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SAN JOAQUIN COUNTY
PROPOSED BUDGET
FY 2026-2027

Fiscal Year 2026-2027 Proposed Budget

June 2, 2026

I am pleased to present the County of San Joaquin's Proposed Budget for fiscal year 2026-2027. This balanced budget totals approximately $3.3 billion and reflects the County's continued commitment to delivering essential public services while advancing the Board's Strategic Priorities through responsible fiscal stewardship, targeted investments, and long-term sustainability planning.

"We may encounter many defeats, but we must not be defeated."
– Maya Angelou

The 2026-2027 Proposed Budget was developed during a period of continued economic uncertainty, rising healthcare and operational costs, and evolving State and Federal funding conditions. Despite these challenges, the budget maintains core County services, prioritizes investments in public safety and behavioral health, supports critical infrastructure improvements, and preserves the County's financial stability.

This budget directly aligns with the Board's Strategic Priorities by investing in safe communities, healthy communities, economic development, operational effectiveness, infrastructure resiliency, and responsible government operations.

"The purpose of government is to enable the people of a nation to live in safety and happiness. Government exists for the interests of the governed."
– Thomas Jefferson

Public safety and safe communities remain a primary focus of this budget. More than half of General Purpose Revenue supports Law and Justice operations, including the Sheriff's Office, District Attorney, Public Defender, Probation, and Correctional Health Services. The budget includes funding to offset lost revenues impacting Sheriff, District Attorney, Public Defender, and Correctional Health Services operations and expansion of the Felony Incompetent to Stand Trial Diversion Program through the Public Defender's Office. Capital investments such as the new Sheriff's Training Facility and improvements to the Juvenile Justice Center further strengthen the County's long-term public safety infrastructure.

The budget also advances the Board's priority of supporting healthy communities through substantial investments in healthcare, behavioral health, and human services programs. Health Services represents the County's single largest expenditure category at approximately $1.3 billion. The Proposed Budget supports the transition from the Mental Health Services Act to the Behavioral Health Services Act framework, continued development of the SJ BeWell Campus, and expanded behavioral health programming and service coordination. Additional investments in In-Home Supportive Services, aging services, and veterans' services reflect the County's commitment to serving vulnerable populations and improving access to care and supportive resources.

Recognizing the importance of infrastructure and environmental sustainability, the Proposed Budget continues investments in roads, flood control, stormwater management, groundwater sustainability, and regional water coordination efforts. The County's water resources program will focus on regulatory compliance, long-range planning, and infrastructure preservation while maintaining prudent fiscal management. The budget also includes funding to modernize wastewater treatment infrastructure and support compliance with State and County environmental requirements.

The proposed Capital Projects budget totals approximately $161.6 million and includes major facility and infrastructure investments designed to support operational efficiency and future service demands. These projects include emergency medical services infrastructure replacement, facility modernization efforts, and technology upgrades. Facilities Management Division continues to support more than 425 County facilities while addressing increasing maintenance and operational demands.

Operational modernization and organizational effectiveness are also key themes within this Proposed Budget. Investments in the Workday Enterprise Resource Planning implementation, digitization of historical records, modernization of human resources systems, and fuel infrastructure replacement planning will improve service delivery, operational efficiency, and long-term organizational capacity. These efforts support the Board's goals of transparent, efficient, and accountable government operations.

"Difficulties mastered are opportunities won."
– Winston Churchill

This budget also reflects a disciplined fiscal strategy intended to preserve the County's long-term financial stability. The budget incorporates existing labor agreements and sets aside funding toward the first-year cost of contracts currently in negotiations, while carefully managing retirement costs, debt capacity, and health insurance expenditures. Although operational costs continue to rise significantly, the County has worked to minimize long-term impacts through strategic forecasting and conservative fiscal planning. The Proposed Budget also reflects cautious revenue assumptions and continued monitoring of economic conditions to ensure sustainability in future years.

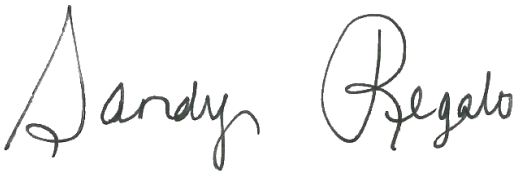
While this budget contains many important investments, it also reflects difficult decisions necessary to maintain structural balance and fiscal responsibility. Several departments absorbed reductions, delayed requests, or adjusted service models to align with available resources. These decisions were made thoughtfully and strategically to preserve the County's core mission and maintain flexibility in an uncertain fiscal environment.

"Public service must be more than doing a job efficiently and honestly.
It must be a complete dedication to the people and to the nation."
– Margaret Chase Smith

The 2026-2027 Proposed Budget reflects the County's continued commitment to serving residents through responsive government, strong fiscal management, and strategic investment in programs and infrastructure that improve quality of life throughout San Joaquin County.

I would like to thank the Board of Supervisors, elected officials, department leadership, and County staff for their collaboration, professionalism, and dedication throughout the budget development process.

Very truly yours,



Sandy Regalo
San Joaquin County Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of San Joaquin
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Demographics

Population

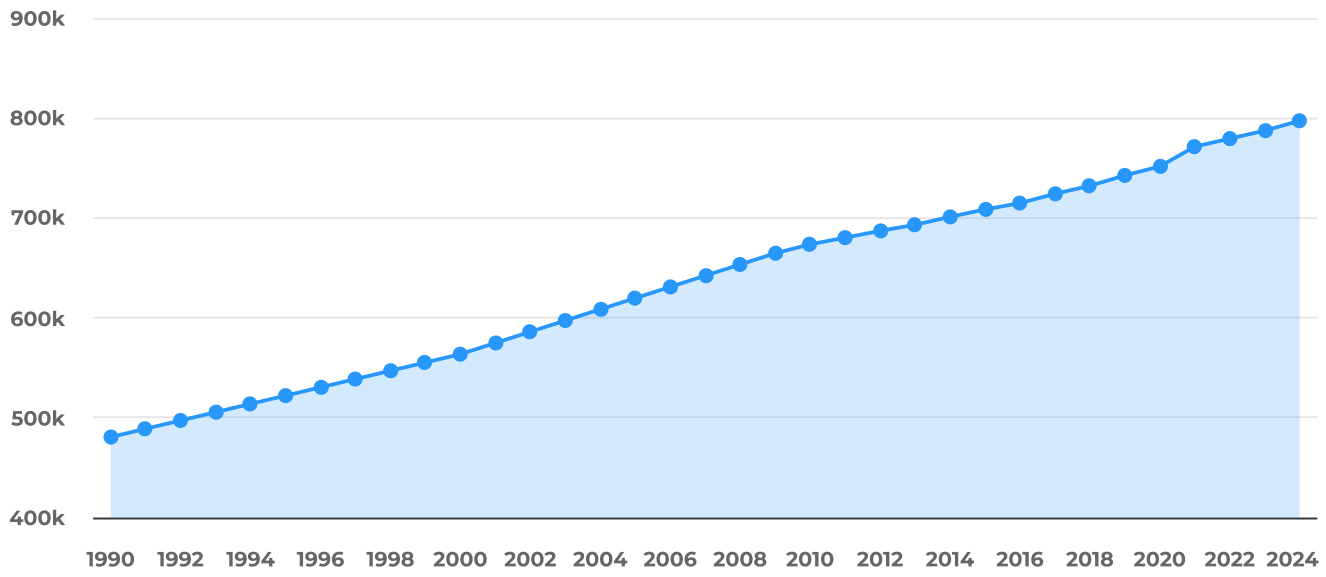
TOTAL POPULATION

797,334

1.26%
vs. 2023

GROWTH RANK

7 out of **58** Counties in California



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

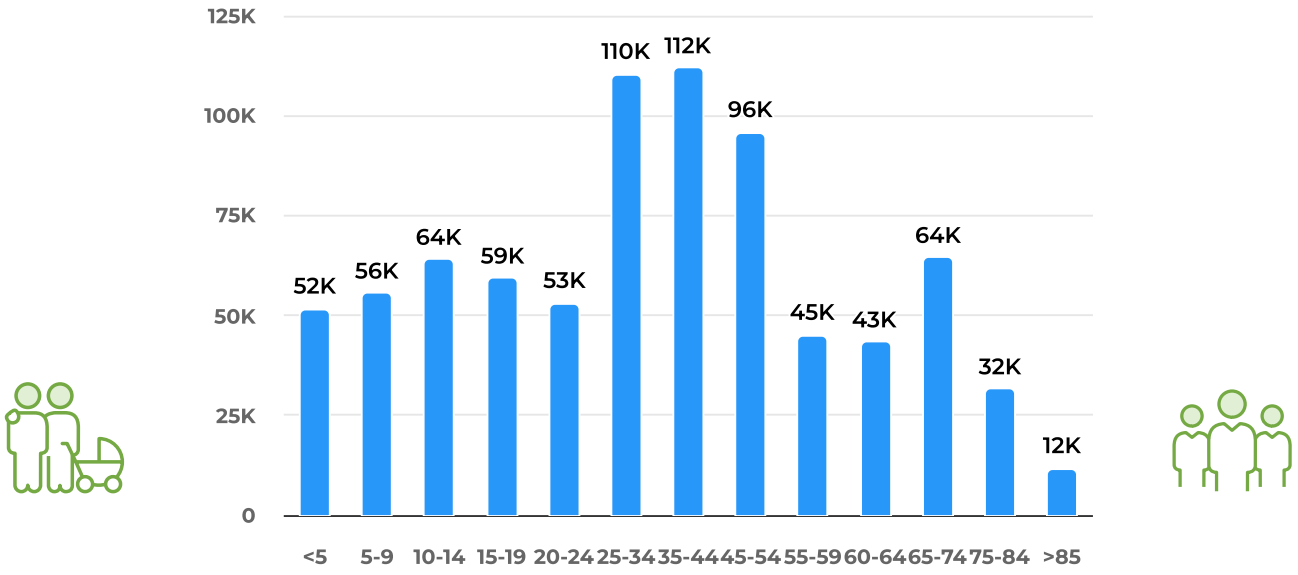
DAYTIME POPULATION

769,338

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

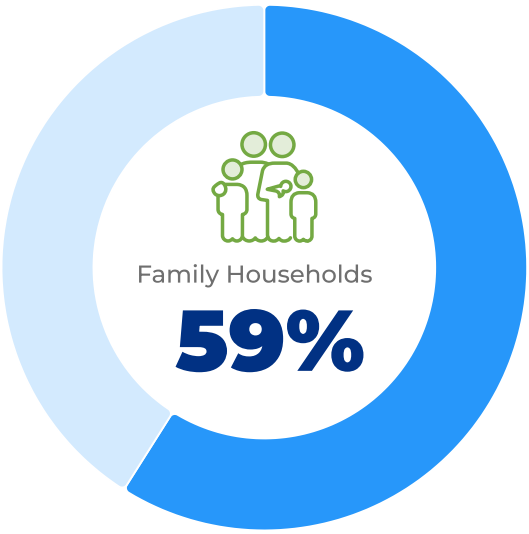
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

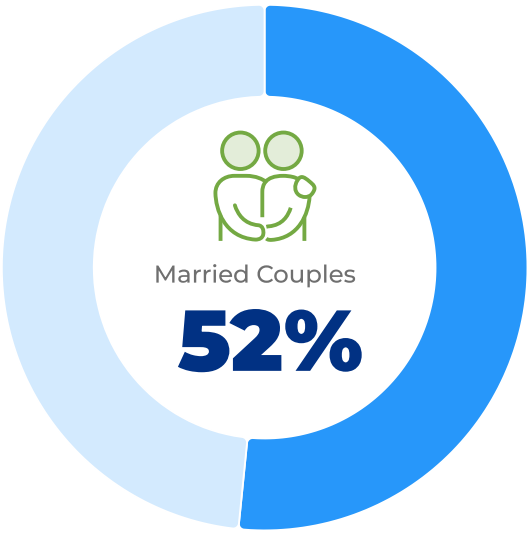
245,250

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



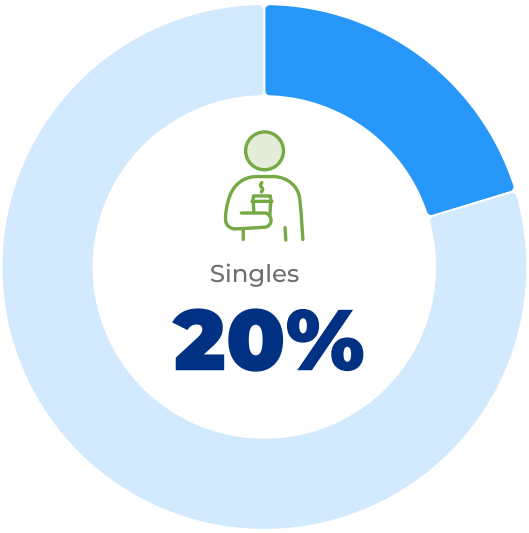
9%

higher than state average



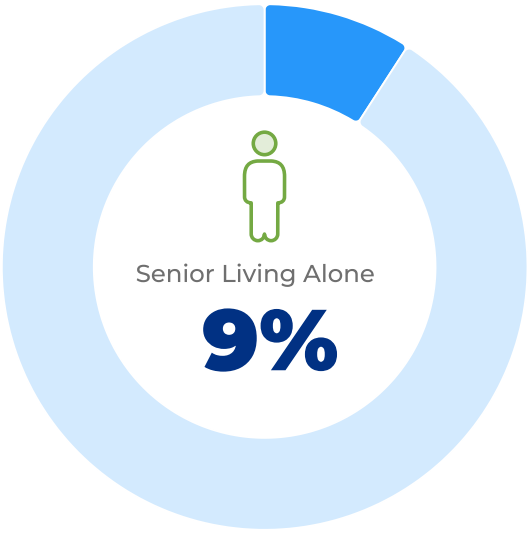
4%

higher than state average



-15%

lower than state average



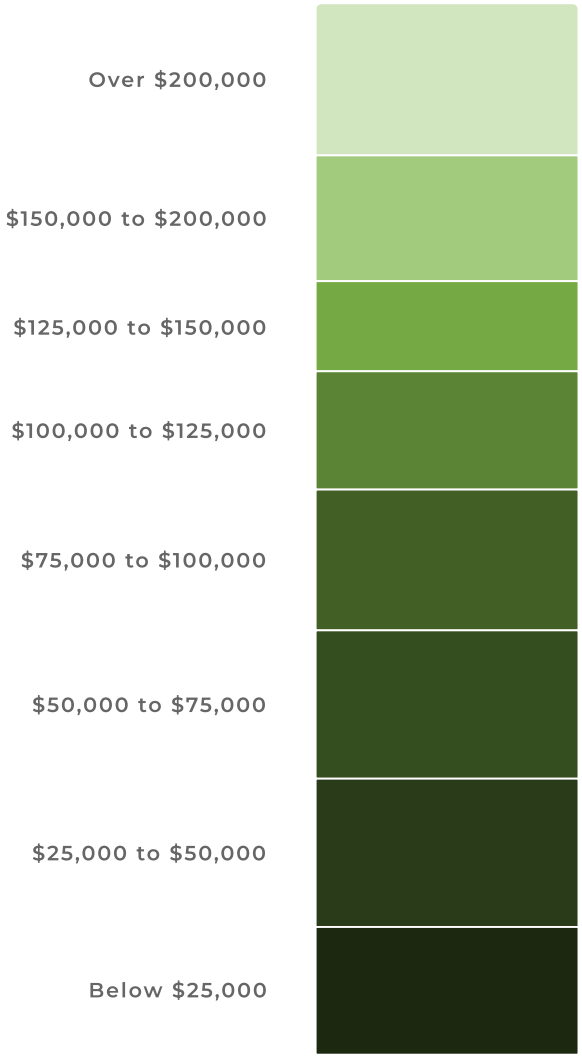
-8%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

14%

-29.27%
lower than state average

Median income

$92,179

-7.00%
lower than state average

Below $25,000

12%

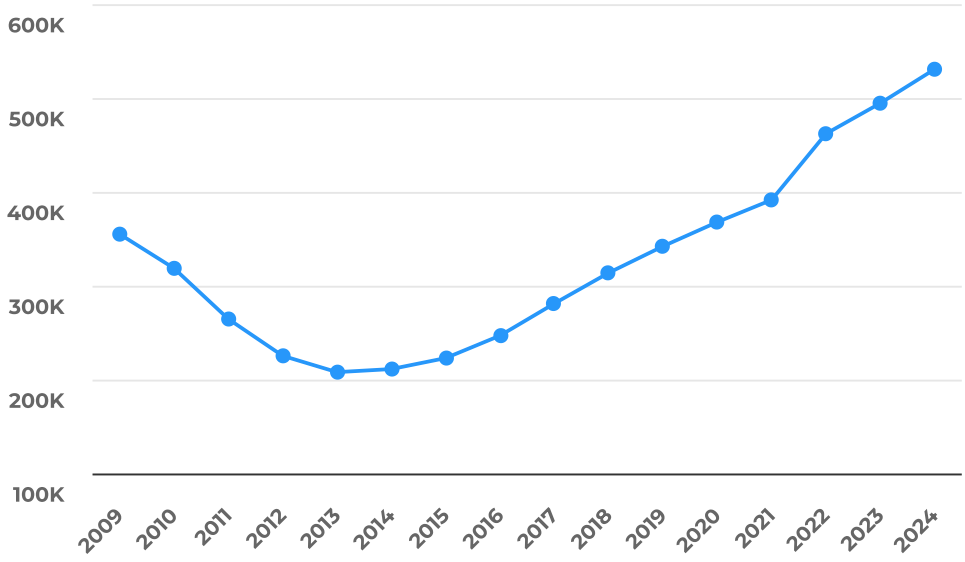
-3.53%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

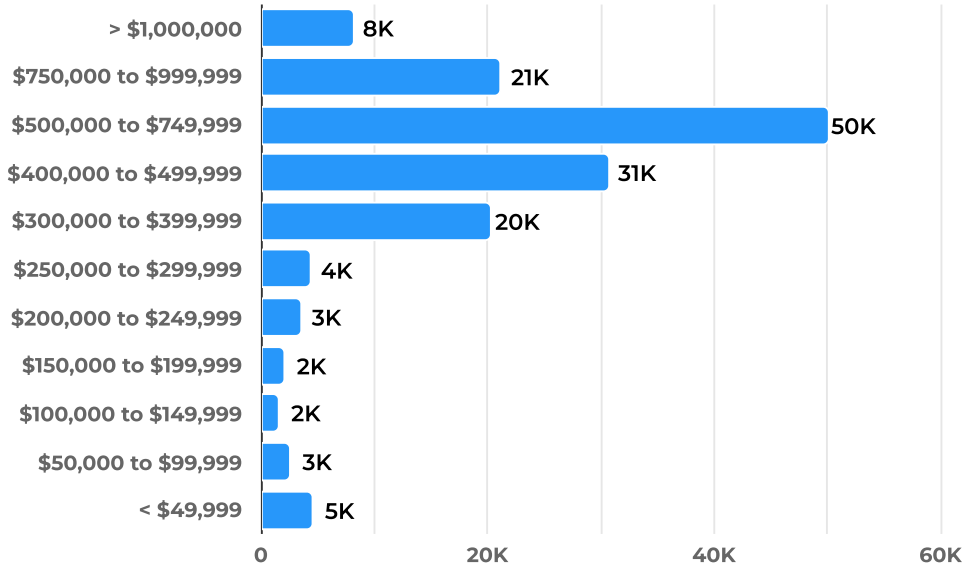
2024 MEDIAN HOME VALUE

$530,700



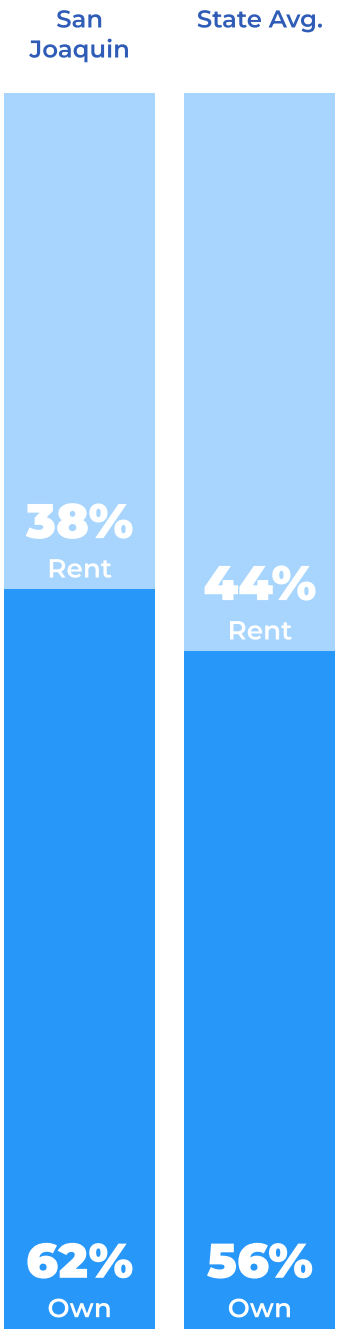
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

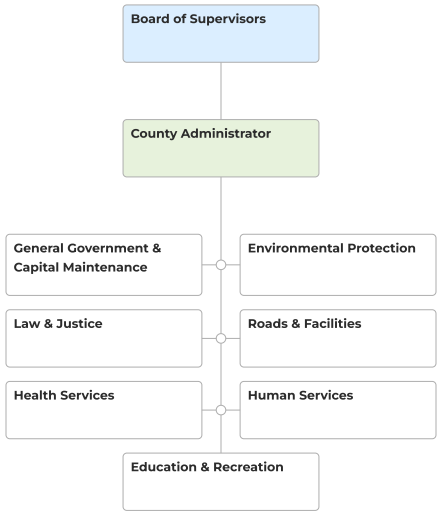
HOME OWNERS VS RENTERS



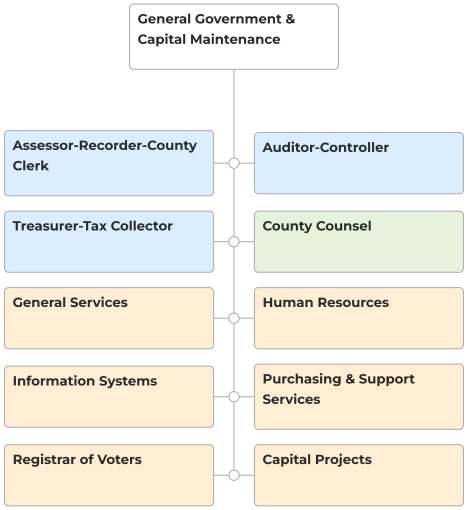
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

County of San Joaquin Functional Organizational Chart

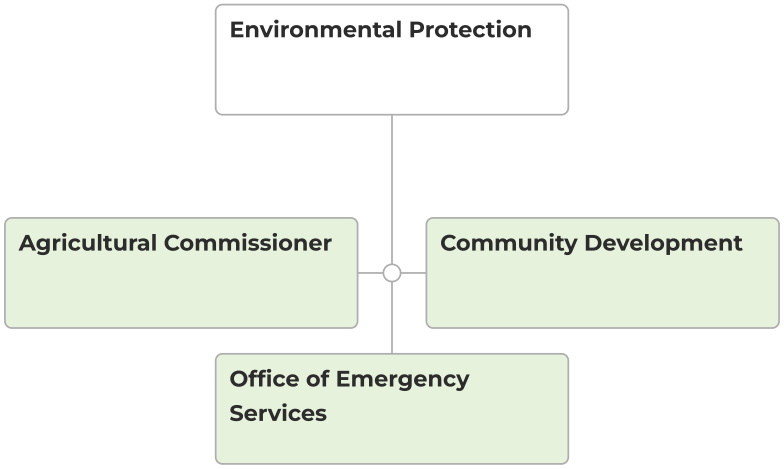
Key
Elected Officials
Department Heads Appointed by the Board of Supervisors
Department Heads Appointed by the County Administrator
Department Heads Appointed by a Non-County Governmental Entity



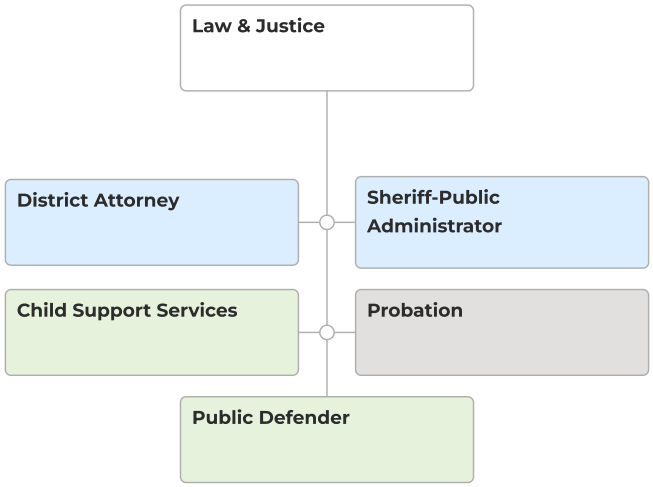
General Government & Capital Maintenance Functional Area



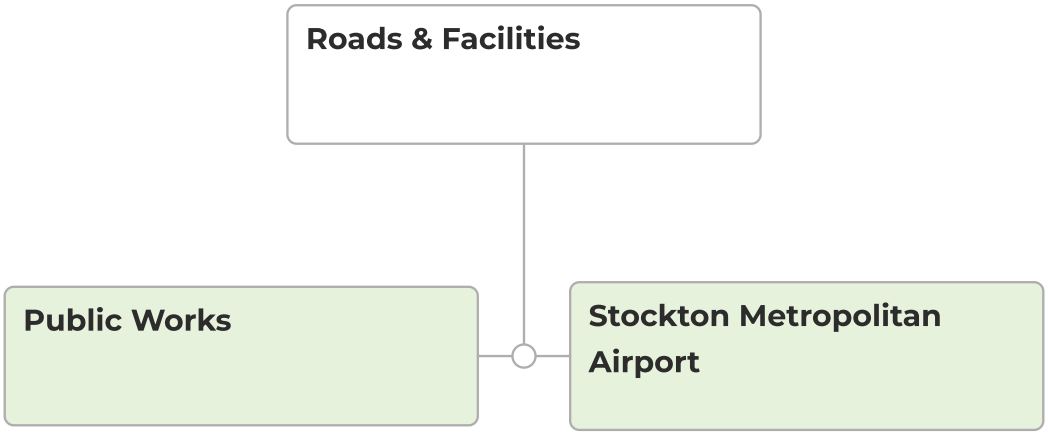
Environmental Protection Functional Area



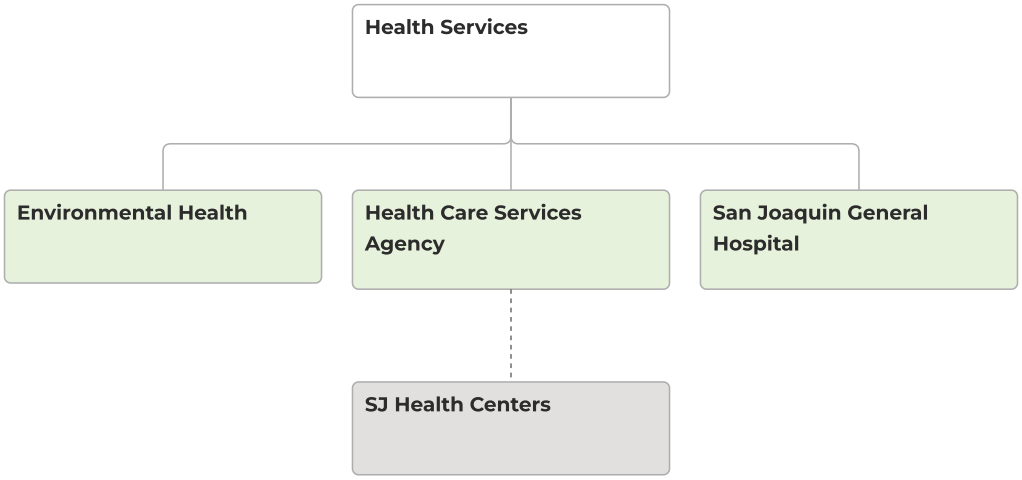
Law & Justice Functional Area



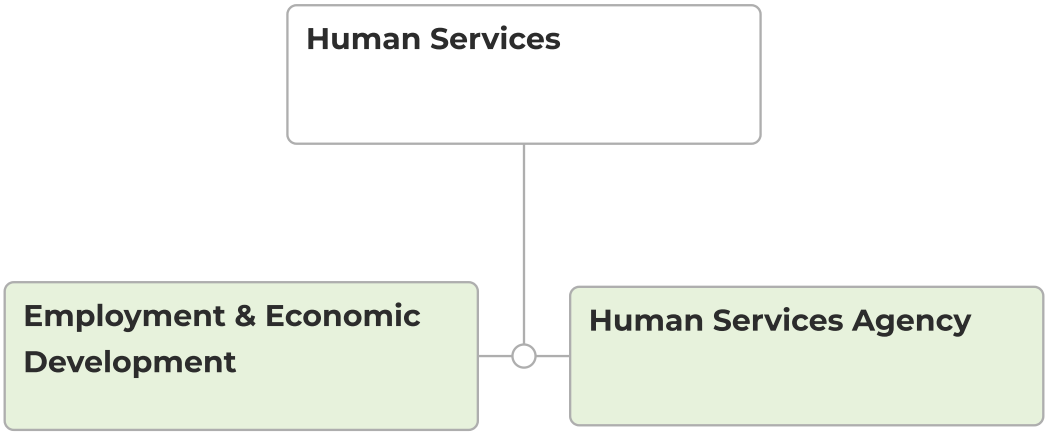
Roads & Facilities Functional Area



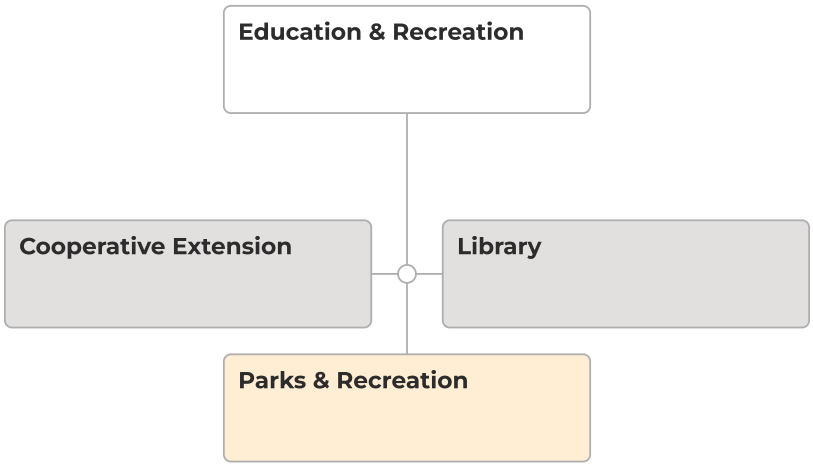
Health Services Functional Area



Human Services Functional Area



Education & Recreation Functional Area



Fund Structure

Overview of Fund Types

Fund: a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds

Governmental Funds are generally used to account for tax-supported activities; they account for the majority of funds, except for those categorized as proprietary or fiduciary funds. Types of Governmental Funds include:

- *General Funds* – are used to account for the general operations of government and any activity not accounted for in another fund.
- *Special Revenue Funds* – are used to account for resources legally designated for specific purposes and separately reported.
- *Debt Service Funds* – are used to account for resources dedicated to pay principal and interest on general obligation debt.
- *Capital Project Funds* – are used to account for resources dedicated to acquiring or constructing major capital facilities.

Proprietary Funds

Proprietary Funds are used by governmental activities that operate in a manner similar to that of private sector businesses in that they charge fees for services. Proprietary Funds rely on the full accrual basis of accounting where revenues are recognized when earned and expenditures are recorded when incurred. Types of Proprietary Funds include:

- *Enterprise Funds* – are used to account for operations that are financed and operated similarly to private business enterprises (e.g., Solid Waste, San Joaquin General Hospital, San Joaquin Health Centers, and the Stockton Metropolitan Airport). The governmental body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.
- *Internal Service Funds* – are used to account for the financing of goods or services provided by one department to other departments of the County or other governmental units on a cost reimbursement basis. The County maintains Internal Service Funds to account for Human Resources Self-Insurance Programs, the Information Systems Division, Fleet Services, and the operating mechanisms for the Purchasing and Support Services Department's, procurement card, office supplies, copy machine, security alarms, and bottled water programs.

