (SEC) rule 15c2-12. Disclosure certifications shall be acknowledged by the Office of the Auditor-Controller who shall be responsible for the County's continuing disclosure undertakings.

After entering a Continuing Disclosure undertaking (i.e., a contract), the County shall comply with the terms of such undertaking. Not only must all filings be made in a timely manner, if for any reason there is a failure to make a timely filing, such failure also must be disclosed (and could reflect negatively on the County). The Office of the Auditor-Controller will take all reasonable steps to ensure that the County files timely annual reports and "listed event" (there are currently 15 such events) notices with the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access system (EMMA), and that all such filings are (i) complete and accurate under the law and (ii) clear, concise and readable for the investing community.

The County may also (i) select certain staff members to be the County's "disclosure team" that, with the County Administrative Office, develops and employs disclosure practices and procedures that are effective, reasonable and defensible and (ii) engage with an external disclosure counsel to provide additional guidance and training. The County may also from time to time evaluate using the services of a dissemination agent, such as the County's municipal advisor or Digital Assurance Certification, LLC, or some other third-party entity to assist with compliance.

### 4.15 Investment of Bond Proceeds

Bond proceeds shall be invested as permitted by the instrument pursuant to which the bonds are issued and pursuant to the County's investment policies. The County Administrative Office will determine the investment structure reasonably expected to produce the results which are in the best interest of the County as it relates to the issue. Bond proceed investment can be managed by the County Treasury, Guaranteed Investment Contracts, or outside investment managers within the scope allowed by the instrument pursuant to which the bonds are issued.

### 4.16 Timing of Debt Issuance

Debt should be issued to correlate with the need for funds. For long-term projects, issuance should only occur when there is a verifiable need and reasonable expectation of compliance with statutes.

### 4.17 Expenditure of Bond Proceeds

Any new construction or project acquisition monies raised through debt issuance will adhere to the specific "Use of Proceeds" disclosures provided in the instrument pursuant to which the bonds are issued and any statutory requirements.

Annually, the Office of the Auditor-Controller shall submit a report to the California Debt and Investment Advisory Commission (CDIAC). The annual report will cover the period July 1, to June 30, inclusive and shall be submitted no later than seven months after the end of the reporting period by any method approved by CDIAC. The annual report shall, among other things, include the use of proceeds of issued debt during the reporting period, including the following:

1. Debt proceeds available at the beginning of the reporting period.
2. Proceeds spent during the reporting period and the purposes for which it was spent.
3. Debt proceeds remaining at the end of the reporting period.

### 4.18 Arm's Length Transactions

The County will endeavor to have "Arm's Length Transactions," in which the buyers (underwriters) of the debt have no relationship with the County. For Arm's Length Transactions, the County and the buyer are both acting in their own self-interest and are not subject to any pressure or duress from the other party.

### 4.19 Records Retention

Documentation relating to each particular financing will be retained for the term of the financing plus three years, including all refundings. Storage may be in hard copy or electronic format.

## Section 5 – External Finance Professionals

The County Administrative Office will be responsible for dissemination of requests for proposal (RFP), at least every three (3) years, to establish pre-approved lists of financing professionals from which issue specific teams will be selected. The County Administrative Office will assemble issue specific teams based on factors, including but not limited to, experience of the firm and individuals, issue specific expertise, scope of services to be provided, financial strength, recommended strategies, industry reputation, and pricing. Awards will not be based on price alone, but instead on which combination of professionals will result in the lowest overall borrowing costs to the County.

Most financing professionals are compensated from bond proceeds upon issuance. However, legal, municipal advisory, and feasibility consultant services may require payment for hourly services regardless of whether an issue is sold. Arbitrage rebate consultants, trustees, paying agents, and custodians generally charge annual fees for services provided after issuance.

### 5.1 External Finance Professionals

A. **Bond Counsel:** Prepares necessary bond resolutions, bond indentures, establishes underlying legal framework for the issuance, reviews all documentation and opines as to legalities relating to the issue.

B. **Disclosure Counsel:** Prepares the official statement or other disclosure for a debt issue.

C. **Tax Counsel**: Opine on tax matters associated with the offering and preparation of filings necessitated by IRS rules.

D. **Independent Municipal Advisor(s)** (MA): May be engaged by the County, if deemed advisable or appropriate by the DAC, to

provide independent analysis to the County of proposed public financings on such terms and conditions as ratified by the Board. The County Administrative Office, subject to Board ratification, shall have the discretion to hire MAs with respect to any particular proposed public financing or more generally to provide advice with respect to the public financing needs of the County on a periodic basis. The MA, and any related entity, shall be prohibited from: (i) receiving any payments from the underwriter(s) with respect to the proposed public financing; and (ii) selling any securities or derivative products to the County during the period it is acting as MA to the County. In the event it is determined that it is not necessary or advisable for the County to hire a MA with respect to a particular proposed public financing, the County shall perform any responsibilities which might otherwise have been performed by the MA.

E. **Feasibility Consultants:** Determine feasibility of complex debt issues as required by statute or at

the County's discretion.

F. **Underwriters:** Contractually commit to purchase and market the debt issue on negotiated sales, or may be the successful bidder(s) on competitive sales.

G. **Underwriter's Counsel:** Selected by the underwriter to act as counsel to the underwriter on negotiated sales.

H. **Special Tax Counsel:** Advises the County and bond counsel on tax related matters if tax counsel does not have the appropriate level of expertise. Customarily applicable to Mello Roos issuance.

I. **Ratings Agency Analysts**: Conduct financial reviews of the County and the debt issue to assign short and/or long-term ratings and will monitor the County's financial condition for possible adjustments to the assigned rating. Subsequent reviews can be initiated by either the County or the ratings agency.

J. **Credit Enhancement Providers:** Provide credit enhancements for debt issues including, but not limited to, insurance, liquidity facilitation, and letters of credit. Banks providing enhancement must be rated at least "A" by an NRSRO, approved by the County, and properly licensed to conduct business within the state of California. Bond insurance must be provided by nationally recognized municipal bond insurers who are rated at least "A" by an NRSRO. Contracts with credit enhancement providers should be structured, if possible, to protect the County's interests in the event of ratings downgrades, financial deterioration of the enhancement provider, and other material events likely to affect the issuance.

K. **Arbitrage Consultants:** Calculate investment returns on bond proceeds, arbitrage rebate amounts, and prepare the associated tax returns and forms.

L. **Trustees, Registrars, Paying Agents, and Fiscal Agents:** Banks or trust companies that provide vital corporate trust services throughout the term of the debt issue.

M. **Investment Advisors:** Provide advice as to investment of proceeds of debt issuances in appropriate investment vehicles.

### Section 6 – Financial Disclosure, Monitoring, and Recordkeeping

To assure clear, comprehensive, and accurate financial information, the County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis, cooperating fully with rating agencies, institutional and individual investors, County departments and agencies, other levels of government, and the general public. Complete and accurate disclosure supports the taxable or tax exempt status of bonds issued by the County and provides transparency regarding County finances and operations.

The County Administrative Office, Treasurer-Tax Collector, and Auditor-Controller, pursuant to their authority, shall be responsible for the following as they apply to County long-term and short-term debt issues:

A) Providing the trustees and/or dissemination agents ongoing disclosure information for filing with the MSRB via EMMA. The County may elect to utilize the services of a dissemination agent for continuing disclosure reporting; however, the responsibility for ensuring the reports are filed timely remains with the County.

B) Maintaining compliance with disclosure standards promulgated by State and Federal regulatory bodies.

C) Ensuring the Comprehensive Annual Financial Report (CAFR) and continuing disclosure statements meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the SEC, and Generally Accepted Accounting Principles (GAAP).

D) Monitoring to ensure all covenants and annual continuing disclosure requirements are complied with, including requiring each County department, agency, district, or authority to notify the County Administrative Office immediately upon the occurrence of any event, specified in Rule 15c2-12 under the Securities Exchange Act of 1934, which must be filed with EMMA. Examples of such events are credit rating downgrades, major disasters, major litigation, default on existing debt, bankruptcy, etc. and for Tax and Revenue Anticipation Notes (TRANs) issuance, ensuring cash deficit requirements are met for each issuance, to meet arbitrage and rebate requirements and protect the tax-exempt status of each issuance.

E) Submit an annual report to the CDIAC. The annual report will cover the period July 1, to June 30, inclusive and shall be submitted no later than seven months after the end of the reporting period by any method approved by CDIAC. The annual report shall consist of the following:

1. Debt authorized during the reporting period, which shall include the following:
   - Debt authorized at the beginning of the reporting period.
   - Debt authorized and issued during the reporting period.
   - Debt authorized but not issued at the end of the reporting period.

- Debt authority that has lapsed during the reporting period.

2. Debt outstanding during the reporting period, which shall include the following:
   - Principal balance at the beginning of the reporting period.
   - Principal paid during the reporting period.
   - Principal outstanding at the end of the reporting period.
3. The use of proceeds of issued debt during the reporting period, which shall include the following:
   - Debt proceeds available at the beginning of the reporting period.
   - Proceeds spent during the reporting period and the purposes for which it was spent.
   - Debt proceeds remaining at the end of the reporting period.

F) When applicable, applying the private business use, private payment or security, and the private loan financing tests to ensure the tax-exempt bond issues are not issues of private activity bonds. Monitoring shall include:

1. Reviewing the amount of existing private use of bond-financed facilities,
2. Identifying any new sale, lease or license, management contract, or other arrangements involving the private use of a bond-financed facility, and
3. Promptly consulting with bond counsel as to any possible private use of a bond- financed facility and any necessary remedial action. Generally, an issuer will not loan more than five percent (5%) of the proceeds of an issue to one or more nongovernmental persons. The issuer does not expect to allow and will not allow more than ten percent (10%) of the sale proceeds and investment proceeds of the issue or of the bond-financed facility to be privately used directly or indirectly by any nongovernmental person in any trade or business, other than as a member of the general public. For purposes of the preceding sentence, "10%" is reduced to "5%" for nongovernmental use of any facility financed or refinanced from the proceeds of an issue which are disproportionate to or not related to the governmental purposes of the issue. Absent an opinion of counsel a nongovernmental person is treated as "privately using" proceeds of the issue to the extent the nongovernmental person:
   a. borrows proceeds of the issue,
   b. uses the bond-financed facility (e.g., as owner, lessee, service provider, operator or manager), or
   c. acquires the output (or throughput) of the bond-financed facility.

G) When applicable, establishing and maintaining a system of monitoring, reporting and recordkeeping to meet the arbitrage rebate compliance requirements of the federal tax code. Arbitrage in the municipal bond market is the difference in the interest paid on the tax-exempt bonds and the interest earned by investing the bond proceeds in taxable securities. If interest rates on investments are higher than the interest on the bonds, there is positive arbitrage. The tax code requires that, to the extent the investment yield exceeds the bond yield, such excess must be rebated to the federal government, subject to the exceptions discussed in paragraph 3, below. The system shall include annually:

1. Ensuring investments of proceeds comply with yield restrictions throughout their investment life;
2. Tracking the investment earnings on bond proceeds since issuance and calculating any rebatable earnings (rebatable earnings are amounts earned from the investment of the gross bond proceeds at a yield in excess of the yield on the issue);
3. Applying exceptions to the application of rebatable earnings for certain investments of bond proceeds [e.g., if investments were (i) during a temporary period, (ii) part of a reasonably required reserve or replacement fund, or (iii) as part of a minor portion (an amount not exceeding the lesser of 5% of the sale proceeds of the issue or $100,000)];
4. Remitting any rebatable earnings to the federal government no later than sixty (60) days after the end of every fifth (5th) bond year throughout the term of a bond issue. The County Administrative Office has the authority to contract with parties specializing in arbitrage/rebate calculations, if deemed necessary; and
5. Satisfying the Arbitrage Rebate/Yield Reduction Filing Requirements-Form 8038-T or Form 8038-R, if applicable.

H) Ensuring debt service for all existing and anticipated debt is properly budgeted and appropriated for each fiscal year and documenting any specific revenue sources for repayment.

I) Initiating scheduled debt service payments.

J) Reconciling bank statements for money managed by trustees.

K) Validating all payments for construction and other debt related expenditures.

L) Retaining all material records related to bond financings, in a combination of paper and electronic forms, including, but not limited to:

1. Records relating to the bond transaction, including documents prepared by bond counsel, audited financial statements, offering documents (including the official statements), minutes and resolutions authorizing the bond financings, appraisals, surveys, feasibility studies, documents related to government grants, publications/articles related to County bond financings, correspondence, any IRS correspondence or examinations, and arbitrage related documents and calculations;
2. Documentation evidencing expenditure of bond proceeds;
3. Documentation evidencing use of bond-financed property;

4. Documentation of allocation of bond proceeds to issuance costs;
5. Copies of construction and purchase contracts, requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks related to bond proceeds spent for construction or purchase of bond financed facilities;
6. Copies of all agreements, contracts, leases, subleases, ownership documentation, and entity formation documentation;
7. Documentation evidencing all payments and security for the bonds;
8. An asset list or schedule of all bond-financed facilities or equipment;
9. Depreciation schedules for bond-financed depreciable property; and
10. The tracking of purchases and sales of bond-financed assets.

M) Maintaining material records for as long as the bonds are outstanding plus three (3) years after the final redemption date of the bonds.

N) Ensuring all County staff involved with debt issuance will be provided pertinent educational resources, enrolled in training/educational seminars and classes, and trained by knowledgeable staff to ensure compliance with all applicable Federal and State laws and regulations.

## Section 7 – Types of Debt Permitted to be Issued

The County may engage in issuance of the following types of debt when circumstances, resources, and appropriate planning suggest their need and use.

### 7.1 Short-term Debt

A. Bond Anticipation Notes: used to obtain interim project financing when bonds are approved but not yet issued.

B. Grant Anticipation Notes: used to eliminate cash flow deficits associated with funding delays on State or federally funded programs.

C. Tax and Revenue Anticipation Notes: used to eliminate cash flow deficits before receipt of taxes and other revenue in the same fiscal year.

D. Other types of short-term debt promulgated by statute or regulatory authority that serves a beneficial public purpose (includes dry period loans).