Fiduciary Funds

Fiduciary Funds are funds used to account for assets held by the County in a trust of agency capacity for others. These funds include Pension (and Other Post-Employment Benefits) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds, Agency Funds, Public Administration, and Conservatorship (used to account for resources held by the County in a purely custodial capacity). These resources cannot be used by the County to support its own programs and, therefore, are not reflected in the budget.

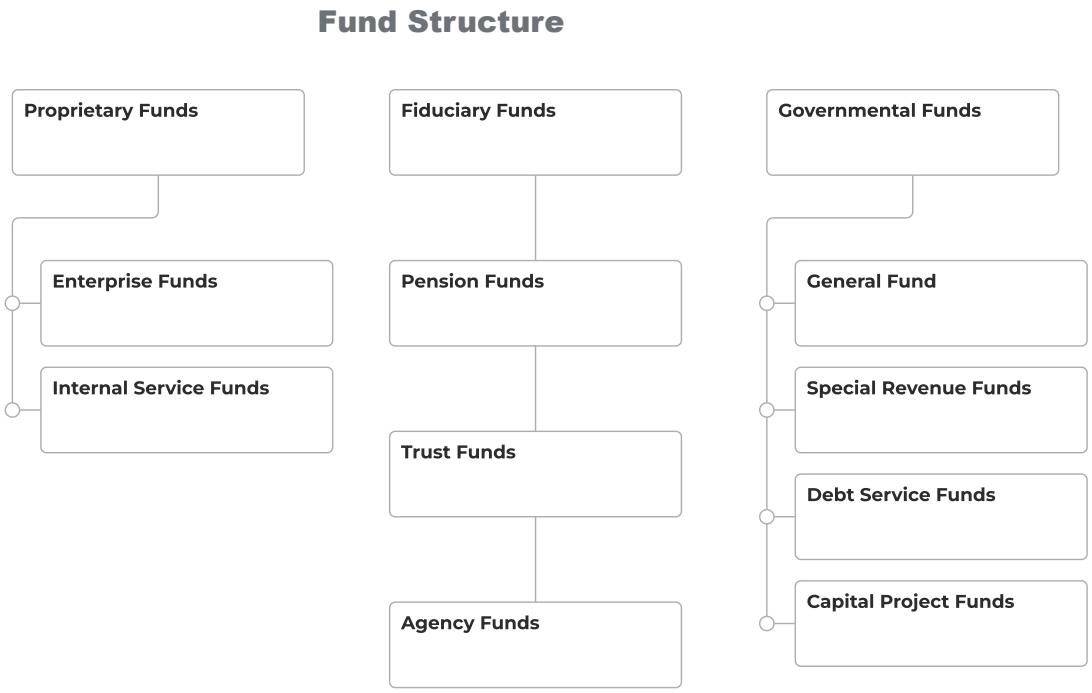
Component Units

Component Units are legally separate organizations for which the Board of Supervisors is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause

the County's financial statements to be misleading or incomplete. Component units are either blended or discretely presented. Blended component units include Special Districts governed by the Board of Supervisors, the San Joaquin County Public Facilities Financing Corporation, the In-Home Supportive Services Public Authority, and the San Joaquin County Economic Development Association. Discretely presented component units include the First 5 San Joaquin County Children and Families Commission, and the Health Plan of San Joaquin.

Major Funds

Major Funds are funds whose revenues, expenditures, assets or liabilities are at least 10% of the totals for all governmental or enterprise funds and at least 5% of the combined amount for all governmental and enterprise funds. The Major Funds for San Joaquin County include the County General Fund, the Mental Health Fund, the American Rescue Act Plan Fund, the County Capital Outlay Fund, the San Joaquin General Hospital Fund, and the Solid Waste Fund.



Funds Subject to Appropriation

Fund	Fund Short Name
10001	General
10011	Contingency
10012	County General Reserve
10013	Unfunded Pension Reserve
10014	Economic Development Reserve
10015	Approved Labor Agreements Reserve
17000	Aviation Initiatives

Fund	Fund Short Name
20002	Road
20005	Fish And Game
20007	Mental Health
20008	Workforce Investment Act
20013	Road District No 1
20014	Road District No 2
20015	Road District No 3
20016	Road District No 4
20017	Road District No 5
20018	Library
20024	Justice Assistant Grant-JAG
20034	DA Narcotics Enforcement
20035	Sheriff Narcotics Enforcement
20037	Recorders Modernization
20038	Child Support Services
20039	Community Infrastructure
20041	Children And Families
20046	Whole Person Care
20048	Airport East Project
20051	Local Community Corrections-AB118
20052	Juvenile Supplemental Law Enforcement-AB109
20053	Juvenile Justice-AB109
21084	CFD 2022-1 Ligurian
21085	CFD 2022-2 Pock
21101	SJC Flood Control & Water Conservation District
21113	SJC Flood Control-Zone 9
21114	SJC Flood Control-Zone 10
21116	SJAFCA Assessment District 96-1
21120	PW DWR IRWM GRANT
21121	PW DWR FMAP GRANT
21168	SJC Flood Control-Water Inv Zone 2

Fund	Fund Short Name
21192	SJC Flood Control-Construction
21201	Mokelumne River Water & Power Authority
21501	San Joaquin Water No 2
22001	Ash Street
22002	Boggs Tract
22003	Burkett Garden Acres
22004	Burkett Gardens
22005	Eastview Lighting
22006	Elkhorn Lighting
22007	Farmington
22008	Linden
22009	Lockeford
22010	Mariposa Heights
22011	Mission Village
22012	Morada Estates
22013	Morada Manor
22014	North Oaks Lighting
22015	North Wilson Way Lighting
22016	Northeast Stockton
22017	Oro Street
22018	Plymouth Village
22019	Rancho Village
22021	Shasta Avenue
22022	Shippee-French Camp
22023	Silva Gardens
22024	South French Camp
22025	Southwest Stockton
22026	Stockton No 5
22027	Tuxedo-Country Club
22028	Victor Lighting
22029	West Lane

Fund	Fund Short Name
22030	Woodbridge Lighting
22031	West Stockton
22101	Acampo
22201	Almond Park
22295	Ashley Drainage
22401	Bear Creek Terrace
22501	Bowling Green Estates
22601	Country Club Vista
22701	Colonial Heights
22801	Corral Hollow
23001	Elkhorn Estates
23101	Gayla Manor
23201	Lambert Village
23401	Lincoln Village Lws Maintenance
23501	Lockeford Light & Drain Maintenance
23601	Maurland Manor
23701	Mokelumne Acres
23801	Morada Acres
23901	Morada Estates
24001	Morada Manor
24201	Pacific Gardens
24212	Pacific Gardens-Gen R
24301	Rancho San Joaquin
24401	Raymus Village
24501	Riviera Cliffs
24601	Shaded Terrace
24661	Shaded Terrace-Debt
24701	Spring Creek Estates
24801	Summer Home Estates
24901	Sunnyside Lighting Estates
25001	Walnut Acres

Fund	Fund Short Name
25101	Wilkinson Manor
25131	Wilkinson Manor-Zone A
29001	Human Services Administration
29002	HSA - CalWorks Assistance
29003	HSA - Foster Care
29004	HSA - Adoption Assistance
29005	HSA - General Assistance
29006	HSA - In-Home Supportive Services
29007	HSA - Temporary Homeless Shelter
29008	HSA - Refugee Cash Assistance
29009	Mary Graham Childrens Shelter
29010	Department of Aging and Community Services
29011	Neighborhood Preservation
30101	CSA 1 Boggs Tract Park
30201	CSA 2 Madison Park
30301	CSA 3 Garden Acres & Eastside Parks
30331	CSA 3 Zn A Tallahatchey Terrace
30401	CSA 4 Lathrop (Dos Reis) Park
30431	CSA 4 Lathrop Park Zone A
30432	CSA 4 Lathrop Park Zone B
30501	CSA 5 Raymus Village Park
30601	CSA 56 Peters
30801	CSA 8 Taft Park
31101	CSA 11 Larch Clover Park
31201	CSA 12 Thornton
31261	CSA 12 Debt Service
31401	CSA 14 Victor
31501	CSA 15 Waterloo 99
31601	CSA 16 Par Country Estates
31701	CSA 17 Cherokee Industrial Park
31801	CSA 18 Fairway Estates

Fund	Fund Short Name
32101	CSA 21 Oak Creek
32301	CSA 23 Granada Glen
32401	CSA 24 Moznett Estates
32501	CSA 25 Capewood
32901	CSA 29 Forest Lake
33001	CSA 30 Manteca Ind Park
33101	CSA 31 Flag City
33131	CSA 31 Zn W Flag City Nitrate Treatment
33151	CSA 31 Zone S
33501	CSA 35 Los Ranchos
33597	CSA 35 Los Ranchos Water Fund
33601	CSA 36 Lloyd Lane
33631	CSA 36 Zn A Lloyd Lane
33632	CSA 36 Zn B Lloyd Lane
33701	CSA 37 Marty Court
34101	CSA 41 Eaglecrest
34114	CSA 41 Zn N Tierra Del Sol
34131	CSA 41 Zn C Solari Ranch
34201	CSA 42 Blatt Estates
34301	CSA 43 Clements
34331	CSA 43 Zn D Clements Oakridge Est
34401	CSA 44 Fair Oaks-Apricot Acres
34431	CSA 44 Zn E Castello Estates
34441	CSA 44 Zn G Linne Estates
34501	CSA 45 Lockeford Bluffs
34601	CSA 46 Morada North
34631	CSA 46 Zn L Heather Moore Estates
34694	CSA 46 Water Fund
34701	CSA 47 Hempstead Court
34801	CSA 48 Woodbridge Community Park
34831	CSA 48 Zn K Woodbridge Main St

Fund	Fund Short Name
34901	CSA 49 Zn L Rural Intersection Lighting
34931	CSA 49 Zn L-1 Rural Intersection Lighting
35001	CSA 50 Patterson Pass Business Park
35101	CSA 51 Acampo Village
35201	CSA 52 Blossom Court
35301	CSA 53 Household Hazardous Waste
35339	CSA 53 Hazardous Waste Facility Closure
35401	CSA 54 NPDES
35501	CSA 55 Shaylynn Estates
35531	CSA 55 Zn C Stonegate Estates
37004	Capital Outlay
37005	Energy-Related Capital Outlay
37401	SJ BeWell Capital Outlay
38019	Fleet Services ISF
38024	Information Systems ISF
38025	Office Automation ISF
38026	Central Telephone ISF
38027	Radio Communication ISF
38040	Purchasing Service ISF
38925	County Self-Insurance-Health
38926	County Self-Insurance-Dental
38948	County Self-Insurance-Med Mal
38949	County Self-Insurance-Casualty
38950	Co Self-Insurance-Workers Comp
38951	Co Self-Insurance-Unemployment
39021	Solid Waste Enterprise Fund
39022	Hospital Enterprise Fund
39023	Airport Enterprise Fund
39033	Solid Waste Closure Fund
39312	CSA 31 Sewer Enterprise Fund
39600	San Joaquin Health Centers Enterprise Fund

Basis of Budgeting

The term “basis of accounting” refers to the timing used to recognize assets, liabilities, revenues, and expenditures. The basis of accounting used for financial reporting in accordance with generally accepted accounting principles (GAAP) differs from the basis used for budget preparation, commonly referred to as the “basis of budgeting.” Key differences include the following:

- Under GAAP, revenues are recognized when they are both measurable and available. Under the budgetary basis, revenues may not be recognized until cash is received.
- Budgeted revenues and expenditures may include items classified under GAAP as “other financing sources” and “other financing uses.”
- The budget includes the receipt of long-term debt proceeds, capital outlays, and principal debt service payments. Under GAAP, proprietary funds do not report these activities within operations; instead, depreciation and amortization expenses are recorded.
- Under GAAP, changes in the fair value of investments are recognized as adjustments to revenue, whereas such changes are not recognized under the budgetary basis of accounting.

The County utilizes an encumbrance accounting system as an extension of budgetary control for the General Fund, special revenue funds, and certain debt service and capital project funds. Under this system, purchase orders and other commitments are recorded to reserve a portion of appropriated funds. Outstanding encumbrances at year-end are reported as obligated fund balance because they do not constitute expenditures or liabilities. These encumbrances, along with the related appropriations, are re-established in the subsequent fiscal year’s budget. Any remaining appropriations lapse at fiscal year-end and are transferred to fund balance. The resulting year-end fund balance, together with projected revenues, becomes available for appropriation in the following fiscal year.

The Adopted Budget for the General Fund includes expenditures and reimbursements associated with transactions between County funds. Revenues received from other County funds as reimbursement for services are generally budgeted as Interfund Revenues, such as reimbursements for facilities maintenance services. Transfers between County funds to reimburse costs are typically budgeted within Charges for Services, Miscellaneous Revenue, and Operating Transfers.

Governmental fund budgets, including the General Fund, may also include a sub-object classification referred to as “intrafund transfers.” This accounting mechanism is used to record reimbursements between operations within the same fund. For example, when the Sheriff’s Office reimburses the Facilities Department for services provided, the transaction is recorded as an intrafund transfer between General Fund budget units.

County budgets are adopted on a cash basis. However, the accounting policies used in preparing the County’s audited financial statements conform to GAAP applicable to counties. Governmental funds are accounted for using the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available, and expenditures are recognized when liabilities are incurred, except for unmatured interest on long-term debt. Proprietary funds are accounted for using the accrual basis of accounting, under which revenues are recognized when earned and measurable, and expenses are recognized when incurred. These accounting methodologies ensure accurate financial reporting and provide a consistent framework for monitoring the County’s fiscal operations and financial position.

Financial Policies

Debt Management Guidelines and Procedures

On July 25, 2017, the Board of Supervisors approved the Debt Management Guidelines and Procedures (DMGP) for San Joaquin County setting forth the guidelines and restrictions that will affect the amount and type of debt issued, elements of the issuance process, and how the debt will be managed by San Joaquin County (B-17-465). The complete agenda item, including the full Debt Management Guidelines and Procedures, may be accessed for review in the meeting agenda archives.

The DMGP includes the following sections.

I. Objectives of the DMGP
   a. Address long-term capital costs with short-and long-term cash management strategies
   b. Provide guidelines that minimize the County's debt service and issuance costs
   c. Provide for highest practical credit rating
   d. Maintain full and complete disclosure and reporting for all County debt
II. San Joaquin Public Facilities Financing Corporation (PFFC)
   a. Debt proposals are communicated and reviewed and approved by PFFC, before going to the Board of Supervisors
   b. PFFC Board members and titles are provided
   c. Purpose of the PFFC and meeting information
III. Authority and Responsibility
   a. County Administrator with approval from Board of Supervisors will coordinate the issuance of long-term debt
   b. Size and debt structure
   c. Repayment sources, credit ratings
   d. Working with financial consultants
IV. Credit Issuance Guidelines
   a. County will issue debt at levels consistent with creditworthiness objectives
   b. Use an objective analytical approval to determine if it can afford to assume new debt
   c. Will consider affordability values as well as credit rating agency guidelines
V. Capital Planning and Financing System for Long Term Debt
   a. Planning process will prioritize projects and identify funding needs
   b. Coordination of capital planning and debt management will ensure that the County achieves maximum benefit from the available Capital funds
   c. Coordinated program will be referred to as the County Master Plan Update
VI. Types and Purposes of Debt
   a. County may issue debt for new money or refunding purposes
   b. Types of financial instruments available with discussion of each
VII. Method of Issuance and Sale
   a. Public offerings are executed through a negotiated or competitive sale
   b. Private placement is another option
VIII. Selection of Financial Consultants and Service Providers
   a. Key recommendations made by the County Administrator in consultation with the PFFC in the selection of the initial members of the debt financing team and input from the Treasurer-Tax Collector and Auditor-Controller
   b. Members include, bond counsel and/or disclosure counsel, municipal advisor, and/or disclosure counsel
IX. Terms and Structure of County Long-Term Debt
   a. County seeks to have the highest possible credit rating for all categories of short and long-term debt obligations
   b. All proposals for debt will be analyzed for its impact on the County's credit rating

X. Investment of Bond Proceeds
   a. Proceeds from sale of bonds will be invested for the intended project
   b. Investments will be carefully placed to obtain the highest level of safety
   c. Bond proceeds will be invested at fair market value by the County Treasurer in a manner to minimize potential negative arbitrage over the life of the debt issue

XI. Refunding Long-Term Debt
   a. County may issue current or advance refunding bonds with advantageous and present value savings equals or exceeds 3%
   b. Financial advantages of refunding outweigh the risk of reissuing bonds
   c. In no event will the maturity date of the refunding issue exceed the original maturity date of the refunded debt

XII. Financial Disclosure and Monitoring and Recordkeeping
   a. To assure clear, comprehensive, and accurate financial information, the County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis
   b. Complete and accurate disclosures support the status of bonds issued by the County and provide transparency regarding the County finances and operations

XIII. Ethics and Conflict of Interest
   a. Officers and employees of the County involved in debt issuance will not engage in any personal business activities that might impair ability to make impartial decisions

Reserve for Contingencies

On October 5, 2010, the Board of Supervisors adopted the Use Guidelines and Policies for the Reserve for Contingencies (R-10-525) in an effort to stabilize the long-term financial viability of the County and to correct the structural imbalance of the budget over a 10-year period. The Use Guidelines and Policies are summarized below:

1. Set the Reserve at 5% of the County budget by 2020-2021.
2. Starting 2011-2012, establish a goal to provide an annual appropriation to the Reserve at a minimum of 1% of the County budget and provide an annual appropriation increase sufficient to reach the 2020-2021 goal of 5%.
3. Define the Reserve as a one-time resource and not be used to support ongoing operating expenses on an ongoing basis.
4. Use the Reserve to balance the County budget only if other options are unavailable or highly impractical.
5. Cap the annual drawdown of the Reserve at 20% of the amount appropriated in the Adopted Budget.

The 2026-2027 Proposed Budget includes a recommendation to pause the contribution to the Reserve for Contingencies for one year. The County Administrator plans to review and recommend policy changes to the Board in the upcoming fiscal year.

Investment Policy

The Investment Policy establishes the criteria for the prudent investment of pool participants' surplus treasury funds and outlines the policies for maximizing the efficiency of the San Joaquin County (County) cash management system. In addition, the Investment Policy governs the deposit, safekeeping, and investment of all funds under the control of the County Treasurer-Tax Collector (Treasurer), as well as all related transactions and investment activities in accordance with California State Law. It does not apply to bond funds or other affiliated public agency assets that reside outside of the County's Investment Pool.

The Investment Policy shall be reviewed annually by the Treasurer with the Treasury Oversight Committee (Committee). Any modifications made thereto must be approved by the County Board of Supervisors (Board) and adopted by resolution. No person may engage in an investment transaction except as provided under the terms of the Investment Policy. The Treasurer shall establish written Investment Policy procedures. California Government Code Section 53607 requires the Board of Supervisors to renew the delegation of authority to invest to the Treasurer annually. On March 19, 1996, the Board of Supervisors adopted B-96-330, which delegates investment authority to the

Treasurer. The Board of Supervisors has annually renewed such authority to the Treasurer each year thereafter beginning in March 1997.

On November 18, 2025, the Board of Supervisors approved the 2026 Investment Policy, for the period of January 1, 2026, through December 31, 2026 (B-25-617). The complete Investment Policy may be accessed at sjgov.org/department/ttc/treasury.

Grant Funding Policy Guidelines

On January 22, 2002, the Board of Supervisors adopted the Grant Funding Policy Guidelines (B-02-106). The guidelines are as follows:

- Funding over-matches for State and Federal grants shall be avoided.
- Grant funding resources should be maximized to meet community needs and to minimize Net County Cost.
- Program managers experiencing grant funding reductions or elimination will seek other non-County funding sources.
- When outside resources are exhausted, program managers will be directed to eliminate ongoing costs and/or develop plans for short-term program phase out.
- Any exceptions to these guidelines shall be limited to emergencies or to the support of critical Board Strategic Priorities, and must be reviewed and approved by the Board of Supervisors on a case-by-case basis.

Tobacco Settlement Policy Guidelines and Allocation Formula

In November 1999, the Board of Supervisors adopted the Tobacco Settlement Policy Guidelines and a general funding formula for a 10-year time frame that ended in 2007-2008. However, due to substantial budget shortfalls, most of the Tobacco Settlement Funds were directed to support County operations for 2008-2009 through 2010-2011.

In October 2010, the Board reaffirmed the Policy Guidelines (B-10-964) and modified the allocation funding formula to reflect the Board's priorities. These Policy Guidelines and the modified allocation formula are summarized as follows:

- Restrict Tobacco Settlement Trust Fund monies to one-time uses with multiyear benefits, not operational program expansions and staffing.
- Maximize the use of non-County funding resources to meet community needs, while avoiding building up service levels that cannot be supported with ongoing revenues.
- Minimize debt financing costs requiring ongoing support.
- Consider Tobacco Settlement revenue as interruptible and unreliable from a long-range fiscal perspective, which must be maintained to preserve scarce General Fund dollars for mandated responsibilities and critical service priorities.
- Adopt a general allocation formula as follows for a 10-year time frame, effective 2011-2012 through 2020-2021, with a comprehensive review and recommendation for another 10-year allocation when the time frame expires.

Tobacco Settlement funds are allocated 50% for Health Care Facilities, 20% for Capital Improvements, 20% for Automation Replacement/Expansion, and 10% for Public Works - Non-Road Fund Services and Delta/Water-Related Activities. During 2020-2021, a review was completed and it was determined that the Policy Guidelines and allocation formula set by the Board in October 2010 were still appropriate. During the 2021-2022 Final Budget Hearing, the Board approved (R-21-93) the Policy Guidelines and allocation formula for another 10-year period (2021-2022 through 2030-2031).

Unfunded Retirement Liability Contribution

On March 29, 2016, the Board of Supervisors approved a policy to include as a part of the Final Budget Hearing an additional annual County contribution ranging from 0.0% to 5.0% of payroll for the next 10 years effective January 1, 2017, through December 31, 2026, to pay down the unfunded retirement liability in an accelerated time frame (B-16-194). The additional contribution rate is evaluated and determined during the development of the annual County budget. The complete agenda item is available for review in the meeting agenda archives.

Budget Process

The California County Budget Act is the State law that mandates strict, uniform accounting and budgeting standards for all 58 California counties. Sections 29000 through 29144 of the California Government Code, establish the framework governing the County's budget process. This process is designed to promote fiscal accountability, transparency, and compliance with State law. Through the collaborative efforts of the Board of Supervisors, County departments, the County Administrator's Office, the Auditor-Controller, and the public, the County is able to develop, adopt, and manage a balanced budget that supports essential services and organizational priorities. Ongoing monitoring and established procedures for budget amendments further ensure the County's financial stability and responsible stewardship of public resources throughout the fiscal year.

The following outlines the roles and responsibilities of the parties involved in the budget process, the budget development timeline, and the procedures for amending the Adopted Budget in accordance with the Government Code.

Roles and Responsibilities

- *Public* – Members of the public may participate throughout the budget process by submitting written comments in support of or opposition to budget proposals and by providing testimony during public hearings.

- *Board of Supervisors (Board)* – The Board is responsible for establishing County priorities and conducting public hearings to receive input on the Proposed Budget. The Board reviews, revises as necessary, and adopts the Proposed Budget. In addition, the Board may approve certain budget revisions throughout the fiscal year, with some actions requiring a majority vote and others requiring a four-fifths vote.

- *County Administrator (CAO)* – The CAO is responsible for issuing budget instructions and guidance to departments and preparing the Proposed Budget for the Board's consideration. The CAO also provides the Board with periodic revenue and expenditure updates throughout the fiscal year.

- *Auditor-Controller* – The Auditor-Controller is responsible for implementing the Adopted Budget, maintaining accounting records, preparing estimates for bonded debt service requirements, and producing financial reports that compare actual revenues and expenditures to budgeted amounts. The Auditor-Controller also ensures compliance with applicable laws, regulations, and County policies, and prepares year-end financial statements summarizing the County's final budgetary performance for the fiscal year.

Budget Timeline

The budget development process begins in November with the Board's adoption of the County Budget Timeline. In January, the CAO completes an analysis of key issues and budget projections, including potential impacts associated with the Governor's Proposed Budget. In February, the CAO distributes the County's Proposed Budget package to departments, which includes budget instructions, guidelines, worksheets, base budget targets, and submission deadlines.

Departments submit detailed budget requests in March, and the CAO meets with departments throughout March and April to review and discuss those requests. Following its analysis, the CAO compiles the Proposed Budget, which must be balanced so that funding sources equal planned expenditures. The Board receives the Proposed Budget at its first meeting in June and may make revisions during the Final Budget Hearing held at the second Board meeting in June prior to adoption by resolution. Adoption of the Proposed Budget requires a majority vote of the Board.

The County's fiscal year begins on July 1 and ends on June 30. The County is required to submit the Adopted Budget to the State Controller by December 1.

Amending the Adopted Budget

County officials may not incur or pay obligations in excess of the appropriations approved by the Board for each budget unit. Throughout the fiscal year, the CAO prepares recommended budget revisions for Board review and approval, particularly in conjunction with quarterly fiscal reports. Certain revisions, including transfers between funds and transfers from appropriations for contingencies, require approval by a four-fifths vote of the Board. In San Joaquin County, the Board has delegated authority to the CAO to approve transfers within a budget unit or department, provided that such transfers do not increase total appropriations. This process ensures that budget adjustments are made in a fiscally responsible manner while maintaining compliance with statutory requirements and Board-approved spending authority.

The budget process is displayed below.

- **October 17, 2025**
  Fiscal Year 2025-2026 – Departments submit their First Quarter projections to the County Administrator's Office (CAO).
- **November 1, 2025**
  Fiscal Year 2026-2027 – CAO begins to develop the preliminary forecast in consultation with County service departments.
- **December 1, 2025**
  Fiscal Year 2025-2026 – County submits the Adopted Budget to the State Controller.
- **December 9, 2025**
  Fiscal Year 2025-2026 – CAO submits the First Quarter Fiscal Report to Board of Supervisors (Board) for approval.
- **January 16, 2026**
  Fiscal Year 2025-2026 – Departments submit their Midyear projections to the CAO.
- **February 2, 2026**
  Fiscal Year 2026-2027 – CAO releases the Proposed Budget Package to departments, which includes budget instructions, budget guidelines, budget worksheets, and due dates.
- **March 2, 2026**
  Fiscal Year 2026-2027 – Departments begin submitting budget requests on a schedule, with the last budget due April 3, 2026.
- **March 17, 2026**
  Fiscal Year 2025-2026 – CAO submits the Midyear Fiscal Report to the Board for approval.
- **March 19, 2026**
  Fiscal Year 2026-2027 – CAO begins Department Head budget meetings which continue through April 20th.
- **April 17, 2026**
  Fiscal Year 2025-2026 – Departments submit their Third Quarter projections to the CAO.

- **June 2, 2026**

  Fiscal Year 2026-2027 – The Board considers the Proposed Budget.

- **June 16, 2026**

  Fiscal Year 2026-2027 – The Board conducts the Final Budget Hearing.

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Executive Overview

The County Administrator's Office (CAO) is pleased to submit the 2026-2027 Proposed Budget, which is structurally-balanced and provides resources for the Board's top priorities. This balanced budget includes increased funding for ongoing operating expenses and lost revenue and fully funds proposed departmental staffing levels, but does not provide resources for labor agreements that have not yet been adopted by the Board.

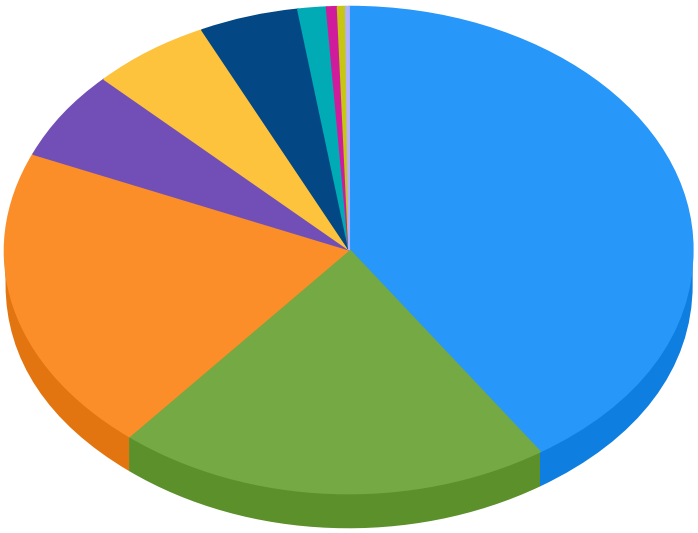
The 2026-2027 Proposed Budget totals $3.3 billion, reflecting an increase of $258.7 million when compared to the 2025-2026 Adopted Budget. The Proposed Budget provides for increases in salaries and benefits stipulated in existing labor agreements and provides increased General Fund support, primarily for Law and Justice departments and the Human Services Agency. In addition, the budget includes significant State and Federal revenues for health and human services programs, law and justice activities, and transportation projects. Overall, $2.8 billion, or 84.7% of the budget is supported by departmental revenue including State and Federal funding, charges for services, and use of non-General Fund balances. The remaining $502.0 million is funded by General Purpose Revenue.

Expenditures

The 2026-2027 Proposed Budget totals $3,280,943,648 and includes General Funds, Special Revenue Funds, Capital Project Funds, and five Enterprise operations. Expenditures and sources of funding are summarized below:

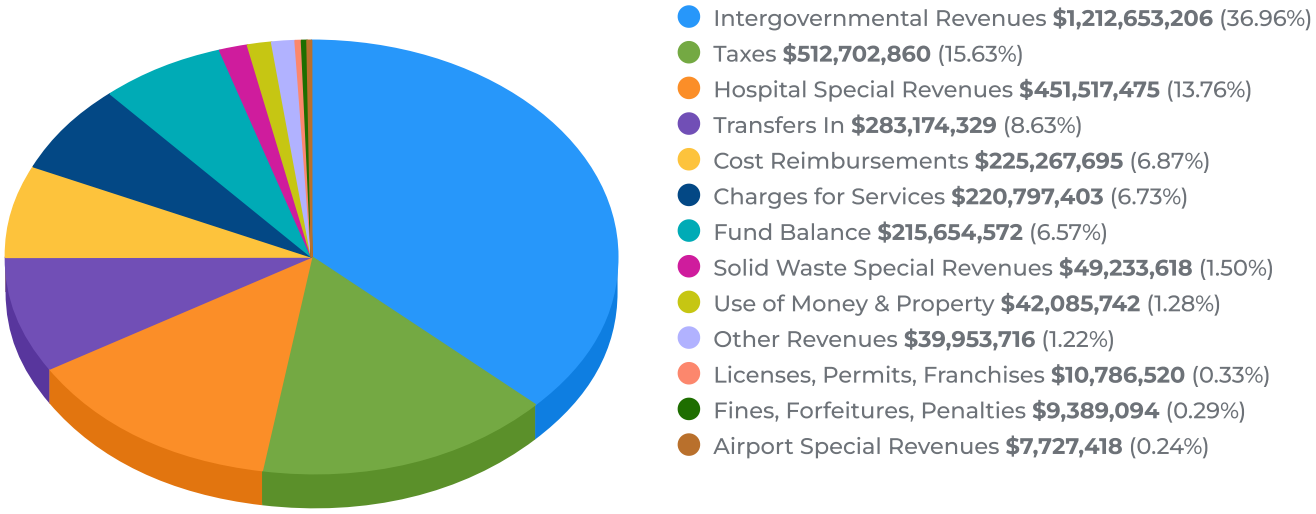
All Funds	2025-2026 Adopted	2026-2027 Proposed	Increase/ (Decrease)
Expenditures			
Departmental Appropriations	$3,017,230,738	$3,275,943,648	$258,712,910
Appropriation for Contingencies	5,000,000	5,000,000	0
Total Appropriations	**$3,022,230,738**	**$3,280,943,648**	**$258,712,910**
Sources of Funding			
Departmental Revenue	$2,411,574,228	$2,563,279,076	$151,704,848
General Purpose Revenue	476,840,000	502,010,000	25,170,000
General Fund Balance	0	0	0
All Other Funds Balances	133,816,510	215,654,572	81,838,062
Total Sources of Funding	**$3,022,230,738**	**$3,280,943,648**	**$258,712,910**

2026-2027 Expenditures - $3.3 Billion



- Health Services **$1,333,161,246** (40.63%)
- Law & Justice **$669,636,854** (20.41%)
- Human Services **$669,331,261** (20.40%)
- Capital Maintenance **$194,279,308** (5.92%)
- Roads & Facilities **$183,709,052** (5.60%)
- General Government **$152,658,505** (4.65%)
- Environmental Protection **$43,848,552** (1.34%)
- Parks & Recreation **$17,039,862** (0.52%)
- Education **$12,279,008** (0.37%)
- Contingencies **$5,000,000** (0.15%)

Funding Sources



General Fund

The 2026-2027 General Fund Proposed Budget totals $992,796,112, a significant decrease from 2025-2026 due to the transition of the Human Services Agency to Special Revenue Fund budgets and San Joaquin Health Centers to an Enterprise Fund budget effective July 1, 2026. This is to recognize revenue for the Human Services Agency as restricted for certain purposes, rather than general purpose; and to account for San Joaquin Health Centers as a unique self-supporting entity after inclusion of the entire agency's budget as part of the County budget in 2026-2027. The General Fund represents approximately 30.3% of the overall County budget. Expenditures and sources of funding are as follows:

General Fund	2025-2026 Adopted	2026-2027 Proposed	Increase/ (Decrease)
Expenditures			
Departmental Appropriations	$1,549,426,906	$987,796,112	($561,630,794)
Appropriation for Contingencies	5,000,000	5,000,000	0
Total Appropriations	$1,554,426,906	$992,796,112	($561,630,794)
Departmental Revenue	1,077,586,906	490,786,112	(586,800,794)
Net County Cost	**$476,840,000**	**$502,010,000**	**$25,170,000**

Sources of Funding			
General Purpose Revenue	$476,840,000	$502,010,000	$25,170,000
Fund Balance	0	0	0
Total Sources of Funding	**$476,840,000**	**$502,010,000**	**$25,170,000**

General Purpose Revenue

Changes in the General Purpose Revenue sources that support the adopted $502.0 million Net County Cost include:

General Purpose Revenue ($ In Millions)	2025-2026 Adopted	2026-2027 Proposed	Increase/(Decrease)	
			Amount	Percent
Property Taxes	$400,774,000	$427,171,000	$26,397,000	6.6%
Redevelopment Pass Through	9,180,000	9,750,000	570,000	6.2%
Penalties on Delinquent Property Tax	5,200,000	5,800,000	600,000	11.5%
Sales Tax	31,200,000	31,460,000	260,000	0.8%
Interest Income	16,000,000	14,200,000	(1,800,000)	(11.3%)
Property Transfer Revenue	5,600,000	4,400,000	(1,200,000)	(21.4%)
Franchise Fees	3,774,000	4,146,000	372,000	9.9%
Homeowner Exemption	1,100,000	1,170,000	70,000	6.4%
Other Revenues	4,012,000	3,913,000	(99,000)	(2.5%)
Total GPR	**$476,840,000**	**$502,010,000**	**$25,170,000**	**5.3%**

Property taxes, including redevelopment pass through, and sales tax are the main sources of the County's General Purpose Revenue. Combined, they represent 93.3% of ongoing General Purpose Revenue. These revenue sources are extremely sensitive to economic upswings and downturns.

In 2026-2027, the County is projecting an increase in property tax revenue of 4% as compared to 2025-2026 midyear estimates. Sales tax is projected to remain relatively flat, and interest income is projected to decrease by 11.3%.

Net County Cost by Functional Area	2025-2026 Adopted	2026-2027 Proposed	Increase/(Decrease)	
			Amount	Percent
General Government	$66,266,668	$58,169,348	($8,097,320)	(12.2%)
Capital Maintenance	705,191	(3,656,412)	(4,361,603)	(618.5%)
Environmental Protection	18,739,457	19,734,169	994,712	5.3%
Law & Justice	286,295,422	307,686,138	21,390,716	7.5%
Roads & Facilities	0	0	0	0.0%

Health Services	39,979,598	40,937,520	957,922	2.4%
Human Services	48,388,536	60,253,597	11,865,061	24.5%
Education	723,678	962,719	239,041	33.0%
Parks & Recreation	10,741,450	12,922,921	2,181,471	20.3%
Contingencies	5,000,000	5,000,000	0	0.0%
Total Net County Cost	**$476,840,000**	**$502,010,000**	**$25,170,000**	**5.3%**

While the 2026-2027 Proposed Budget is structurally balanced, it is essential the County continue its focus on fiscal sustainability and maximize all available resources to lessen the burden on the General Fund. To this end, the County will:

- Negotiate only affordable and sustainable labor agreements;
- Assess the County's retirement rates and funding ratio in the event there is a significant increase in the retirement rates or reduction in the funding ratio;
- Use an objective analytical process to determine if it can afford to assume new debt;
- Improve the revenue cycle and reduce operational costs of San Joaquin General Hospital;
- Only fill necessary positions in anticipation of revenue shortfalls from the State and Federal governments; and
- With these practices, provide the foundation necessary for sustaining a structurally-balanced budget, now and in the future.

The 2026-2027 Proposed Budget has been carefully designed to serve the public interest, while at the same time remaining fiscally sound. Many hours of hard work and collaboration were spent by the County's dedicated employees and executives to develop this spending plan. It is their talent, creative thinking, understanding, and commitment to public service that help make San Joaquin County such a thriving community.

Special Districts

The 2026-2027 Special Districts Proposed Budget totals $65,720,750, which is an increase of $1,848,966, or 2.9% from the 2025-2026 Adopted Budget. Appropriations by district type are summarized below:

	2025-2026 Adopted	2026-2027 Proposed	Increase/(Decrease) Amount	Percent
Appropriations				
Lighting Districts	$781,109	$732,204	($48,905)	(6.3%)
Maintenance Districts	27,180,899	23,756,835	(3,424,064)	(12.6%)
Flood Control and Water Conservation	25,646,746	27,414,685	1,767,939	6.9%
County Service Areas (Public Works)	9,938,471	13,515,612	3,577,141	36.0%
County Service Areas (Parks)	324,559	301,414	(23,145)	(7.1%)
Total Appropriations	**$63,871,784**	**$65,720,750**	**$1,848,966**	**2.9%**

Proposed Budget Assumptions

Labor

Employee salaries and benefits costs comprise approximately 43.1% of the County's Proposed Budget.

- The Proposed Budget includes funding for all Board-adopted labor increases.
- Human Resources is currently bargaining with all six SEIU bargaining units, Correctional Officers, and the District Attorney Investigators. The Proposed Budget does not include funding for any resulting increases for these bargaining units, nor any unrepresented units.
- Agreements expiring during 2026-2027 include the Physicians (8/12/2026) and Middle Management (6/30/2027) units. No assumptions have been made for these bargaining units.

Retirement

The 2025-2026 Adopted Budget assumed a 1% increase in the County's retirement contribution rate effective in January 2026. However, in 2026 the composite rate decreased by 2.25%. The 2026-2027 Proposed Budget assumes no change in the current rate in January 2027, resulting in a $9.9 million reduction in budgeted retirement costs for full-time positions.

In 2015-2016, the Board adopted a policy to contribute up to 5.0% additional funding toward the County's unfunded retirement liability through December 31, 2026. The Proposed Budget includes a full year of cost to allow for the Board's option to continue the contributions.

- The 2026-2027 Proposed Budget includes $34.4 million for contributions toward the unfunded retirement liability for full-time positions.
- Through December 31, 2024, the total value of this 5% contribution is approximately $279.8 million.
- The fund balance of the Unfunded Pension Reserve as of March 31, 2026, is $77.9 million.
- The balance of the PARS 115 Trust as of March 31, 2026, is $68.6 million.

Health Insurance

The County offers self-insured and fully-insured health plan options, including health maintenance organization (HMO) plans and high deductible health plan (HDHP) options for Kaiser Permanente and Sutter Health Plus for nearly all of its employees. Health insurance costs are projected to increase significantly in 2026-2027 and are consistent with broader healthcare market trends being driven by a combination of rising healthcare utilization following deferred care, escalating prescription drug costs, higher provider labor and operating expenses, general inflationary pressures, and continued consolidation within the healthcare market. Staff have worked closely with consultants and carriers to evaluate all options to mitigate impacts where possible, however, these market conditions continue to place pressure on healthcare costs. Overall, departmental budgets have been increased by $12.1 million for health and dental insurance costs, excluding Internal Service Funds.

- The budget assumes an increase in health insurance costs of 10.4% to 29.9%, depending on the plan selection; these budgeted rates are slightly higher than those adopted by the Board in April 2026, ranging from 8.6% to 27.1%.
- The budget assumes an increase in dental rates of 9.7%. However, adopted dental rates came in higher, with an increase of 12.5%.

- Vision rates are remaining flat.

Reserve for Contingencies

In 2010, the Board adopted a policy calling for the Contingency Reserve to be set at 5% of the County budget. Due to fiscal uncertainty, the County Administrator is recommending a one-year pause on contributions to the reserve and plans to review and recommend policy changes to the Board in the upcoming fiscal year. This pause results in one-time savings of $12.9 million that would have been added to the Reserve to maintain the balance at 5% of the County budget. The 2026-2027 Proposed Budget includes no contributions to the Contingency Reserve, currently $151.1 million.

Budget Highlights

Capital Maintenance

- *Capital Projects* – The budget of $161.6 million is an increase of $45.0 million from the prior year. Significant investments include the Sheriff's Office Training Facility ($50.0 million), Emergency Medical Services Replacement Facility ($15.7 million), Micke Grove improvements ($14.1 million), and Juvenile Justice Center roofing and the Youth Recreation Complex ($9.0 million). A $15.5 million transfer out to the Capital Outlay Reserve is also planned for 2026-2027.

- *Facilities Management* – The division will continue to provide maintenance, repair, construction, leasing, property management, and security services for more than 425 County-owned and leased facilities totaling over 2.5 million square feet, while also overseeing enterprise security systems and supporting specialized facilities throughout the County. An increase in the General Fund contribution of $2.3 million is included in the Facilities Management budget to support maintenance projects, security services, and other cost increases.

General Government

- *Auditor-Controller's Office (ACO)* – Implementation of Workday, the County's new Enterprise Resource Planning (ERP) system, began in July 2024 and consists of two phases. Phase 1, Financials, went live on February 4, 2026; and Phase 2, Human Capital Management (HCM), is expected to go live in fall 2027. The budget includes resources for the County to maintain support of the Financials system and continue its implementation of Phase 2 in 2026-2027.

- *Assessor-Recorder-County Clerk (ARCC)* – The budget includes $2.3 million to restore, preserve, and digitize the County's historical records, including deed books, assessment rolls, and plat maps. Funding supports comprehensive conservation work dismantling fragile volumes, cleaning and stabilizing pages, removing non-archival materials, repairing damage, and deacidifying documents. Records will be encapsulated in archival enclosures and rebound into custom binders to ensure long-term protection and access. The project also covers detailed treatment reports, large scale imaging, and installation of archival shelving and cabinetry to improve storage conditions moving forward.

- *Fleet Services* – The budget introduces a Fueling Infrastructure Replacement Reserve, funded by a $0.10 increase to the mileage rate. This reserve is projected to generate approximately $1,190,720 in its first year and will be dedicated to replacing and modernizing the County's fueling infrastructure, including both electric vehicle

charging stations and traditional fueling sites (gasoline and diesel). Establishing this reserve, positions Fleet Services to proactively address aging infrastructure and support future technology needs.

- *Human Resources (HR)* – The Board of Supervisors approved the creation of a Human Resources Manager classification in April 2026 following a comprehensive review that highlighted HR's shift toward more strategic, best-practice-driven services. Beginning in 2026-2027, several existing leadership roles across benefits, employment services, labor relations, and risk management will be consolidated into this modernized classification to increase flexibility and align with contemporary industry standards. During this period, HR will face significant operational pressures due to new Statewide requirements, including Assembly Bill 339, which expands negotiation obligations under the Meyers-Milias-Brown Act. These demands coincide with a peak in the County's labor negotiation cycle, with approximately 70% of represented employees expected to receive new MOUs in 2026-2027, and with ongoing Workday modernization efforts that require extensive staff training, process realignment, and system support. While these initiatives will ultimately improve efficiency and consistency, HR anticipates short-term workload challenges as it manages increased bargaining activity, ensures regulatory compliance, and supports Countywide implementation of the modernized HCM system.

- *Health Internal Service Fund (ISF)* – The Health insurance ISF budget includes a significant increase of $8.6 million, or 25%, reflecting rising premium and claim costs; these cost increases have prompted staff to consider changes to the plans' designs. The County is conducting a Request for Proposals (RFP), expected to be completed prior to the start of the new benefits cycle January 1, 2027.

- *Medical Malpractice and Casualty Internal Service Funds* – The budgets for these funds are increasing by $14.3 million, 85% and 42% respectively, primarily due to higher claims costs and significant increases in excess insurance premiums. Rising claim severity and frequency and continued growth in settlement values and jury awards are contributing to more conservative underwriting practices and higher costs for coverage.

- *Information Systems Division Internal Service Funds* – The budget includes increases in professional services to support the implementation of a new cloud-based telephony system and cybersecurity platform and resources to complete implementation of a new Adult Case Management System, cloud-hosted document repository, identity and access management system for the Probation Department, and an Intelligent Document Processing system for the Office of the Public Defender. ARPA-funded public safety radio projects, budgeted at $861,245, are scheduled for completion in 2026-2027.

- *Registrar of Voters* – The budget reflects major election activities, including the November 2026 Gubernatorial General Election, a high-turnout Statewide event requiring extensive staffing, ballot processing, voter outreach, equipment preparation, and compliance with State and Federal mandates. This election accounts for $5,746,304 in expenses and $2,011,207 in State revenue. Supplemental funding of $54,266 is recommended to address rising operational costs, including increased fleet expenses, annual rent escalation for the election warehouse, and contracted licensing increases for the Election Information Management System (EIMS), which supports voter registration and election administration.

Law & Justice

- *Child Support Services* – The budget includes $24,539,569 in Federal and State Child Support grant funding, an increase of $420,019 from the 2025-2026 funding level; this results from an overall increase of $17.7 million in funding for Local Child Support Agencies included in the Governor's 2026-2027 Budget. However, due to cost increases, $943,806 in Federal Performance Incentive Funds (FPIF), allocated to the Department by the State Department of Child Support Services, and a net reduction of two vacant positions are included to balance the budget.

- *Correctional Health Services (CHS)* – The budget represents an increase of $1.4 million from the prior year primarily due to increases in costs for contracted service providers for Providing Access and Transforming Health (PATH) projects. Funding includes $2.5 million in operating transfers from the Correctional Health PATH Fund to support staffing, policy development, and technology upgrades to ensure the timely and secure exchange of health information between County systems and Medi-Cal managed care plans. Funding also includes an increased General Fund contribution of $1.7 million to offset a projected revenue shortfall due to previously overstated Medi-Cal revenue and a reduction in PATH grant funding, and for contract medical coding support to ensure completion of documentation and efficient billing.

- *District Attorney* **–** Due to a reduction in Federal funding for human services programs, the Public Assistance Fraud budget decreased by $2.8 million. As a result, 10 employees were reassigned to vacant positions within the District Attorney's Mainline budget. The remaining budget of $2.5 million will support nine positions and sustain the core functions and responsibilities necessary to continue essential casework and program operations.

- *Sheriff* – The budget increases the ongoing General Fund contribution to the Sheriff's Office by $1.2 million to avoid program reductions resulting from the loss of State funding. $200,764 was requested to assist with the loss of revenue from the State's Boating Safety and Enforcement Financial Aid Program and $986,237 was requested to assist with the loss of revenue associated with AB 1869, which took effect on July 1, 2021, and prevented Sheriff's Offices from charging fees for alternative to incarceration programs. AB 1869's revenue loss was temporarily backfilled by the State from fiscal years 2021-2022 through 2025-2026.

- *Public Defender* – In February 2025, the Board of Supervisors approved an agreement between the Public Defender and the Department of State Hospitals to substantially expand the Felony IST Diversion Program and extend the grant through June 30, 2029. Under the new agreement, the Public Defender is eligible for up to $49,659,000 in grant funding to provide housing and wraparound services to up to 62 clients per year through the Felony Incompetent to Stand Trial (IST) Diversion Program. To execute this agreement, the Public Defender partners with Behavioral Health Services (BHS). The budget includes $10.5 million for the Felony IST Diversion Program and also includes resources to convert five Deputy Public Defender IV positions to Deputy Public Defender V and other position changes to address administrative restructuring.

Health Services

- *Behavioral Health Services* – The Mental Health Services Act (MHSA) will transition to the Behavioral Health Services Act (BHSA) effective July 1, 2026. The distribution of funds and use restrictions have been updated to focus more on housing and services for those with severe and persistent mental illness. Like MHSA, BHSA will continue to be a major funding source for BHS with expenses of $108.4 million programed for use in the budget. BHSA redefines funding categories, with treatment services now included in the same funding category as outreach, engagement, workforce education, and capital facilities and technologies.

- *Emergency Medical Services* – In February 2026, EMS implemented a five-year exclusive agreement with CENCAL Fire and EMS Authority to provide emergency ambulance and dispatch services to the greater San Joaquin County area. The agreement will provide for improved ambulance availability, pre-hospital field supervision, scene management, training between fire departments and ambulances, and a greater focus on patient outcomes and clinical metrics. The terms of the agreement are May 1, 2026, through May 1, 2031, with a five-year extension option.

- *Environmental Health* – The Environmental Health Department remains committed to developing and maintaining a balanced budget while continuing efforts to reduce reliance on General Fund support. The Department faces the ongoing challenge of providing essential and mandated regulatory services to the community in a manner that balances operational sustainability with affordability for local businesses and regulated entities. Although proposed fee increases were not adopted by the Board during the Fee Hearing on May 12, 2026, the Department remains committed to meeting its operational and fiscal objectives. The County Administrator's Office will work closely with the Department to monitor its revenues and may recommend appropriation adjustments during 2026-2027, if needed.

- *Office of the Medical Examiner (OME)* – The new Medical Examiner and Morgue facility, which began construction in late 2023 and was completed in April 2026, now provides a state-of-the-art environment for the critical work of the OME. The budget includes an augment of $432,922 to support operating needs associated with the new building, including supplemental funding of $152,422 related to an increase in janitorial services costs due to increased square footage.

- *Opioid Settlement* – The budget allocates $14.6 million in opioid settlement funds, out of a balance of $22.6 million as of March 31, 2026. This includes rebudgeting $13.8 million for the cash match of the Behavioral Health Infrastructure Bond Act of 2024 Round 1 Launch Ready grant funding program for the construction of the SJ BeWell Campus; $400,000 to reimburse the Emergency Medical Services Agency for the cost of Nursing Navigator professional services; $254,898 to reimburse Public Health Services for the cost of a Supervising Public Health Educator position and programmatic expenses for the Opioid Coalition; and $152,355 to reimburse Correctional Health Services for 50% of the cost of a Pharmacist position.

- *Public Health Services* – The budget reflects a decrease of $4.9 million from the prior year and includes a net reduction of 19 full-time previously grant funded vacant positions, to manage available funding on existing grant programs and in anticipation of reduced availability of funds in the future. Program impacts include: dissolution of the Supplemental Nutrition Assistance Program-Education (SNAP-Ed) program with an impact of $1.2 million annually, and a decrease of $1.7 million for programs including California Strengthening Public Health Initiative, Local Oral Health Program, Tobacco Prevention, and California Children's Services.

- *Public Guardian/Conservator (PG/C)* – The budget increases the General Fund contribution to $2,110,238, to support probate conservatorship. Probate conservatees are managed exclusively by the PG/C. BHS is unable to provide financial assistance as the cost of probate conservatorships and placements are not a compliant use of Mental Health funds.

- *Public Works - Solid Waste* – Public Works continues to improve solid waste operations to reduce costs, enhance efficiency, and maintain reliable service. As part of a multi-year strategy, the Foothill Landfill will close in summer 2026 and Public Works will consolidate operations at the North County Landfill, resulting in an estimated $1.4 million reduction in contract services costs. The consolidation will improve operational efficiency, optimize staffing and equipment use, support regulatory compliance, and extend landfill capacity for the next 10 to 15 years. Staff from Foothill Landfill operations will be reassigned to support continued service levels at the North County Landfill.

- *San Joaquin General Hospital (SJGH)* – As of March 31, 2026, 112 positions were vacant out of 1,451 full-time positions (7.7%). This is an improvement over the vacancy rate at the same time last year (9.5%). There are 14 vacant Registered Nurses (RNs) out of 444 (3.2%). The need to utilize part-time and contract staffing for Registered Nurses has decreased, but there is still a need to backfill the vacancies in other ancillary departments within the hospital. The budget includes an increase of $10.8 million in overtime costs and an additional 242.2 FTEs of extra-help at an increased cost of $35.4 million; these increases reflect SJGH's under-budgeting for these costs in 2025-2026. To address these increases, and in response to growing concerns about the sustainability of Federal and State funding, the SJGH Executive Team and the County Administrator's Office have identified the need to launch a comprehensive staffing review. This initiative will assess how well the current staffing structure aligns with patient volume, regulatory requirements, and financial realities. The goal will be to develop a flexible, sustainable staffing model that ensures SJGH can staff appropriately for patient needs while operating within fiscal constraints. The final model will support operational stability, regulatory compliance, and long-term financial stewardship.

- *San Joaquin Health Centers (SJHC)* – The budget represents an increase of $39.0 million from the prior year, primarily due to the inclusion of the agency's entire operating budget, which was previously approved by the Board of Supervisors but not included in the County budget. Effective July 1, 2026, San Joaquin Health Centers will transition to a newly established Enterprise Fund. In addition, the budget includes $9.8 million in transfers out to support the SJ BeWell Construction project.

- *SJ BeWell Construction Project* – In July 2025, the Board authorized the establishment of the dedicated interest-bearing SJ BeWell Capital Outlay Fund and the SJ BeWell Construction Project budget. The Proposed Budget includes $68.3 million to continue construction of the behavioral health campus on 18.6 acres of County-owned land in French Camp near San Joaquin General Hospital, $30.0 million to develop Phase 1 of the campus and $38.2 million for Phase 2. The budget is primarily funded by the Bond Behavioral Health Continuum Infrastructure Program Round 2: Unmet Needs Grant ($38.2 million) and transfers in from Opioid Settlement Funds ($13.8 million) and San Joaquin Health Centers ($9.8 million).

Human Services

- *Human Services Agency (HSA)* – Effective July 1, 2026, the budgets for the Human Services Agency are being transitioned from the General Fund to Special Revenue funds. The Operating Transfers to Human Services budget will be used to transfer the General Fund contribution to these newly established budget units, including the County’s share of cost for 1991 and 2011 Realignment; Maintenance of Effort (MOE) payments for In-Home Supportive Services (IHSS); and contributions for Human Services Agency Administration and assistance programs, Aging and Community Services, and Mary Graham Children’s Shelter.

- *HSA Administration* – The budget includes a $14.2 million increase in General Fund support for HSA, from $44.4 million to $58.6 million, of which $11.4 million is recommended to maintain HSA Administration staffing levels. In the absence of General Fund support, an estimated 249 filled positions would need to be deleted in order to close a budget deficit brought on by stagnant State Realignment revenue coupled with significant increases in staffing costs over the last several years. The additional General Fund dollars will be leveraged to draw down an estimated increase of $17.8 million in State and Federal revenue. While HSA has taken proactive steps to reducing its costs, including the deletion of 40 vacant positions, decreased overtime, and freezes on construction and technology projects, these efforts fall short of closing the revenue gap.

- *HSA In-Home Supportive Services (IHSS)* – The budget includes an increase of $3.7 million in General Fund support for IHSS, primarily due to the required Maintenance of Effort (MOE) payment, which increases annually according to an inflation factor and the County's share of locally negotiated wage and benefit increases.

- *HSA Aging and Community Services* – The budget includes $495,773 to provide funding for Community Center operations, a summer aquatics program, and the summer youth enrichment program in 2026-2027.

- *Veterans Services Office (VSO)* – The VSO continues to experience sustained growth; overall visits and claims activity have steadily increased due to expanded outreach efforts, decentralized service delivery, and increased community awareness of available benefits. The VSO plans to relocate its offices from Stockton to French Camp in summer 2026. The new facility will provide improved operational efficiency, enhanced safety, and client privacy, positioning the VSO to better manage sustained workload growth in 2026-2027 and beyond. In addition, the VSO will be utilizing a suite in a recently renovated building in Lodi on a part-time basis as a satellite location. The Lodi office is expected to be operational during 2026-2027 and will improve geographic equity of service delivery in the northern region of the County.

Parks and Recreation

- *Parks and Recreation / Micke Grove Zoo* – The budget includes the addition of a Park Planning and Development Coordinator position and supplemental funding to support a landscape maintenance contract, veterinary services, and other operating cost increases. The 10-year Master Plan and facility condition assessment are scheduled for completion in 2026-2027.

Roads and Facilities

- *Public Works Water Resources* – The budget of $4.0 million advances the County's ongoing commitment to flood control, stormwater management, groundwater sustainability, and regional water resource coordination and reflects continued strategic investment in regulatory compliance, long-term water resource planning, infrastructure preservation, and operational sustainability, while maintaining prudent fiscal stewardship.

Special Districts

- *County Service Area (CSA) 44 Wastewater Treatment Facility Project* – Existing facilities have reached the end of their useful life and require upgrades to meet current regulatory standards. The proposed solution is a new packaged membrane bioreactor treatment plant, located at the current CSA 44 Zone G site, with a planned capacity of 300,000 gallons per day to serve Zones E and G and comply with County and State regulatory

requirements. The budget includes a General Fund contribution of $2.5 million to support design and environmental approval to consolidate the wastewater treatment facilities serving CSA 44 Zones E and G and the preparation of required environmental documentation, which may include environmental impact reports and associated mitigation measures.

Staffing Analysis

The County workforce is comprised of employees who hold permanently allocated positions and those who work in temporary, part-time, and contract capacities. The following table illustrates the changes in overall allocated staffing for 2026-2027:

Staffing	2025-2026 Adjusted*	2026-2027 Proposed	Net Increase	
			Amount	Percent
General Government	588.5	597.3	8.8	1.5%
Capital Maintenance	91.3	92.9	1.7	1.8%
Environmental Protection	179.1	184.5	5.4	3.0%
Law & Justice	2,126.2	2,109.7	(16.5)	(0.8%)
Roads & Facilities	259.9	259.0	(0.9)	(0.3%)
Health Services	3,459.9	3,693.0	233.1	6.7%
Human Services	1,556.7	1,508.7	(48.0)	(3.1%)
Education	4.0	4.0	0.0	0.0%
Parks & Recreation	66.6	69.5	2.9	4.3%
Total Staffing	**8,332.1**	**8,518.6**	**186.5**	**2.2%**

*Includes midyear adjustments approved by the Board of Supervisors
Due to rounding, numbers presented may not sum to the totals provided.

The net increase of 186.5 full-time equivalent (FTE) positions consists of:

- 75 added full-time positions
- 132 deleted full-time positions
- 243.5 increase in part-time FTE

Major Changes by Department

Major changes in allocated staffing, including position additions, deletes, and transfers, as compared to the 2025-2026 Adjusted Budget include:

Department	Proposed Net Increase / (Decrease)			
	Full-Time	Part-Time	Total FTE	Percent
San Joaquin General Hospital	1.0	242.2	243.2	13.8%
Agricultural Commissioner	2.0	3.4	5.4	9.1%
General Services Division	2.0	3.5	5.5	3.9%
Public Works	10.0	7.7	17.7	3.7%
Information Systems Division	4.0	0.0	4.0	3.3%

Human Services Agency	(43.0)	(5.9)	(48.9)	(3.4%)
District Attorney	(8.0)	(1.4)	(9.4)	(2.6%)
Health Care Services Agency	(21.0)	(8.4)	(29.4)	(1.8%)

Administrative Allocation Correction

To ensure transparency and accurate position allocation management, the Human Resources Division reviewed the current allocations of County departments as part of the budget process to determine if any allocations were filled with a class not originally requested and authorized. Administrative Manual Section 2501 authorizes departments to underfill, the filling of an allocation at a lower salary than allocated, for a period not to exceed 12 months. Appropriate underfills, such as multi-allocated or authorized block-budget allocations, were excluded from corrective action. Human Resources also determined if any block-budgeted positions were allocated at the incorrect level of the block.

58 allocations listed in the table below were identified and will be administratively corrected as part of this budget process. In each case the department provided consent for the administrative allocation change. Please note administrative corrections do not affect budgeted salary costs. For filled positions, the incumbent salary, not the allocated position salary, is presented for consideration.

Pos #	Budget Unit #	Budget Unit Name	Current Job Code	Current Allocation	Revised Job Code	Revised Allocation
19554	1013000000	Registrar of Voters	RC2011	Storekeeper I	RC2001	Stock Clerk II
20174	2020400000	Public Defender	RB6002	Administrative Assistant II	RL0106	Senior Paralegal
11281	2021614000	Sheriff-Special Services Division	RP1003	Deputy Sheriff II	RE4002	Code Enforcement Officer II
11286	2021614000	Sheriff-Special Services Division	RP1003	Deputy Sheriff II	RE4002	Code Enforcement Officer II
20512	2022621000	Correctional Health Services	RS2012	Mental Health Clinician II	RB6512	Management Analyst II
20513	2022621000	Correctional Health Services	RS2012	Mental Health Clinician II	RH2505	Chief Psychiatric Technician
18816	2022621000	Correctional Health Services	RH2502	Senior Psychiatric Technician	RS2002	Mental Health Specialist II
20625	3030101000	Public Works - Administration	RI4006	GIS Program Manager	RI4007	GIS Manager
13084	4040500000	Behavioral Health Services	RS2012	Mental Health Clinician II	RB4002	Accountant II
12969	4040500000	Behavioral Health Services	RS2002	Mental Health Specialist II	RS2051	Behavioral Health Outreach Worker
17197	4040500000	Behavioral Health Services	RH1166	Nurse Practitioner II - Ambulatory	RH1105	Staff Nurse V Clinical - Inpatient

12786	4040500000	Behavioral Health Services	RH4453	Pharmacy Technician III	RO6117	Senior Office Assistant SB-525
12841	4040500000	Behavioral Health Services	RO6112	Senior Office Assistant SB-525	RH0199	Patient Registration Clerk SB-525
13220	4040500000	Behavioral Health Services	RO6112	Senior Office Assistant SB-525	RH0199	Patient Registration Clerk SB-525
17812	4040500000	Behavioral Health Services	RS1022	Substance Abuse Counselor II	RS2051	Behavioral Health Outreach Worker
17198	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
16611	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
17196	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
18734	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
16612	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
17199	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
19380	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
19673	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
20430	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
17139	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
17200	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
19379	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12959	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12976	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12925	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12938	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient

12966	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12979	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12981	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12990	4040500000	Behavioral Health Services	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
17828	4040700000	Behavioral Health Administration	RS2012	Mental Health Clinician II	RH2505	Chief Psychiatric Technician
12934	4040700000	Behavioral Health Administration	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12950	4040700000	Behavioral Health Administration	RH1505	Mental Health Charge Nurse - Inpatient	RH1104	Staff Nurse IV - Inpatient
12906	4040700000	Behavioral Health Administration	RH1505	Mental Health Charge Nurse - Inpatient	RS2014	Chief Mental Health Clinician
17414	4042000000	Environmental Health Services	RP6012	Hazardous Material Specialist II	RP6012	Compliance & Materials Specialist II
16993	9600000000	San Joaquin Health Centers	EH8002	Physician	RH1167	Senior Nurse Practitioner - Ambulatory
16996	9600000000	San Joaquin Health Centers	EH8002	Physician	RH1167	Senior Nurse Practitioner - Ambulatory
17001	9600000000	San Joaquin Health Centers	EH8002	Physician	RH1167	Senior Nurse Practitioner - Ambulatory
17002	9600000000	San Joaquin Health Centers	EH8002	Physician	RH1170	Nurse Midwife
19820	5055103000	Employment and Economic Development	RS5002	Employment Training Specialist II	RS5512	EEDD Employment Services Specialist II
10207	5055103000	Employment and Economic Development	RS5002	Employment Training Specialist II	RS5512	EEDD Employment Services Specialist II
20603	5055600000	Veterans Services Office	RO6700	Office Technician/Coordinator	RO6115	Office Assistant Specialist
16132	8240000000	Information Systems Division ISF	RI1323	Information Systems Specialist III	RI1322	Information Systems Specialist II
19208	9221100000	S J General Hospital	RB6205	Business Analyst II	RB6001	Administrative Assistant I
18592	9221100000	S J General Hospital	RO4202	Medical Records Technician II	RC0800	Park Worker
18013	9221100000	S J General Hospital	RO6110	Senior Office Assistant	RH0201	Hospital Unit Clerk

15750	9221100000	S J General Hospital	RH4453	Pharmacy Technician III	RH4452	Pharmacy Technician II
15751	9221100000	S J General Hospital	RH4453	Pharmacy Technician III	RH4452	Pharmacy Technician II
15752	9221100000	S J General Hospital	RH4453	Pharmacy Technician III	RH4452	Pharmacy Technician II
15755	9221100000	S J General Hospital	RH4453	Pharmacy Technician III	RH4452	Pharmacy Technician II
15758	9221100000	S J General Hospital	RH4453	Pharmacy Technician III	RH4452	Pharmacy Technician II
18527	9221100000	S J General Hospital	RH6405	Speech Therapist IV - Assistant Department Manager	RH6004	Occupational Therapist - Clinical Specialist
19086	9221100000	S J General Hospital	RI1202	Departmental Applications Analyst	RB5500	Departmental Personnel Analyst

Multiyear Budget Outlook - General Fund

The Multiyear Budget Outlook includes the 2026-2027 General Fund Proposed Budget, and revenue and expenditure projections for 2027-2028 through 2030-2031. Using the assumptions outlined below, the 2026-2027 Proposed Budget is structurally-balanced, where ongoing revenues are sufficient to fund ongoing expenses. Projected deficits in fiscal years 2027-2028 through 2030-2031 will require the Board to consider strategies to address the deficits, including reducing costs, increasing revenue sources, or utilizing reserves.