### 7.2 Long-term Debt

A. General Obligation Bonds and Limited Obligation Bonds: used for acquisition and improvements of land and buildings.

B. Special Assessment Bonds: used for facilities of local benefit to property.

C. Tax Allocation Bonds: used for public projects within a redevelopment project area.

D. Certificates of Participation and Lease Revenue Bonds: use unrestricted.

E. Revenue Bonds: used for revenue producing facilities.

F. Taxable Bonds: Required if there is a private, non-governmental purpose of financing. Used to avoid arbitrage rebate restriction on projects with anticipated completion dates beyond three (3) years after issuance.

G. Mello-Roos Bonds: used for community facilities development.

H. Marks-Roos Bonds: issued by a joint power authority (JPA) to provides loans to local agencies to finance public capital improvements, working capital, and insurance programs. Voter approval is not required.

I. Pension Obligation Bonds and Other Post-Employment Benefits (OPEB) Bonds: issued to fund the obligation to pay pension benefits and other post-employment benefits.

J. Judgment Obligation Bonds: issued to finance legal obligations resulting from litigation.

K. Other securitizations of County revenues: issued to obtain lump sum cash from a multi-year income stream.

## Section 8 – Permitted Structural Features

A. Maturity of the debt issued cannot exceed that permitted by law.

B. Maturity of the debt shall not exceed the estimated useful life of the project being constructed or improved with the proceeds of the debt, regardless of the legally permitted final maturity.

C. Compound interest bonds (also known as zero coupon bonds or capital appreciation bonds) are sold at a deep discount from par but do not require interest or principal payments until maturity or sinking fund dates. Subject to specific structural restrictions, they are to be used for projects that will not generate sufficient revenue to permit semi-annual debt service until some time in the future. Premium bonds are those sold at a premium over par. The premium cannot exceed that permitted by law.

D. In most cases, annual debt service will be approximately level with semi-annual interest coupons. Non-level debt service may be utilized if the structure results in a favorable financial outcome. Annual payments may be considered for multi-participant JPA or MOU financings.

E. A mandatory redemption feature may be used on revenue bonds to call bonds with revenues produced in excess of those required to

debt service. An optional call feature should be used on special assessment bonds to call bonds from proceeds of assessment prepayments.

F. Credit enhancements, such as bond insurance or a letter of credit, are to be used if they result in an overall net debt service savings. In any event, credit enhancement is required for the use of Mello-Roos bonds in the County. A cost versus benefit analysis must be reviewed by the County Administrative Office to determine whether to purchase bond insurance or to issue bonds based on the stand-alone credit rating.

G. Debt issues should be structured to be senior lien obligations; junior lien obligations are to be avoided due to the higher interest rate demanded by investors, but may be required dependent on the credit and structure of bond issuance.

H. Derivative products such as interest rate swaps and hedges, while permissible, impose additional risks. Use of derivatives must first be analyzed by the County's MA, reviewed by the DAC, and approved by the Board.

I. If necessary for federal tax law purposes, a reimbursement resolution should be approved by the Board for qualifying capital projects that require expenditures prior to the issuance of the debt to enable those expenditures to be reimbursed in the debt issue sizing.

## Section 9 – Specific Permitted Features by Type of Debt

### 9.1 General Obligation

General obligation bonds pursuant to State law require a two-thirds majority of those voting in a local election to authorize a bond issue for a specific purpose. They may be issued to acquire, construct, and improve real property, but cannot be used to purchase equipment or for operations and maintenance. Both competitive and negotiated sales are permissible. The bonds cannot be sold at a discount from par and the interest rate cannot be higher than the statutory limit of twelve percent (12%) nor that approved by the voters. The maximum aggregate outstanding amount of general obligation bonds may not exceed 1.25% of the assessed valuation of all real and personal property in the County, except that for water conservation and flood control projects and construction of certain County roads, the maximum may increase to 3.75%. The maximum maturity cannot exceed forty (40) years, and in no event shall it exceed the useful life of the project being financed. Annual debt service shall be approximately level. If the proceeds of the debt issue are to be used for construction of a project, the issue should be sized to include a reasonable contingency factor, depending upon the certainty of the cost of the project. An optional call feature should be included, and any funds remaining after construction of the project should be used to call outstanding bonds. A debt service reserve is not required. A credit enhancement may be employed if it reduces the overall net cost of the issue.

### 9.2 Revenue Obligations

Enterprise Revenue bonds are to be used to acquire or construct a specific project and are to be repaid solely from the revenue, or net revenue, produced by such enterprise. Bondholders are only entitled to repayment from such revenue or net revenue and have no recourse to the general fund. The net revenue coverage ratio (gross revenue less operations and maintenance cost) goal of 1.25 times annual debt service is desired. A debt service reserve equal to the highest annual debt service (limited by Tax Code to 10% or proceeds) may be dictated by the market. There is no stated maximum maturity, but in no event shall it exceed the useful life of the project being financed. Annual debt service should be approximately level unless rate increases have been implemented. If the proceeds of the debt issue are to be used for construction of a project, the issue should be sized to include a reasonable contingency factor, depending upon the certainty of the cost of the project. An optional call feature should be included, and any funds remaining after construction of the project should be used to call outstanding bonds. A credit enhancement may be employed if it reduces the overall net cost of the issue. Estimated costs of issuance may be included in sizing the issue. Capitalized interest from the dated date of the bonds to six months after the anticipated completion of the project or until revenues are sufficient to pay debt service may be included in the issue sizing, as determined by the MA and/or Debt Advisory Committee (DAC).

### 9.3 Fixed and Variable Rate Debt

To maintain a predictable debt service burden, the County will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is floating or variable rate debt. It may be appropriate to issue short-term or long-term variable rate debt to diversify the County's debt portfolio, reduce interest costs, provide interim funding for capital projects, or improve the match of assets to liabilities.

Fixed rate debt should be considered as a primary structural tool for project financings, so that annual debt service requirements are not subject to interest rate exposure and will not vary as interest rates change. However, other forms of rate structures may be used if they result in favorable financial outcomes.

Budgetary safeguards should be in place before incurring variable rate debt, and such debt should never amount to more than twenty percent (20%) of all outstanding debt. Before incurring variable rate debt, careful consideration should be given to current market conditions and trends, including the costs and availability of Liquidity Facilities. The County's cost for administering variable rate debt should be considered when comparing fixed and variable rate debt.

Variable rate debt may be used if interest rates are high and market expectations are that rates will decline. While variable rate debt permits the County to obtain lower rates than fixed rate debt, the County is subject to interest rate risk. The frequency with which the interest rate on the debt is reset has a direct effect on the amount of interest to be paid. Variable rate debt should only be used if the County can be converted to fixed rate debt. The County will consider the use of interest rate caps on any variable rate issue.

The use of synthetic interest rate swaps may be employed if their use is determined advisable by the County's MA, reviewed by the DAC, and approved by the Board.

### 9.4 Lease-backed Debt

COPs provide long-term financing through a lease or installment sale agreement that does not constitute indebtedness under the State constitutional debt limitation and are not subject to other statutory restrictions applicable to bonds, including interest rate limitation, election requirements, competitive sale requirements, or semiannual or fixed rate interest payment restrictions. COP debt was aggregated with General Obligation debt by

Board of Supervisor resolution on August 16, 2005 to maximize aggregate County debt 1.25% of countywide assessed value. Rental interruption, earthquake, and other insurance should be provided. COPs shall require specific noticing for public hearings to be held for any such financing.

Lease revenue bonds are like COPs because they are both based on a lease agreement and are not subject to the constitutional debt limitation. The financed project may be revenue producing or non-revenue producing. The issuer (lessor) must lease to another public entity and receive lease payments in return that are sufficient to meet the debt service on the issue. Title must revert to the issuer after the bonds are paid in full. Lease revenue bonds cannot bear an interest rate above the legal maximum.

### 9.5 Special Obligation Debt

Assessment district debt may be levied to provide infrastructure improvements to defined communities of interest. Sizing of the issue may include engineering costs, legal and financing costs, and a debt service reserve. The ratio of land value to assessment lien must be at least 4 to 1 on a per parcel basis. As there is generally no obligation of the issuer to make up any delinquencies or defaults, it is necessary to provide a covenant to foreclose. Balloting for the assessment protest procedures must be in compliance with Proposition 218.

Tax allocation bonds may be issued by redevelopment agencies to revitalize blighted and economically depressed areas of the County and to promote economic growth. They may be structured as tax-exempt bonds or federally taxable bonds. If tax increment is the sole source of repayment, it must meet a reasonable coverage test for annual debt service. The bonds must be sold by competitive sale and cannot bear an interest rate above the legal maximum. However, the bonds can be sold to the JPA at negotiated sale. Refunding bonds can be negotiated, as can housing bonds. The issue must include capitalized interest to cover the period before sufficient incremental taxes will be realized. A professional analysis of projected tax increment is required for any tax allocation bond. The County must pursue all appropriate pass- through agreements prior to debt issuance. The County may contract with a professional firm to prepare an economic feasibility determination in support of debt issuance.

### 9.6 Conduit Issues

Industrial development bonds may be issued under the California Industrial Development Financing Act to assist private companies is financing certain projects. Bonds issued under the Act are repaid solely by private enterprise, and no taxes or other public moneys are obligated. The maximum term is forty (40) years, the interest rate cannot exceed 12%, and they may be sold at either competitive or negotiated sale.

There are a number of federal tax law limitations and restrictions applicable to industrial development bonds.

The County may act as a conduit issuer for entities qualifying under statute for tax exempt financing when the County is expressly held harmless as documented in the bond covenants.
The County may utilize the California Statewide Communities Development Authority (CSCDA) short-term Tax and Revenue Anticipation Note (TRAN) program and affiliated long-term CaLease program when appropriate to reduce cost of issuance. The County is a member of the Authority. In addition, the County may participate in other joint powers or related agreements with public or quasi-public entities for beneficial issuance of debt instruments.

### 9.7 Taxable Debt

Taxable debt may be issued when facilities include private uses that exceed statutory thresholds. Taxable debt may be used when its use is determined to be structurally favorable to the overall financing. There are no arbitrage restrictions on taxable debt. There are also no restrictions as to use of the bond proceeds and on the amount of private participation. Taxable debt may be sold by competitive or negotiated sale. Taxable debt may be issued in conjunction with tax exempt debt when economically in the best interest of the County.

### 9.8 New Financing Methods and Techniques

Changing federal regulations and the shifting concerns of rating agencies mean that the County operates in a dynamic financial environment. This policy is not intended to hinder the County's use of any new financing techniques that may arise.
Proposals for financing methods not included in this policy should be addressed to the DAC. If the DAC approves of such financing methods, the DAC should recommend their use to the County Administrative Office. This policy should then be amended to reflect any new financing techniques recommended by the DAC and approved by the Board.

## Section 10 – Mello-Roos Debt

### 10.1 Local Goals and Policies

Adopted by the Board of Supervisors on March 29, 1991, the County's Mello-Roos Policy is restated and incorporated into this Debt Management Policy with only minor modifications. Section 53312.7(a) of the California Government Code required the County to consider and adopt local goals and policies concerning the use of the Mello-Roos Community Facilities Act of 1982 (the "Act"), prior to the initiation of proceeding on or after January 1, 1994 to establish a Community Facilities District (also known as Mello- Roos district) under the Act. This policy was intended to satisfy the requirements of the Act and provides specific guidance for approval of public financing for provision of public facilities and services in proposed development projects through Community Facilities Districts. In addition, this policy established the standards and guidelines for the review of these proposed development financings by County staff and its designated agent(s), the Budget Committee, and ultimately the Board. In those cases in which fixed lien special assessment or other types of land based financing is substituted for Community Facilities Districts, the County will apply applicable provisions of this policy.

### 10.2 Priorities for Financing

The priority that various kinds of public facilities and services will have for financing through the County's use of the Act are as follows:

- Public facilities to be owned and operated by the County that constitute regional or backbone infrastructure required to serve proposed development;

- Other public facilities (excluding in-tract infrastructure) to be owned and operated by the County for which there is a clearly demonstrated public benefit; and
- Services authorized to be financed pursuant to the Act; and
- In-tract infrastructure to be owned and operated by the County.

Generally, public facilities to be owned or operated by a public agency other than the County, including such public facilities financed in lieu of the payment of development fees imposed by such public agency, will not be financed through the County's use of the Act; provided, however, that the County may consider the financing of such facilities on a case-by-case basis. Generally, privately owned facilities (that is, facilities not owned by a local agency) will not be financed through the County's use of the Act; provided, however, that the County may consider the financing of such facilities on a case-by-case basis.

## 10.3 Mello-Roos Policies

A) **Consideration of Community Facilities Districts.** The Board of Supervisors will consider the use of community facilities districts (CFDs) as well as other financing methods to assist certain types of residential, and/or nonresidential development, where, in the County's opinion, the financing of public facilities satisfies a public need and represents a significant public benefit, while having the financial security to reasonably assure a sound investment for potential bondholders and minimize any County exposure to liability for actions taken on behalf of public financing projects. Effective January 1, 2008, CFD policies must include a statement of priority for services.

While recognizing that public facilities proposed to be financed must meet a public need and must benefit properties within the proposed development project, public benefit implies that a significant public benefit will also result to the community at large. An example of significant public benefit is a public facility having regional impact such as an all-weather bridge, a freeway overpass, or a regional water or wastewater treatment plant. In respect of the foregoing, the County will give priority to the financing of backbone regional public infrastructure improvements that produce significant public benefit. Significant public benefit can also take the form of the provision of affordable housing through reduced housing costs.

CFD financing will be permitted for public improvements that will benefit the expected long- term property owners, and whose useful life will be equal or greater than the longer of (a) five (5) years or (b) the term of the bonds.

B) **Consistency with Comprehensive General Plan.** The proposed development project must be consistent with the County's Comprehensive General Plan and have secure appropriate land use approvals from the County to allow for the implementation of the development of the area as contemplated.

C) **Ownership of Facilities.** Facilities which, upon completion, are to be owned, operated, or maintained by public agencies shall be considered public facilities. Limited exceptions will be made for certain facilities that are to be owned, operated, or maintained by private utilities and homeowner associations.