	Proposed	Projected			
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
FUNDING SOURCES					
General Purpose Revenue (GPR)					
Property Taxes	$427.2	$427.2	$433.4	$441.7	$450.3
Redevelopment Pass Through	9.8	9.8	9.8	9.8	9.8
Penalties on Delinquent Property Tax	5.8	5.8	5.9	6.0	6.1
Sales Tax	31.5	32.2	33.2	34.2	35.2
Interest Income	14.2	14.0	14.0	14.0	14.0
Property Transfer Revenue	4.4	4.4	4.5	4.6	4.6
Franchise Fees	4.1	4.1	4.1	4.1	4.1
Other	5.1	5.1	5.1	5.2	5.3
Total General Purpose Revenue	**$502.0**	**$502.6**	**$509.9**	**$519.6**	**$529.5**
Other Sources					
Departmental Revenues/Reimbursements	$490.8	$505.5	$520.7	$536.3	$552.4
General Fund Balance	0.0	0.0	0.0	0.0	0.0
Total Other Sources	**$490.8**	**$505.5**	**$520.7**	**$536.3**	**$552.4**
Total Funding Sources	**$992.8**	**$1,008.1**	**$1,030.6**	**$1,055.9**	**$1,081.8**
FUNDING USES					
Labor Costs					
Salary	$298.1	$312.1	$324.4	$335.7	$345.9
Retirement	161.6	168.2	174.0	179.4	184.3
- Unfunded Pension Liability Paydown	14.3	14.9	15.4	15.9	16.3
Extra-Help/Contract	12.3	12.9	13.4	13.9	14.3
Overtime/Holiday Pay	12.1	12.6	13.1	13.6	14.0
Health/Dental/Vision	54.9	60.4	66.4	73.1	80.4

Taxes	16.1	16.7	17.3	17.8	18.3
Other Benefits	6.7	6.7	6.7	6.7	6.7
Subtotal Labor Costs	**$576.1**	**$604.5**	**$630.8**	**$656.0**	**$680.2**
Other Costs	402.2	430.4	460.5	492.7	527.2
Contributions to Labor Reserve	14.5	0.0	0.0	0.0	0.0
Contributions to Reserve for Contingencies	0.0	4.1	8.5	8.6	8.8
Total General Fund Cost	**$992.8**	**$1,039.0**	**$1,099.7**	**$1,157.4**	**$1,216.2**
BUDGET SURPLUS/(DEFICIT)	$0.0	($30.9)	($69.1)	($101.5)	($134.3)
RESERVES					
Contingency Reserve	$151.1	$155.2	$163.7	$172.3	$181.1
General Reserve	22.2	22.2	22.2	22.2	22.2
Unfunded Pension Reserve	77.9	77.9	77.9	77.9	77.9
Economic Development Reserve	4.0	4.0	4.0	4.0	4.0
Labor Agreements Reserve	77.4	77.4	77.4	77.4	77.4
County Systems Automation Reserve	0.2	0.0	0.0	0.0	0.0
Capital Reserve	40.4	40.4	40.4	40.4	40.4
PARS Post-Employment Benefit Trust	68.6	74.1	80.1	86.5	93.4

Major Assumptions

Model Growth Assumptions	2027-2028	2028-2029	2029-2030	2030-2031
General Purpose Revenue				
The County Administrator's Office conferred with the Assessor's Office on property tax growth including Secured and Unsecured Property Tax, Property Transfer Taxes, Penalties on Delinquent Taxes, and Property Tax Administration fees. 2026-2027 is estimated to grow by 4% over 2025-2026 midyear estimates.	0%	1.5%	2%	2%
Sales Tax	2.5%	3%	3%	3%
Interest Income is estimated to decrease slightly in 2027-2028 based on Federal funds rate projections	(1.5%)	0%	0%	0%
All other General Purpose Revenue sources	0%	0%	0%	0%

Departmental Revenue	3%	3%	3%	3%
Labor Costs				
Salary projections are based on existing Board-approved labor contracts. The model includes a 3% annual increase upon expiration of each existing labor agreement or July 1, 2027, whichever is later.				
Retirement contribution rates are projected to remain flat. Cost increases are consistent with projected salary increases. No assumptions were made for annual increases to retirement limits. The model includes cost for the 5% additional retirement contribution in future years.				
Health, Dental and Vision insurance	10%	10%	10%	10%
Payroll tax rates are projected to remain flat. Cost increases are consistent with projected salary increases. No assumptions were made for annual increases to taxable wage limits.				
Other Costs including services, supplies, capital, and Maintenance of Effort (MOE) contributions or required matches of Federal and State funds.	7%	7%	7%	7%
Contribution to Reserve for Contingencies is paused in 2026-2027. The contribution in future years is estimated based on 15% of General Fund expenditures.				

Reserves and Contingencies

The following reflects the main reserves over which the County has discretion. The Public Agency Retirement Services (PARS) account is held outside the County Treasury, but is under the control of the Board of Supervisors.

Fund	Name	Projected Balance as of 7/1/2026	2026-2027 Proposed Additions/(Uses)	Projected Balance as of 7/1/2027
10011	Contingency Reserve	$151,111,537	$0	$151,111,537
10012	General Reserve	22,165,441	0	22,165,441
10013	Unfunded Pension Reserve	77,911,478	0	77,911,478
10014	Economic Development Reserve	3,845,589	115,000	3,960,589
10015	Labor Agreements Reserve	63,035,731	14,474,748	77,510,479
10116	Tobacco Settlement Fund	875,138	(600,000)	275,138
10130	County Systems Automation Reserve	5,567,195	(5,361,222)	205,973
37200	Capital Reserve	39,068,167	1,320,000	40,388,167
N/A	PARS Post-Employment Benefit Trust	68,644,502	0	68,644,502
	Total	**$432,224,778**	**$9,948,526**	**$442,173,304**

Contingency Reserve – On October 5, 2010, the Board of Supervisors adopted the Use Guidelines and Policies for the Reserve for Contingencies (R-10-525) in an effort to stabilize the long-term financial viability of the County. The policy calls for the Contingency Reserve to be set at 5% of the County budget, which would have resulted in an additional contribution of $12.9 million in 2026-2027. However, due to fiscal uncertainty, the County Administrator is recommending a one-year pause on contributions to the reserve, and plans to review and recommend policy changes to the Board in the upcoming fiscal year. The 2026-2027 Proposed Budget includes no contributions to the Contingency Reserve.

General Reserve balance is $22.2 million.

Unfunded Pension Reserve balance is $77.9 million.

Economic Development Reserve – The Proposed Budget directs $115,000 of excess Transient Occupancy Tax (Hotel/Motel Tax or TOT) to this reserve, bringing the projected balance to $4.0 million.

Labor Agreements Reserve was established to ensure the County can keep its commitment to fund approved labor agreements. The balance is $63 million. The 2026-2027 Proposed Budget directs $14.5 million to this reserve to partially defray the not yet known first year cost of contracts currently in negotiations.

Tobacco Settlement Fund balance is projected at $875,138 as of July 1, 2026. The Proposed Budget includes the use of $600,000 to support health care facilities, capital projects, automation replacement/expansion projects, and non-Road Fund services in Public Works.

County Systems Automation Reserve balance is projected at $5.6 million as of July 1, 2026. The Proposed Budget uses $5.4 million for Information Systems Division projects.

Capital Reserve balance is projected at $39.1 million as of July 1, 2026. The Proposed Budget contributes $1.3 million from Tobacco Settlement funding.

PARS Post-Employment Benefit Trust balance is $68.6 million and is held offsite with PARS. These monies can only be used for pension-related costs.

Supplemental Requests

Department heads initially submitted requests for supplemental funding totaling $44.3 million. After meeting with the County Administrator, department heads withdrew $14.8 million; as a result, County Department and Special District supplemental funding requests were reduced to $29.5 million. Of this, $27.2 million is included in the Proposed Budget and $2.3 million is not recommended in the Recorder-Equipment/Automation budget (#2025901000). Included in the Proposed Budget is approximately $15.7 million to support departments experiencing funding losses, $2.8 million due to an increase in vehicle replacement and operating costs, $2.5 million to support a Special District project, and $1.6 million due to increases in existing operating costs such as rent and inmate food services. No full-time positions are being added through the supplemental request process.

Supplemental requests are detailed in individual budget narratives.

County Department Recommended Requests

Department	Budget Unit #	Recommended Amount
Board of Supervisors	1010100000	$ 45,000
Board of Supervisors Total		**45,000**
Court Assigned Counsel	2021300000	$500,000
Court Assigned Counsel Total		**500,000**
District Attorney	2020200000	$832,540
District Attorney – Family Justice Center	2020204000	191,465
District Attorney Total		**1,024,005**
Office of Emergency Services	2026000000	$28,600
Office of Emergency Services Total		**28,600**
General Services – Facilities Management	1014200000	$2,286,437
General Services – Micke Grove Zoo	7070400000	96,597
General Services – Parks and Recreation	7070300000	580,704
General Services Total		**2,963,738**
Health Care Services – Correctional Health Services	2022621000	$1,682,109
Health Care Services – Office of the Medical Examiner	4049700000	152,422

Health Care Services – Public Guardian/Conservator	4041200000	1,182,165
Health Care Services – Veterans Services Office	5055600000	174,117
Health Care Services Total		**3,190,813**
Human Services Agency – Administration	5950101000	$11,401,026
Human Services Agency – Department of Aging	5954101000	495,773
Human Services Agency Total		**11,896,799**
Information Systems Division Internal Service Fund	8240000000	$876,000
Information Systems Division Internal Service Fund Total		**876,000**
Public Defender	2020400000	$104,564
Public Defender Total		**104,564**
Registrar of Voters	1013000000	$54,226
Registrar of Voters Total		**54,226**
Sheriff – Boating Safety	2021602000	$218,935
Sheriff – Cal MMET	2021609000	385,704
Sheriff – Special Services Division	2021614000	243,815
Sheriff – Animal Services	2021619000	32,882
Sheriff – Patrol	2021620000	738,305
Sheriff – Detectives	2021626000	332,105
Sheriff – Civil	2021635000	156,302
Sheriff – Administration	2021645000	222,896
Sheriff – Information Systems	2021649000	61,026
Sheriff – Custody	2022600000	698,076
Sheriff – Work Programs	2022620000	911,777
Sheriff – Public Administrator	2025700000	37,992
Sheriff Total		**4,039,815**
University of California Cooperative Extension	6061500000	$8,616
University of California Cooperative Extension Total		**8,616**

Grand Total	**$ 24,732,176**

Special District Recommended Requests

District	District #	Recommended Amount
Public Works – CSA 44 Zone G Linne Estates	34441	$ 2,500,000
Public Works – Special Districts Total		**2,500,000**
Grand Total		**$ 2,500,000**

Strategic Goals and Strategies

The County's Strategic Plan document and the status of department SMART (Specific, Measurable, Achievable, Relevant, and Time-Bound) goals can be found here: county-san-joaquin-ca-cleardoc.cleargov.com/7427/198117/d

Since 2015, every three years, the Board of Supervisors has held a strategic planning session with County department heads, facilitated by a consulting group, with the main purpose to establish three to five Board priorities for the next three years, which would be used to guide the development of the annual County budget and the allocation of County resources. At the planning sessions, Board members and department heads share their views of the County's strengths, past year's accomplishments, trends/external threats to County services and programs, as well as their visions for the future. Once approved, departments are asked to take into consideration the Board Strategic Priorities when bringing new programs or initiatives to the Board of Supervisors for consideration.

On August 21, 2024, the Board of Supervisors held a Special Meeting to discuss their Board Strategic Priorities for fiscal years 2025-2026 through 2027-2028. The main purpose of the workshop was to review the outcomes from the previous three-year priorities (2022-2023 through 2024-2025) and establish new priorities for the next three fiscal years. County department heads and assistant department heads participated in the development of the Board Strategic Priorities, sharing their most significant achievements and emerging trends in their respective areas. As a result, six priority areas were identified.

On October 22, 2024, the Board of Supervisors adopted the following three-year Board Strategic Priorities for 2025-2026 through 2027-2028 (B-24-596):

1. Maintain Fiscal Responsibility and Promote Organizational Innovation

- Establish and Report on Measurable Outcomes for Current, New, and Expanding Programs
- Foster Internal and External Collaboration to Provide Better Community Outcomes
- Utilize Technology that Improves Public Access to Services and Information
- Implement a Workforce Plan that Focuses on Customer Service, Retention, and Recruitment/Hiring
- Engage in Effective Legislative Advocacy

2. Public Safety / Quality of Life

- Address Quality-of-Life Issues Through Early Intervention, Education, and Blight Remediation; Focusing on Public Safety and Health
- Enhance All Aspects of the County's Public Safety System
- Reduce Illegal Dumping
- Reduce Response Times for Emergency Services

3. Support a Healthy Community

- Support Investments in Health Care Infrastructure and Services that Enhance Access to Physical and Behavioral Health Care, and Improve Health Outcomes
- Support Investments in Recreational Infrastructure and Programs to Improve Well-Being for the Community at Large
- Support Systems that Prioritize a Wrap-Around Approach to Service Delivery
- Support Preventative Approaches that Promote Healthy Lifestyles and Optimal Health

4. Reduce Unsheltered Homelessness

- Maximize Utilization of Supervised Publicly- or Privately-Operated Shelters Designed to Provide Temporary Living Arrangements

- Safe Camping
- Increase Permanent Supportive Housing
- Foster County/City/State Coordination and Participation
- Enhance Partnerships with Non-Profits, Faith-Based Organizations, and Businesses that Align with the Board's Goals

5. Water Management

- Enhance Water Quality
- Reduce Flood Risk
- Improve Water Storage / Sustainability
- Protect the Delta and Ecosystem

6. Economic Development

- Protect and Promote Agriculture
- Expand Business Development
- Expand Infrastructure / Reduce Traffic Congestion
- Prepare the Workforce for Local Job Demands
- Incentivize Public/Private Partnerships

The County Administrator's Office then met with department heads to establish SMART goals for each Board Strategic Priority. The goal was to implement action plans and strategies to show how these Board Strategic Priorities would be accomplished. The idea used to assist in the discussion was how does a department get *From Current State (X) To Future State (Y) By When (Z).* To embed the Board Strategic Priorities into the organization, the County Administrator's Office worked with departments to develop department-specific SMART goals that aligned with the new priorities. Departments are providing quarterly updates on the status and progress of their SMART goals for the three-year period (2025-2026 through 2027-2028) which are available in the County's Strategic Plan document here.

Take-Home Vehicles

In August 2020, an internal audit of take-home vehicles (THVs) was released by the Auditor-Controller's Office. The audit recommended that the County Administrator's Office (CAO) establish a THV master list and forward to Fleet Services Division.

The CAO agreed with the recommendation and added a signature line on the THV form to sign off when approved by the CAO during the budget process. Beginning in 2022-2023, and subsequently during each year's annual budget process, a master list of all THVs is established by the CAO and forwarded to the Fleet Services Division of Public Works. In addition, to provide greater transparency, a summary list of the THVs assigned to various departments is included in the 2026-2027 Proposed Budget.

Department	Vehicle Description	# Vehicles
District Attorney		**62**
District Attorney	Pickup	7
District Attorney	Sedan	29
District Attorney	Utility Vehicle	26
Environmental Health		**2**
Environmental Health	Pickup	1
Environmental Health	Sedan	1
Public Works		**12**
Public Works	Compact Sedan - Electric	3
Public Works	Pickup	8
Public Works	Utility Vehicle	1
Probation		**5**
Probation	Utility Vehicle	5
Sheriff		**126**
Sheriff	Motorcycle	2
Sheriff	Pickup	33
Sheriff	Sedan	35
Sheriff	Utility Vehicle	56
Total Take-Home Vehicles		**207**

All Funds

All funds include General Funds, Special Revenue Funds, Capital Funds, Enterprise Funds, and Special District Funds. Internal Service Funds are not included in the total budget, but are included in the budget document for informational purposes.

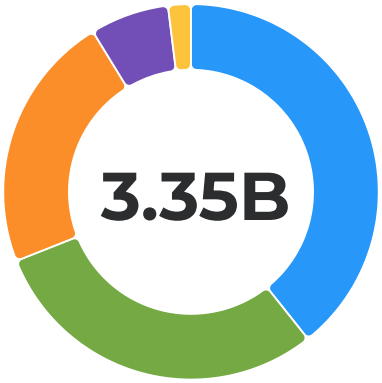
Comprehensive Fund Summary

For presentation purposes, "General Purpose Revenue" shown in this section and in departmental narratives represents the amount of General Fund contribution used to balance the budget. In fiscal years 2024 and 2025, this amount represents the General Fund balance used when revenues were not sufficient to support expenses (shown as a positive number) or amount contributed back to the General Fund when revenues exceeded expenses (shown as a negative number).

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Revenues				
Taxes	$439,523,576	$467,590,383	$485,568,253	$517,123,878
Licenses, Permits, Franchises	$9,981,459	$10,538,123	$9,746,256	$10,786,520
Fines, Forfeitures, Penalties	$8,701,411	$8,562,868	$8,580,860	$9,389,094
Use Of Money And Property	$52,979,363	$61,925,351	$48,629,294	$42,954,927
Intergovernmental Revenues	$877,506,487	$937,788,028	$1,150,215,582	$1,222,398,376
Charges For Services	$113,187,254	$194,754,613	$194,424,309	$243,288,679
Miscellaneous Revenues	$8,841,694	$12,679,553	$22,676,122	$39,987,113
Transfers In	$421,513,228	$272,444,472	$258,309,278	$287,845,698
Other Financing Sources	$56,082	$56,084	-	-
MP-Tel-Radio-ISF-Revenues	-	-	$576,000	-
Airport Special Revenues	$13,577,147	$7,124,095	$6,799,318	$7,727,418
Solid Waste Special Revenues	$38,675,510	$43,051,170	$45,749,300	$49,677,623
Hospital Special Revenues	$556,080,885	$538,490,800	$434,320,314	$451,517,475
Cost Reimbursements	$158,476,134	$184,589,514	$276,987,130	$232,269,160
General Purpose Revenue	$91,921,621	$25,437,970	-	-
Fund Balance	-$261,794,103	-$92,778,169	$143,520,506	$231,698,437
Total Revenues	**$2,529,227,747**	**$2,672,254,855**	**$3,086,102,522**	**$3,346,664,398**
Expenditures				
Salaries And Benefits	$1,075,676,760	$1,194,711,593	$1,362,974,727	$1,415,494,731
Services And Supplies	$617,347,486	$672,258,664	$881,640,325	$906,204,639
Centrally-Budgeted Expenses	$99,684,772	$126,040,176	$146,751,713	$169,456,073
Other Charges	$282,367,980	$296,668,545	$318,409,550	$325,189,212
Other Financing Uses	$1,969,274	$1,310,824	$1,408,262	$1,240,843
Capital Expenditures	$78,492,559	$149,171,688	$183,283,681	$256,003,598
Transfers Out	$331,400,342	$173,165,145	$106,515,291	$173,551,555
Provision For Contingency	-	-	$5,000,000	$5,000,000
Loan To Other Funds	-	$2,500,000	-	-
Clearing Accounts	$16,275,869	$17,579,121	-	-
Public Works Project Exp	$26,012,706	$38,849,100	$80,118,973	$94,523,747
Total Expenditures	**$2,529,227,747**	**$2,672,254,855**	**$3,086,102,522**	**$3,346,664,398**
Total Revenues Less Expenditures	**-**	**$1**	**-**	**-**

FY27 Funding by Fund Type



Special Revenue Funds	**$1,315,491,948**	39.31%
General Funds	**$993,985,938**	29.70%
Enterprise Funds	**$744,642,413**	22.25%
Capital Funds	**$226,823,349**	6.78%
Special Districts	**$65,720,750**	1.96%

County Funds

County funds include General Funds, Special Revenue Funds, Capital Funds, and Enterprise Funds. Internal Service Funds are not included in the total budget, but are included in the budget document for informational purposes. Special Districts are excluded from this presentation on County Funds.

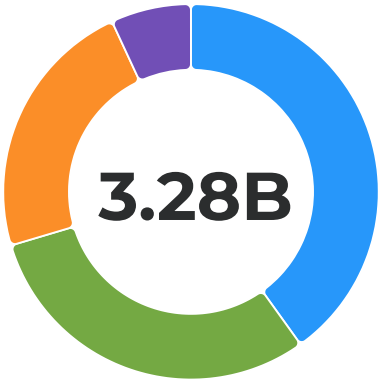
Comprehensive Fund Summary

The 2026-2027 Proposed Budget includes $3,065,289,076 in departmental revenue and $215,654,572 in use of fund balance. For presentation purposes, "General Purpose Revenue" shown in this section and in departmental narratives represents the amount of General Fund contribution used to balance the budget. In fiscal years 2024 and 2025, this amount represents the General Fund balance used when revenues were not sufficient to support expenses (shown as a positive number) or amount contributed back to the General Fund when revenues exceeded expenses (shown as a negative number).

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Revenues				
Taxes	$435,153,112	$462,967,957	$481,352,970	$512,702,860
Licenses, Permits, Franchises	$9,981,459	$10,538,123	$9,746,256	$10,786,520
Fines, Forfeitures, Penalties	$8,701,411	$8,562,868	$8,580,860	$9,389,094
Use Of Money And Property	$51,060,304	$59,713,913	$48,119,742	$42,085,742
Intergovernmental Revenues	$875,665,827	$933,210,081	$1,135,696,318	$1,212,653,206
Charges For Services	$93,900,856	$174,516,946	$172,026,174	$220,797,403
Miscellaneous Revenues	$8,785,625	$12,197,022	$22,265,654	$39,953,716
Transfers In	$420,554,458	$272,089,472	$254,154,275	$283,174,329
Other Financing Sources	$56,082	$56,084	-	-
Airport Special Revenues	$13,577,147	$7,124,095	$6,799,318	$7,727,418
Solid Waste Special Revenues	$38,675,510	$43,051,170	$45,749,300	$49,233,618
Hospital Special Revenues	$556,080,885	$538,490,800	$434,320,314	$451,517,475
Cost Reimbursements	$158,015,570	$183,620,578	$269,603,047	$225,267,695
General Purpose Revenue	$91,921,621	$25,437,970	-	-
Fund Balance	-$261,366,420	-$90,810,146	$133,816,510	$215,654,572
Total Revenues	**$2,500,763,447**	**$2,640,766,933**	**$3,022,230,738**	**$3,280,943,648**
Expenditures				
Salaries And Benefits	$1,075,676,760	$1,194,711,593	$1,362,974,727	$1,415,494,731
Services And Supplies	$599,292,137	$651,768,668	$845,694,029	$866,452,791
Centrally-Budgeted Expenses	$99,494,390	$125,836,149	$146,536,403	$169,231,491
Other Charges	$278,040,492	$291,329,325	$312,809,262	$317,280,134
Other Financing Uses	$1,951,075	$1,293,035	$1,386,082	$1,222,843
Capital Expenditures	$74,252,420	$144,200,925	$167,572,221	$243,791,530
Transfers Out	$330,849,342	$172,915,145	$105,965,291	$170,862,856
Provision For Contingency	-	-	$5,000,000	$5,000,000
Loan To Other Funds	-	$2,500,000	-	-
Clearing Accounts	$16,275,869	$17,579,121	-	-
Public Works Project Exp	$24,930,963	$38,632,972	$74,292,723	$91,607,272
Total Expenditures	**$2,500,763,447**	**$2,640,766,932**	**$3,022,230,738**	**$3,280,943,648**
Total Revenues Less Expenditures	**-**	**$1**	**-**	**-**

FY27 Funding by Fund Type



Special Revenue Funds	**$1,315,491,948**	40.09%
General Funds	**$993,985,938**	30.30%
Enterprise Funds	**$744,642,413**	22.70%
Capital Funds	**$226,823,349**	6.91%

Funding by Fund Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Funds	$1,419,592,376	$1,396,040,734	$1,554,426,906	$993,985,938	-36.05%
General	$1,407,592,376	$1,393,540,734	$1,554,426,906	$992,796,112	-36.13%
Economic Development Reserve	$2,000,000	-	-	-	-
County General Reserve Fund	$10,000,000	$2,500,000	-	-	-
Aviation Initiatives Fund	-	-	-	$1,189,826	-
Special Revenue Funds	$462,767,428	$524,422,926	$730,381,533	$1,315,491,948	80.11%
Road	$55,284,176	$74,049,539	$120,145,622	$146,278,254	21.75%
Fish And Game	-	$5,000	$2,500	$2,500	-
Behavioral Health	$281,239,583	$312,996,769	$417,410,875	$405,207,606	-2.92%
Workforce Investment Act	$16,790,511	$19,171,363	$29,703,201	$28,830,687	-2.94%
Road District No 1	$1,027,640	$971,887	$2,969,377	$2,618,603	-11.81%
Road District No 2	$181,890	$232,149	$638,932	$1,299,232	103.34%
Road District No 3	$525,301	$892,601	$1,617,663	$1,167,718	-27.81%
Road District No 4	$4,799,141	$4,130,199	$9,231,854	$5,518,890	-40.22%
Road District No 5	$1,917,109	$2,423,690	$3,986,038	$3,479,479	-12.71%
Library	$8,373,050	$10,214,838	$10,759,081	$11,316,289	5.18%
Justice Assistance Grant-Jag	$325,772	$103,635	$190,753	$172,675	-9.48%
Da Narc Enforcement	$121,750	$128,175	$235,000	$365,777	55.65%
Sheriff Narc Enforcement	$277,968	$203,638	$279,401	$235,001	-15.89%
Recorders Modernization	$496,318	$514,634	$2,052,801	$5,038,993	145.47%
Child Support Services	$22,094,323	$23,166,905	$25,158,141	$25,515,375	1.42%
Community Infrastructure	$615,925	$617,379	$2,710,000	$3,195,000	17.90%
Children And Families	$2,155,316	$2,053,853	$2,118,536	$1,998,233	-5.68%
Whole Person Care	$2,453,891	$1,896,031	$2,724,670	-	-100.00%
Airport East Project	$6,311,907	$71,665	$362,272	$536,411	48.07%
Local Community Corrections-Ab118	$41,601,856	$52,571,635	$76,984,573	$72,129,132	-6.31%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Juv Supplemental Law Enf-Ab109	$6,005,976	$5,704,707	$7,936,292	$8,373,611	5.51%
Juvenile Justice-Ab109	$10,168,024	$12,302,635	$13,163,951	$12,390,505	-5.88%
Human Services-Admin	-	-	-	$260,579,104	-
HSA-Calworks Assistance	-	-	-	$123,113,447	-
HSA-Foster Care	-	-	-	$55,982,866	-
HSA-Adoption Assistance	-	-	-	$41,602,534	-
HSA-General Assistance	-	-	-	$1,013,790	-
HSA-In-Home Supportive Svs	-	-	-	$37,326,543	-
HSA-Temporary Homeless Shelter	-	-	-	$2,679,735	-
HSA-Refugee Cash Assistance	-	-	-	$500,000	-
Mary Graham Childrens Shelter	-	-	-	$13,600,036	-
Dept of Aging-Community Svs	-	-	-	$16,545,782	-
Neighborhood Preservation	-	-	-	$26,878,140	-
Capital Funds	$69,502,696	$131,981,160	$112,079,734	$226,823,349	102.38%
Capital Outlay	$69,381,644	$114,816,445	$99,541,104	$149,277,824	49.97%
Energy-Related Capital Outlay	$121,052	$17,164,714	$12,538,630	$9,286,182	-25.94%
SJ BeWell Capital Outlay	-	-	-	$68,259,343	-
Enterprise Funds	$548,900,947	$588,322,114	$625,342,565	$744,642,413	19.08%
Solid Waste Enterprise Fund	$39,728,841	$42,312,006	$78,097,070	$61,172,947	-21.67%
Hospital Enterprise Fund	$495,128,453	$532,563,982	$536,362,811	$592,476,449	10.46%
Airport Enterprise Fund	$12,700,305	$12,398,677	$9,525,273	$11,326,966	18.91%
CSA 31 Sewer Enterprise Fund	$1,343,348	$1,047,449	$1,357,411	$1,473,906	8.58%
San Joaquin Health Centers Enterprise Fund	-	-	-	$78,192,145	-
Total Revenues	**$2,500,763,447**	**$2,640,766,933**	**$3,022,230,738**	**$3,280,943,648**	**8.56%**

Funding by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Board of Supervisors	$5,218,591	$6,768,029	$7,524,764	$7,328,783	-2.60%
County Administrator	$8,127,367	$8,803,853	$7,526,337	$7,269,676	-3.41%
Auditor-Controller	$7,655,278	$14,759,038	$19,320,389	$19,579,969	1.34%
General Purpose Revenues	-	-	-	-	-
Operating Transfers	$197,374,460	$112,007,960	$19,550,897	$19,924,357	1.91%
Tobacco Settlement	$7,300,000	$9,000,000	$7,000,000	$6,600,000	-5.71%
Treasurer-Tax Collector	$7,568,477	$7,753,227	$8,498,430	$8,711,139	2.50%
Assessor-Recorder-County Clerk	$16,903,081	$19,660,679	$24,686,011	$28,045,116	13.61%
Purchasing & Support Services	$4,379,864	$4,888,611	$6,103,137	$6,189,041	1.41%