D) **Appraisal.** An appraisal of the property subject to any lien required to secure any public financing shall be required. A minimum property value to lien/debt ratio of 4:1 (including any overlapping assessment or community facilities districts) must be present pursuant to Premise 3 entitled "Bulk Land Value" as set forth in Attachment A as determined by an M.A.I appraisal. The appraisal shall be reviewed by the County and shall be prepared as set forth in Attachment A hereto.

E) **Absorption Study.** Unless waived by the County, an absorption study of the proposed development project shall be required for CFD financings. The absorption study shall be used as a basis for verification that sufficient revenues can be produced to fully and timely satisfy debt service requirements and costs of services and to determine if the financing of the public facilities and services is appropriate given the timing of the development. Additionally, the projected absorption rates will be provided to the appraiser for use in the appraisal.

F) **Rate and Apportionment of Special Tax.** With regard to CFDs, the proposed rate and method of apportionment of the special tax shall comply with the following criteria:

1. The rate and method of apportionment shall not provide for an annually increasing maximum special tax for any classification. However, subject to County approval in its sole discretion, under appropriate circumstance, as determined by the County, an increase in the maximum special tax may be permitted, not to exceed two percent (2%) annually.
2. The total projected annual special tax revenues must exceed the projected annual gross debt service on the bonds by at least ten percent (10%). In structuring the special tax, projected annual interest earnings on bond reserve funds shall not be included as revenue for the purpose of this calculation.
3. In limited cases, as determined by the County in its sole discretion, a special tax for services may be permitted and the annual special tax may increase to reflect projected increases in costs to provide the applicable services in an amount to be determined by the County, in its sole discretion.
4. The projected annual special tax revenues shall include amounts projected to be sufficient to pay reasonable annual administrative expenses and other direct costs to the CFD.
5. All property not otherwise statutorily exempted or owned (or to be owned) by a public entity shall bear its appropriate share of the special tax liability.
6. The special tax shall be apportioned on a reasonable basis to categories and classes of property within the CFD subject to the special tax.
7. A formula to prepay the special tax may be permitted.
8. The projected ad valorem property tax and other direct and overlapping debt for the proposed development project (including

estimated CSA charges, projected benefit assessments, levies for authorized but unissued debt and any other anticipated municipal charges which may be included in a property owners annual tax bill), including the proposed maximum special tax, may not exceed two percent (2%) of the anticipated original sales value of each improved parcel upon completion of the bond financed improvements and the reasonably anticipated private improvements. Real estate market fluctuation downward can cause the overall rate, as a percentage of sales price or appraised value, to be in excess of the two percent (2%) limitation.

9. A backup special tax or other security device to protect against changes in densities resulting in insufficient annual special tax revenues to pay annual debt service and administrative expenses may be required at the sole discretion of the County.

G) **Credit and Structure for Bond Issues.** Each bond issue shall be structured to adequately protect bondholders and to not negatively impact the bonding capacity or credit rating of the County through a combination of credit enhancements, foreclosure covenants, and special reserve funds. Specifically:

1. A credit enhancement will be required whenever one entity or related entities are responsible for twenty percent (20%) or more of the debt service obligation of the proposed debt issue. The required credit enhancement shall take the form of, and shall be provided as set forth in Attachment B, hereto.

2. A foreclosure covenant will be required and shall be included in any applicable bond indenture or fiscal agent agreement.

3. The County will require that capitalized interest on the initial series of bonds be funded from proceeds of the bonds and be limited to the amount necessary to pay debt service on the bonds until the first interest payment date occurring after the levy of the special taxes on the real property tax roll. Inclusion of capitalized interest on subsequent series of bonds will be at the County's discretion and will only be permitted if a direct benefit inures to the ultimate property owners.

4. A reserve fund equal to the lesser of ten percent (10%) of the original principal amount of the bonds, maximum annual debt service or one hundred twenty five percent (125%) of average annual debt service (Reserve Requirement) shall be funded from the proceeds of each series of bonds. A reserve fund surety bond or letter of credit, provided by a municipal bond insurer, a major banking institution or other equivalent source, may be substituted, at the County's sole discretion.

H) **Level Debt Service Requirement.** Bond issues should be structured with approximately level debt service. To the extent that bonds are issued in series, individual series of bonds may have uneven debt service if the intent is to create level debt service at such time as all series of bonds are issued and to minimize the potential of fluctuating annual special taxes.

I) **Maximum Term of Bonds.** If a single series of bonds is contemplated, the term of the bonds shall not, by statute, exceed forty (40) years. It is County policy to attempt to restrict such bonds to a term of thirty (30) years. If multiple series of bond issue are contemplated, in no instance should an individual residential parcel be encumbered for debt service beyond a thirty-five (35) year period.

J) **Disclosure.** Disclosure of the special tax lien shall be in compliance with applicable statutory authority. The County, in its sole judgment, may require additional property owner notification if it deems such disclosure will assist subsequent property owners to be made aware of the lien obligation. In addition, applicants for CFD financings and all major landowners will be required to co-operate prior to and subsequent to all bond sales with initial and continuing disclosure to bondholders and the financial markets. Applicants and landowners will cooperate in the preparation, verification, and dissemination of the identity of land owners, development project plans, timetables, and statistics, and financial pro-forma information, and any other information the County and its financing team deem appropriate.

K) **Payment of Initial Fees and Costs by Applicant.** No proposal to initiate the formation of a CFD financing will be considered valid without the payment of a fee to compensate the County for all costs incurred to perform its analysis of the proposal and to pay for the costs of conducting the proceedings. Applicants for public financing projects shall submit proposals to the Clerk to the Board of Supervisors. The County will review the proposal within sixty (60) days after it is deemed complete and make its determination whether or not to formally consider the proposed district. The applicant(s) shall deposit a minimum $25,000 estimated fee amount with the Clerk to the Board of Supervisors at the time the proposal is submitted. Additional deposits will be required as needed to cover costs. The minimum fee will be increased to an amount determined by the County in its sole discretion to be appropriate given the size and scope of the proposed project or financing. The estimated fee amount shall be in the form of cash or other negotiable instrument. Failure to submit any requested increase in the deposit will result in a suspension of the processing of the financing.

L) **Independent Review by County.** The County will perform an independent review of the proposed public financing and may take recommendations to the Board regarding the financial risk, impact on the County's bonding capacity, economic feasibility and related issues. The applicant(s) shall be required to provide current and two (2) prior year financial statements, preferably audited, of the entity responsible for the development and initial payment of special taxes and other materials to assist the County or its agent in its fiscal review.

M) **County to Select Professionals.** The County shall select the bond counsel, underwriter, financial advisor, appraiser, absorption consultant, special tax consultant and other professionals and consultants it deems appropriate. No payment from special tax or bonds will be made for property owner consultants.

N) **Cooperation by County Departments.** All appropriate County departments will cooperate with the initiating department, the County Administrative Office and the Debt Advisory Committee (DAC) in conducting the necessary reviews and proceedings.

O) **Limited Security for Bonds.** All statements and materials related to the sale of CFD bonds shall emphasize and state that neither the faith, credit nor the taxing power of the County is pledged to the repayment of the bonds.

P) **County to Acquire Completed Facilities**. It is the desire of the County that it incur no liability for the design, engineering and maintenance of the public improvements to be financed through bond proceeds. It is the preference of the County to use the "acquisition district" approach to pay for CFD financed public infrastructure, under which bond proceeds will be released only upon completion of the financed improvement or approved components thereof and acceptance by the entity which is to own, operate, and maintain the improvement. All contracts for public improvements to be owned, operated or maintained by the County shall be consistent with the requirements set for the in Attachment C, hereto.

Q) **County's Use of Financial Consultant.** The County may, at its sole discretion, employ a financial consultant to assist the County during its fiscal review period and all costs for consulting services will be borne by the applicant(s).

R) **Disbursement of Bond Proceeds.** The financing documents will provide that bond proceeds will be used and disbursed at times and in the manner as specified in the indenture or fiscal agent agreement pursuant to which the bonds are issued.

S) **Report in Event of Default**. For outstanding bond issues, all County departments and agencies with administrative responsibilities will notify the Board and file a written report of the circumstances if an event of default under the financing documents has occurred.

T) **Refunding of CFD Bonds.** All proposed refunding or refinancing issues will be submitted to the County for review with complete disclosure of the benefits and costs of the proposed refinancing. A preliminary and final official statement or disclosure statement for any bonds to be refunded shall be filed with the County Treasurer-Tax Collector, County Counsel, Office of the Auditor-Controller, and Clerk of the Board of Supervisors.

U) **Right to Modify or Waive Policies.** The County has the right to waive or modify any of the policies included herein if, in the County's judgment, benefit inures to the ultimate property owners, the CFD and/or to the County.

## Attachment A – Criteria for Appraisals

A. **Definition of Appraisal.** An appraisal is a written statement independently and impartially prepared by a qualified appraiser setting forth an opinion of defined value of an adequately described property as of a specific date, supported by the presentation and analysis of relevant market information.

B. **Standards of Appraisal.** The format and level of documentation for an appraisal depend on the complexity of the appraisal problem. A detailed appraisal shall be prepared for complex appraisal problems. A detailed appraisal shall reflect nationally recognized appraisal standards, including, to the extent appropriate, the Uniform Appraisal Standards for Federal Land Acquisition. An appraisal must contain sufficient documentation, including valuation data and the appraiser's analysis of the data, to support his or her opinion of value. At a minimum, the appraisal shall contain the following items:

1. The purpose and/or the function of the appraisal; a definition of the estate being appraised, and a statement of the assumption and limiting conditions affecting the appraisal.
2. An adequate description of the physical characteristics of the property being appraised; location, zoning, present use, and analysis of the highest and best use.
3. All relevant and reliable approaches to value consistent with commonly accepted professional appraisal practices. If a discounted cash flow analysis is used, it should be supported with at least on other valuation method such as a market approach using sales that are at the same stage of land development. If more than one approach is utilized, there shall be an analysis and reconciliation of approaches to value that are sufficient to support the appraiser's opinion of value.
4. A description of comparable sales, including a description of all relevant physical, legal and economic factors such as parties to the transaction, source and method of financing, and verification by a party involved in the transaction.
5. A statement of the value of the real property.
6. The effective date of valuation, date of appraisal, signature and certification of the appraiser.

C. **Conflict of Interest.** No appraiser or review appraiser shall have any interest direct or indirect in the real property being appraised for the Agency that would in any way conflict with the preparation or review of the appraisal. Compensation for making the appraisal shall not be based on the amount of valuation.

D. **Community Facilities District Appraisal Premises.** The valuation of proposed special tax districts should be based on three premises:

1. Raw Land Value. (Premise #1). The total land within the project is valued "as is":
    a. Without any existing infrastructure.
    b. Without proposed infrastructure being financed.
    c. With existing parcel configuration.
    d. Considering planned densities allowed by the specific plan of the project. This is a typical type of land valuation.
2. Project Build-out Value. (Premise #2). The total land within the project is valued under projected conditions:
    a. With proposed infrastructure being financed completed.
    b. At the planned densities allowed by the specific plan.
    c. Land development is at the stage of being marketed to merchant builders or tentative tract maps ready to be filed.

    This is a projected value based on project plans predicated on market conditions continuing as projected.
3. Bulk Land Value. (Premise #3). The total land within the project is valued under projected conditions:
    a. With proposed infrastructure being financed completed.
    b. With existing parcel configuration.
    c. Considering planned densities allowed by the specific plan of the project.

    This premise should consider a discounted or "quick sale" valuation considering time, costs, and the possibility of a per unit value based on the total size of the project.

### Attachment B – Policy on Credit Enhancement

A. With regard to formation of a Community Facilities District pursuant to the Mello-Roos community Facilities Act of 1982, as amended, if a property owner or owners would be responsible for ten percent (10%) or more of the total annual special tax to be levied within the proposed boundaries of the District, then said property owner or owners will be required to provide a Letter of Credit naming the County of Monterey as beneficiary.

B. The Letter of Credit will be drawn down by the County to call and redeem all bonds allocable to said property owner or owners, pay interest thereon through redemption, bond call premiums and an associated costs and penalties when the property owner or owners are deemed to be in default under the terms of the required contractual agreement between the property owner or owners and the County for payment of annual assessed special taxes.

C. The terms of the agreement with the bank providing the Letter of Credit shall require the bank to provide sixty (60) days notice of termination or expiration for any cause to the County, and permit, if fifteen (15) days prior to expiration no replacement or renewal Letter of Credit is in place that will be in effect upon the expiration date, the County to draw upon the Letter of Credit and call and redeem the allocable bonds, pay interest thereon through redemption, call premiums and any associated costs and penalties.

D. The Letter of Credit is to be in an amount equal to 110% of the gross principal amount of the bonds allocable to the said property owner or owners plus an amount sufficient to pay the maximum accrued interest and bond premium, if any, through call and redemption of the allocable bonds in event of default in payment of special tax by said property owner or owners. The Letter of Credit shall be in force and renewed continuously for a period beginning on the date before the delivery of the bonds and continuing until such time as the said property owner or owners annual tax liability falls below ten percent (10%) of the gross annual special tax being levied within the boundaries of the proposed District. The amount of the Letter of Credit may be reduced on an annual basis, commencing on the anniversary date of the day prior to delivery of the bonds as the aforementioned property owner or owners sell portions of their property.

E. The Letter of Credit must be issued by a financial institution acceptable to the County, the long term unsecured obligations of which are rated at least “single-A” or better by a NRSRO.

F. “Property owner or owners” as used here shall mean owners at the time of commencement of the CFD, owners owned or controlled by said owner or any related owners and any successor property owner.

### Attachment C – Construction Contracts for Community Facilities Within Mello-Roos Districts

With regard to the construction of public facilities that are to be financed from the proceeds of bonds sold pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (commencing with Section 53311 et seq. of the Government Code) (the “Act”) the following policies are to be applied:

A. The appropriate County department will be specified as the District’s representative to administer

the construction of each of the facilities to be owned and maintained by the County.

B. The facilities to be owned and maintained by the County are to be constructed and/or acquired, by the District.

C. Consistent with this policy, the County finds, pursuant to Section 53329.5(c) of the Act, that it will not serve the public interest to allow the property owners to elect to perform the construction of the facilities after the publication of the notice of the award of the contract and declaration to this effect is to be included in each resolution of intention submitted to the Board of Supervisors pursuant to Section 53321.

### Attachment D – Required Basic Contractual Terms

Prior to delivery of the bonds, property owner or owners agree for timely payment of all annual assessed special taxes to the property owner or owners or its successors. An agreement will specify that a required Letter of Credit will be liquidated and applied to payment of the bonds via bond call provisions specified in the bond indenture in the event of default by the property owner or owners or its successors.

A default condition is defined as any installment (Section 2605 et seq. Revenue and Taxation Code) of property taxes where a lien for Mello-Roos assessments attaches to some installment and where such installment remains unpaid as of 5:00 p.m. on the delinquent date established for a tax installment (normally December 10 and April 10).

The agreement shall remain in full force and effect, and will be binding upon the property owner or owners or its successors in fee title as long as the property owner or owners (as defined by County Policy on Credit Enhancement) or its successors are responsible for payment of 10% or more of the total annual special tax to be levied for any fiscal year.

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# Annual Work Program for Road Fund

California Code of Regulations Section 994 - Road Construction and Maintenance Activity, and Streets and Highways Code, Chapter 2, Article 4 require that a Road Fund Budget be submitted to the Board of Supervisors in the form and manner prescribed by the State Controller at the same time as other county departments submit their recommended budgets. In accordance with CCC Section 994, the below tables contain the Public Works Annual Work Program for the Road Fund (Fund 1201, Unit 320015) for Fiscal Year 2026-27.

| PROJECT | ACTIVITY/PROJECT | |
|---|---|---|
| | **ADMINISTRATION AND GENERAL ENGINEERING** | Total |
| 0400 | Public Works - Maintenance Administration | 1,056,063 |
| 0500 | Public Works - Roads Administration | 4,096,260 |
| 0700 | General Engineering, Traffic Engineering | 2,619,751 |
| 9000 | Cost Allocation Plan and General Liability Insurance | 4,316,505 |
| **Total** | **Total Administration and General Engineering** | **12,088,579** |
| | **NON-ROAD REIMBURSABLE WORK** | |
| 8100 | County Service Area Support | 3,906 |
| 8300 | County Sanitation District Support | 63,580 |
| 8652 | Adopt a Roadway Program Litter | 100,000 |
| PWOTH | Public Works-Support to other units | 435,458 |
| **Total** | **Total Non-Road Reimbursable Work** | **602,944** |
| | **EQUIPMENT** | |
| 9268 | Vehicle & Equipment Acquisition | 1,000,000 |
| **Total** | **Total Equipment** | **1,000,000** |
| | **ROAD & BRIDGE MAINTENANCE** | |
| 5000 | Traffic Signals | 560,051 |
| 5100 | Road Maintenance District 1 - San Miguel | 2,726,105 |
| 5200 | Road Maintenance District 2 - Monterey | 2,903,113 |
| 5300 | Road Maintenance District 3 - Greenfield | 2,564,351 |
| 5400 | Road Maintenance District 4 - San Ardo | 2,425,365 |
| 5600 | Bridge Maintenance | 2,339,565 |
| 5800 | Road Maintenance - Traffic | 1,525,265 |
| **Total** | **Total Maintenance** | **15,043,816** |
| | **ROAD CONSTRUCTION PROJECTS** | |
| 1147 | Rogge Road San Juan Grande Intersection Improvement<br>*Continue Preliminary Design Phases of project.* | 50,000 |
| 1153 | Guardrail Repair Program<br>*Initiate Preliminary Design Phases of project.* | 100,000 |
| 1159 | Old Stage Road Rehab Alisal Road to Iverson Road<br>*Continue Construction Phases of project.* | 4,470,000 |
| 1163 | Vegetation Removal<br>*Complete vegetation and removal* | 150,000 |
| 1170 | Community Street Repair Program<br>*Initiate Construction Phase of project.* | 1,000,000 |
| 1175 | Salinas and Pajaro Road | 10,000 |

| | | |
|---|---|---|
| | *Plant Establishment* | |
| 1176 | Prunedale Roundabout<br>*Initiate Construction Phase of project.* | 5,544,002 |
| 1177 | Chualar Safe Route to School<br>*Continue Construction Phase of project.* | 1,192,494 |
| 1178 | San Ardo Safe Route to School<br>*Continue Construction Phase of project.* | 786,649 |
| 1179 | Castroville Safe Route to School<br>*Initiate Construction Phase of project.* | 4,930,000 |
| 1181 | Boronda Bridge Replacement<br>*Continue Preliminary Design phase of project.* | 250,165 |
| 1184 | *Bridge Preventative Maintenance Program (BPMP)*<br>*Continue Preliminary Design phase of project.* | 251,740<br>- |
| 1185 | Carmel Valley Rd Overlay (Carmel Rancho Blvd to Via Petra Rd)<br>*Initiate Construction Phase of project.* | 5,785,000 |
| 1723 | Las Lomas Drainage<br>*Plant Establishment* | 4,267 |
| 2202 | Nacimiento Lake Drive Bridge #449<br>*Plant Establishment* | 48,000 |
| 3600 | Davis Road Bridge #208 and Four Lane Road<br>*Initiate Construction Phase of project.* | 26,873,905 |
| 3851 | Robinson Canyon Road Bridge Scour Repair<br>*Plant Establishment* | 73,000 |
| 3852 | Bradley Road Bridge Scour Repair<br>*Plant Establishment* | 19,046 |
| 3853 | Gonzales River Road Bridge Superstructure Replacement<br>*Continue Preliminary Design phase of project.* | 685,315 |
| 3854 | Hartnell Road Bridge Replacement<br>*Plant Establishment* | 40,000 |
| 3856 | Countywide Striping Program<br>*Continue Construction Phase of project.* | 600,000 |
| 3857 | Monte Road Bridge 135-Paint Steel Girders<br>*Continue Preliminary Design phase of project.* | 2,102,384 |
| 400016 | Spreckels West<br>*Initiate Construction Phase of project.* | 253,303 |
| 4000 | Local Road Rehabilitation Program<br>*Continue Construction Phase of project.* | 9,934,196 |
| 5900 | NPDES Street Sweeping<br>*National Pollution Discharge Elimination System that is required by the State of California to keep roadways clean of debris* | 180,000 |
| 8875 | Proactive Drainage Maintenance & Flood Prevention<br>*Proactively permitting and completing necessary maintenance work along flood prone drainage areas* | 500,000 |
| 621071 | Palo Colorado<br>*Continue Preliminary Design phase of project.* | 89,900 |
| 621095C | Viejo Road Slope Repair<br>*Plant Establishment* | 10,000 |
| 7210 | River Road at Fairview<br>*Plant Establishment* | 3,998 |
| 723205 | Arroyo Seco Rd MP 2.5<br>*Plant Establishment* | 5,000 |
| PW2025-10 | Salinas Road -Elkhorn Rd to Railroad Ave<br>*Initiate Construction Phase of project.* | 1,509,000 |
| PW2026-1 | Olmsted Road Culvert (MP 0.64) | 522,681 |

| | | |
|---|---|---|
| | *Initiate Construction Phase of project.* | |
| 1101-1105 | TAMC Safe Route to School Project<br>*Continue Construction Phase of project.* | 469,875 |
| | **Total Road Projects** | **68,443,919** |
| **Total FY 2026-27 Work Program, Road Fund - Fund 1201** | | **97,179,258** |

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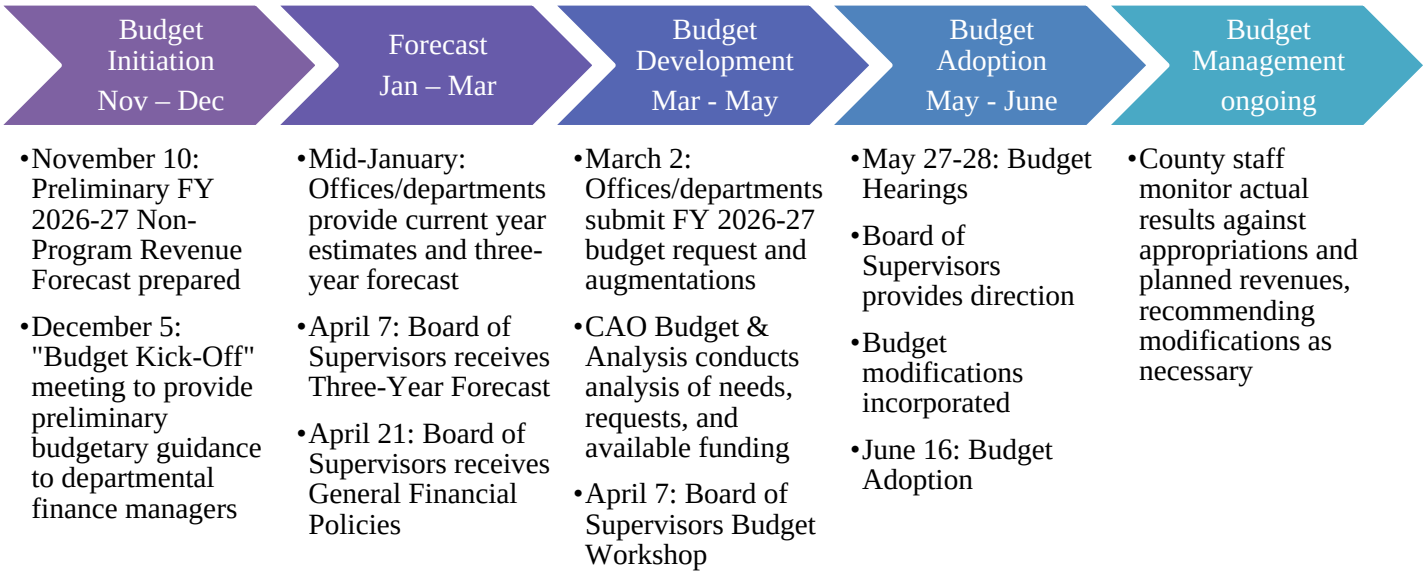
# Budget Development Process

The County's annual budget development process consists of five stages: 1) Budget Initiation; 2) Forecast; 3) Budget Development; 4) Budget Adoption; and 5) Budget Management. Offices and departments began their financial planning at mid-year, developing a detailed financial forecast. Offices and departments use the forecast to estimate future service levels afforded within their program revenue and general fund contributions (GFC). GFC are non-departmental monies allocated at the discretion of the Board of Supervisors to supplement an office's or department's program-specific revenues (federal or state allotments, service charges, etc.). Most offices/departments rely on GFC at some level to provide services and use their forecasts to plan capacity for funding future years' services. The County Administrative Office (CAO) presented forecast details to the Board of Supervisors during its April 7, 2026, meeting.

Following the forecast presentation, offices and departments submitted their FY 2026-27 Requested Budgets. These budgets included: (1) baseline spending plans and (2) augmentation requests. These represent the departmental proposed plans for operations in the next fiscal year, within the constraints of anticipated revenue and GFC. The CAO reviewed and prioritized requests based on the substantiation of benefits, alignment with the Board of Supervisors' priorities, and opportunities to leverage existing and/or new resources. In March, the CAO held workshops with (1) Elected Officials and Department Heads to receive departmental input; and then (2) before the Board of Supervisors to communicate fiscal challenges shaping next year's budget, hear departmental presentations, and receive the Board of Supervisors' general input. The CAO will consider incorporating suggestions in the FY 2026-27 Recommended Budget, primarily depending on resource availability and impact on countywide operations. Ultimately, this results in a deliberate, comprehensive, rational, and balanced spending plan for the coming year. This plan will be presented to the Board of Supervisors at the annual Budget Hearings on May 27-28, 2026, with adoption on June 16, 2026. Detailed budget development dates are in the County's Budget and Reporting Development Schedule on the following pages.



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# Budget Reporting and Development Schedule