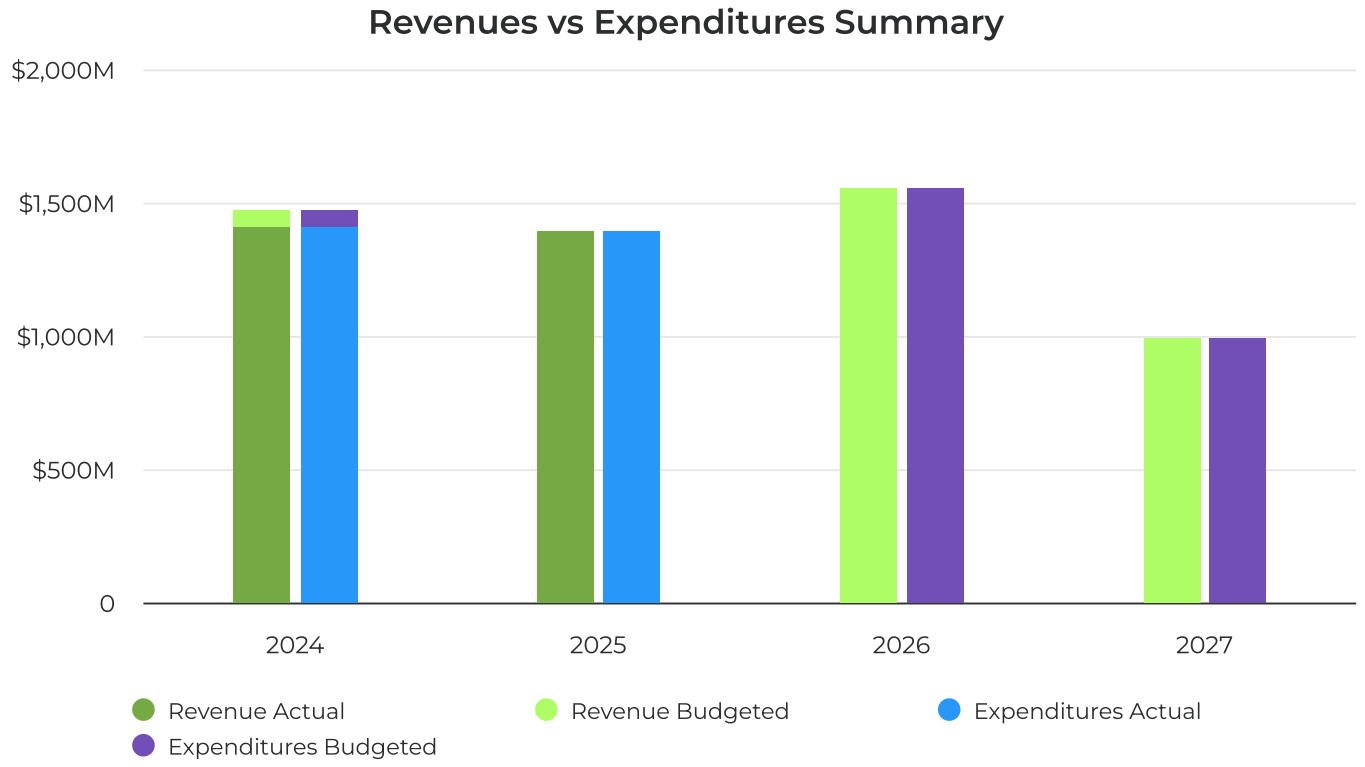
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
County Counsel	$6,104,010	$6,881,787	$8,259,011	$7,968,868	-3.51%
Human Resources	$11,664,417	$14,259,226	$16,792,669	$16,310,848	-2.87%
Registrar of Voters	$15,142,947	$13,212,871	$12,870,037	$14,996,293	16.52%
General Services Department	$58,694,760	$34,114,886	$53,301,670	$48,275,513	-9.43%
Economic Promotion	$730,035	$685,042	$770,000	$575,000	-25.32%
Public Works	$118,036,381	$139,982,266	$244,930,351	$249,609,893	1.91%
Equipment Use Allowance/Debt Service	$8,203,093	$8,228,907	$8,247,750	$8,248,625	0.01%
Economic Development Reserve	$2,000,000	-	-	-	-
District Attorney	$68,500,885	$73,279,782	$89,135,046	$88,747,864	-0.43%
Department of Child Support Services	$22,094,323	$23,166,905	$25,158,141	$25,515,375	1.42%
Public Defender	$21,392,531	$24,125,023	$40,014,174	$41,897,412	4.71%
Probation	$99,408,890	$118,453,754	$160,046,812	$164,741,552	2.93%
County Support to the Courts	$10,528,850	$10,463,652	$10,458,696	$10,441,577	-0.16%
Sheriff	$225,901,244	$255,563,637	$273,656,140	$290,104,939	6.01%
Health Care Services Agency	$387,990,173	$431,174,272	$580,310,616	$604,017,071	4.09%
Agricultural Commissioner	$8,497,381	$10,841,205	$12,034,993	$13,210,229	9.77%
Community Development	$13,150,856	$13,144,092	$16,650,683	$17,366,514	4.30%
Office of Emergency Services	$4,274,025	$4,370,062	$5,557,115	$5,551,625	-0.10%
Environmental Health	$10,034,113	$11,438,807	$13,107,043	$12,753,654	-2.70%
Human Services Agency	$496,694,896	$513,868,583	$605,408,369	$581,820,210	-3.90%
Health Care Contribution	$22,600,722	$24,376,449	$24,037,178	$24,348,288	1.29%
Community Services	$2,663,367	$3,954,506	$2,500,000	-	-100.00%
Employment & Economic Development Dept.	$16,790,511	$19,171,363	$29,703,201	$28,830,687	-2.94%
Library	$8,373,050	$10,214,838	$10,759,081	$11,316,289	5.18%
San Joaquin General Hospital	$495,128,453	$532,563,982	$536,362,811	$592,476,449	10.46%
Airport	$12,700,305	$12,398,677	$9,525,273	$12,516,792	31.41%
Airpark 599	$6,311,907	$71,665	$362,272	$536,411	48.07%
Rebates/Refunds & Judgments/Damages	$149,393	$456,127	$150,000	$150,000	-
Contingency Provision	$1,950,000	-	$5,000,000	$5,000,000	-
Grand Jury	$175,003	$200,600	$255,415	$237,395	-7.06%
Court Assigned Counsel	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
LAFCo Contribution	$259,638	$259,638	$259,638	$259,638	-
UC Cooperative Extension	$947,430	$709,538	$723,678	$962,719	33.03%
Cultural Services	$653,253	$848,481	$860,610	$860,610	-
General Reserve	$10,000,000	$2,500,000	-	-	-
Capital Projects	$71,254,369	$134,037,682	$116,624,753	$229,905,979	97.13%
Operating Transfers to Human Svs	-	-	-	$58,602,417	-
Total Revenues	**$2,500,763,447**	**$2,640,766,933**	**$3,022,230,738**	**$3,280,943,648**	**8.56%**

General Fund

The General Fund is a Governmental Fund and is also considered a major fund for reporting purposes.

Summary

The 2026-2027 General Fund Proposed Budget totals $992,796,112, a decrease of $561,630,794 from the 2025-2026 Adopted Budget of $1,554,426,906. This is due largely to the transition of eleven Human Services Agency budgets from the General Fund to Special Revenue Fund budgets; and the transition of San Joaquin Health Centers to an Enterprise Fund effective July 1, 2026.



General Fund Comprehensive Fund Summary

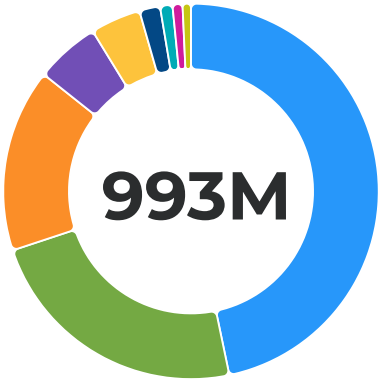
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Revenues				
Taxes	$397,542,130	$420,225,511	$438,716,730	$463,876,702
Licenses, Permits, Franchises	$9,794,508	$10,355,786	$9,602,256	$10,642,520
Fines, Forfeitures, Penalties	$8,758,719	$8,559,194	$7,733,846	$8,542,080
Use Of Money And Property	$20,173,988	$20,774,838	$19,581,048	$17,569,274
Intergovernmental Revenues	$653,783,124	$676,377,799	$778,527,692	$230,245,295
Charges For Services	$33,258,330	$36,276,359	$39,303,390	$43,055,489
Miscellaneous Revenues	$8,356,917	$10,165,896	$8,838,637	$7,162,821
Transfers In	$61,668,749	$43,557,596	$65,516,547	$55,121,768
Cost Reimbursements	$122,334,290	$141,809,784	$186,606,760	$156,580,163
General Purpose Revenue	$91,921,621	$25,437,970	-	-
Total Revenues	**$1,407,592,376**	**$1,393,540,734**	**$1,554,426,906**	**$992,796,112**

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Expenditures				
Salaries And Benefits	$592,093,460	$653,650,486	$787,950,685	$576,107,235
Services And Supplies	$212,854,003	$231,836,123	$303,396,070	$190,190,000
Centrally-Budgeted Expenses	$69,939,288	$89,615,552	$102,355,520	$98,372,685
Other Charges	$257,913,363	$261,237,198	$288,506,463	$4,656,624
Other Financing Uses	$1,412,625	$753,322	$71,082	-
Capital Expenditures	$14,427,517	$12,618,100	$7,934,066	$4,308,289
Transfers Out	$258,943,644	$143,817,939	$59,213,020	$114,161,279
Provision For Contingency	-	-	$5,000,000	$5,000,000
Clearing Accounts	$8,477	$12,015	-	-
Total Expenditures	**$1,407,592,376**	**$1,393,540,734**	**$1,554,426,906**	**$992,796,112**
Total Revenues Less Expenditures	**-**	**-**	**-**	**-**

General Fund Revenues by Source

The Proposed Budget of $992,796,112 includes $502,010,000 in General Purpose Revenue contained within the respective revenue objects (for example, taxes) and $490,786,112 in departmental earned revenue.

FY27 Revenues by Source



Taxes	**$463,876,702**	46.72%
Intergovernmental Revenues	**$230,245,295**	23.19%
Cost Reimbursements	**$156,580,163**	15.77%
Transfers In	**$55,121,768**	5.55%
Charges For Services	**$43,055,489**	4.34%
Use Of Money And Property	**$17,569,274**	1.77%
Licenses, Permits, Franchises	**$10,642,520**	1.07%
Fines, Forfeitures, Penalties	**$8,542,080**	0.86%
Miscellaneous Revenues	**$7,162,821**	0.72%

Revenues by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$397,542,130	$420,225,511	$438,716,730	$463,876,702	5.73%
Licenses, Permits, Franchises	$9,794,508	$10,355,786	$9,602,256	$10,642,520	10.83%
Fines, Forfeitures, Penalties	$8,758,719	$8,559,194	$7,733,846	$8,542,080	10.45%
Use Of Money And Property	$20,173,988	$20,774,838	$19,581,048	$17,569,274	-10.27%

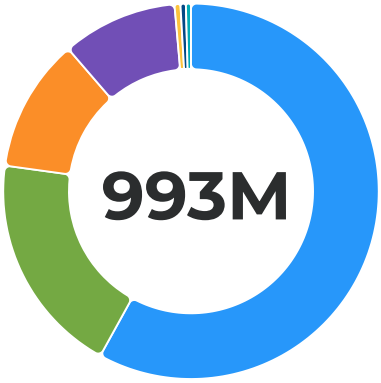
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$653,783,124	$676,377,799	$778,527,692	$230,245,295	-70.43%
Charges For Services	$33,258,330	$36,276,359	$39,303,390	$43,055,489	9.55%
Miscellaneous Revenues	$8,356,917	$10,165,896	$8,838,637	$7,162,821	-18.96%
Transfers In	$61,668,749	$43,557,596	$65,516,547	$55,121,768	-15.87%
Cost Reimbursements	$122,334,290	$141,809,784	$186,606,760	$156,580,163	-16.09%
General Purpose Revenue	$91,921,621	$25,437,970	-	-	-
Total Revenues	**$1,407,592,376**	**$1,393,540,734**	**$1,554,426,906**	**$992,796,112**	**-36.13%**

General Fund Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Board of Supervisors	$5,218,591	$6,768,029	$7,524,764	$7,328,783	-2.60%
County Administrator	$8,127,367	$8,803,853	$7,526,337	$7,269,676	-3.41%
Auditor-Controller	$7,655,278	$14,759,038	$19,320,389	$19,579,969	1.34%
Operating Transfers	$197,374,460	$112,007,960	$19,550,897	$19,924,357	1.91%
Tobacco Settlement	$7,300,000	$9,000,000	$7,000,000	$6,600,000	-5.71%
Treasurer-Tax Collector	$7,568,477	$7,753,227	$8,498,430	$8,711,139	2.50%
Assessor-Recorder-County Clerk	$16,406,763	$19,146,045	$22,633,210	$23,006,123	1.65%
Purchasing & Support Services	$4,379,864	$4,888,611	$6,103,137	$6,189,041	1.41%
County Counsel	$6,104,010	$6,881,787	$8,259,011	$7,968,868	-3.51%
Human Resources	$11,664,417	$14,259,226	$16,792,669	$16,310,848	-2.87%
Registrar of Voters	$15,142,947	$13,212,871	$12,870,037	$14,996,293	16.52%
General Services Department	$58,694,760	$34,114,886	$53,301,670	$48,275,513	-9.43%
Economic Promotion	$730,035	$685,042	$770,000	$575,000	-25.32%
Public Works	$12,613,009	$13,305,368	$24,176,384	$23,405,864	-3.19%
Rebates/Refunds & Judgments/Damages	$149,393	$456,127	$150,000	$150,000	-
Equipment Use Allowance/Debt Service	$8,203,093	$8,228,907	$8,247,750	$8,248,625	0.01%
Contingency Provision	$1,950,000	-	$5,000,000	$5,000,000	-
District Attorney	$67,775,111	$72,807,428	$88,279,315	$87,762,556	-0.59%
Public Defender	$21,392,531	$24,125,023	$40,014,174	$41,897,412	4.71%
Grand Jury	$175,003	$200,600	$255,415	$237,395	-7.06%
Probation	$50,571,172	$57,637,689	$75,549,880	$85,248,629	12.84%
County Support to the Courts	$10,528,850	$10,463,652	$10,458,696	$10,441,577	-0.16%
Court Assigned Counsel	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
Sheriff	$216,963,390	$245,832,632	$260,216,333	$276,913,969	6.42%
Health Care Services Agency	$104,296,700	$116,281,472	$160,175,071	$120,617,320	-24.70%
Agricultural Commissioner	$8,497,381	$10,841,205	$12,034,993	$13,210,229	9.77%
Community Development	$13,150,856	$13,144,092	$16,650,683	$17,366,514	4.30%
Office of Emergency Services	$4,274,025	$4,370,062	$5,557,115	$5,551,625	-0.10%
LAFCo Contribution	$259,638	$259,638	$259,638	$259,638	-
Environmental Health	$10,034,113	$11,438,807	$13,107,043	$12,753,654	-2.70%
Human Services Agency	$494,539,580	$511,814,730	$603,289,833	-	-100.00%
Health Care Contribution	$22,600,722	$24,376,449	$24,037,178	$24,348,288	1.29%
Community Services	$2,663,367	$3,954,506	$2,500,000	-	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
UC Cooperative Extension	$947,430	$709,538	$723,678	$962,719	33.03%
Cultural Services	$653,253	$848,481	$860,610	$860,610	-
Capital Projects	$1,751,672	$2,056,523	$4,545,019	$3,082,630	-32.18%
Operating Transfers to Human Svs	-	-	-	$58,602,417	-
Total Expenditures	**$1,407,592,376**	**$1,393,540,734**	**$1,554,426,906**	**$992,796,112**	**-36.13%**

FY27 Expenditures by Type



Salaries And Benefits	**$576,107,235**	58.03%
Services And Supplies	**$190,190,000**	19.16%
Transfers Out	**$114,161,279**	11.50%
Centrally-Budgeted Expenses	**$98,372,685**	9.91%
Provision For Contingency	**$5,000,000**	0.50%
Other Charges	**$4,656,624**	0.47%
Capital Expenditures	**$4,308,289**	0.43%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$592,093,460	$653,650,486	$787,950,685	$576,107,235	-26.89%
Services And Supplies	$212,854,003	$231,836,123	$303,396,070	$190,190,000	-37.31%
Centrally-Budgeted Expenses	$69,939,288	$89,615,552	$102,355,520	$98,372,685	-3.89%
Other Charges	$257,913,363	$261,237,198	$288,506,463	$4,656,624	-98.39%
Other Financing Uses	$1,412,625	$753,322	$71,082	-	-100.00%
Capital Expenditures	$14,427,517	$12,618,100	$7,934,066	$4,308,289	-45.70%
Transfers Out	$258,943,644	$143,817,939	$59,213,020	$114,161,279	92.80%
Provision For Contingency	-	-	$5,000,000	$5,000,000	-
Clearing Accounts	$8,477	$12,015	-	-	-
Total Expenditures	**$1,407,592,376**	**$1,393,540,734**	**$1,554,426,906**	**$992,796,112**	**-36.13%**

General Purpose Revenues

Revenue available to fund programs at the Board of Supervisors' discretion is referred to as General Purpose Revenue, a large portion of which is included in the 2026-2027 Proposed Budget to support public safety and criminal justice services for the Sheriff, Probation, District Attorney, and Public Defender's Offices, as well as government-related services provided by the County Administrator's Office, Assessor, Auditor-Controller, and Treasurer-Tax Collector, among others. Health and Human Services departments receive General Purpose Revenue to support maintenance of effort obligations and discretionary programs aligned with Board priorities.

For presentation purposes, "General Purpose Revenue" shown in this section and in departmental narratives represents the amount of General Fund contribution used to balance the budget. This amount represents the General Fund balance used when revenues were not sufficient to support expenses (shown as a positive number) or amount contributed back to the General Fund when revenues exceeded expenses (shown as a negative number).

The 2026-2027 Proposed Budget includes General Purpose Revenue estimates of $502,010,000. Descriptions of the major revenue sources are included in the Funding Sources section of the budget.

General Purpose Revenue Uses and Contributions

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Board of Supervisors	$5,199,706	$6,756,744	$7,515,589	$7,317,683	-2.63%
Board of Supervisors	$4,114,564	$5,279,585	$6,265,589	$6,567,683	4.82%
Board of Supervisor-Fund1	$151,704	$341,400	$250,000	$150,000	-40.00%
Board of Supervisor-Fund2	$374,900	$300,000	$250,000	$150,000	-40.00%
Board of Supervisor-Fund3	$200,000	$285,000	$250,000	$150,000	-40.00%
Board of Supervisor-Fund4	$150,784	$285,361	$250,000	$150,000	-40.00%
Board of Supervisor-Fund5	$207,754	$265,398	$250,000	$150,000	-40.00%
County Administrator	$1,252,087	$2,885,123	$3,391,432	$2,894,606	-14.65%
County Administrator	$1,252,087	$2,885,123	$3,391,432	$2,894,606	-14.65%
Auditor-Controller	$2,274,498	$1,931,809	$1,996,606	$1,510,607	-24.34%
Auditor-Controller	$2,517,257	$1,689,050	$1,996,606	$1,510,607	-24.34%
ACO-ERP Support	-$242,759	$242,759	-	-	-
General Purpose Revenues	-$438,701,835	-$464,086,934	-$476,840,000	-$502,010,000	5.28%
Gf-General Purpose Revenues	-$438,701,835	-$464,086,934	-$476,840,000	-$502,010,000	5.28%
Operating Transfers	$197,374,460	$111,976,535	$19,550,897	$19,924,357	1.91%
Operating Transfers	$197,374,460	$111,976,535	$19,550,897	$19,924,357	1.91%
Tobacco Settlement	-	-	-	-	-
Tobacco Settlement	-	-	-	-	-
Treasurer-Tax Collector	$3,195,601	$3,725,326	$4,277,803	$4,522,274	5.71%
Treasurer-Tax Collector	$2,486,074	$2,719,365	$3,432,951	$3,163,159	-7.86%
Revenue And Recovery	$709,527	$1,005,961	$844,852	$1,359,115	60.87%
Assessor-Recorder-County Clerk	$10,559,777	$12,615,567	$14,688,525	$14,982,918	2.00%
Assessor	$9,776,786	$11,696,523	$13,784,611	$13,668,754	-0.84%
Recorder-County Clerk	$782,991	$919,044	$903,914	$1,314,164	45.39%
Purchasing & Support Services	$268,318	$401,840	$942,625	$893,560	-5.21%
Purchasing Support Svs	$268,318	$401,840	$942,625	$893,560	-5.21%
County Counsel	-$865,065	$272,025	$2,009,096	$1,023,433	-49.06%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
County Counsel	-$865,065	$272,025	$2,009,096	$1,023,433	-49.06%
Human Resources	$102,000	$1,485,217	$3,653,401	-$663,312	-118.16%
Human Resources	$102,000	$1,485,217	$3,653,401	-$663,312	-118.16%
Registrar of Voters	$11,456,373	$9,632,136	$12,645,207	$12,342,506	-2.39%
Registrar of Voters	$11,456,373	$9,632,136	$12,645,207	$12,342,506	-2.39%
General Services Department	$13,494,325	$9,811,889	$10,586,031	$8,405,899	-20.59%
General Services - Admin	-$8,920	$26,778	-	-	-
Facilities Management	$7,154,541	$2,776,581	$705,191	-$3,656,412	-618.50%
Parks And Recreation	$6,348,703	$7,008,531	$8,512,505	$10,494,963	23.29%
Micke Grove Zoo	-	-	$1,368,335	$1,567,348	14.54%
Economic Promotion	-$32,421	-	-	-	-
Economic Promotion	-$32,421	-	-	-	-
Public Works	$24,736	-$549,174	$168,659	$167,527	-0.67%
Surveyor	$234,356	$9,125	$168,659	$167,527	-0.67%
Delta Activities	-$209,620	-$558,300	-	-	-
Equipment Use Allowance/Debt Service	-$1,613,534	-$3,169,171	-$4,723,172	-$6,896,811	46.02%
Bldg-Equip Use And Debt Svs	-$1,613,534	-$3,169,171	-$4,723,172	-$6,896,811	46.02%
District Attorney	$38,318,379	$43,461,005	$55,825,617	$57,329,949	2.69%
District Attorney	$36,708,169	$43,229,358	$54,461,526	$55,699,128	2.27%
DA-Real Estate Fraud	-	-$594,964	-	-	-
DA-Family Justice Center	-	-	$240,171	$434,573	80.94%
DA-Victim Assistance	$224	-$89,092	$358,234	$347,982	-2.86%
DA-Consumer Fraud-Prop 64	-$1	-	-	-	-
DA-Epu Investigation_Prosecuti	-	-	-	-	-
DA-Child Abduction	$1,251,466	$250,209	-	-	-
DA-Auto Insurance Fraud	-$2,245	-	-	-	-
DA-Workers Comp Ins Fraud	$41	-	-	-	-
DA-Victim Witness Prog	$332,708	$649,733	$716,712	$820,551	14.49%
DA-Rural Crimes Prevention	-	-$1,461	-	-	-
DA-Criminal Restitution Prog	-	-	-	-	-
DA-Underserved Victim Advocacy	$28,015	$17,220	$48,974	$27,715	-43.41%
DA-Public Assistance Fraud	-	-	-	-	-
Public Defender	$7,898,942	$13,204,050	$17,567,163	$18,987,768	8.09%
Public Defender	$7,898,942	$13,204,050	$17,567,163	$18,987,768	8.09%
Probation	$15,896,404	$18,454,690	$29,734,923	$32,391,779	8.94%
Pretrial Services	$367,541	$464,187	$1,166,857	$1,513,476	29.71%
Probation-Juvenile	$731,581	$889,905	$1,614,818	$2,174,692	34.67%
Probation-Adult	$5,724,456	$7,179,826	$9,092,099	$11,515,701	26.66%
Prob-Adult-Sb678	$243	-	-	-	-
Probation-Administration	$4,629,043	$6,565,960	$7,940,894	$9,105,741	14.67%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Probation-Juvenile Detention	$4,443,541	$3,354,813	$9,920,255	$8,082,169	-18.53%
County Support to the Courts	$7,663,262	$8,144,842	$7,787,007	$7,706,857	-1.03%
County Support To Courts	$7,663,262	$8,144,842	$7,787,007	$7,706,857	-1.03%
Sheriff	$110,584,622	$135,882,057	$140,307,430	$153,499,179	9.40%
Sheriff-Boating Safety	$2,148,441	$2,335,455	$2,291,135	$2,746,668	19.88%
Sheriff-Abandoned Watercraft	$67,594	$95,592	-	-	-
Sheriff-Cal Mmet	$2,932,068	$7,301,832	$3,869,573	$4,598,925	18.85%
Sheriff-Automated Fingerprint	$9,625	-$9,625	-	-	-
Sheriff-Spec Services Division	$16,398,921	$17,896,437	$20,919,179	$21,172,264	1.21%
Sheriff-Off Highway Enforcmnt	-$57,993	$46,389	-	-	-
Sheriff-Mountain House	-$13,129	$885,360	-	-	-
Sheriff-Port Security Grant	-$37,945	-	-	-	-
Sheriff-Animal Control	$1,962,004	$2,497,700	$3,192,053	$3,321,758	4.06%
Sheriff-Patrol	$23,031,567	$27,030,550	$27,640,161	$29,687,249	7.41%
Sheriff-Communications	$714,494	$1,215,434	$1,862,553	$1,774,403	-4.73%
Sheriff-Detectives	$9,810,535	$11,789,096	$12,226,476	$13,535,657	10.71%
Sheriff-Auto Theft Prog	$446	-	-	-	-
Sheriff-Records	$813,033	$1,830,964	$2,317,708	$2,451,820	5.79%
Sheriff-Civil	$1,510,577	$1,336,169	$1,881,312	$2,219,497	17.98%
Sheriff-Admin Support Services	$11,009,492	$14,019,286	$14,610,820	$13,762,099	-5.81%
Sheriff-Information Systems	$4,429,424	$4,798,934	$5,466,548	$5,493,927	0.50%
Sheriff-Court Services	$367,641	$58,045	$114,906	$302,185	162.98%
Sheriff-Custody	$34,663,017	$41,803,944	$42,963,559	$50,601,242	17.78%
Sheriff-Work Program	$430,262	$521,421	$467,393	$1,392,077	197.84%
Sheriff-Public Administrator	$394,548	$429,074	$484,054	$439,408	-9.22%
Health Care Services Agency	$36,027,245	$39,706,614	$58,464,461	$61,265,034	4.79%
Correctional Health Services	$16,754,027	$17,052,389	$26,630,320	$28,394,380	6.62%
Public Health Svs	$13,313,426	$14,919,696	$19,351,028	$19,043,799	-1.59%
Emergency Medical Service Agcy	$524,163	$440,710	$1,618,536	$1,914,046	18.26%
California Childrens Services	-$185,266	$221,685	$2,206,628	$2,196,725	-0.45%
Health Care Services Admin	-$2,454	$102,003	-	-	-
Office of The Medical Examiner	$5,107,771	$5,973,237	$7,216,430	$8,064,904	11.76%
San Joaquin Health Centers	$110	-	-	-	-
Veterans Service Office	$515,469	$996,895	$1,441,519	$1,651,180	14.54%
Agricultural Commissioner	$2,560,793	$4,026,572	$5,758,988	$6,437,231	11.78%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Agricultural Commissioner	$2,560,793	$4,026,572	$5,758,988	$6,437,231	11.78%
Community Development	$6,421,698	$6,742,102	$9,434,643	$9,806,321	3.94%
Community Development Services	$6,421,698	$6,742,102	$9,434,643	$9,806,321	3.94%
Office of Emergency Services	$1,624,599	$2,465,803	$3,286,188	$3,230,979	-1.68%
Emergency Services	$1,458,954	$2,361,171	$3,286,188	$3,230,979	-1.68%
Homeland Security Grants	$165,645	$104,632	-	-	-
Environmental Health	$3,251,395	$4,797,667	$2,930,867	$2,750,827	-6.14%
Environmental Health	$3,251,395	$4,797,667	$2,930,867	$2,750,827	-6.14%
Human Services Agency	$37,967,010	$34,599,107	$44,447,017	-	-100.00%
Human Services-Admin	$837	$55,850	-	-	-
HSA-Calworks Assistance	$1,688,709	$1,909,452	$2,780,549	-	-100.00%
HSA-Foster Care	$4,338,237	$5,537,521	$7,010,574	-	-100.00%
HSA-Adoption Assistance	$893,884	$1,395,158	$1,356,856	-	-100.00%
HSA-In-Home Supportive Svs	$17,664,282	$19,769,439	$20,541,685	-	-100.00%
HSA-Temporary Homeless Shelter	$36,463	$38,268	$59,109	-	-100.00%
Mary Graham Childrens Shelter	$6,379,329	$5,218,901	$5,237,998	-	-100.00%
Dept of Aging-Community Svs	$3,577,477	$3,147,357	$6,710,246	-	-100.00%
Neighborhood Preservation	$3,086,438	-$2,844,212	-	-	-
HSA-General Assistance	$301,354	$371,373	$750,000	-	-100.00%
Health Care Contribution	$5,785,054	$5,785,054	$6,656,109	$6,967,219	4.67%
Health Care Contribution	$5,785,054	$5,785,054	$6,656,109	$6,967,219	4.67%
Community Services	$2,563,367	$3,897,880	$2,500,000	-	-100.00%
Community Services	$2,563,367	$3,897,880	$2,500,000	-	-100.00%
Rebates/Refunds & Judgments/Damages	$149,393	$456,113	$150,000	$150,000	-
Rebate-Refun-Judgment-Damage	$149,393	$456,113	$150,000	$150,000	-
Contingency Provision	$1,950,000	-	$5,000,000	$5,000,000	-
Contingency Provision	$1,950,000	-	$5,000,000	$5,000,000	-
Grand Jury	$175,003	$200,600	$255,415	$237,395	-7.06%
Grand Jury	$175,003	$200,600	$255,415	$237,395	-7.06%
Court Assigned Counsel	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
Court Assigned Counsel	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
LAFCo Contribution	$259,638	$259,638	$259,638	$259,638	-
Lafco Contribution	$259,638	$259,638	$259,638	$259,638	-
UC Cooperative Extension	$947,430	$709,538	$723,678	$962,719	33.03%
Cooperative Extension	$947,430	$709,538	$723,678	$962,719	33.03%
Cultural Services	$653,253	$848,481	$860,610	$860,610	-
Cultural Services	$653,253	$848,481	$860,610	$860,610	-
Capital Projects	-$11	-$4	-	-	-
Capital Project Admin	-$11	-$4	-	-	-
Operating Transfers to Human Svs	-	-	-	$58,602,417	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Operating Transfers to Human Svs	-	-	-	$58,602,417	-
Total Revenues	**$91,921,621**	**$25,437,970**	**-**	**-**	**-**

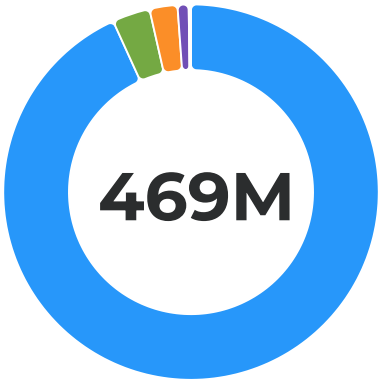
Funding Sources Overview

Property Taxes
Sales Taxes
Proposition 172 Sales Tax
Use of Fund Balance
Use of Fund Balance - Special Districts

Property Taxes Summary

The 2026-2027 Proposed Budget includes $468.8 million in Property Taxes for all funds, an increase of $28.0 million from the 2025-2026 Adopted Budget. Property Taxes included in General Purpose Revenue total $436.9 million, an increase of $27.0 million from the 2025-2026 Adopted Budget. In consultation with the Assessor-Recorder-County Clerk, the County Administrator's Office estimates a 4% increase in General Purpose property tax revenues in 2026-2027 over 2025-2026 estimates.