**Budget Development Schedule**
**FY 2026-27**

***PLEASE NOTE: This schedule is subject to change.***

| Date | | Task/Issue | Lead |
|---|---|---|---|
| SEPTEMBER | 15 | CAO-Budget & Analysis distribute the FY 2026-27 Budget Development Schedule to all departments (SharePoint). | CAO B&A |
| | 15 | CAO-Budget & Analysis distribute the FY 2026-27 Request for Change to Organization Structure form (SharePoint). | CAO B&A |
| | 15 | CAO-Budget & Analysis update Pay & Benefit Rates Workbook for EPM data load. | CAO B&A |
| | 19 | Information Technology and customer departments begin discussions for FY 2026-27 technology and telecom service needs and related charges. | ITD |
| | 24 | **Budget Committee Meeting** - (1:00 p.m. - Monterey Room) | CAO B&A |
| | 29 | CAO-Budget & Analysis initiates review of FY 2025-26 year-end results for preparation of Budget End of Year Report (BEYR). | CAO B&A |
| OCTOBER | 10 | **Deadline:** Departments submit narratives for BEYR.* | CAO B&A |
| | 13 | **Deadline:** HR & Payroll to provide MOU details for approved changes (if any) e.g. pay differentials, salary increases, etc. | Central HR/Payroll |
| | 13 | Charging departments (ERP, Fleet, Mail Svcs., Facilities, Risk, Benefits, Health, etc.) begin review of FY 2025-26 year-end and FY 2026-27 services/costs, including Indirect Costs (Cost Plan). | ITD, PWFP, ACO ERP, Gen'l Acctg. |
| | 22 | Review of HRM report, MC-HRM-POSN-0039 Authorized Position, correction/cleanup as needed to match authorized position with employee and FTE counts; match BOS Adopted/Current Year BOS approved position updates. | HR & Finance - All Depts |
| | 24 | **Deadline**: Departments submit FY 2026-27 Request for Change to Organization Structure form(s) to CAO Analysts. | Requesting Depts |
| | 24 | **Deadline:** Risk Mgmt. distributes FY 2025-26 (update) & FY 2026-27 cost allocations/assumptions for Gen'l Liab., Work Comp, Other Insurance (for EPM programming & Three-Year Forecast). | Risk Mgmt |
| | 24 | **Deadline**: HR-Benefits distributes FY 2025-26 (update) & FY 2026-27 cost allocation changes/assumptions for PERS retirement, OPEB, Med/Dental, etc. (for EPM programming & Three-Year Forecast). | Central HR - Benefits |
| | 24 | **Deadline:** Health distributes FY 2026-27 Wellness Program cost changes/assumptions for non-general fund budget units. | Health - Wellness |
| | 29 | **Budget Committee Meeting** - (2:30 p.m. - Monterey Room) | CAO B&A |
| NOVEMBER | 10 | CAO-Budget & Analysis prepares preliminary FY 2026-27 Non-Program Revenues Forecast. | CAO B&A |
| | 10 | Confirmation of **EPM** security assignment by all departments. | CAO B&A & ACO ERP |
| | 14 | CAO-Budget & Analysis publishes approved FY 2026-27 Request to Change to Organization Structure (SharePoint). | CAO B&A |
| | 14 | **Budget Committee Special meeting** - (3:00 p.m. - Monterey Room) | CAO B&A |
| | 19 | Review of HRM report, MC-HRM-POSN-0039 Authorized Positions, correction/cleanup as needed to match authorized position with employee and FTE counts; match BOS Adopted/Current Year BOS approved position updates. | HR & Finance - All Depts |
| | 19 | Departments submit and review new & reallocated positions in HRM before 1st HRM to **EPM** Load. | HR & Finance - All Depts |
| DECEMBER | 3 | Ist HRM to EPM Load & FIN to EPM Load. | ACO ERP, HR |
| | 5 | **FY 2026-27 Budget Development kick-off meeting** (9:00 a.m. - via Zoom) | All Depts |
| | 5 | CAO-Budget & Analysis distributes financial assumptions for development of the FY 2025-26 Three-Year Forecast. | CAO B&A |
| | 5 | CAO-Budget & Analysis issues preliminary budget baseline funding approach/General Fund Contribution (GFC). | CAO B&A |
| | 5 | Issue Capital Improvement Program (CIP) Call for Project Updates to all departments. | PWFP - All Depts |
| | 10 | **Board of Supervisors Meeting** - Receives Budget End of Year Report (BEYR). | CAO B&A |
| | 10-11 | Training for **EPM** functionality, Year-End Estimate, and Three-year Forecast data entry. | CAO B&A |
| | 16 | EPM Open for Year-End Estimates & Three-Year Forecast data entry. | CAO B&A |
| | 17-18 | **EPM** Year-End Estimate/Three-Year Forecast Labs. | CAO B&A |
| | 18 | **Deadline:** Auditor-Controller's Office publishes FY 2026-27 Cost Plan plan draft. | ACO |
| | 19 | Deadline: PWFP distributes CYE/Forecast and FY 2026-27 cost allocations for Courier, Mail, Postage/Shipping, Records Retention, Fleet, and VAMP | PWFP - All Depts |
| JANUARY 2026 | 2 | Review of HRM report, **MC-HRM-POSN-0039** Authorized Position, correction/cleanup as needed to match authorized position with employee and FTE counts; match BOS Adopted/Current Year BOS approved position updates. | HR & Finance - All Depts |
| | 2 | **Deadline:** Service departments issue **UPDATES TO** FY 2025-26 Year-end Estimate (if applicable) and FY 2026-27 charges to customer departments (I.T., telecom, records retention, vehicle mtc, fleet mgmt, courier/mail svcs., ERP, etc.). | Info Tech, PWFP, Auditor |
| | 5 | **Deadline:** Depts submit HRM PSMT (position changes) to Central HR. | HR Analysts - All Depts |
| | 5 | **Deadline:** Depts finalize Year-End Estimate and Three-Year Forecast data entry in EPM. | All Depts |
| | 5 | **Deadline:** Human Resources Updated Salary Tables for Approved and Completed Wage Analyses. | Human Resources |
| | 5 | Depts to have all new and reallocated positions finalized before 2nd HRM to **EPM** Load. | HR & Finance - All Depts |
| | 5 | B&A Analysts begin review/analysis of Year-End Estimates, Three-Year Forecast, fund balance, mid-year cost adjustments, etc. | CAO B&A |
| | 6 | **Deadline:** Other Fund departments submit year-end estimated fund balance, cancellations & provisions to obligated fund balance. | Fund Mgrs, FMs |
| | 7 | CAO B&A issues memo advising departments of "BLACKOUT" dates and related Board Report language. | CAO B&A |

**Budget Development Schedule**
**FY 2026-27**

***PLEASE NOTE: This schedule is subject to change.***

| Date | | Task/Issue | Lead |
|---|---|---|---|
| JANUARY 2026 | 9 | Departments review FY 2026-27 Proposed State Budget. | All Depts |
| | 12 | **Deadline:** Depts submit narrative to CAO B&A regarding proposed State Budget Impacts. | All Depts |
| | 16 | 2nd HRM to EPM Load, EPM closed for baseline preparation. | ACO ERP, HR |
| | 16 | **Deadline:** CAO Analysts finalize Year-End Estimates and Three-Year Forecast data entry in EPM. | CAO B&A |
| | 16 | **Deadline:** Departments enter capital project updates into thce CIP Database. | All Depts |
| | 16 | State Budget Impacts Board Report to begin workflow through Legistar for BC & BoS mtg. | CAO B&A |
| | 20-22 | EPM training for Budget Development Baseline and Budget Augmentations. | CAO B&A |
| | 23 | Open EPM for Baseline Budget data entry. | ACO ERP, HR |
| | 23 | **Deadline:** Depts. submit narratives for Three-Year Forecast.* | CAO B&A |
| | 23 | **Deadline:** Departments submit pictures to CAO B&A for the FY 2026-27 Recommended Budget Book. | All Depts |
| | 23 | **Deadline:** Departments submit Requests to Classify (RTC) forms for FY 2026-27 new or reallocated positions to Central HR for approval. | HR Analysts - Applicable Depts |
| | 26-27 | Departments run 4301 (Position and EE Classification) and 4306 (Position Changes) reports, verify correct position data transferred from HRM. | HR & Finance - All Depts |
| | 28 | **Budget Committee Meeting** - receives State Budget Impacts report. | CAO B&A |
| FEBRUARY | 2-3 | EPM Budget Development Baseline and Budget Augmentation Labs. | CAO B&A |
| | 3 | **Deadline**: LDPC (HRM Labor Distribtuion Profile Codes) Requests to add/delete/update due to ERP for FY 2026-27. | HR & Finance - All Depts |
| | 6 | **Deadline:** Submit all HR-reviewed/approved RTCs for new or revised positions to CAO Budget & Analysis. | Dept HR, Central HR |
| | 6 | **Deadline:** PWFP distributes FY2026-27 cost allocations for Courier, Mail, Postage, Records Retention, Fleet, and VAMP. | PWFP - All Depts |
| | 6-10 | Departments wishing to change their schedule of rates/fees will send updated recommended rates/fees to County Counsel for review. | All Depts |
| | 9 | FY 2025-26 Three-Year Forecast & General Financial Policies begins Legistar workflow for BC & BoS mtg. | CAO B&A |
| | 10 | **Board of Supervisors Meeting** - receives State Budget Impacts report. | CAO B&A |
| | 11 | **BLACKOUT:** Last day for position changes (new/reallocations) until adoption of FY 2026-27 Budget. | CAO B&A, HR, All Depts. |
| | 17 | Complete input of all Board approved positions for the current year (from the 2nd HRM load thru March 31, 2026) in HRM. | Central HR/Dept HR Analysts/CAO |
| | 18 | **Deadline:** CAO B&A review Request to Classify (RTC) forms/follow up as needed. | CAO B&A, HR, Depts |
| | 18-20 | Depts. review requested positions; update info as needed; confirm current position info (position code/count). | DHs/ FMs & HR |
| | 19-20 | EPM Budget Development Baseline and Budget Augmentation Labs (additional sessions if needed). | CAO B&A |
| | 23 | Review of HCM report, (name TBD) showing authorized position vs -**4301/4306** to compare and verify Current Year Allocations to continue for FY 2027. | HR & Finance - All Depts |
| | 25 | **Budget Committee Meeting** - (1:00 p.m. - Monterey Room) Receives Three-Year Forecast & General Financial Policies. | CAO B&A |
| MARCH | 2 | **Deadline**: Departments finalize FY 2026-27 baseline and budget augmentation requests in EPM. Confirm positions; include related approved RTCs as attachments. | All Depts/FMs |
| | 2 | **Deadline:** Departments submit Performance Measures and department Organizational Charts for the Recommended Budget Book using EPM. | All Depts |
| | 3 | EPM Requested Budget/Stage 1 closed. | ACO ERP, CAO B&A |
| | 6 | CAO Analysts complete preliminary data entry in EPM for FY 2026-27 Recommended Budget. | CAO B&A |
| | 6 | Recommendation from Budget Director to CAO on available fund balance and budget augmentations. | CAO B&A |
| | 9 | Capital Improvement Committee Meeting - (3:30 p.m. - Monterey Room) - PWFP presents Draft CIP, unfunded CIP projects. | CAO B&A/PWFP |
| | 10 | **Board of Supervisors Meeting** - receives Three-Year Forecast & General Financial Policies. | CAO B&A |
| | 10 | **Deadline**: Other Fund Departments submit revised fund balance and cancellations and provisions for reserves/designations, if appropriate, for year-end estimate and requested budget. | Fund Mgrs, FMs |
| | 20 | Recommended Budget Book - Budget Narratives Training and Lab. | CAO B&A |
| | 20 | **Department Heads Budget Workshop** - Place & Time TBD | CAO B&A |
| | 23 | Board Report on Status on the Development of FY 2026-27 Recommended Budget begins Legistar workflow (for Special Budget Workshop of the Board on 4/7/26 - date subject to change). | CAO B&A |
| | 25 | **Budget Committee Meeting -** (1:00 p.m. - Monterey Room). | CAO B&A |
| | 27 | **Deadline:** Departments update CAO Analysts on significant changes to year-end estimate based on third quarter actuals. | Applicable Depts |
| APRIL | 1 | CAO Analysts make final adjustments to EPM FY 2025-26 Year-end Estimate, if material, based on third quarter estimates. | CAO B&A |
| | 6 | Create EPM to HRM "Draft" position worksheet for departments to review/confirm. | ACO - ERP |
| | 7 | **Special Meeting of the Board of Supervisors** - **Budget Workshop** on the status of the Development of the Recommended Budget and First Public Hearing on the Master Schedule of Fees Update - Board Chambers - 9:00 a.m. | CAO B&A |
| | 8 | Preliminary confirmation to departments regarding FY 2026-27 recommended budget augmentation requests. | CAO |
| | 8 | Individual DH meetings w/CAO if appealing FY 2026-27 recommendations. | CAO - DHs |

**Budget Development Schedule**
**FY 2026-27**

***PLEASE NOTE: This schedule is subject to change.***

| Date | | Task/Issue | Lead |
|---|---|---|---|
| APRIL | 9 | **Deadline:** Departments finalize Requested Budget narratives, including recommended budget augmenation requests. | All Depts |
| | 9 | Communicate Layoff Positions to Budget Analyst and Central HR. | HR & Finance - All Depts |
| | 9 | Inform Central HR if extension is needed for filled Allocation on Loan Positions. | HR & Finance - All Depts |
| | 9 | CAO Analysts revise Recommended Budget and Recommended Budget Book narratives, third-quarter year-end estimate changes, and BoS approved budget modifications. | CAO B&A |
| | 9 | Verify balanced FY 2026-27 Recommended Budget. | CAO B&A |
| | 9-24 | Departments review "draft" position worksheet and confirm all positions, transfers, reorgs, reallocations, deletions, etc. | HR & Finance - All Depts |
| | 10 | CAO and Auditor-Controller review Year-end Estimated Fund Balance, Cancellations, & Reserves. | CAO B&A |
| | 29 | **Budget Committee Meeting** (1:00 p.m. - Monterey Room). | CAO B&A |
| MAY | 1 | **Deadline:** HRIS sign off "Draft" EPM to HRM position spreadsheet to Auditor's Office. | HR/Finance/All Depts |
| | 1 | **Deadline:** All Advantage HRM transactions to reflect positions in **EPM** have been workflowed through CAO B&A and HR. | All Depts |
| | 4-8 | Load EPM to HRM "Final" position spreadsheet to HRM as draft documents. | ACO ERP |
| | 4 | Auditor-Controller's Office provides Gann Limit information and Schedules for Recommended Budget Book. | CAO B&A & Auditor |
| | 4 | Prepare Notice to Taxpayers to publish by 5/14 (10 days before Public Hearings). | CAO B&A |
| | 11-15 | Department HR and Finance Managers review (Test) Position reports in EPM and HRM to verify position changes are correct. | All Depts |
| | 5 | FY 2026-27 Recommended Budget goes to print. | CAO B&A |
| | 6 | FY 2026-27 Recommended Budget Summary Report(s) due in Legistar workflow (for BC). | CAO B&A |
| | 6 | Begin preparing "Adopted Budget" Board Reports for all agencies in Legistar, to be finalized immediately following Budget Hearings. | CAO B&A |
| | 15 | FY 2026-27 Recommended Budget available for review by public & departments. | CAO B&A |
| | 20 | **Budget Committee Meeting** - receives FY 2026-27 Recommended Budget Summary. (*Special meeting) | CAO B&A |
| | 22 | BoS - FY 2026-27 Recommended Budget Agenda(s) posted (for 5/27 & 5/28 hearings). | CAO B&A |
| | 27-28 | **FY 2026-27 Recommended Budget Hearings and Second Public Hearing for Adoption of the Master Schedule of Fees** | CAO B&A |
| JUNE | 1 | **Deadline:** Submit detailed worksheet to Central HR and A/C-ERP for any position changes directed by Board at Budget Hearings. | CAO B&A |
| | 1-2 | Reconciliation and tabulation of position changes made during Budget Hearings. | Central HR/ACO ERP/CAO B&A |
| | 1-2 | Verify necessary position and budget changes based on Budget Hearing actions by the Board, for **EPM** data entry and preparation of Adopted Budget Resolution. | CAO B&A |
| | 2 | Create **EPM** to HRM "final" position spreadsheet for departmental review/verification. | ACO ERP, Central HR |
| | 1-3 | Prepare worksheets to identify Budget Hearing changes to Recommended Budget, detailed by Fund, Dept, Unit, line item for revenue, expenditures, for data entry in **EPM** and SBFS revisions. | CAO B&A |
| | 1-3 | Final "Adopted Budget" changes data entry in **EPM** for all accounting details by department, all position changes in SBFS, verify through FSQs and Advantage reports **EPM** Stage 3. | CAO B&A |
| | 2-8 | Finalize and workflow 9+/- individual Board Reports in Legistar for adoption of FY 2026-27 Budgets for all Board of Supervisors governed agencies and special districts (for 6/16/26 BoS mtg.) | CAO B&A |
| | 16 | **Board of Supervisors Meeting** - Adoption of FY 2026-27 Budget. | CAO B&A |
| | 17 | **Deadline:** Position (PSMT) draft documents and employee (ESMT) draft documents updated and review completed. Dept. HR and finance sign off on position and employee documents to Auditor's office. | HR & Finance - All Depts |
| | 19 | Load ESMT to HRM as draft documents. | ACO ERP |
| | 17-19 | EPM approved FY 2026-27 budget data moved to FIN Advantage (**or Oracle ERP**). | ACO ERP |
| | 19 | Load EPM to HRM "Final" position spreadsheet to HRM as draft documents. | ACO ERP |
| | 24 | Position (PSMT) - Position Authorization (PAMT) - Employee (ESMT) documents finalized. | ACO ERP |
| | 19-24 | Department verification of budgets in FIN Advantage, Expense/Revenue query pages (MC-FIN-BA-0200/0201), Expense vs Budget/Revenue vs Budget. | Finance Staff/All Depts |
| | 24 | **Budget Committee Meeting -** (1:00 p.m. - Monterey Room). | CAO B&A |
| JULY | 1 | Departments compare FY 2026-27 Adopted Budget to HRM report (MC-HRM-POSN-0039) authorized positions to verify position and FTE counts. | HR & Finance - All Depts |
| | 1 | Departments verify positions finalize manual entries to HRM with Central HR coordination when discrepancies found in authorized positions & FTE counts and employees. | HR & Finance - All Depts, Central HR |

* Departments should submit narratives for their General Fund operations and, if applicable, for the following major funds: NMC, Road Fund, Library Fund, Behavioral Health Fund, Local Revenue Fund 2011, Health & Welfare Realignment Fund, and Parks & Lake Resorts operations, Emergency Communications.

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# Glossary of Terms

**ACCOUNT**
A classification of activity, e.g., "Office Expense" is an account in the overall category "Services and Supplies."

**ADOPTED BUDGET**
The approved plan for estimated revenues, unreserved fund balance, and appropriations for a fiscal year. Also referenced as "Final Budget."

**APPROPRIATION**
The Board of Supervisors' authorization to make expenditures and to incur obligations for specific purposes; expires at fiscal year-end.

**ASSESSED VALUATION**
A value established for real estate or other property by the County Assessor or the State Board of Equalization as a basis for levying taxes.

**ASSIGNED FUNDS**
Amounts constrained by the government's *intent* to be used for a specific purpose but are neither restricted nor committed. Intent is expressed by the governing body itself, or a body (a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts. Assignment is not required to be the government's highest level of decision-making authority and the nature of the action to remove or modify assignments are not as strict.

**AUTHORIZED POSITIONS**
Personnel positions approved by the Board of Supervisors which may or may not be funded (see "Budgeted Positions").

**AVAILABLE FINANCING**
All the means of financing a budget, primarily fund balance and estimated revenues including proceeds of property taxes; does not include encumbered reserves, reserves, or designations.

**BALANCED BUDGET**
*Statutorily Balanced*: When total estimated financing sources (beginning fund balance plus revenues) equal the total appropriation (expenditures plus ending fund balance). Spending in a given year does not exceed total current revenues plus any fund balance carryover from the prior year.

*Structurally Balanced*: The budget matches total ongoing expenditures to the annual estimated revenues. Beginning fund balance may not be used as a financing source for ongoing expenditures.

**BUDGET**
A document listing appropriations and estimated revenues for a fiscal year.

**BUDGET UNIT**
The smallest entity for which the Board of Supervisors approves an appropriation. A department may have one or more budget units. Each budget unit has several accounts.

**BUDGETED POSITIONS**
The number of full-time equivalent (FTE) personnel positions funded in a budget. These are different from "authorized positions," which are positions that may or may not be funded (see "Authorized Positions").

**CALFRESH**
California's implementation of the Supplemental Nutrition Assistance Program (SNAP) welfare program that supplements the food budget of low-income households to meet their nutritional needs.

**CALWORKS**
California's implementation of the Federal Temporary Assistance for Needy Families (TANF) welfare program that gives cash aid and services such as housing, food, utilities, clothing, or medical care to eligible families.

**CAPITAL ASSET**
A financial resource, tangible or intangible, with a useful life beyond one year, such as land, buildings, furniture, and equipment, with unit cost thresholds generally starting at $5,000.

**CAPITAL PROJECTS**
Proposed acquisitions, additions, and improvements to capital assets, e.g., buildings, building improvements, and land purchases subject to the County's Capitalization Policy.

**CERTIFICATES OF PARTICIPATION (COP)**
A form of financing by government entities which allows an individual to buy a share of the lease revenue of an agreement made by these entities.

**COMMITTED FUNDS**
Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Constraints can only be removed or changed by taking the same type of action it employed to commit those amounts, i.e., legislation, resolution, or ordinance.

**CONTINGENCIES**
An amount set aside in the budget for unforeseen expenditure

requirements that must be appropriated by the Board of Supervisors and is subject to a 4/5ths vote.

**COBRA**
Consolidated Budget Reconciliation Act of 1985. Refers specifically to Title X of the Act, which included provisions to provide members of company health plans who have lost their coverage due to a "qualifying event" to continue coverage at the employee's expense for a period of time.

**COST ALLOCATION PLAN**
This document, known as the Cost Plan or historically as the COWCAP is derived from OMB Circular A-87, and it identifies, accumulates, and distributes allowable direct and indirect costs under grants and contracts and identifies the allocation methods used for distribution.

**DEBT SERVICE**
An obligation to pay principal and interest on all bonds and other debt instruments issued by the County according to a pre-determined payment schedule.

**EMPLOYEE BENEFITS**
Amounts paid to or on behalf of employees but not included in the salary, e.g., group health or life insurance payments, contributions to employee retirement, Social Security taxes, Workers' Compensation payments, and Unemployment Insurance payments.

**ENCUMBRANCE**
An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation. Available appropriations are reduced by the amount of outstanding encumbrances.

**ENTERPRISE FUND**
A fund established to account for certain public functions which are primarily or partially supported by user charges, e.g., the operation of Natividad Medical Center is funded through user fees to access the provided services.

**EXPENDITURE**
A payment made in a governmental fund for goods delivered or services rendered during a fiscal year whether paid or unpaid at fiscal year-end.

**FINAL BUDGET**
The approved plan for estimated revenues, unreserved fund balance, and appropriations for a fiscal year. Also referenced as "Adopted Budget."

**FISCAL YEAR**
The twelve-month period on which financial accounting is based. The fiscal year for the County of Monterey is July 1st through June 30th.

**FUNCTION**
A group of activities aimed at achieving an objective. For example, "Public Protection" is a function.

**FUND**
A fiscal and accounting entity that represents a sum of money made available for a particular purpose, e.g., General Fund, Library Fund.

**FUND BALANCE**
An amount derived by the formula: "fund balance equal assets minus liabilities." All or a portion of this balance may be available to finance a succeeding year's budget.

**GAAP**
Generally Accepted Accounting Principles are a set of accounting rules, standards, and practices that aim to standardize the classifications, assumptions, and procedures used in accounting.

**GANN LIMIT**
Annual appropriation limits established in accordance with Article XIIIB of the California Constitution. Paul Gann, president of the California Taxpayers Association, was instrumental in placing the amendment on the November 1978 ballot.

**GASB**
The Governmental Accounting Standards Board is the current source of Generally Accepted Accounting Principles (GAAP) used by state and local governments in the United States.

**GENERAL FUND**
The fund that supports general County services.

**GENERAL FUND CONTRIBUTION (GFC)**
Local non-program revenues such as property taxes, sales and use taxes, and transient occupancy taxes which the Board of Supervisors appropriates through the annual budget process to supplement departments' program-specific revenues.

**GRANT**
A payment or series of payments from one governmental unit to another for a specific purpose and time period, e.g., child abuse vertical protection program.

**IMPREST FUNDS**
A sum of money to be used as petty cash.

**INTER FUND TRANSFER**
A non-reciprocal transfer of resources from one fund to another fund.

**INTRA FUND TRANSFER**
A non-reciprocal transfer of resources from one department to

another in the same fund.

**MEDI-CAL**
The California Medical Assistance Program is the California Medicaid welfare program serving low-income families, seniors, persons with disabilities, children in foster care, pregnant women, and certain low-income adults.

**NON-SPENDABLE FUNDS**
An amount that is not expected to be converted to cash such as inventories, prepaid items, long-term loans and notes receivable; or funds that are legally or contractually required to be maintained intact.

**OBJECT TYPE OF EXPENDITURE**
A major type of expenditure, e.g., "Salaries and Benefits," "Services and Supplies," "Capital Assets" and "Other Charges."

**OPERATING TRANSFER IN/OUT**
The authorized transfer of funds from one fund/account/unit (Operating Transfer Out) to another made to support the normal level of operations of the receiving fund/account/unit (Operating Transfer In).

**PUBLIC IMPROVEMENT CORPORATION**
A financing agent for the County that issues and manages the debt service for Certificates of Participation (COPs).

**REALIGNMENT DOLLARS**
Refers to funds that state government transfers to local government, most often counties, to support the local implementation of services previously provided at the state level.

**RECOMMENDED BUDGET**
The proposed plan for estimated revenues, unreserved fund balance, and appropriations for a fiscal year; presented to the Board of Supervisors by the County Administrative Officer in collaboration with County departments.

**REIMBURSEMENT**
A repayment from the funds responsible for expenditures to the funds that initially paid for them.

**RESERVE**
An amount set aside based on legal requirements.

**RESTRICTED FUND**
Amounts with constraints imposed on their use by external creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions of enabling legislation.

**REVENUE**
Money received which can be used to finance County operations, e.g., property taxes, sales taxes, fees, and state and federal grants.

**SALARY SAVINGS**
The dollar amount of salaries saved due to position vacancies.

**SCHEDULE**
A listing of financial data in a form and manner prescribed by a governing code, policy or standard.

**SPECIAL DISTRICT**
A dependent (under the Board of Supervisors) or independent unit of local government generally organized to perform a single function, such as street lighting, water works, and fire protection.

**SUBVENTIONS**
Payments by an outside agency, such as the State or Federal Government, for specific costs which originate in the County.

**TAX REVENUE ANTICIPATION NOTE**
A note of short-term debt obligation issued by a state or local government with the understanding that a certain amount of taxes will be collected within an appreciable period of time.

**TRANSIENT OCCUPANCY TAX (TOT)**
A California tax charged when occupying a room or other living space in a hotel, inn, motel, or other lodging for a period of less than 31 days.

**UNASSIGNED FUNDS**
Any fund balance that has not been restricted, committed, or assigned in the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. The only classification that can report negative fund balances is the unassigned category.

**USER CHARGES (USER FEES)**
A fee for a public service paid by the party benefiting from the service.

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# Glossary of Acronyms

| | |
|---|---|
| **AAA** | Area Agency on Aging |
| **AAB** | Assessment Appeals Board |
| **AAP** | Adoption Assistance Program |
| **AB** | Assembly Bill |
| **ACA** | Affordable Care Act |
| **ACAO** | Assistant County Administrative Officer |
| **ACFR** | Annual Comprehensive Financial Report |
| **ADA** | Americans with Disabilities Act |
| **ADCR** | Aging and Disability Resource Connection |
| **ADU** | Accessary Dwelling Unit |
| **AFDC** | Aid to Families with Dependent Children |
| **ALAE** | Allocated Loss Adjustment Expense |
| **AOC** | Administration Office of the Courts |
| **ARC** | Annual Required Contribution |
| **ARPA** | American Rescue Plan Act |
| **APS** | Adult Protective Services |
| **AVA** | Actuarial Value of Assets |
| **BCSD** | Boronda County Sanitation District |
| **BEYR** | Budget End of Year Report |
| **BOS** | Board of Supervisors |
| **CACEO** | California Association of Clerks and Elections Officials |
| **CAD** | Computer Aided Dispatch |
| **CALA** | Community Action Linking Adolescents |
| **CalAIM** | California Advancing and Innovating Medi-Cal |
| **CalFresh** | Federally known as the Supplemental Nutrition Assistance Program (SNAP) |
| **CalPERS** | California Public Employees Retirement System |
| **CAO** | County Administrative Office |
| **CAO** | County Administrative Officer |
| **CAP** | Community Action Partnership |
| **CCAH** | Central California Alliance for Health |
| **CCCP** | Criminal Court Collections Program |
| **CCR** | Continuum of Care Reform |
| **CCS** | California Children's Services |
| **CCTA** | California Coastal Trail Association |
| **CDBG** | Community Development Block Grants |
| **CDCR** | California Department of Corrections and Rehabilitation |
| **CDFA** | California Department of Food and Agriculture |
| **CDS** | County Disposal Site |
| **CEQA** | California Environmental Quality Act |
| **CERBT** | California Employers' Retiree Benefit Trust |
| **CFD** | Community Facilities District |
| **CFET** | CalFresh Employment and Training |
| **CFP** | County Facility Payment |
| **CHDP** | Child Health Disability Prevention |
| **CHPS** | Consumer Health Protection Services |
| **CIC** | Capital Improvement Committee |
| **CIMIS** | California Irrigation Management Information System |
| **CIP** | Capital Improvement Projects |
| **CJIS** | Criminal Justice Information System |
| **CJIS/SUSTAIN** | Integration of the Criminal Justice Information System with the State Court’s System (SUSTAIN) |
| **CLPPP** | Childhood Lead Poisoning Prevention Program |
| **CMMS** | Computerized Maintenance Management System |
| **CMS** | Case Management System |
| **CMS** | Centers for Medicaid and Medicare Services |
| **CNC** | Creating New Choices |
| **COB** | Clerk of the Board |
| **COB** | Corrections Operations Bureau |
| **COBRA** | Consolidated Omnibus Budget Reconciliation Act |
| **COP** | Certificates of Participation |