FY27 Revenues by Department



General Purpose Revenues	**$436,921,000**	93.20%
Library	**$15,202,426**	3.24%
Public Works	**$11,256,839**	2.40%
Special Districts	**$4,481,156**	0.96%
Airport	**$650,000**	0.14%
Sheriff	**$267,702**	0.06%

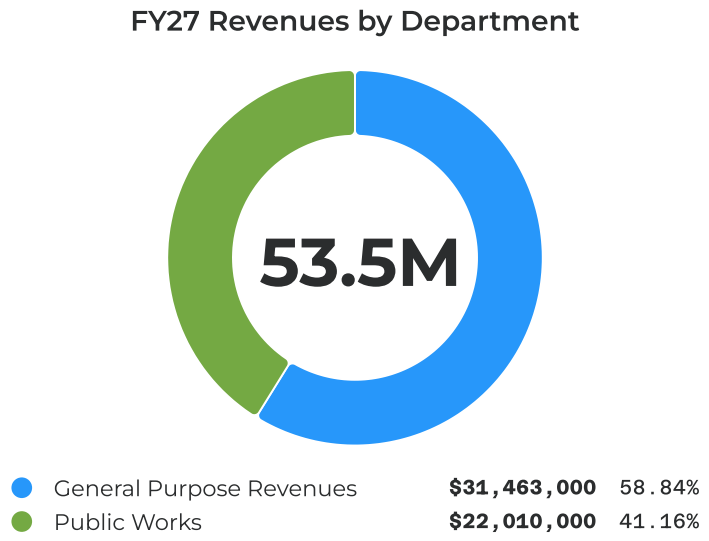
Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenues	$367,041,859	$390,445,752	$409,954,000	$436,921,000	6.58%
Gf-General Purpose Revenues	$367,041,859	$390,445,752	$409,954,000	$436,921,000	6.58%
Public Works	$10,155,868	$10,752,311	$10,944,797	$11,256,839	2.85%
Road District No 1	$1,035,769	$1,143,236	$1,163,683	$1,198,023	2.95%
Road District No 2	$593,576	$615,770	$625,920	$638,520	2.01%
Road District No 3	$1,184,422	$1,235,004	$1,262,724	$1,264,360	0.13%
Road District No 4	$5,432,270	$5,677,151	$5,772,348	$5,796,256	0.41%
Road District No 5	$1,909,831	$2,081,152	$2,120,122	$2,359,680	11.30%
Sheriff	$366,700	$295,020	$370,730	$267,702	-27.79%
Sheriff-Boating Safety	$366,700	$295,020	$370,730	$267,702	-27.79%
Special Districts	$4,476,875	$4,741,106	$4,275,415	$4,481,156	4.81%
Special Districts	$4,476,875	$4,741,106	$4,275,415	$4,481,156	4.81%
Library	$12,268,731	$13,271,726	$14,695,070	$15,202,426	3.45%
County Library	$12,268,731	$13,271,726	$14,695,070	$15,202,426	3.45%
Airport	-	$650,120	$550,000	$650,000	18.18%
Airport Enterprise	-	$650,120	$550,000	-	-100.00%
Aviation Initiatives	-	-	-	$650,000	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Revenues	**$394,310,034**	**$420,156,035**	**$440,790,012**	**$468,779,123**	**6.35%**

Sales Taxes Summary

The 2026-2027 Proposed Budget includes $53.5 million in Sales Taxes for all funds, an increase of $5.5 million from the 2025-2026 Adopted Budget. Sales Tax included in General Purpose Revenue totals $31.5 million, an increase of $261,000, or 0.8.%, from the 2025-2026 Adopted Budget.



Revenues by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenues	$31,888,348	$32,195,893	$31,202,000	$31,463,000	0.84%
Gf-General Purpose Revenues	$31,888,348	$32,195,893	$31,202,000	$31,463,000	0.84%
Public Works	$15,419,708	$18,332,087	$16,726,000	$22,010,000	31.59%
Public Works-Engineering	$106,571	$158,118	$2,300,000	$838,043	-63.56%
Public Works-Road Maint	$8,855,133	$10,057,563	$10,225,000	$10,225,000	-
Public Works-Construction	$6,458,005	$8,116,407	$4,201,000	$10,946,957	160.58%
Total Revenues	**$47,308,056**	**$50,527,980**	**$47,928,000**	**$53,473,000**	**11.57%**

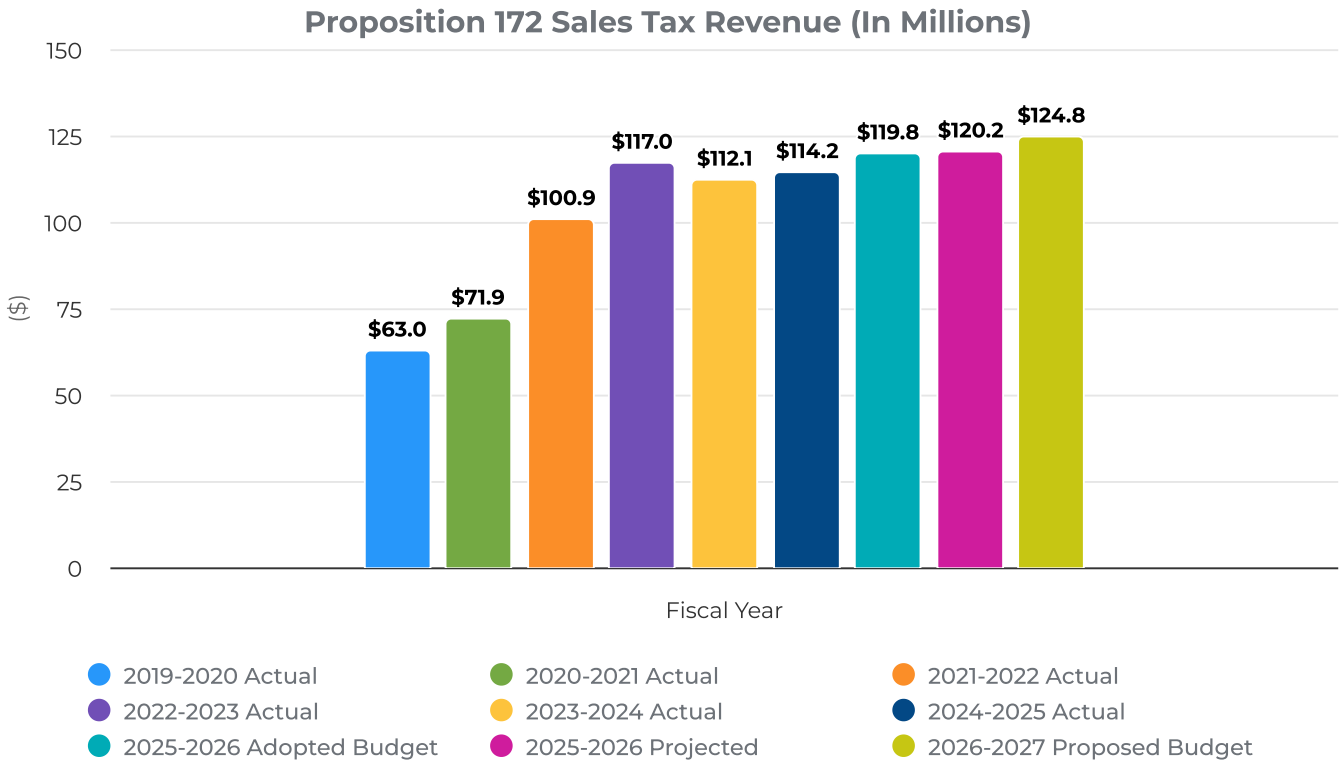
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sales And Use Taxes	$31,885,348	$32,193,893	$31,200,000	$31,460,000	0.83%
Transportation Taxes	$297,523	$230,434	$227,000	$228,000	0.44%
Sales Tax Measure K	$15,125,185	$18,103,653	$16,501,000	$21,785,000	32.02%
Total Revenues	**$47,308,056**	**$50,527,980**	**$47,928,000**	**$53,473,000**	**11.57%**

Proposition 172 Public Safety Sales Tax

In November 1992, California voters approved Proposition 172 which provides one-half percent sales tax for public safety programs. In 1993, the Board of Supervisors adopted Board Order B-93-1235 designating Proposition 172 revenues exclusively for use in funding County Public Safety Services. In May 1994, the Board adopted Board Order B-94-613 establishing the allocation formula to distribute these funds in future years.

For the 2026-2027 Proposed Budget, Proposition 172 tax revenues are estimated at $124.8 million, which is an increase of approximately 4.2% from the 2025-2026 Adopted Budget level of $119.8 million.



Proposition 172 AB 2788 Maintenance of Effort

In 1993, Proposition 172 established a permanent Statewide half-cent sales tax to provide funding for qualifying public safety programs. Funds are collected by the State Board of Equalization and apportioned to each county based on its proportionate share of Statewide taxable sales.

Assembly Bill (AB) 2788 created a Maintenance of Effort (MOE) provision requiring cities and counties to maintain funding levels for public safety programs that receive Proposition 172 funds. AB 2788 also established 1992-1993 as the MOE base year and required an adjustment to MOE levels based on the annual change in Proposition 172 revenues. In 1992-1993, the total for all qualifying budgets in the County was $68,997,254 (base year).

The current program allocation formula for the County was established by the Board of Supervisors on May 24, 1994 (B-94-613), which allocates Proposition 172 revenue to the Sheriff (68.1%), Probation (13%), District Attorney (11%), and

the Public Defender / Court Assigned Counsel (7.9%).

In 2025-2026, the MOE for all qualifying public safety programs was $166,956,734. The County's adjusted AB 2788 Certification for 2025-2026 was $369,439,045. Overall, the General Fund provided overmatching funds of $202,482,311 to all qualifying public safety programs. Not all budgets are included for each public safety department.

Public Safety Departments		2025-2026 Adopted	Adjusted AB 2788 Certification Year	1992-1993 Base Year	Prop 172 MOE	Overmatch
District Attorney						
2020200000	Administration	$71,586,931	$67,421,894	$7,629,626	$18,461,857	$48,960,037
2020273000	Victim/Witness Program	2,215,919	858,534	138,634	335,461	523,073
	Total District Attorney	**$73,802,850**	**$68,280,428**	**$7,768,260**	**$18,797,318**	**$49,483,110**
Sheriff						
2021602000	Boating Safety	$3,519,087	$2,765,191	$504,000	$1,219,559	$1,545,632
2021620000	Patrol	46,031,173	45,293,713	8,619,072	20,856,078	24,437,635
2021622000	Communications	6,734,577	6,702,577	1,795,358	4,344,334	2,358,243
2021626000	Detectives	16,981,814	16,747,204	2,057,798	4,979,375	11,767,829
2021628000	Records	7,143,433	7,094,691	2,893,710	7,002,081	92,610
2021635000	Civil	3,323,779	2,415,453	681,465	1,648,981	766,472
2021645000	Administration/ Support	18,173,390	17,785,490	1,926,664	4,662,063	13,123,427
2021649000	Information Systems	5,499,548	5,466,548	0	0	5,466,548
2022600000	Custody	95,809,936	89,140,242	23,108,943	55,918,075	33,222,167
2022620000	Work Programs	1,458,253	556,479	686,643	1,661,511	-1,105,032
2022621000	Correctional Health Care	31,975,938	26,634,920	0	0	26,634,920
	Total Sheriff	**$236,650,928**	**$220,602,508**	**$42,273,653**	**$102,292,057**	**$118,310,451**
Probation						
2021200000	Pretrial Services	$2,969,660	$2,083,292	$486,729	$1,177,767	$905,525
2021201000	ADAP*	776,288	776,288	180,223	436,096	340,192
2022700000	Juvenile	7,714,172	6,511,282	2,791,363	6,754,426	-243,144
2022702000	Adult	13,078,998	11,472,168	2,464,566	5,963,656	5,508,512
2022745000	Administration	10,998,623	9,019,639	899,269	2,176,014	6,843,625

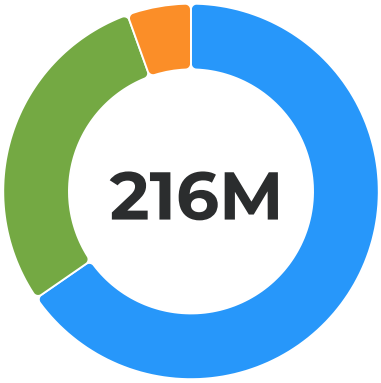
2022800000	Juvenile Hall	25,529,691	15,499,681	4,257,141	10,301,256	5,198,425
	Total Probation	**$61,067,432**	**$45,362,350**	**$11,079,291**	**$26,809,215**	**$18,553,135**
Indigent Defense						
2020400000	Public Defender	$39,009,511	$27,006,212	$5,077,086	$12,285,325	$14,720,887
2021300000	Court Assigned Counsel	8,187,547	8,187,547	2,798,964	6,772,819	1,414,728
	Total Indigent Defense	**$47,197,058**	**$35,193,759**	**$7,876,050**	**$19,058,144**	**$16,135,615**
	Grand Total	**$418,718,268**	**$369,439,045**	**$68,997,254**	**$166,956,734**	**$202,482,311**

*ADAP program transferred to Substance Use Disorder budget (#4040600000) beginning July 1, 2018, and consolidated with Behavioral Health Services (#4040500000) effective July 1, 2024.

Uses of and Contributions to Fund Balance - County Departments

In this section, a use of fund balance is shown as a positive number, when revenues are not sufficient to support expenses. A contribution to fund balance is shown as a negative number, when revenues exceed expenses. The amount budgeted in the General Funds category shown below for fiscal year 2026-2027 consists of a contribution to the newly established Aviation Initiatives General Fund Special Account.

Use of or Contribution to Fund Balance by Fund Type



Capital Funds	**$141,045,660**	65.40%
Special Revenue Funds	**$62,844,080**	29.14%
Enterprise Funds	**$11,864,832**	5.50%
General Funds	**-$100,000**	-0.05%

Use of or Contribution to Fund Balance by Fund Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Funds	-$66,880,576	-$27,466,620	-	-$100,000	-
Special Revenue Funds	$7,564,906	-$8,322,012	$51,999,189	$62,844,080	20.86%
Capital Funds	-$105,606,336	-$6,193,510	$63,935,443	$141,045,660	120.61%
Enterprise Funds	-$96,444,414	-$48,828,004	$17,881,878	$11,864,832	-33.65%
Total Revenues	**-$261,366,420**	**-$90,810,146**	**$133,816,510**	**$215,654,572**	**61.16%**

Use of or Contribution to Fund Balance by Fund and Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Contingency	-$17,691,898	-$11,614,907	-	-	-
Provision For Contingencies	-$17,691,898	-$11,614,907	-	-	-
Unfunded Pension Reserve	-$19,152,217	-$3,284,993	-	-	-
Unfunded Pension Liab Reserve	-$19,152,217	-$3,284,993	-	-	-
Economic Development Reserve	$1,704,024	-$2,412,022	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Economic Development Reserve	$1,704,024	-$2,412,022	-	-	-
Approved Labor Agrmnts Reserve	-$41,740,485	-$2,657,783	-	-	-
Approved Labor Agrmnts Reserve	-$41,740,485	-$2,657,783	-	-	-
Road	-$17,757,318	-$3,687,807	$19,599,496	$38,549,979	96.69%
Public Works-Administration	$740,870	$459,530	$5,143,532	$4,008,082	-22.08%
Public Works-Engineering	$104,468	$3,153,348	$233,773	$1,014,651	334.03%
Public Works-Road Maint	-$5,526,294	-$6,323,226	$1,848,046	$2,598,726	40.62%
Public Works-Construction	-$12,959,739	-$804,359	$12,192,475	$30,797,730	152.60%
Public Works-Public Services	-$116,622	-$173,101	$181,670	$130,790	-28.01%
Fish And Game	-$2,173	$1,326	-	-	-
Fish - Game Propagation	-$2,173	$1,326	-	-	-
Behavioral Health	$39,418,734	$4,957,786	$4,147,792	$4,999,911	20.54%
Behavioral Health Pharmacy	$384,619	-	-	-	-
Behavioral Health Services	$30,281,535	$1,790,912	$1,214,901	$2,043,606	68.21%
Substance Use Disorder Services	$6,046,572	-	-	-	-
Behavioral Health Admin	-	$1	-	-	-
Conservator Services	$2,706,007	$3,166,874	$2,932,891	$2,956,305	0.80%
Workforce Investment Act	$317,683	$2,143,263	$4,122,500	$2,221,000	-46.12%
Employ Economic Develop Dept	$317,683	$2,143,263	$4,122,500	$2,221,000	-46.12%
Road District No 1	-$192,308	-$396,480	$1,580,810	$1,189,994	-24.72%
Road District No 1	-$192,308	-$396,480	$1,580,810	$1,189,994	-24.72%
Road District No 2	-$499,139	-$506,354	-$107,116	$537,770	-602.04%
Road District No 2	-$499,139	-$506,354	-$107,116	$537,770	-602.04%
Road District No 3	-$788,167	-$518,378	$179,399	-$264,768	-247.59%
Road District No 3	-$788,167	-$518,378	$179,399	-$264,768	-247.59%
Road District No 4	-$1,189,181	-$2,264,122	$2,749,273	-$1,004,399	-136.53%
Road District No 4	-$1,189,181	-$2,264,122	$2,749,273	-$1,004,399	-136.53%
Road District No 5	-$305,255	-$40,339	$857,374	$733,925	-14.40%
Road District No 5	-$305,255	-$40,339	$857,374	$733,925	-14.40%
Library	-$4,022,038	-$3,188,165	-$4,053,591	-$4,020,215	-0.82%
County Library	-$4,022,038	-$3,188,165	-$4,053,591	-$4,020,215	-0.82%
Justice Assistance Grant-Jag	-$41,583	-$15,224	-	-	-
DA-Youth Gun Viole-Jag	-	$19,111	-	-	-
Sheriff-Jag Program	-$38,368	-$31,987	-	-	-
Probation-Jag Prog	-$3,215	-$2,348	-	-	-
Da Narc Enforcement	-	$54,694	-	$88,211	-
DA-Narcotics Enforcement	-	$54,694	-	$88,211	-
Sheriff Narc Enforcement	$6,329	-$14,640	-	-	-
Sheriff-Narcotics Enforcement	-$18,428	-$14,640	-	-	-
Sheriff-Narcotics-Fed-Doj	$24,756	-	-	-	-
Recorders Modernization	-$451,349	-$616,005	$762,092	$3,726,675	389.01%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Recorder-Equipment Automation	-$451,349	-$616,005	$762,092	$3,726,675	389.01%
Child Support Services	$6,351	-$4,445	-	-	-
Child Support	$6,351	-$4,445	-	-	-
Community Infrastructure	-$4,129,629	-$5,605,569	-$2,451,000	-$2,852,000	16.36%
Community Infrastructure Progr	-$2,294,864	-$3,100,263	-$187,000	-$419,000	124.06%
Community Infrastructure-Rtif	-$1,834,765	-$2,505,306	-$2,264,000	-$2,433,000	7.46%
Whole Person Care	-$482,031	$1,392,002	$826,077	-	-100.00%
Whole Person Care Program	-$482,031	$1,392,002	$826,077	-	-100.00%
Airport East Project	$6,000,000	-	-	-	-
Airport East Business Park	$6,000,000	-	-	-	-
Local Community Corrections-Ab118	-$8,264,711	$508,728	$21,937,301	$16,828,837	-23.29%
Sheriff-Loc Comm Corr-Ab109	$363	-	-	-	-
Probation-Loc Comm Corr-Ab109	-$8,265,074	$508,728	$21,937,301	$16,828,837	-23.29%
Juv Supplemental Law Enf-Ab109	$318,646	-$238,348	$2,129,384	$2,308,669	8.42%
DA-Slesf-Ab109	-	-$152,591	$100,000	$86,287	-13.71%
Sheriff-Patrol-Slesf-Ab109	-$17,042	$113,532	$777,641	$362,746	-53.35%
Sheriff-Custody-Slesf-Ab109	$40,721	$123,518	$696,364	$935,571	34.35%
Ab118-Eleas-Cops-Jjp	$294,966	-$322,807	$555,379	$924,065	66.38%
Juvenile Justice-Ab109	-$377,954	-$283,936	-$280,602	-$199,509	-28.90%
Probation-Juv Justice-Ab109	-$377,954	-$283,936	-$280,602	-$199,509	-28.90%
Capital Outlay	-$72,117,819	-$8,215,815	$64,086,628	$135,024,824	110.69%
Public Improvement	-$72,117,819	-$8,215,815	$64,086,628	$135,024,824	110.69%
Energy-Related Capital Outlay	-$33,488,517	$2,022,305	-$151,185	$2,842,334	-1,980.04%
Energy-Related Capital Projects	-$33,488,517	$2,022,305	-$151,185	$2,842,334	-1,980.04%
Solid Waste Enterprise Fund	-$7,751,663	-$10,396,667	$19,185,978	-$1,042,256	-105.43%
Sw Enterprise Fd-Rollup	-$7,751,663	-$10,396,667	$19,185,978	-$1,042,256	-105.43%
Hospital Enterprise Fund	-$86,362,285	-$38,333,398	-$1,654,296	-$474,182	-71.34%
S J General Hospital	-$86,362,285	-$38,333,398	-$1,654,296	-$474,182	-71.34%
Airport Enterprise Fund	-$2,343,163	$183,868	$241,985	$1,865,655	670.98%
Airport Enterprise	-$3,625,713	-$648,402	$241,985	$1,865,655	670.98%
Airport-Capital Projects	$1,282,549	$832,270	-	-	-
CSA 31 Sewer Enterprise Fund	$12,698	-$281,807	$108,211	$333,346	208.05%
Csa 31 Sewer Enterprise	$12,698	-$281,807	$108,211	$333,346	208.05%
County General Reserve Fund	$10,000,000	-$7,496,915	-	-	-
General Reserve	$10,000,000	-$7,496,915	-	-	-
Aviation Initiatives Fund	-	-	-	-$100,000	-
Aviation Initiatives	-	-	-	-$100,000	-
SJ BeWell Capital Outlay	-	-	-	$3,178,502	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
SJ Bewell Construction Project	-	-	-	$3,178,502	-
San Joaquin Health Centers Enterprise Fund	-	-	-	$11,182,269	-
San Joaquin Health Centers	-	-	-	$11,182,269	-
Total Revenues	**-$261,366,420**	**-$90,810,146**	**$133,816,510**	**$215,654,572**	**61.16%**

Uses of and Contributions to Fund Balance - Special Districts

Use of fund balance is shown below as a positive number, when revenues are not sufficient to support expenses. A contribution to fund balance is shown as a negative number, when revenues exceed expenses.

Use of or Contribution to Fund Balance by Special District

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
SJC Flood Control & Wtr Consv Dist (21101)	-$960,243	-$3,674,294	$249,405	$4,585,510	1,738.58%
SJC Flood Control-Zone 9 (21113)	-$496,730	-$2,060,426	$2,424,060	$2,677,804	10.47%
SJC Flood Control-Zone 10 (21114)	-$36,838	-$40,562	$340,035	-	-100.00%
SJ Area Flood Control Agency (21116)	$6,517	$48,966	-	-	-
PW DWR FMAP Grant (21121)	-	-$1,063,327	-	-	-
SJCFC-Water Investigations Zn 2 (21168)	-$332,095	-$108,560	$359,465	$687,453	91.24%
SJC Flood Control-Construction (21192)	-$933,610	$56,040	-$300,000	-$2,494,479	731.49%
Mokelumne River Water & Power Auth (21201)	$716,070	$1,921,854	-$1,292,700	-$382,460	-70.41%
San Joaquin Water No 2 (21501)	-$61,301	$25,606	$83,168	$169,935	104.33%
Ash Street Lighting (22001)	-$28,667	-$26,904	$13,297	$3,037	-77.16%
Boggs Tract Lighting (22002)	-$5,198	-$4,145	$5,366	$3,529	-34.23%
Burkett Garden Acres Lighting (22003)	-$11,303	-$9,783	$8,679	$2,754	-68.27%
Burkett Gardens Lighting (22004)	-$26,833	-$19,887	-$1,212	-$2,862	136.14%
Eastview Lighting (22005)	-$5,770	-$5,425	$4,497	$3,094	-31.20%
Elkhorn Lighting (22006)	-$1,573	$2,109	$5,716	$4,964	-13.16%
Farmington Lighting (22007)	-$1,544	-$1,317	$2,850	$2,681	-5.93%
Linden Lighting (22008)	-$7,743	-$5,778	$10,611	$3,337	-68.55%
Lockeford Lighting (22009)	-$9,537	-$5,748	$6,568	$4,671	-28.88%
Mariposa Heights Lighting (22010)	-$1,750	-$1,757	$7,667	$7,428	-3.12%
Mission Village Lighting (22011)	-$1,728	-$1,344	$6,256	$5,613	-10.28%
Morada Estates Lighting (22012)	-$2,383	-$2,121	$9,133	$7,754	-15.10%
Morada Manor Lighting (22013)	-$1,289	-$1,171	$3,530	$3,349	-5.13%
North Oaks Lighting (22014)	-$3,639	-$2,692	$4,513	$3,788	-16.06%
North Wilson Way Lighting (22015)	-$16,100	-$15,053	$4,082	$2,410	-40.96%
Northeast Stockton Lighting (22016)	-$19,415	-$3,607	$16,196	$9,565	-40.94%
Oro Street Lighting (22017)	-$21,018	-$22,258	$6,109	$3,101	-49.24%
Plymouth Village Lighting (22018)	-$13,102	-$9,144	$5,780	$1,903	-67.08%
Rancho Village Lighting (22019)	-$737	-$649	-$3	$118	-4,033.33%
Shasta Avenue Lighting (22021)	-$3,416	-$2,459	$2,886	$1,159	-59.84%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Shippee-French Camp Lighting (22022)	-$2,510	-$2,321	$1,298	$1,176	-9.40%
Silva Gardens Lighting (22023)	-$1,760	-$1,660	$543	$333	-38.67%
South French Camp Lighting (22024)	-$3,752	-$3,579	$1,654	$1,623	-1.87%
Southwest Stockton Lighting (22025)	-$15,935	-$14,351	$753	$22	-97.08%
Stockton No 5 Lighting (22026)	-$1,538	-$1,040	$1,979	$1,943	-1.82%
Tuxedo-Country Club Lighting (22027)	-$14,237	-$9,220	-$133	-$3,479	2,515.79%
Victor Lighting (22028)	-$2,932	-$486	$18	-$187	-1,138.89%
West Lane Lighting (22029)	-$4,722	-$4,223	$809	-$258	-131.89%
Woodbridge Lighting (22030)	-$27,002	-$19,521	$9,129	$1,168	-87.21%
West Stockton Lighting (22031)	-$30,624	-$23,425	$9,341	-$972	-110.41%
Acampo Water Maintenance (22101)	$28,081	-$3,663	$114,036	$109,251	-4.20%
Almond Park Water Maintenance (22201)	$36,458	$35,527	$130,005	$133,084	2.37%
Ashley Drainage Maintenance (22295)	-$1,715	-$1,845	$2,251	$1,385	-38.47%
Bear Creek Terrace Light & Drain (22401)	-$10,581	-$13,428	$14,759	$20,106	36.23%
Bowling Green Estates Maintenance (22501)	-$2,519	-$4,014	$4,734	$4,631	-2.18%
Country Club Vista Maintenance (22601)	-$29,680	-$31,785	$304,864	$299,710	-1.69%
Colonial Heights Maintenance (22701)	$85,006	$1,252,353	$163,881	$324,089	97.76%
Corral Hollow Maintenance (22801)	-$1,241	$108,586	$261,290	$258,076	-1.23%
Elkhorn Estates Maintenance (23001)	$14,797	$62,141	$123,477	$97,784	-20.81%
Gayla Manor Maintenance (23101)	-$34,467	$27,535	$125,368	$88,774	-29.19%
Lambert Village Maintenance (23201)	-$16,191	-$17,823	$13,764	$11,130	-19.14%
Lincoln Vill Lws Maintenance (23401)	-$421,832	-$51,935	$924,865	$1,980,927	114.19%
Lockeford Light & Drain Maint (23501)	$61	-$1,413	-$1,145	-$3,513	206.81%
Maurland Manor Maintenance (23601)	$13,917	$25,003	$33,451	$37,324	11.58%
Mokelumne Acres Maintenance (23701)	-$231,605	$94,246	$183,873	$163,816	-10.91%
Morada Acres Maintenance (23801)	-$5,278	$1,743	$78,554	$213,171	171.37%
Morada Estates Maintenance (23901)	-$28,281	-$47,409	$167,982	$243,710	45.08%
Morada Manor Maintenance (24001)	-$55,033	-$29,031	$121,259	$108,960	-10.14%
Pacific Gardens Sanitary (24201)	-$470,491	-$308,125	$389,249	$1,780,733	357.48%
Rancho San Joaquin Maintenance (24301)	$20,823	$34,215	$108,806	$154,154	41.68%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Raymus Village Maintenance (24401)	$2,369,127	$542,052	$196,424	$206,047	4.90%
Riviera Cliffs Maintenance (24501)	-$5,975	-$5,574	$2,561	$954	-62.75%
Shaded Terrace Maintenance (24601)	$18,340	$128	$97,480	$117,330	20.36%
Shaded Terrace Maintenance-Debt (24661)	-$307	-$849	$4,215	-$170	-104.03%
Spring Creek Estates Maintenance (24701)	-$9,402	$26,723	$88,364	$96,712	9.45%
Summer Home Estates Maintenance (24801)	-$778	-$1,247	$8,088	$7,888	-2.47%
Sunnyside Estates Maintenance (24901)	$2,846	-$11,577	$24,729	$19,575	-20.84%
Walnut Acres Maintenance (25001)	-$22,389	-$15,010	$69,123	$48,772	-29.44%
Wilkinson Manor Maintenance (25101)	-$47,762	-$116,578	$387,356	$131,885	-65.95%
Wilkinson Manor Maintenance Zone A (25131)	-$1,482	-$9,030	$217,360	$17,510	-91.94%
CSA 1-Boggs Tract Park (30101)	$3,555	-$2,056	$56	-$1,062	-1,996.43%
CSA 2-Madison Park (30201)	-$53,912	-$10,936	-$9,276	-$10,344	11.51%
CSA 3-Garden Acres & Eastside Parks (30301)	-$5,883	-$9,380	$13,080	$2,259	-82.73%
CSA 3-Zone A-Tallahatchey Terrace (30331)	-$7,380	-$7,089	$17,308	$17,617	1.79%
CSA 4-Lathrop (Dos Reis) Park (30401)	-$3,365	-$3,454	$8,125	$2,553	-68.58%
CSA 5-Raymus Village Park (30501)	-$9,609	-$21,407	-$10,712	-$16,276	51.94%
CSA 56-Peters-General (30601)	-$2,651	-$2,648	$9,432	$9,415	-0.18%
CSA 8-Taft Park (30801)	-$49,945	-$20,535	-$9,113	-$14,808	62.49%
CSA 11-Larch Clover Park (31101)	-$859	-$1,011	-$1,027	-$1,026	-0.10%
CSA 12-Thornton (31201)	$18,472	$1,434,857	$211,514	$350,831	65.87%
CSA 14-Victor (31401)	$1,116	-$1,686	$39,286	$8,005	-79.62%
CSA 15-Waterloo 99 (31501)	-$96,610	-$81,403	$65,086	$271,769	317.55%
CSA 16-Par Country Estates (31601)	-$35,389	-$38,691	$126,693	$163,787	29.28%
CSA 17-Cherokee Industrial Park (31701)	$960	$7,495	$103,546	$103,751	0.20%
CSA 18-Fairway Estates (31801)	$53,343	$58,070	$81,568	$101,559	24.51%
CSA 21-Oak Creek (32101)	-$4,821	-$2,814	$14,808	$39,618	167.54%
CSA 23-Granada Glen (32301)	-$5,616	-$6,070	$7,423	$31,963	330.59%
CSA 24-Moznett Estates-General (32401)	-$16,144	-$17,500	$11,384	$43,259	280.00%
CSA 25-Capewood (32501)	-$1,289	-$1,416	$11,515	$11,444	-0.62%
CSA 29-Forest Lake (32901)	-$6,392	-$4,737	$17,792	$17,884	0.52%
CSA 30-Manteca Industrial Park (33001)	-$7,514	-$20,735	$69,537	$99,463	43.04%
CSA 31-Saddle-Flag City-General (33101)	-$54,136	$31,658	$244,865	$284,952	16.37%
CSA 31-Zone W Nitrate Treatment (33131)	-$76,122	-$48,164	$230,255	$216,091	-6.15%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
CSA 35-Los Ranchos (33501)	$80,663	$44,001	$135,152	$157,432	16.49%
CSA 35 Los Ranchos Water Fund (33597)	-	-$18,475	$126,000	$126,000	-
CSA 36-Lloyd Lane-General (33601)	-$2,011	-$2,063	$12,275	$12,551	2.25%
CSA 36-Zone A Lloyd Lane (33631)	-$965	-$1,008	$8,262	$8,136	-1.53%
CSA 36-Zone B Lloyd Lane (33632)	-$2,660	-$2,833	$7,110	$7,138	0.39%
CSA 37-Marty Court (33701)	$357	$609	$7,807	$7,740	-0.86%
CSA 41-Eaglecrest (34101)	-$3,067	-$2,961	$16,355	$16,730	2.29%
CSA 41 Zone N-Tierra Del Sol (34114)	-$23,982	-$25,654	$32,062	$81,979	155.69%
CSA-41 Zone C-Solari Ranch (34131)	-$12,052	-$15,639	-$6,453	-$28,036	334.46%
CSA 42-Blatt Estates (34201)	-$4,111	-$3,253	$13,583	$28,528	110.03%
CSA 43-Clements-General (34301)	-$20,111	-$10,268	$81,980	$76,186	-7.07%
CSA 43-Zone D Clements-Oakridge Estates (34331)	-$3,549	-$4,565	$11,602	$11,591	-0.09%
CSA 44-Fair Oaks-Apricot Acres (34401)	$206,156	-$3,967	$204,729	$251,503	22.85%
CSA 44-Zone E Castello Estates (34431)	$71,053	$102,257	$279,855	$276,080	-1.35%
CSA 44-Zone G Linne Estates (34441)	$32,098	$41,067	$149,648	$141,224	-5.63%
CSA 45-Lockeford Bluffs (34501)	-$4,777	-$5,745	$21,600	$6,502	-69.90%
CSA 46-Morada North (34601)	$74,953	$180,029	$16,351	$334,468	1,945.55%
CSA 46-Zone L Heather Moore Estates (34631)	-$605	-$547	$2,572	$2,489	-3.23%
CSA 47-Hempstead Court (34701)	-$1,977	-$2,167	$18,923	$18,876	-0.25%
CSA 48-Woodbridge Community Park (34801)	$2,924	$3,910	$2,114	$3,088	46.07%
CSA 48-Zone K-Woodbridge Main St (34831)	$5,950	$5,132	$60,267	$58,928	-2.22%
CSA 49-Zone L Rural Intersection Ltg (34901)	-$397	$930	$6,389	$6,357	-0.50%
CSA 49-Zone L-1 Rural Intersection Ltg (34931)	-$5,385	-$4,969	$7,667	$6,568	-14.33%
CSA 50-Patterson Pass Business Park (35001)	-$14,212	-$18,829	$22,907	$21,872	-4.52%
CSA 51-Acampo Village (35101)	$303	$89	$6,088	$6,109	0.34%
CSA 52-Blossom Court (35201)	-$4,924	-$4,832	$10,906	$10,749	-1.44%
CSA 53-Household Hazard Waste (35301)	$357,946	-$125,635	$443,081	$215,983	-51.25%
CSA 54-Npdes (35401)	$438,029	$298,494	$362,825	$449,476	23.88%
CSA 55-Shaylynn Estates (35501)	$552	-$744	$5,071	$4,830	-4.75%
CSA 55-Zone C-Stonegate Estates (35531)	-$6,466	-$6,827	$11,755	$11,754	-0.01%
Pacific Gardens Sanitary Gen R (24212)	-$29,619	-$35,319	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
CSA 53 Hazardous Waste Fac CLUSR F (35339)	-$4,066	-$4,848	-	-	-
CFD 2022-1 Ligurian (21084)	-	-	-	-$3,554	-
CFD 2022-2 Pock (21085)	-	-	-	-$6,642	-
CSA 31-Zone S (33151)	-	-	-	-$1,804	-
Total Revenues	**-$427,683**	**-$1,968,023**	**$9,703,996**	**$16,043,865**	**65.33%**