| | |
|---|---|
| **COWCAP** | Countywide Cost Allocation Plan |
| **CRO** | Civil Rights Office |
| **CRT** | Civil Rights Training |
| **CSA** | County/Community Service Area |
| **CSAC** | California State Association of Counties |
| **CSBG** | Community Services Block Grant |
| **CSIP** | Castroville Seawater Intrusion Project |
| **CUPA** | Certified Unified Program Agency |
| **CWES** | CalWORKs Welfare-to-Work Employment Services |
| **CY** | Current Year |
| **CYE** | Current Year Estimate |
| **DA** | District Attorney |
| **DCSS** | Department of Child Support Services |
| **DEM** | Department of Emergency Management |
| **DHCS** | California Department of Health Care Services |
| **DJJ** | Department of Juvenile Justice |
| **DOJ** | Department of Justice |
| **DSA** | Development Set-Aside |
| **DSH** | Disproportionate Share Hospital |
| **DSS** | Department of Social Services |
| **DWPS** | Drinking Water Protection Services |
| **EAP** | Employee Assistance Program |
| **ECD** | Emergency Communications Department |
| **EDD** | Economic Development Department |
| **EGCSD** | East Garrison Community Service District |
| **EHRS** | Environmental Health Review Services |
| **EMS** | Emergency Medical Services |
| **EOC** | Emergency Operations Center |
| **EOP** | Equal Opportunity Plan |
| **ERG** | Employee Resource Group |
| **ERP** | Enterprise Resource Planning |
| **FC** | Foster Care |
| **FEMA** | Federal Emergency Management Agency |
| **FLSA** | Fair Labor Standards Act |
| **FORA** | Fort Ord Reuse Authority |
| **FPPC** | Fair Political Practices Commission |
| **FQHC** | Federally Qualified Health Center |
| **FQHC-LA** | Federally Qualified Health Center Look-Alike |
| **FSA** | Flexible Spending Account |
| **FTE** | Full Time Equivalent |
| **FY** | Fiscal Year |
| **GAAP** | Generally Accepted Accounting Principles |
| **GASB** | Governmental Accounting Standards Board |
| **GA-WEP** | General Assistance Work Experience Program |
| **GFC** | General Fund Contribution |
| **GFOA** | Government Finance Officers Association |
| **GI Bill** | Servicemen's Readjustment Act of 1944 |
| **GIS** | Geographic Information Systems |
| **GL** | General Liability |
| **GRE** | Governing for Racial Equity |
| **GRM** | Graduated Responses and Incentives Matrix |
| **HAVA** | Help America Vote Act |
| **HCAHPS** | Hospital Consumer Assessment of Healthcare Providers and Systems |
| **HCD** | Housing & Community Development |
| **HDP** | Harassment and Discrimination Prevention |
| **HEAP** | Homeless Emergency Aid Program |
| **HHAP** | Homeless Housing, Assistance and Prevention Program |
| **HICAP** | Health Insurance Counseling and Advocacy Program |
| **HMMS** | Hazardous Materials Management Services |
| **HNT** | Hostage Negotiation Team |
| **HOME** | Housing Opportunity and More Efficiency |
| **HR** | Human Resources |
| **HRD** | Human Resources Department |
| **HRM** | Advantage Human Resources Management |
| **HRSA** | Health Resources and Services Administration |

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|---|---|
| **HVAC** | Heating, Ventilation, and Air Conditioning |
| **IAR** | Inter-Agency Review |
| **IGLA** | Intergovernmental and Legislative Affairs |
| **IHSS** | In-Home Supportive Services |
| **ILP** | Independent Living Program |
| **ILS** | Integrated Library System |
| **IP** | Internet Protocol |
| **IRS** | Internal Revenue Service |
| **ISF** | Internal Service Fund |
| **ITD** | Information Technology Department |
| **JBCT** | Jail Based Competency Treatment |
| **JSORT** | Juvenile Sex Offender Response Team |
| **LAE** | Loss Adjustment Expenses |
| **LAFCO** | Local Agency Formation Commission |
| **LBAM** | Light Brown Apple Moth |
| **LEA** | CalRecycle's Local Enforcement Agency |
| **LEAP** | Local Early Action Planning Grant |
| **LMS** | Learning Management System |
| **LOD** | Learning and Organizational Development |
| **LSRA** | Laguna Seca Recreational Area |
| **MCAP** | Municipal Climate Action Plan |
| **MCBC** | Monterey County Business Council |
| **MCCVB** | Monterey County Convention and Visitors Bureau |
| **MCFC** | Monterey County Film Commission |
| **MCFL** | Monterey County Free Libraries |
| **MCLE** | Mandatory Continuing Legal Education |
| **MCOE** | Monterey County Office of Education |
| **MDM** | Mobile Device Management |
| **MEM** | Microsoft Endpoint Manager |
| **MFA** | Multi-Factor Authentication |
| **MFF** | Mobile Field Force |
| **MOE** | Maintenance of Effort |
| **MOU** | Memorandum of Understanding |
| **MPI** | Master Patient Index |
| **MRSWMP** | Monterey Regional Stormwater Management Program |
| **MRWMD** | Monterey Regional Waste Management District |
| **MVA** | Market Value of Assets |
| **MVAO** | Military and Veterans Affairs Offices |
| **NACO** | National Association of Counties |
| **NCQA** | National Committee for Quality Assurance |
| **NCRIC** | Northern California Regional Intelligence Center |
| **NFP** | Nurse Family Partnership |
| **NGEN** | Next Generation Public Safety Radio System Project |
| **NMC** | Natividad Medical Center |
| **NPDES** | National Pollutant Discharge Elimination System |
| **OCESA** | Office of Community Engagement and Strategic Advocacy |
| **OES** | Office of Emergency Services |
| **OET** | Office of Employment and Training |
| **OMB** | Office of Management and Budget |
| **OPEB** | Other Post-Employment Benefits |
| **PC** | Penal Code |
| **PCSD** | Pajaro County Sanitation District |
| **PD** | Public Defender |
| **PDO** | Public Defender's Office |
| **PEPRA** | Public Employee’s Pension Reform Act |
| **PIC** | Public Improvement Corporation |
| **PMO** | Project Management Office |
| **PRIME** | Public Hospital Redesign and Incentives in Medi-Cal Program |
| **PSAP** | Public Safety Answering Point |
| **PTO** | Paid Time Off |
| **PWFP** | Public Works, Facilities, and Parks |
| **QIP** | Quality Incentive Program |
| **RCRC** | Rural County Representatives of California |
| **REAP** | Regional Early Access Planning Grant |
| **RFP** | Request for Proposal |
| **RLF** | Revolving Loan Fund |
| **RMA** | Resource Management Agency |

| | |
|---|---|
| **RMRA** | Road Maintenance and Rehabilitation Account |
| **ROPS** | Recognized Obligation Payment Schedule |
| **RRC** | Records Retention Center |
| **RRRS** | Recycling and Resource Recovery Services |
| **RSTRP** | Regional Surface Transportation Program |
| **SaaS** | Software as a Service |
| **SAFE** | Sexual Assault Felony Enforcement |
| **SAR** | Search and Rescue Team |
| **SART** | Sexual Assault Response Team |
| **SB** | Senate Bill |
| **SCRAMP** | Sports Car Racing Association of the Monterey Peninsula |
| **SIR** | Self-Insured Retention |
| **SNCP** | Safety Net Care Pool |
| **SNI** | Safety Net Institute |
| **SOD** | Sudden Oak Death |
| **SRPS** | Scenic Road Protective Structure |
| **SSI** | Supplemental Security Income |
| **SSI/SSP** | Supplemental Security Income/ State Supplementary Program |
| **SSRC** | Silver Star Resource Center |
| **STEAM** | Science, Technology, Engineering, Arts and Mathematics |
| **SUD** | Substance Use Disorder |
| **SVSWA** | Salinas Valley Solid Waste Authority |
| **SWAT** | Special Weapons and Tactics Team |
| **SWMS** | Solid Waste Management Services |
| **TAMC** | Transportation Agency for Monterey County |
| **TANF** | Temporary Assistance for Needy Families |
| **TBD** | To be determined |
| **THPP** | Transitional Housing Placement Program |
| **TMDL** | Total Maximum Daily Loads |
| **TOT** | Transient Occupancy Tax |
| **TPA** | Third Party Administrator |
| **TTC** | Treasurer-Tax Collector |
| **UAPD** | Union of American Physicians and Dentists |
| **UC** | University of California |
| **UCSF** | University of California, San Francisco |
| **ULAE** | Unallocated Loss Adjustment Expense |
| **UPS** | Uninterruptable Power Supply |
| **USDA** | United States Department of Agriculture |
| **VA** | Veterans Affairs |
| **VAMP** | Vehicle Asset Management Program |
| **VHF** | Very High Frequency |
| **VLF** | Vehicle License Fees |
| **VMT** | Vehicle Miles Traveled |
| **VRP** | Vehicle Replacement Program |
| **WAM** | Weighted Average Maturity |
| **WAN/LAN** | Wide Area/Local Area Networks |
| **WAP** | Work Alternative Program |
| **WDB** | Workforce Development Board |
| **WC** | Workers' Compensation |
| **WIA** | Workforce Investment Act |
| **WIOA** | Workforce Innovation and Opportunity Act |
| **WIB** | Workforce Investment Board |
| **WIC** | Women, Infants and Children |
| **WPC** | Whole Person Care |
| **YC** | Youth Center |

# Glossary of Funds

**1001 – GENERAL FUND:** The general fund supports basic governmental functions including public safety, criminal justice, land use and environment, education, recreation, health and sanitation, public assistance, and finance and administration.

**1025 – PENSION TRUST:** This fund was established for the collection of unfunded accrued liability (UAL) supplemental pension payments to address the County's unfunded pension liability. Contributions from the supplemental payments are held in a Section 115 Trust with an external trust administrator.

**1201 – ROAD FUND:** A special fund for Road Services as required by State law. The Road Fund provides funding for road and bridge maintenance and construction activities. Major activities are traffic engineering, transportation planning, design and construction engineering of road improvements, development review, and maintenance and operation of County roads, bridges and utility infrastructure.

**1210 – LIBRARY FUND:** Monterey County Free Libraries (MCFL) is a special taxing authority under the County Library Law of 1911 and, as such, its operations are funded primarily through its own share of property tax.

**1220 – IN-HOME SUPPORT SERVICES (IHSS):** This fund provides for the cost of home care services to support the independence of aged, blind, and disabled persons, assisting them to live safely in their own home and community.

**1230 – FISH & GAME PROPAGATION FUND:** This fund provides for the administration of the County's Fish and Game Commission. The Commission oversees the allocation of Fish and Game fine monies for grants to organizations and agencies undertaking fish and game wildlife propagation or educational projects.

**1240 – COMMUNITY ACTION PARTNERSHIP (CAP):** This fund administers the Federal Community Services Block Grant. CAP contracts with community organizations to provide programs to advance and advocate for low-income and vulnerable populations.

**1250 – INCLUSIONARY HOUSING:** This fund facilitates development of housing for lower and moderate-income residents. The Fund is capitalized through payment of in-lieu fees by developers of subdivision projects and repayment of project loans made from inclusionary funds.

**1260 – ECONOMIC DEVELOPMENT PROGRAM:** This fund was established for the County's Small Business Revolving Loan Fund (RLF). The RLF supports the expansion, retention, and attraction of industry, commerce, and agriculture. Programs are intended to help diversify and strengthen the economic base of the local area by assisting businesses that are unable to secure suitable private financing for start-up and expansion costs.

**1270 – COMMUNITY DEVELOPMENT FUND:** This fund provides support for public infrastructure, community facilities and housing projects for very low-, low-, and moderate-income households.

**1271 – PERMANENT LOCAL HOUSING ALLOCATION:** This fund is a repository for state funding that supports affordable housing projects and strengthening local housing program.

**1280 – EMERGENCY MEDICAL SERVICE FUND:** This fund supports financing to plan, coordinate, and evaluate the countywide Emergency Medical Services (EMS) System. This includes maintaining countywide advance-life support services, contracting for ambulance and pre-hospital care services, monitoring and administering EMS training programs, planning for disaster medical response, and coordinating public information and education.

**1290 – WORKFORCE DEVELOPMENT BOARD:** Facilitates the coordination between the public and private sector in focusing resources to effectively educate, train, and place individuals with the necessary resources and skill set to meet employer demands.

**1300 – LOCAL REVENUE FUND:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of public safety realignment funds. This is a grouping of funds 1301 through 1309.

**1301 – LOCAL REVENUE FUND DISTRICT ATTORNEY:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of District Attorney realignment fund.

**1302 – LOCAL REVENUE FUND PUBLIC DEFENDER:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of Public Defender realignment fund.

**1303 – LOCAL REVENUE FUND SHERIFF-CORONER:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of Sheriff-Coroner realignment fund.

**1304 – LOCAL REVENUE FUND PROBATION:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of Probation realignment fund.

**1305 – LOCAL REVENUE FUND BEHAVIORAL HEALTH:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of Behavioral Health realignment fund.

**1306 – LOCAL REVENUE FUND:** Pursuant to AB 109, this fund was created to receive sales tax revenue and vehicle license fee revenue in support of Social Services realignment fund.

**1310 – BEHAVIORAL HEALTH:** This fund is designated to recognize the use of funds mandated for mental health purposes.

**1320 – HOMELAND SECURITY GRANT:** This fund provides for grant programs to support homeland security-related activities.

**1330 – HEALTH AND WELFARE:** This fund is used to recognize Sales Tax Revenue, Vehicle License Fees, and Maintenance of Effort used for health and social services realignment. This is a grouping of funds 1331 through 1339.

**1331 – HEALTH AND WELFARE PUBLIC HEALTH:** This fund is used to recognize Sales Tax Revenue, Vehicle License Fees, and Maintenance of Effort used for Public Health realignment.

**1332 – HEALTH AND WELFARE SOCIAL SERVICES:** This fund is used to recognize Sales Tax Revenue, Vehicle License Fees, and Maintenance of Effort used for Public Health realignment.

**1333 – HEALTH AND WELFARE BEHAVIORAL HEALTH:** This fund is used to recognize Sales Tax Revenue, Vehicle License Fees, and Maintenance of Effort used for Behavioral Health realignment.

**1340 – EMERGENCY COMMUNICATIONS:** This fund contains the operations of emergency and non-emergency call answering services to law enforcement and fire agencies in the County.

**1350 – NGEN OPERATIONS & MAINTENANCE:** This fund provides for the operations and maintenance cost of NGEN equipment.

**1360 – CLERK / RECORDER:** This fund serves as the repository for the County Clerk/Recorder's restricted revenue solely for the use of modernization, micrographics, vital record, and electronic recording delivery system expenses. This is a grouping of funds 1361 through 1369.

**1361 – RECORDER'S MODERNIZATION:** This fund serves as the repository for the County Recorder's restricted revenue solely for the use of modernization expenses.

**1362 – RECORDER'S MICROGRAPHICS:** This fund serves as the repository for the County Recorder's restricted revenue solely for the use of micrographics expenses.

**1363 – RECORDER'S VITAL AND HEALT STATS:** This fund serves as the repository for the County Recorder's restricted revenue solely for the use of vital record expenses.

**1364 – CLERK'S VITAL AND HEALT STATS:** This fund serves as the repository for the County Clerk's restricted revenue solely for the use of vital record expenses.

**1365 – ELECTRONIC RECORDING DELIVERY SYSTEM:** This fund serves as the repository for the County Clerk/Recorder's restricted revenue solely for the use of electronic recording delivery system expenses

**1370 – HABITAT MANAGEMENT PROGRAM:** Per the Joint Community Facilities Agreement between Fort Ord Reuse Authority (FORA) and the County, this fund segregates Habitat Management allocated funds to provide habitat related services within or in FORA's Base wide Community Facilities District (CFD) in perpetuity.

**1380 – HITCHCOCK ROAD ANIMAL SERVICES:** This fund provides support for the Hitchcock Road Animal Services.

**1390 – EAST GARRISON COMMUNITY SERVICES DISTRICT:** This fund includes funding for activities to own, operate, and maintain designated municipal infrastructure within the East Garrison Development Project.

**1400 – COUNTY SERVICE AREAS:** These funds provide support for county service areas. This is a grouping of funds 1401 through 1499.

**1401 – CSA 1 CARMEL POINT:** This fund provides support for the streetlight system.

**1402 – CSA 9 OAK PARK:** This fund provides support for the storm drainage and streetlight systems.

**1403 – CSA 10 LAGUNA SECA RANCH:** This fund provides support for wastewater reclamation.

**1406 – CSA 15 SERRA VILLAGE, TORO PARK:** This fund provides support for the storm drainage, Min-Parks, Open Space, and streetlight systems.

**1407 – CSA 17 RANCHO TIERRA GRANDE:** This fund provides support for the Open Space Fire Maintenance system.

**1408 – CSA 19 CARMEL MEADOWS:** This fund provides support for the streetlight system.

**1409 – CSA 20 ROYAL ESTATES:** This fund provides support for the storm drainage & streetlight systems.

**1410 – CSA 23 CARMEL RANCHO:** This fund provides support for the storm drainage, streetlight, parkway maintenance, and sidewalk maintenance systems.

**1411 – CSA 24 PEDRAZZI SUBDIVISION / INDIAN SPRINGS:** This fund provides support for the storm drainage system.

**1412 – CSA 25 CARMEL VALLEY GOLF & COUNTRY CLUB:** This fund provides support for the storm drainage and streetlight systems.

**1413 – CSA 26 NEW MOSS LANDING HEIGHTS:** This fund provides support for the streetlight system.

**1414 – CSA 30 RANCHO MAR MONTE:** This fund provides support for the storm drainage system.

**1415 – CSA 31 AROMAS HILLS SUBDIVISION:** This fund provides support for the storm drainage system.

**1416 – CSA 32 GREEN VALLEY ACRES / MOON SUBDIVISION:** This fund provides support for the storm drainage and streetlight systems.

**1417 – CSA 33 COAST RIDGE / CARMEL SUR:** This fund provides support for the storm drainage system.

**1418 – CSA 34 RANCHO RIO VISTA / CARMEL KNOLLS:** This fund provides support for the storm drainage system.

**1419 – CSA 35 PARADISE PARK / RANCHO BORROMEO:** This fund provides support for the storm drainage and streetlight systems.

**1420 – CSA 37 COLONIAL OAK ESTATES:** This fund provides support for the storm drainage system.

**1421 – CSA 38 PARADISE LAKE ESTATES:** This fund provides support for the storm drainage system.

**1422 – CSA 41 GABILAN ACRES / BORONDA:** This fund provides support for the streetlight system.

**1423 – CSA 44 CORRAL DE TIERRA OAKS:** This fund provides support for the storm drainage and streetlight systems.

**1424 – CSA 45 OAK HILLS:** This fund provides support for the storm drainage and streetlight systems.

**1425 – CSA 45 OAK HILLS – OPEN SPACE:** This fund provides support for the Open Space systems.

**1426 – CSA 47 CARMEL VIEWS / MAR VISTA:** This fund provides support for the storm drainage and streetlight systems.

**1427 – CSA 50 RIOWAY TRACT NO.2:** This fund provides support for the storm drainage and flood control systems.

**1428 – CSA 51 HIGH MEADOWS:** This fund provides support for the storm drainage and streetlight systems.

**1429 – CSA 52 CARMEL VALLEY VILLAGE:** This fund provides support for the storm drainage system.

**1430 – CSA 53 ARROYO SECO:** This fund provides support for the storm drainage system.

**1431 – CSA 54 MANZANITA / SARSI SUB-DIVISONS:** This fund provides support for the storm drainage system.

**1432 – CSA 55 ROBLES DEL RIO:** This fund provides support for the storm drainage system.

**1433 – CSA 56 DEL MESA CARMEL:** This fund provides support for the storm drainage and fire roads systems.

**1434 – CSA 57 LOS TULARES SUBDIVISION:** This fund provides support for the storm drainage and Open Space systems.

**1435 – CSA 58 VISTA DORADO:** This fund provides support for the storm drainage and streetlight systems.

**1436 – CSA 62 RANCHO DEL MONTE 14:** This fund provides support for the storm drainage system.

**1437 – CSA 66 OAK TREE VIEWS:** This fund provides support for the storm drainage, Open Space, playground, street maintenance, and streetlight systems.

**1438 – CSA 67 CORRAL DE TIERRA OAKS 4:** This fund provides support for the storm drainage and streetlight systems.

**1439 – CSA 68 VIERRA CANYON KNOLLS:** This fund provides support for the storm drainage system.

**1440 – CSA 69 RALPH LANE:** This fund was established to provide sanitation services; however, most the parcels were detached, and services are being provided by Cal Water. There are no services currently being provided.

**1441 – CSA 72 LAS PALMAS RANCH:** This fund provides support for the storm drainage system.

**1442 – CSA 74 AMBULANCE:** This fund provides support for County ambulance service.

**1443 – CSA 75 CHUALAR CONSOLIDATED:** This fund provides support for the wastewater collection and treatment, streetlights, and storm drainage systems.

**1520 – SANITATION DISTRICTS:** These funds provide support for Sanitation Districts. This is a grouping of funds 1521 through 1529.

**1521 – PAJARO COUNTY SANITATION DISTRICT:** This fund provides support for the wastewater collection system.

**1523 – CARMEL VALLEY COUNTY SANITATION DISTRICT:** This fund provides support for the Carmel Valley Sanitation Zone #2 District.

**1524 – BORONDA COUNTY SANITATION DISTRICT:** This fund provides support for the wastewater collection system.

**1525 – SAN JERARDO:** This fund provides support for the water system, part of the Boronda County Sanitation District.

**1530 – HOUSING SUCCESSOR:** These Set-Aside funds contain tax increment revenue that provides support for very low-, low- and moderate-income housing in accordance with California's Redevelopment Law. Assigned to Successor Agency. This is a grouping of funds 1531 through 1539.

**1531 – CASTROVILLE-PAJARO HOUSING SET-ASIDE:** The Castroville-Pajaro Housing Set-Aside fund contains tax increment revenues that provide support for very low-, low-, and moderate-income housing in the Castroville-Pajaro Project Area in accordance with California Redevelopment Law. Assigned to Successor Agency.

**1532 – BORONDA HOUSING SET-ASIDE:** The Boronda Housing Set-Aside fund contains tax increment revenues that provide support for very low-, low-, and moderate-income housing in the Boronda Project Area in accordance with California Redevelopment Law. Assigned to Successor Agency.

**1533 – FORT ORD HOUSING SET-ASIDE:** The Fort Ord Housing Set-Aside fund contains tax increment revenues that provide support for very low-, low-, and moderate-income housing in the Fort Ord Project Area in accordance with California Redevelopment Law. Assigned to Successor Agency.

**1534 – EAST GARRISON HOUSING SET-ASIDE:** The East Garrison Housing Set-Aside fund contains tax increment revenues that provide support for very low-, low-, and moderate-income housing in the East Garrison portion of the Fort Ord Project Area in accordance with California Redevelopment Law. Assigned to Successor Agency.

**1800 – DEBT SERVICE:** These funds fund debt payments and related expense. This is a grouping of funds 1801 through 1899.

**1805 – PUBLIC IMPROVEMENT CORPORATION DEBT SERVICE:** This fund funds debt payments and related expenses for Certificates of Participation issued by the Public Improvement Corporation.

**1810 – CSIP DEBT SERVICE:** This fund funds debt payments and related expenses for the Castroville Seawater Intrusion Project.

**1820 – BORONDA COUNTY SANITATION REVENUE BOND:** This Bond Revenue Fund is used for sanitation for Boronda County Sanitation District.

**1825 – PAJARO COUNTY SANITATION SEWER REVENUE:** This Bond Revenue Fund is used for sanitation for Pajaro County Sanitation District.

**1830 – CHUALAR COUNTY WATER SERVICE AREA:** This Bond Revenue Fund is used for streets in Chualar County Service Area.

**1900 – CAPITAL PROJECTS FUNDS:** These Capital Projects Funds track the construction costs of new County facilities and major renovations. This is a grouping of funds 1901 through 1999.

**1905 – EAST GARRISON COMMUNITY FACILITY DISTRICT:** This fund includes funding for activities undertaken by the East Garrison Public Financing Authority, including the formation and operation of a Community Facilities District to finance the acquisition, construction and operation of public capital facilities in East Garrison.

**1910 – EAST GARRISON DEVELOPER REIMBURSEMENTS:** This fund is used to track the expenditures and reimbursement receipts of the East Garrison Developer when performing project administration or land use activities associated with the development.

**1930 – CAPITAL PROJECTS:** This Capital Projects Fund tracks the construction costs of new County facilities and major renovations.

**1935 – NGEN RADIO PROJECT:** This fund supports the County's activities as the lead agency for the Next Generation (NGEN) Radio Project.

**2010 – NATIVIDAD MEDICAL CENTER:** This Enterprise fund is for Natividad Medical Center operations.

**2020 – LAKE AND RESORT OPERATIONS:** This Enterprise fund is for Lake Nacimiento and Lake San Antonio Resorts operations.

**2030 – LAGUNA SECA RECREATIONAL AREA:** This Enterprise Fund is for the Laguna Seca Recreational Area operations.

**2105 – WORKERS' COMP FUND:** The Workers' Compensation Internal Service Fund contains expenses related to Workers' Compensation claims, settlements, judgments, administration, legal defense costs, and excess insurance premiums.

**2110 – GENERAL LIABILITY:** The General Liability Internal Service Fund (ISF) contains expenses related to General Liability Insurance claims, settlements, judgments, administration, legal defense costs, and excess insurance premiums.

**2120 – BENEFIT PROGRAMS FUND:** The Benefits Internal Service Fund contains revenue and expenditures related to the County's self-insured programs such as dental and vision insurance, disability insurance, as well as miscellaneous benefits. This is a grouping of funds 2121 through 2199.

**2125 – DENTAL:** This Internal Service Fund contains revenue and expenditures related to the County's self-insured dental program.

**2130 – DISABILITY:** This Internal Service Fund contains revenue and expenditures related to the County's disability program.

**2135 – EMPLOYEE ASSISTANCE PROGRAM:** This Internal Service Fund contains revenue and expenditures related to the County's employee assistance program.

**2140 – FLEXIBLE SPENDING ACCOUNT:** This Internal Service Fund contains revenue and expenditures related to the County's FSA program.

**2145 – OTHER POSTEMPLOYMENT BENEFITS:** This Internal Service Fund contains revenue and expenditures related to the County's other postemployment benefit programs.

**2150 – UNEMPLOYMENT:** This Internal Service Fund contains revenue and expenditures related to the County's unemployment program.

**2155 – VISION:** This Internal Service Fund contains revenue and expenditures related to the County's self-insured vision program.

**2160 – MISCELLANEOUS BENEFITS:** This Internal Service Fund contains revenue and expenditures related to the County's other benefit programs.

**2200 – RESOURCE PLANNING:** This fund provides funds for capital projects that require replacement, maintenance, or upgrades during the life of the asset. The fund serves to establish a capital funding process, generating funds over the life of an asset, and thereby minimizing fiscal impacts to operations. This is a grouping of funds 2201 through 2229.

**2205 – BUILDING IMPROVMENTS AND REPLACEMENTS:** This fund provides funds for building improvement or replacement capital projects.

**2210 – EQUIPMENT IMPROVMENTS AND REPLACEMENTS:** This fund provides funds for improvements or replacements to equipment assets.

**2215 – ENTERPRISE RESOURCE PLANNING:** This fund provides funds for the ERP upgrade project.

**2220 – VEHICLE RESOURCE PLANNING:** This fund provides funds for vehicle replacements.