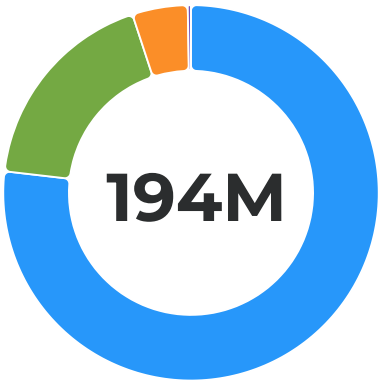
Departments Summary

Reported by Functional Area

Capital Maintenance
Contingency Provision
Education
Environmental Protection
General Government
Law and Justice
Health Services
Human Services
Parks and Recreation
Roads and Facilities
Special Districts

Capital Maintenance

FY27 Expenditures by Fund

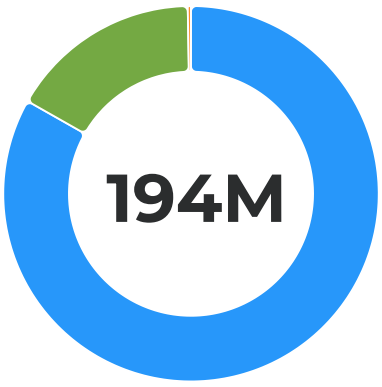


Capital Outlay	**$149,277,824**	76.84%
General	**$35,178,891**	18.11%
Energy-Related Capital Outlay	**$9,286,182**	4.78%
Airport East Project	**$536,411**	0.28%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$51,784,274	$25,877,809	$36,644,688	$35,178,891	-4.00%
Airport East Project	$6,311,907	$71,665	$362,272	$536,411	48.07%
Capital Outlay	$69,381,644	$114,816,445	$99,541,104	$149,277,824	49.97%
Energy-Related Capital Outlay	$121,052	$17,164,714	$12,538,630	$9,286,182	-25.94%
Total Expenditures	**$127,598,877**	**$157,930,635**	**$149,086,694**	**$194,279,308**	**30.31%**

FY27 Expenditures by Department

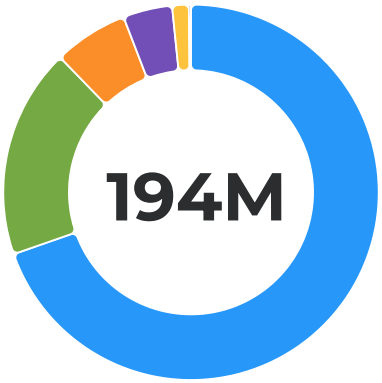


Capital Projects	**$161,646,636**	83.20%
General Services Department	**$32,096,261**	16.52%
Airpark 599	**$536,411**	0.28%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General Services Department	$50,032,601	$23,821,287	$32,099,669	$32,096,261	-0.01%
General Services - Admin	$975,904	$1,152,632	$1,384,816	$2,181,393	57.52%
Facilities Management	$49,056,698	$22,668,654	$30,714,853	$29,914,868	-2.60%
Airpark 599	$6,311,907	$71,665	$362,272	$536,411	48.07%
Airport East Business Park	$6,311,907	$71,665	$362,272	$536,411	48.07%
Capital Projects	$71,254,369	$134,037,682	$116,624,753	$161,646,636	38.60%
Energy-Related Capital Projects	$121,052	$17,164,714	$12,538,630	$9,286,182	-25.94%
Capital Project Admin	$1,751,672	$2,056,523	$4,545,019	$3,082,630	-32.18%
Public Improvement	$69,381,644	$114,816,445	$99,541,104	$149,277,824	49.97%
Total Expenditures	**$127,598,877**	**$157,930,635**	**$149,086,694**	**$194,279,308**	**30.31%**

FY27 Funding by Source



Fund Balance	**$137,867,158**	70.96%
Cost Reimbursements	**$35,795,369**	18.42%
Transfers In	**$12,713,080**	6.54%
Use Of Money And Property	**$8,367,123**	4.31%
Miscellaneous Revenues	**$2,833,768**	1.46%
Charges For Services	**$359,222**	0.18%
General Purpose Revenue	**-$3,656,412**	-1.88%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Use Of Money And Property	$10,417,186	$14,278,088	$14,184,499	$8,367,123	-41.01%
Intergovernmental Revenues	$5,986,448	$22,655,045	-	-	-
Charges For Services	$272,238	$254,669	$356,599	$359,222	0.74%
Miscellaneous Revenues	$156,116	$128,240	-	$2,833,768	-
Transfers In	$187,644,851	$104,503,779	$40,862,934	$12,713,080	-68.89%
Other Financing Sources	$56,082	$56,084	-	-	-
Cost Reimbursements	$15,526,683	$19,444,884	$29,042,028	$35,795,369	23.25%
General Purpose Revenue	$7,145,610	$2,803,355	$705,191	-$3,656,412	-618.50%
Fund Balance	-$99,606,336	-$6,193,510	$63,935,443	$137,867,158	115.63%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Revenues	**$127,598,877**	**$157,930,635**	**$149,086,694**	**$194,279,308**	**30.31%**

Airpark 599

Sandy Regalo - County Administrator

Budget Unit

#1014400000

Department Overview

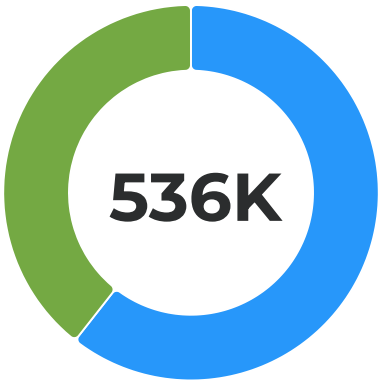
Airpark 599 is an approximately 272-acre industrial warehouse, distribution, and logistics development project with a small commercial component on County-owned land adjacent to the Stockton Metropolitan Airport.

This project began with an initial contribution of capital and land by the County. Development has continued with the expertise and additional capital contribution of the County's development partner, Catellus Stockton, LLC (Catellus). On October 6, 2020, the Board of Supervisors approved the Amended and Restated Master Development Agreement (MDA) with Catellus (B-20-582).

Expenditures Summary

The 2026-2027 Proposed Budget of $536,411 is an increase of $174,139 from the 2025-2026 Adopted Budget of $362,272 due to an increase in Cost Allocation Plan charges.

FY27 Expenditures by Type



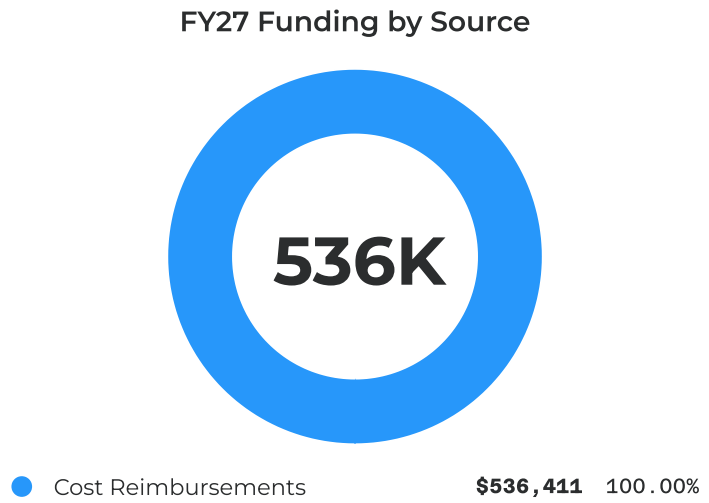
Services And Supplies	**$325,000**	60.59%
Centrally-Budgeted Expenses	**$211,411**	39.41%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$67,206	$72,478	$325,000	$325,000	-
Centrally-Budgeted Expenses	$244,701	-$813	$37,272	$211,411	467.21%
Transfers Out	$6,000,000	-	-	-	-
Total Expenditures	**$6,311,907**	**$71,665**	**$362,272**	**$536,411**	**48.07%**

Funding Summary

The 2026-2027 Proposed Budget consists of $536,411 in cost reimbursements from the Airpark 599 Development Fund.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Cost Reimbursements	$311,907	$71,665	$362,272	$536,411	48.07%
Fund Balance	$6,000,000	-	-	-	-
Total Revenues	**$6,311,907**	**$71,665**	**$362,272**	**$536,411**	**48.07%**

Budget Highlights

Airpark 599 will feature approximately 3.5 million square feet of industrial space and approximately 12,000 square feet of commercial space. The project continues to drive economic activity adjacent to the Stockton Metropolitan Airport (Airport). The project is expected to create approximately 5,000 new jobs at build-out, depending on the final mix of businesses within the industrial park.

Community Facilities District (CFD) No. 2009-1 Bond Issuance

Catellus has delivered two completed logistics facilities within Airpark 599, with a combined square footage of approximately 2.6 million square feet. These initial facilities generate adequate special tax revenue to support the first bond issuance for CFD No. 2009-1. The County Administrator's Office began pursuing a bond issuance under the Master Development Agreement (MDA) in 2025-2026. The process is ongoing, and the Proposed Budget includes $146,500 for consultant services to support the continued effort in 2026-2027.

Building Construction, Lease Activity

In 2025-2026, Catellus and the County executed a ground lease for the highway commercial parcel next to the Arch-Airport Road and Qantas Lane intersection. A fueling center with a convenience store and restaurants will be located at the site, and the developer expects to start construction in 2026-2027. Staff will continue to collaborate with Catellus and project consultants to ensure the successful build-out and marketing of the balance of the project. Staff will also continue to coordinate with the Community Development and Public Works departments and the City of Stockton.

Fund Balances

Airport East Project Fund

The Airport East Project Special Revenue Fund (#20048), the operating fund for the Airpark 599 budget, was established in June 2008 with a contribution of $13 million in County capital funds to reimburse project-related costs. As of March 31, 2026, the fund balance totaled $161,055. The 2026-2027 Proposed Budget does not include a use of fund balance.

Airpark 599 Development Fund

The Airpark 599 Development General Fund Special Account (#10599) was established in September 2021 to capture revenue generated from project activity, including County upfront payments, project administration fees, and project revenue distributions under the MDA. As of March 31, 2026, the fund balance totaled $1,377,093. The 2026-2027 Proposed Budget includes a transfer of $536,411 from this fund to reimburse ongoing project administration costs.

SJ CFD 2009-1 Airpark 599 Fund

CFD 2009-1 was created in May 2009 to fund public facilities and governmental fees for the Airpark 599 development, which is financed by an annual special tax on properties in the district. In June 2023, the SJ CFD 2009-1 Airpark 599 Fund (#21083) was established to deposit CFD 2009-1 Special Tax Assessments for Airpark 599. The County reviews and approves disbursements to Catellus from this fund for costs associated with eligible public facilities or governmental fees. As of March 31, 2026, the fund balance totaled $731,339. The Airpark 599 budget does not reflect the revenue and expenses associated with CFD 2009-1.

Capital Projects

Sandy Regalo - County Administrator

Budget Units

#1014300000, 1040148000, 1040150000

Department Overview

The Capital Projects Division of the County Administrator's Office (CAO) manages and coordinates capital improvements, which encompass new constructions, building improvements or upgrades to existing structures, and energy-saving projects.

This division was transferred from the General Services Department to the CAO in 2025-2026 to more closely align the County's capital improvement program with the Board's Strategic Priorities and available funding sources. Previously, the Energy-Related Capital Projects team was part of GSD's Facilities Management Division, but they are now part of the centralized Capital Projects Division within the CAO.

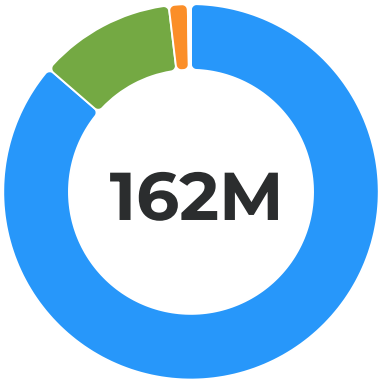
Combined project phases typically include scope development and programming, bid solicitation and award, construction, and project acceptance. The completion time for a capital project may exceed a fiscal year, depending on its complexity and magnitude. In these situations, the CAO will re-budget for multi-year projects that are still in progress or projects that have been contractually obligated to complete work in the new fiscal year. As a result, the budget includes reappropriated funds from the prior fiscal year and new appropriations supported by either project-specific revenue or discretionary funding. Following the close of the fiscal year, project budget adjustments may be required in 2026-2027 to reconcile budgeted amounts with actual revenues and expenditures incurred during the prior fiscal year.

Expenditures Summary

The 2026-2027 Proposed Budget of $161,646,636 is an increase of $45,021,883 from the 2025-2026 Adopted Budget of $116,624,753, primarily due to an increase in capital project costs totaling $74,182,346 and increases in transfers out to the Capital Outlay Reserve ($15,516,846) and Energy Capital Outlay ($3,460,080) funds. The increase is partially offset by a decrease of $45,650,000 for the SJ BeWell South Campus project, which was transferred to the SJ BeWell Construction Project budget (#4037401000).

Increases to budgeted project costs referenced above include: Sheriff's Office Training Facility ($23,869,696), Emergency Medical Services Replacement Facility ($15,694,644), Micke Grove Miniature Golf Course ($8,500,000), Juvenile Justice Center Roofing System Phase I ($4,491,000), Probation Youth Recreation Complex ($4,470,000), Old Courthouse Demolition ($4,000,000), tenant improvements at 322 W Elm St. ($2,470,000), a new solar array at the Office of the Medical Examiner ($1,500,000), the east end improvements at Micke Grove Zoo ($1,280,000), and Health Care Services LED Billboard ($600,000).

FY27 Expenditures by Type



Capital Expenditures	**$139,587,080**	86.35%
Transfers Out	**$18,976,926**	11.74%
Salaries And Benefits	**$2,638,235**	1.63%
Services And Supplies	**$195,422**	0.12%
Other Charges	**$166,436**	0.10%
Centrally-Budgeted Expenses	**$82,537**	0.05%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,246,012	$1,459,503	$2,852,643	$2,638,235	-7.52%
Services And Supplies	$540,758	$1,021,399	$1,932,785	$195,422	-89.89%
Centrally-Budgeted Expenses	$123,459	$16,932	$784,591	$82,537	-89.48%
Other Charges	$2,890,807	$9,876,683	-	$166,436	-
Capital Expenditures	$47,477,275	$115,509,913	$111,054,734	$139,587,080	25.69%
Transfers Out	$18,976,057	$6,153,253	-	$18,976,926	-
Total Expenditures	**$71,254,369**	**$134,037,682**	**$116,624,753**	**$161,646,636**	**38.60%**

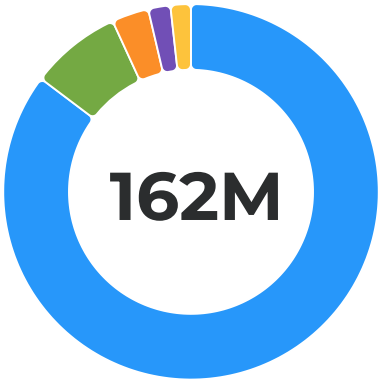
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Energy-Related Capital Projects	$121,052	$17,164,714	$12,538,630	$9,286,182	-25.94%
Capital Project Admin	$1,751,672	$2,056,523	$4,545,019	$3,082,630	-32.18%
Public Improvement	$69,381,644	$114,816,445	$99,541,104	$149,277,824	49.97%
Total Expenditures	**$71,254,369**	**$134,037,682**	**$116,624,753**	**$161,646,636**	**38.60%**

Funding Summary

The 2026-2027 Proposed Budget includes the use of $137,867,158 of fund balance, operating transfers from departments ($9,253,000), interest earnings ($5,150,000), transfer from Capital Outlay to Energy Capital Outlay ($3,460,080), cost reimbursements ($3,082,630), and energy incentives ($2,833,768).

FY27 Funding by Source



Fund Balance	**$137,867,158**	85.29%
Transfers In	**$12,713,080**	7.86%
Use Of Money And Property	**$5,150,000**	3.19%
Cost Reimbursements	**$3,082,630**	1.91%
Miscellaneous Revenues	**$2,833,768**	1.75%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$9,845,465	$13,832,886	$11,029,476	$5,150,000	-53.31%
Intergovernmental Revenues	$5,984,448	$22,655,045	-	-	-
Miscellaneous Revenues	$150,338	$117,312	-	$2,833,768	-
Transfers In	$159,072,710	$101,513,347	$37,114,815	$12,713,080	-65.75%
Other Financing Sources	$56,082	$56,084	-	-	-
Cost Reimbursements	$1,751,672	$2,056,523	$4,545,019	$3,082,630	-32.18%
General Purpose Revenue	-$11	-$4	-	-	-
Fund Balance	-$105,606,336	-$6,193,510	$63,935,443	$137,867,158	115.63%
Total Revenues	**$71,254,369**	**$134,037,682**	**$116,624,753**	**$161,646,636**	**38.60%**

Personnel Summary

The 2026-2027 Proposed Budget includes the transfer of one Management Analyst II position to the General Services Administration budget (#1014000000). It also includes the addition of one Accounting Technician II position offset by the deletion of one vacant Energy Manager position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	17.0	16.0	(1.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**17.0**	**16.0**	**(1.0)**

Budget Highlights

Capital Projects Administration

Capital Projects staff is responsible for project planning, contract negotiation and oversight, construction management, and financial administration.

The division comprises two sections: Fiscal and Project Oversight. The Fiscal section provides support by monitoring project budgets, processing financial transactions, and enforcing County processes and procedures related to capital projects. The Capital Projects Management Specialists, Capital Projects Supervisor, and Capital Projects Administrator are primarily responsible for project oversight. These staff collaborate with professional teams to deliver capital projects on behalf of the County.

Public Improvement Budget

Projects include continued work on outstanding and planned projects related to existing facilities and major new construction. Criteria for allocating capital outlay funds to a project include safety and security implications; potential reductions in maintenance, utility, and/or operating costs; programmatic justification; and the availability of departmental matching funds.

New Facility Construction ($84.8 million)

- *Planning & Development for Unplanned Projects* – Used to process costs associated with planning and validating the constructibility of unplanned projects.
- *Emergency Medical Services Facility* – The existing Emergency Medical Services facility is being replaced to provide additional office space, training areas, meeting space, and storage and management of medical supplies.
- *Hazelton Complex Facility Replacement* – Initial planning and conceptual design for a facility to house the Public Works, Community Development, and Environmental Health Departments in a centralized location.
- *Old Courthouse Demolition* – The County will demolish the old courthouse at 222 E Weber Ave and consider future uses for the property between the demolition and the construction of a new law and justice facility.
- *Public Defender Facility* – Initial planning and conceptual design of a new facility for the Office of the Public Defender, with the property of the Old Courthouse currently considered.
- *Sheriff's Office Training Facility* – A new facility to house all the Sheriff's Office's training needs. The plans include conference rooms, a locker room, and outdoor and indoor workout areas.
- *Solid Waste Transfer Station* – Initial planning and conceptual design for a new transfer facility to replace the existing facility at 2323 E. Lovelace Road.
- *South County Park* – A new County park near Tracy, currently in the feasibility and environmental stage, moving into the design-build document phase.
- *Youth Recreation Complex* – Initial planning and conceptual design for a Youth Recreation Complex to help the current Juvenile Hall and Camp Peterson provide recreational space and opportunities for healthy outside engagement for our youthful offenders.

Existing Facility Projects ($45.5 million)

Assessor-Recorder-County Clerk

- *Office Remodel at 322 W Elm St* – Remodel an existing office space and a historic church building in downtown Lodi that will be used by the County Clerk for wedding ceremonies.

Capital Projects Division

- *Capital Projects Contingency* – Only used if there are unforeseen complications in the current project list that will hinder project completion and are within the Division's authority.
- *Unanticipated Projects* – To fund urgent projects that are not in the current work plan but arise during the fiscal year.
- *Underground Fuel Tanks* – Required monitoring of underground wells left by fuel tanks.

Health Care Services Agency

- *Health Care Services LED Billboard* – Install an approximately 672-square-foot, 40-foot-tall LED billboard sign visible to travelers along Interstate 5. The sign would promote public safety and provide emergency information to ensure effective County operations.
- *Morgue Solar Project* – Installing solar structures in the Morgue parking lot, mirroring other County sites, to achieve energy conservation and efficiency.
- *Family Ties and Recovery House Outdoor Recreation Access Upgrades* – The substance-use treatment facilities will now have several new locations for concrete flatwork. These will comprise an outdoor gym and basketball court at Recovery House and sidewalks at Family Ties.

Human Services Agency

- *Human Services Agency (HSA) Fire Panel* – Upgrade the current panel at the HSA Building at 333 E Washington St, which is outdated and soon to be obsolete. The panel requires an upgrade to ensure alarm systems continue to function and maintain safety for staff and clients.
- *HSA HVAC* – Engineers will design a replacement HVAC system for the HSA Building.
- *Mary Graham Children's Shelter HVAC* – Replace 6 HVAC systems at Mary Graham Children's Center, 2 HVAC systems for Cottage A, and 4 HVAC systems for Cottage B.

Information Systems Division

- *Thornton Radio Equipment Shelter* – Public safety radio equipment is being moved into a new communications equipment shelter at the Thornton site. The current structure has water damage and is susceptible to flooding and pest damage.

Parks & Recreation

- *Micke Grove Delta Shelter Kitchen Roof Replacement* – Replace the current 30-year-old composition roof to provide long-term protection and efficiency.
- *Micke Grove Delta Shelter Metal Roof* – Applying a silicone roof coating to a metal roof system offers key benefits.
- *Micke Grove Miniature Golf* – Install an 18-hole miniature golf course at the defunct Funtown Amusement Park location, which comprises approximately 1.25 acres.

- *Micke Grove Zoo East End Construction* – The new east end will reconfigure the old “snow leopard” breeding facility into new quarantine and off-exhibit holding, reconfigure the old “otter” building, and construct new amphibian, reptile, and tortoise exhibits.
- *Micke Grove Zoo Electrical Upgrades* – Installation of back-up generators and redistribution of electricity throughout the zoo to make needed zoo upgrades to support the guests, animals, and staff.
- *Parkin Park Playground* – Funding for the design and construction of a new playground at an existing site in Victor, known as Parkin Park.
- *Parks Strategic Plan* – Funding to support projects identified in the Parks Strategic Plan.
- *Parks SMART Restrooms* – SMART restroom systems will replace the current restrooms at Kennedy, Gianone, and Garden Acres parks.
- *Parks Underground Utility Mapping* – The underground utilities at Micke Grove, Shumway Oak Grove, and the Regional Sports Complex are being mapped.
- *Parks Well Study* – A comprehensive study of all County Parks’ well and pump systems with recommended repairs.

Probation

- *Juvenile Justice Center Roofing System Replace/Rehabilitate* – Roof replacement or rehabilitation based on a third-party roof survey, which found the roof systems to have either completely failed or require repairs/refurbishment.
- *Camp Peterson Upgrades* – This project will upgrade the security systems at Camp Peterson and will include general repairs to the indoor and outdoor facilities.
- *Canlis Building Room 6* – A redesign of the current area to maximize the space with additional cubicles.

Public Works

- *Electric Vehicle Charging Stations at San Joaquin General Hospital* – A new solar array and associated electric vehicle charging stations will be installed at San Joaquin General Hospital.

Sheriff's Office

- *Alternative Work Program (AWP) Gate* – Replace the existing gate system at the entrance to the AWP vehicle yard.
- *Honor Farm Program Core Building HVAC* – Replace the current HVAC units, which are residential grade and have a 30-year life expectancy.
- *Jail Medical Housing Shower Door Replacement* – Install shower doors in the Medical Housing showers at the Jail to secure inmates and increase officer safety.
- *Jail Shower Replacements Phase II* – Replacement of showers and shower pans, as the current ones are causing life safety issues.
- *Sheriff's Office Security Cameras Phase III* – Installation of cameras at the jail to reduce blind spots and increase the safety of staff and inmates.

Capital Project-Public Improvement Budget	2025-2026 Funding Re-Budgeted	2026-2027 Funding Capital Outlay	2026-2027 Funding Department	2026-2027 Funding Total New	Total Appropriations 2026-2027 Proposed
New Facility Construction					
Capital Projects Planning & Development	$0	$500,000	$0	$500,000	$500,000
Emergency Medical Services Facility	15,694,644	0	0	0	15,694,644
Hazelton Complex	599,625	400,375	0	400,375	1,000,000
Old Courthouse (222 E. Weber) Demolition	6,536,795	3,463,205	0	3,463,205	10,000,000
Public Defender Facility	990,000	0	0	0	990,000
Sheriff's Office Training Facility	50,000,000	0	0	0	50,000,000
Solid Waste Transfer Station Replacement	1,000,000	0	0	0	1,000,000
South County Park	0	1,100,000	0	1,100,000	1,100,000
Youth Recreation Complex	0	0	4,470,000	4,470,000	4,470,000
Subtotal New Facility Construction	**$74,821,064**	**$5,463,580**	**$4,470,000**	**$9,933,580**	**$84,754,644**
Existing Facility Projects					
322 W Elm Street	$0	$0	$2,470,000	$2,470,000	$2,470,000
Alternative Work Program Vehicle Gate	0	86,000	0	86,000	86,000
Camp Peterson Upgrades	0	0	720,000	720,000	720,000
Canlis Building Room 6 Reconfiguration	0	459,000	250,000	709,000	709,000
Capital Projects Contingency	550,500	739,879	0	739,879	1,290,379
EV Charging Stations at San Joaquin General Hospital	0	0	850,000	850,000	850,000
Family Ties and Recovery House Outdoor Recreation Access Upgrades	0	0	493,000	493,000	493,000
Health Care Services LED Billboard	400,000	650,000	0	650,000	1,050,000
Honor Farm Core Building HVAC Replacement	0	352,000	0	352,000	352,000
Human Services Agency Fire Panel Upgrade	0	944,000	0	944,000	944,000
Human Services Agency HVAC	0	200,000	0	200,000	200,000
Jail Medical Housing Shower Door Replacements	0	496,000	0	496,000	496,000

Jail Shower Replacements Phase II	0	613,000	0	613,000	613,000
Juvenile Justice Center Roofing System Replace/Rehabilitate	0	4,491,000	0	4,491,000	4,491,000
Mary Graham Children's Shelter HVAC	0	500,000	0	500,000	500,000
Micke Grove Delta Shelter Kitchen Roof Replacement	0	160,000	0	160,000	160,000
Micke Grove Delta Shelter Metal Roof	0	442,000	0	442,000	442,000
Micke Grove Zoo East End Improvements	3,600,000	0	0	0	3,600,000
Micke Grove Zoo Electrical Upgrades	1,400,000	0	0	0	1,400,000
Micke Grove Zoo Miniature Golf	3,233,425	5,266,575	0	5,266,575	8,500,000
Morgue Parking Lot Solar	0	1,500,000	0	1,500,000	1,500,000
Parkin Park Playground	207,000	0	0	0	207,000
Parks SMART Restrooms	3,283,425	0	0	0	3,283,425
Parks Strategic Plan	0	75,000	0	75,000	75,000
Parks Underground Utility Mapping	799,700	0	0	0	799,700
Parks Well Study	575,000	0	0	0	575,000
Sheriff's Office Security Cameras Phase III	7,172,000	0	0	0	7,172,000
Thornton Radio Equipment Shelter	468,750	849,000	0	849,000	1,317,750
Unanticipated Projects	0	1,000,000	0	1,000,000	1,000,000
Underground Fuel Tanks	0	250,000	0	250,000	250,000
Subtotal Existing Facility Projects	**$21,689,800**	**$19,073,454**	**$4,783,000**	**$23,856,424**	**$45,546,254**
Total Public Improvement Budget	**$96,510,864**	**$24,537,034**	**$9,253,000**	**$33,790,034**	**$130,300,898**

Energy-Related Capital Projects

The Energy-Related Capital Projects budget provides funding for the construction or installation of energy-saving or water-conserving capital projects at County facilities.

	2025-2026 Funding	2026-2027 Funding			Total Appropriations
Capital Project - Energy-Related Capital Projects Budget	**Re-Budgeted**	**Capital Outlay**	**Department**	**Total New**	**2026-2027 Proposed**
Capital Projects Contingency	$0	$120,000	$0	$120,000	$120,000
Community Centers Solar Projects	0	600,000	0	600,000	600,000

Park Improvements	3,100,000	0	0	0	3,100,000
HVAC Projects	3,666,182	800,000	0	800,000	4,466,182
Wastewater Projects	0	1,000,000	0	1,000,000	1,000,000
Total	**$6,766,182**	**$2,520,000**	**$0**	**$2,520,000**	**$9,286,182**

Fund Balances

Capital Outlay Fund

The Capital Outlay Fund (#37004) is the operating fund for the Public Improvement budget. As of March 31, 2026, the balance was $147,829,833. The 2026-2027 Proposed Budget uses $135,024,824 of fund balance.

Energy-Related Capital Outlay Fund

The Energy-Related Capital Outlay Fund (#37005) is the operating fund for the Energy-Related Capital Projects budget. As of March 31, 2026, the fund balance was $16,827,470. The 2026-2027 Proposed Budget transfers in $3,460,080 from the Capital Outlay Fund and uses $2,842,334 of fund balance.

Capital Reserve Fund

The Board established the Capital Reserve Fund (#37200) in 2025-2026 to set aside unprogrammed capital outlay funds for future projects (B-25-534). As of March 31, 2026, the fund balance was $37,868,167. The Proposed Budget includes a transfer in of $15,516,846 from the Capital Outlay Fund.

Summary - General Services

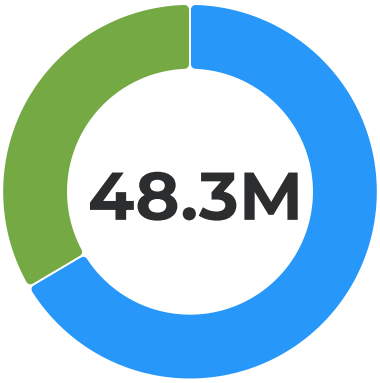
Vacant - Director of General Services

This is a summary of the four budgets administered by the Director of General Services.

- 1014000000 – General Services Administration
- 1014200000 – Facilities Management
- 7070300000 – Parks and Recreation
- 7070400000 – Micke Grove Zoo

Please visit sjgov.org/genser for more information.

FY27 Expenditures by Functional Area

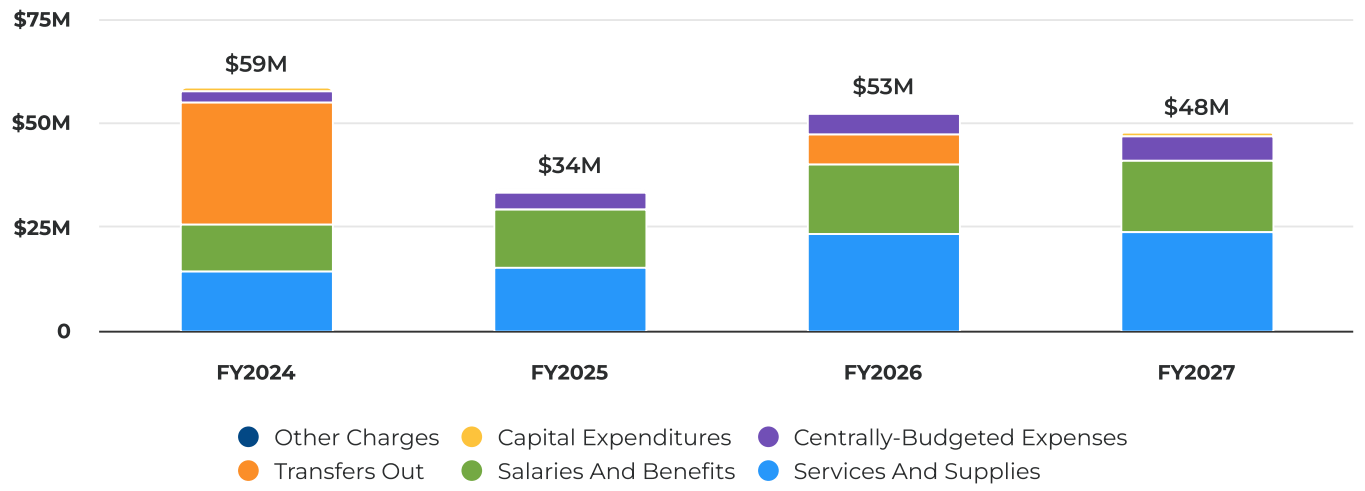


Capital Maintenance	**$32,096,261**	66.49%
Parks & Recreation	**$16,179,252**	33.51%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$58,694,760	$34,114,886	$53,301,670	$48,275,513	-9.43%
General Services - Admin	$975,904	$1,152,632	$1,384,816	$2,181,393	57.52%
Facilities Management	$49,056,698	$22,668,654	$30,714,853	$29,914,868	-2.60%
Parks And Recreation	$8,662,159	$10,293,599	$19,416,666	$14,263,904	-26.54%
Micke Grove Zoo	-	-	$1,785,335	$1,915,348	7.28%
Total Expenditures	**$58,694,760**	**$34,114,886**	**$53,301,670**	**$48,275,513**	**-9.43%**

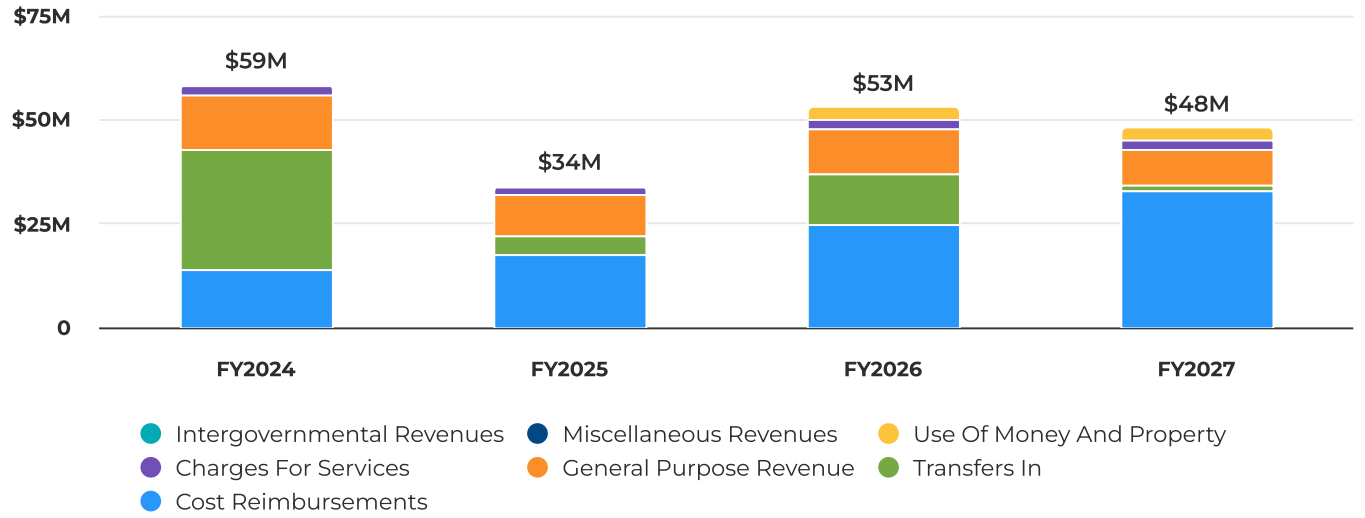
Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$11,628,220	$13,741,057	$16,712,199	$17,351,573	3.83%
Services And Supplies	$14,086,339	$15,353,663	$23,147,580	$23,570,521	1.83%
Centrally-Budgeted Expenses	$2,757,798	$3,983,799	$4,727,854	$5,930,319	25.43%
Other Charges	$398,286	$446,722	$449,300	$518,100	15.31%
Capital Expenditures	$714,548	$589,645	$719,237	$905,000	25.83%
Transfers Out	$29,109,569	-	$7,545,500	-	-100.00%
Total Expenditures	**$58,694,760**	**$34,114,886**	**$53,301,670**	**$48,275,513**	**-9.43%**

Funding by Source



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$572,498	$446,397	$3,156,223	$3,218,323	1.97%
Intergovernmental Revenues	$2,000	-	-	-	-
Charges For Services	$1,954,558	$1,826,499	$2,518,253	$2,582,595	2.56%
Miscellaneous Revenues	$158,701	$11,594	$1,950	$1,950	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers In	$28,773,627	$4,407,625	$12,467,413	$1,481,661	-88.12%
Cost Reimbursements	$13,739,053	$17,610,881	$24,571,800	$32,585,085	32.61%
General Purpose Revenue	$13,494,325	$9,811,889	$10,586,031	$8,405,899	-20.59%
Total Revenues	**$58,694,760**	**$34,114,886**	**$53,301,670**	**$48,275,513**	**-9.43%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	115.0	117.0	2.0
Temporary (FTE)	26.0	29.4	3.4
Position Total	**141.0**	**146.4**	**5.4**

General Services Department



General Services - Facilities Management

Vacant - Director of General Services

Budget Unit

#1014200000

Department Overview

The Facilities Management Division provides facility-related services for all County-owned and leased facilities, except San Joaquin General Hospital and Stockton Metropolitan Airport. The Division provides maintenance, repair, and construction services to 426 structures totaling 2,520,614 square feet. Other services include the management of major renovations and repair projects to existing structures, property leasing (as lessor and lessee), property management, and real property acquisition and sale. Four of the maintained facilities are 24-hour custodial facilities. The Division is also responsible for the County's enterprise security access system and billing for services such as the Hospital Lift Station, French Camp McKinley Fire District, and reclamation districts.

Please visit sjgov.org/genser for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $29,914,868 is a decrease of $799,985 from the 2025-2026 Adopted Budget of $30,714,853, primarily due to the anticipated completion of ARPA-funded community center projects ($1,616,913), decreases in service requests ($1,268,428) and capital expenditures ($400,500), and the transfer of three positions to General Services Administration ($384,515). These decreases are partially offset by an increase in structures and grounds maintenance costs ($1,188,759), an increased cost allocation from General Services Administration ($917,221), and increased costs for security services ($457,160).

FY27 Expenditures by Type



Services And Supplies	**$18,814,436**	62.89%
Salaries And Benefits	**$9,713,309**	32.47%
Centrally-Budgeted Expenses	**$828,023**	2.77%
Other Charges	**$489,100**	1.63%
Capital Expenditures	**$70,000**	0.23%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$6,564,833	$8,082,599	$9,969,163	$9,713,309	-2.57%
Services And Supplies	$11,838,206	$12,988,493	$18,990,845	$18,814,436	-0.93%
Centrally-Budgeted Expenses	$546,043	$763,294	$857,245	$828,023	-3.41%
Other Charges	$396,712	$422,481	$427,100	$489,100	14.52%
Capital Expenditures	$601,334	$411,787	$470,500	$70,000	-85.12%
Transfers Out	$29,109,569	-	-	-	-
Total Expenditures	**$49,056,698**	**$22,668,654**	**$30,714,853**	**$29,914,868**	**-2.60%**

Funding Summary

The 2026-2027 Proposed Budget includes $29,994,935 in cost reimbursements to support repairs and upgrades, $3,217,123 in rental income, and $359,222 in department earned revenues. The budget also includes a general fund contribution of $3,656,412.

FY27 Funding by Source



Cost Reimbursements	**$29,994,935**	100.27%
Use Of Money And Property	**$3,217,123**	10.75%
Charges For Services	**$359,222**	1.20%
General Purpose Revenue	**-$3,656,412**	-12.22%

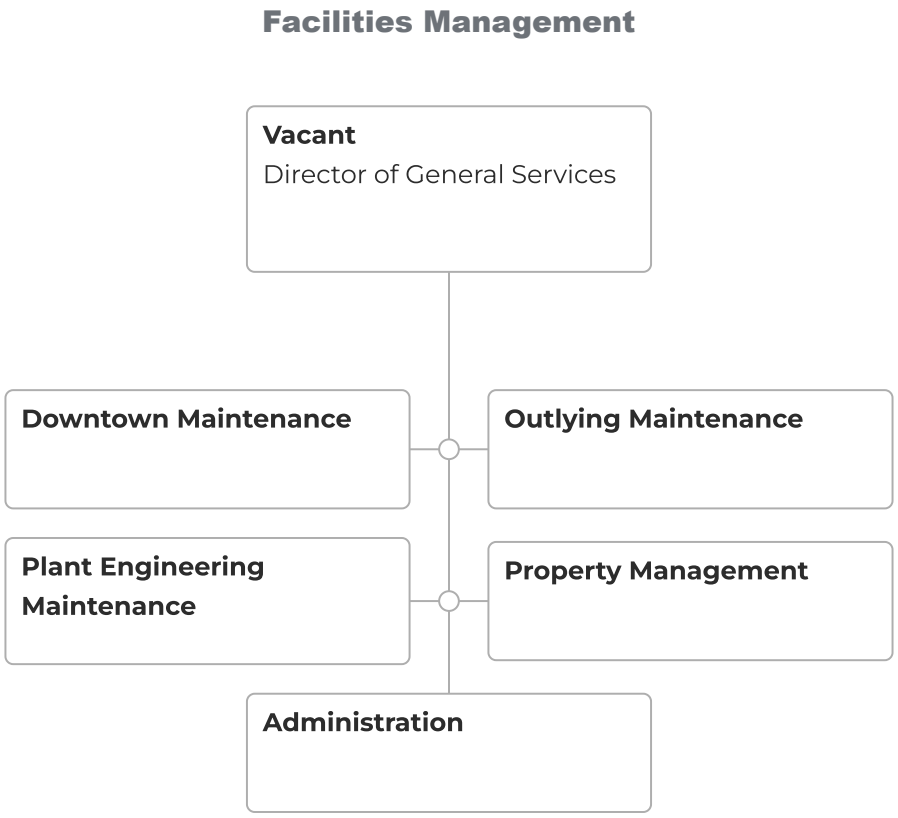
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$562,620	$445,202	$3,155,023	$3,217,123	1.97%
Intergovernmental Revenues	$2,000	-	-	-	-
Charges For Services	$272,238	$254,669	$356,599	$359,222	0.74%
Miscellaneous Revenues	$5,777	$10,929	-	-	-
Transfers In	$28,572,140	$2,990,433	$3,748,119	-	-100.00%
Cost Reimbursements	$12,487,380	$16,190,841	$22,749,921	$29,994,935	31.85%
General Purpose Revenue	$7,154,541	$2,776,581	$705,191	-$3,656,412	-618.50%
Total Revenues	**$49,056,698**	**$22,668,654**	**$30,714,853**	**$29,914,868**	**-2.60%**

Personnel Summary

The 2026-2027 Proposed Budget includes the transfer of three positions to the General Services Administration budget (#1014000000): one Management Analyst II, one Accounting Technician II, and one Accounting Technician I to establish a centralized Finance division.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	68.0	65.0	(3.0)
Temporary (FTE)	3.3	3.2	(0.1)
Position Total	**71.3**	**68.2**	**(3.1)**



Budget Highlights

The Board of Supervisors approved an update to the San Joaquin County Ten-Year Facilities Master Plan on May 18, 2021 (B-21-294), which guides the effective use of current County facilities and plans for the development of future facilities. The Master Plan update included the development of new County space planning standards for more efficient space utilization.

In 2026-2027, Facilities Management will continue to review and assess County facilities to identify building capacities and deficiencies. This process will include the ongoing effort to accurately inventory buildings and square footage of space occupied by the County, including County-owned and County-leased facilities. Additionally, Facilities

Management will continue to review the preventative maintenance program as part of a strategic effort to identify and maximize the life cycle of County buildings and systems.

Utilities

Facilities Management will continue to focus on energy efficiency and utility cost management for County-owned and leased facilities. In recent years, the County has seen significant cost increases from local utility providers. Facilities Management continues to work proactively with the County's utility service providers to review historical usage data and analyze trends, identify the best management practices, and implement cost-effective energy efficiency measures.

Supplemental Requests

The General Services Director requested supplemental funding totaling $2,286,437 for the following:

Maintenance Projects

Funding in the amount of $1,350,000 was requested to fund several maintenance projects. The General Services Department identified these projects through its Facility Related Budget Request process and planned to execute them in 2026-2027 if sufficient General Fund support is available:

1. Public Works Building Management System: $250,000
2. Emergency Power for Building Located at 400 E. Main: $100,000
3. Robert J. Cabral Agricultural Center Roof Replacement: $1,000,000

Security Services

Ongoing funding in the amount of $522,211 was requested for increased security guard service needs. During fiscal year 2025-2026, it was determined that the use of caretakers at 3737 N. Wilson Way would no longer be moving forward, and the property would need to have 24-hour security. While Facilities Management has been diligent in monitoring these expenditures, the current appropriation is not sufficient to be able to continue with the increased cost of 24-hour security.

Decrease in Rental Income

Ongoing funding in the amount of $141,616 was requested to backfill for a decrease in billed rent. For the last two fiscal years, Facilities Management has billed rent as a cost reimbursement from both the Registrar of Voters and the Auditor's ERP departments. The Auditor-Controller's Office will incorporate the square footage associated with these bills into the 2026-2027 Cost Allocation Plan, and Facilities Management will no longer collect the rent revenue for these properties. The requested Net County Cost increase will support ongoing maintenance activities at these locations.

Fleet Services Expenses

Ongoing funding in the amount of $107,580 was requested for increased costs for Fleet Services expenses. These expenses directly support maintenance, logistics, and service response across multiple sites within the County. This will allow adequate fleet availability and reduce the bottleneck that would occur with a reduced fleet.

Van for Downtown District

One-time funding in the amount of $70,000 plus ongoing funding of $11,030 was requested to purchase and operate a van for Facilities Management staff in the downtown maintenance district. Currently, this team relies on a one-ton pickup truck, a vehicle that is not well-suited to the downtown environment. Purchasing and outfitting a new van will allow the existing one-ton pickup to be re-allocated to the Parks Division, where there is a need for a vehicle with more towing capacity.

Taxes & Assessment Fees

Ongoing funding in the amount of $62,000 was requested to cover increased taxes and assessments on County properties. Facilities Management has paid approximately $60,000 to the San Joaquin Area Flood Control Agency (SJAFCA) in 2025-2026, where previous fiscal years' fees averaged around $15,000. The Facilities Management budget will also assume the cost for the Downtown Stockton Alliance (DSA) Property Based Business Improvement District (PBID) assessments for downtown properties, transferring from the Economic Promotion budget (#1015400000) in 2026-2027. The requested funding will allow Facilities Management to continue to pay assessment fees levied on County properties or AB 802.

Increased Cost Allocation to Support General Services Administration

Ongoing funding in the amount of $22,000 is requested to cover increased costs associated with the General Services Administration budget, because a part-time Office Assistant Specialist position is being added to support the fiscal needs of the department. The total cost of the position is $37,358, and $22,000 represents the cost allocated to the Facilities Management budget. The added position will assist with utility bills, including payment, monitoring, communicating with utility providers, and supporting the collection and submission of County utility data for Assembly Bill 802.

The 2026-2027 Proposed Budget has been augmented by $2,286,437 to address these requests.

General Services - Administration

Vacant - Director of General Services

Budget Unit

#1014000000

Department Overview

General Services Administration provides oversight and direction for the General Services Department (GSD), which includes two divisions: Facilities Management and Parks and Recreation. GSD's vision is to be "valued as a trusted partner, delivering exceptional and reliable services for our customers and the community." Its mission is "to provide sound stewardship of County resources; to provide extraordinary customer service; to plan, organize, and deliver projects and services that support our customers' needs, interests, and priorities; and to develop and maintain clean and safe parks."

GSD provides centralized support for the business objectives of County departments, including facility management services, real estate leasing, and acquisition support. The Department also manages the County's network of regional and community parks, a zoo, and a regional sports complex for the recreation and enjoyment of the public. The Director and Assistant Director, with the support of the Administrative Assistant and Finance team, provide leadership, supervision, and oversight to the GSD divisions. All GSD divisions share administrative overhead costs, including the aforementioned positions.

Please visit sjgov.org/genser for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $2,181,393 is an increase of $796,577 from the 2025-2026 Adopted Budget of $1,384,816. This increase is primarily due to the transfer of five positions from Capital Projects Administration, Facilities Management, and Parks and Recreation ($699,307), an increase in data processing charges ($110,972), and salaries and benefits adjustments ($60,051); partially offset by a decrease in Cost Allocation Plan charges ($122,809).

FY27 Expenditures by Type



Salaries And Benefits	**$1,613,103**	73.95%
Centrally-Budgeted Expenses	**$286,756**	13.15%
Services And Supplies	**$281,534**	12.91%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$807,086	$816,856	$806,290	$1,613,103	100.06%
Services And Supplies	$105,259	$137,633	$281,534	$281,534	-
Centrally-Budgeted Expenses	$63,559	$198,143	$296,992	$286,756	-3.45%
Total Expenditures	**$975,904**	**$1,152,632**	**$1,384,816**	**$2,181,393**	**57.52%**

Funding Summary

The 2026-2027 Proposed Budget consists of $2,181,393 in cost reimbursements from the two GSD divisions. A distribution formula allocates these costs to each division. This formula calculates 50% based on each division's number of allocated full-time equivalent positions and 50% based on each division's budget.

FY27 Funding by Source



Cost Reimbursements	**$2,181,393**	100.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$9,100	-	-	-	-
Cost Reimbursements	$975,723	$1,125,854	$1,384,816	$2,181,393	57.52%
General Purpose Revenue	-$8,920	$26,778	-	-	-
Total Revenues	**$975,904**	**$1,152,632**	**$1,384,816**	**$2,181,393**	**57.52%**

Personnel Summary

The 2026-2027 Proposed Budget includes the transfer of five positions to centralize GSD's finance and budget functions: one Accounting Technician I, one Accounting Technician II, and one Management Analyst II from Facilities Management (#1014200000); one Accounting Technician II from Parks and Recreation (#7070300000); and one Management Analyst II from Capital Projects Administration (#1014300000).

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	3.0	8.0	5.0
Temporary (FTE)	0.0	0.7	0.7
Position Total	**3.0**	**8.7**	**5.7**

Contingency Provision

Sandy Regalo - County Administrator

Budget Unit

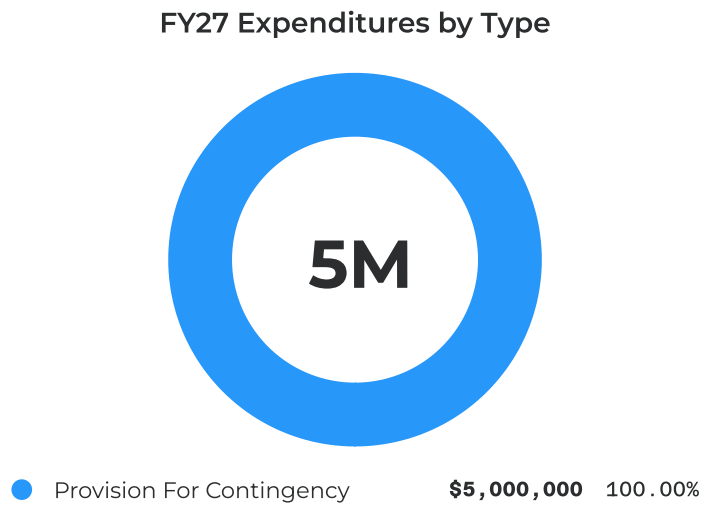
#1019000000

Department Overview

Government Code Section 29084 permits county budgets to contain an appropriation for contingencies in such an amount that the Board of Supervisors deems appropriate. In San Joaquin County, the Board established the Contingency Provision budget, which provides funds for unanticipated expenditures or revenue shortfalls occurring in all County operations during the fiscal year. The level of the appropriation is set annually as part of the County budget development process. Various factors are evaluated in determining the appropriation level. These include demands on County services, economic outlook, pending Federal and State legislative/budgetary impacts on County programs, the County's short and long-term infrastructure needs, and the availability of funds.

Expenditures Summary

The 2026-2027 Proposed Budget of $5,000,000 represents no change from the prior year.

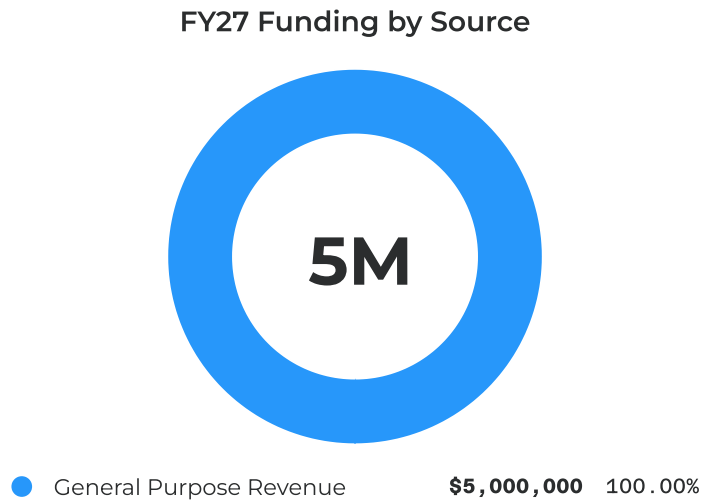


Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	$1,950,000	-	-	-	-
Provision For Contingency	-	-	$5,000,000	$5,000,000	-
Total Expenditures	**$1,950,000**	**-**	**$5,000,000**	**$5,000,000**	**-**

Funding Summary

The 2026-2027 Proposed Budget is entirely funded by General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	$1,950,000	-	$5,000,000	$5,000,000	-
Total Revenues	**$1,950,000**	**-**	**$5,000,000**	**$5,000,000**	**-**

Budget Highlights

The Contingency Provision budget is a General Fund budget which provides funds for unanticipated expenditures or revenue shortfalls occurring in all County operations during the fiscal year. The Reserve for Contingencies (#10011) is a separate General Fund Special Account, discussed below.

Use Guidelines & Policies

On October 5, 2010, the Board adopted the Use Guidelines and Policies for the Reserve for Contingencies (R-10-525) in an effort to stabilize the long-term financial viability of the County and to correct the structural imbalance of the budget over a 10-year period. The Use Guidelines and Policies are summarized below:

1. Set the Reserve at 5% of the County budget by 2020-2021.
2. Starting 2011-2012, establish a goal to provide an annual appropriation to the Reserve at a minimum of 1% of the County budget and provide an annual appropriation increase sufficient to reach the 2020-2021 goal of 5%.
3. Define the Reserve as a one-time resource and not be used to support ongoing operating expenses on an ongoing basis.
4. Use the Reserve to balance the County budget only if other options are unavailable or highly impractical.
5. Cap the annual drawdown of the Reserve at 20% of the amount appropriated in the adopted budget.

2026-2027 Reserve Level

The policy calls for the Contingency Reserve to be set at 5% of the County budget, which would have resulted in an additional contribution of $12.9 million in 2026-2027. However, due to fiscal uncertainty, the County Administrator is recommending a one-year pause on contributions to the reserve, and plans to review and recommend policy changes

to the Board in the upcoming fiscal year. The 2026-2027 Proposed Budget includes no contributions to the Contingency Reserve.

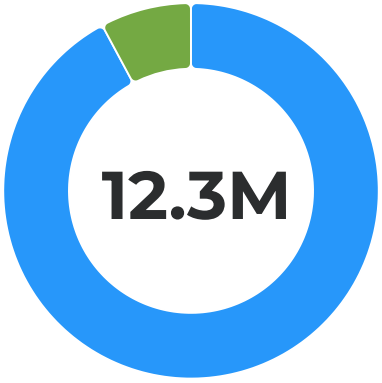
The following chart shows the Contingency Reserve levels for 2018-2019 through 2026-2027:

Fiscal Year	Budget	Reserve for Contingencies	% of Budget
2018-2019	$1,747,206,329	$87,378,644	5.00%
2019-2020	$1,803,049,348	$90,152,470	5.00%
2020-2021	$1,910,352,049	$95,517,602	5.00%
2021-2022	$2,137,967,942	$106,898,397	5.00%
2022-2023	$2,169,165,884	$108,458,294	5.00%
2023-2024	$2,591,302,580	$129,565,129	5.00%
2024-2025*	$2,823,600,727	$141,180,036	5.00%
2025-2026	$3,022,230,738	$151,111,537	5.00%
2026-2027 (Proposed)	$3,280,943,648	$151,111,537	4.60%

*The reserve was increased to $141,180,036 via Board action on January 14, 2025 (B-25-29).

Education

FY27 Expenditures by Fund

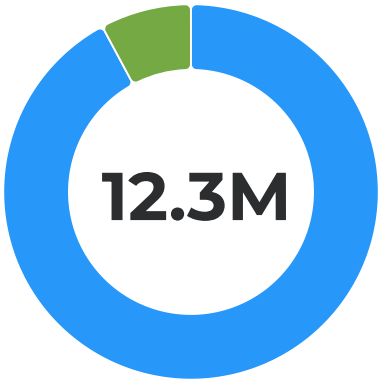


Library	**$11,316,289**	92.16%
General	**$962,719**	7.84%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$947,430	$709,538	$723,678	$962,719	33.03%
Library	$8,373,050	$10,214,838	$10,759,081	$11,316,289	5.18%
Total Expenditures	**$9,320,479**	**$10,924,376**	**$11,482,759**	**$12,279,008**	**6.93%**

FY27 Expenditures by Department



Library	**$11,316,289**	92.16%
UC Cooperative Extension	**$962,719**	7.84%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Library	$8,373,050	$10,214,838	$10,759,081	$11,316,289	5.18%
County Library	$8,373,050	$10,214,838	$10,759,081	$11,316,289	5.18%
UC Cooperative Extension	$947,430	$709,538	$723,678	$962,719	33.03%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Cooperative Extension	$947,430	$709,538	$723,678	$962,719	33.03%
Total Expenditures	**$9,320,479**	**$10,924,376**	**$11,482,759**	**$12,279,008**	**6.93%**

FY27 Funding by Source



Taxes	**$14,909,319**	121.42%
General Purpose Revenue	**$962,719**	7.84%
Intergovernmental Revenues	**$357,795**	2.91%
Charges For Services	**$39,390**	0.32%
Use Of Money And Property	**$30,000**	0.24%
Fund Balance	**-$4,020,215**	-32.74%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes	$12,035,406	$13,007,927	$14,415,443	$14,909,319	3.43%
Use Of Money And Property	$26,082	$28,225	$8,000	$30,000	275.00%
Intergovernmental Revenues	$294,869	$325,790	$345,337	$357,795	3.61%
Charges For Services	$38,732	$41,061	$43,892	$39,390	-10.26%
General Purpose Revenue	$947,430	$709,538	$723,678	$962,719	33.03%
Fund Balance	-$4,022,038	-$3,188,165	-$4,053,591	-$4,020,215	-0.82%
Total Revenues	**$9,320,479**	**$10,924,376**	**$11,482,759**	**$12,279,008**	**6.93%**

County Library

Sandy Regalo - County Administrator

Budget Unit

#6060900000

Department Overview

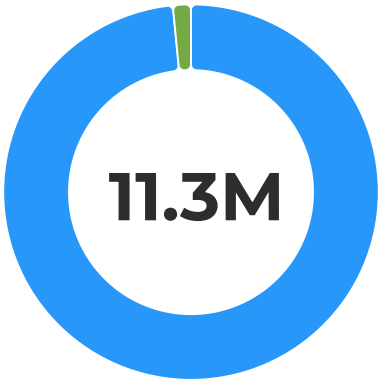
The County Library budget provides the County's share of the cost for the City/County Library System. The Library System serves the cities of Escalon, Lathrop, Manteca, Mountain House, Ripon, Stockton, and Tracy, as well as the unincorporated areas of the County. Through an agreement (A-11-62) between the County and the City of Stockton, the City operates the City/County Library System. The County's funding for Library services is composed of a library-specific dedicated property tax allocation, a pro rata share of Library fines and materials fees relative to County branch circulation, and any accumulated available balance from unspent prior years' activities.

Please visit www.ssjcpl.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $11,316,289 is an increase of $557,208 from the 2025-2026 Adopted Budget of $10,759,081, due to an increase in County Library administrative and operating costs. The budget consists of $11,140,657 in payments to the City of Stockton and $175,632 in tax administration charges.

FY27 Expenditures by Type



Other Charges	**$11,140,657**	98.45%
Services And Supplies	**$175,632**	1.55%

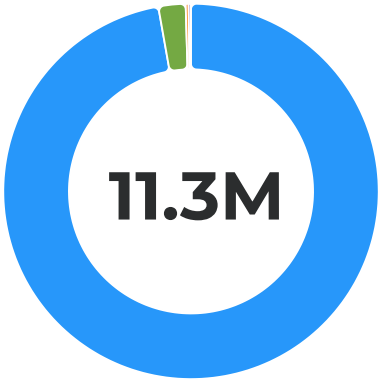
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$148,719	$155,375	$154,000	$175,632	14.05%
Other Charges	$8,224,331	$10,059,463	$10,605,081	$11,140,657	5.05%
Total Expenditures	**$8,373,050**	**$10,214,838**	**$10,759,081**	**$11,316,289**	**5.18%**

Funding Summary

The 2026-2027 Proposed Budget includes $14,909,319 in property tax revenue, $357,795 in intergovernmental revenues, and $39,390 in charges for services, resulting in a contribution of $4,020,215 to the Library Special Revenue Fund balance.

FY27 Funding by Source



Taxes	**$14,909,319**	131.75%
Intergovernmental Revenues	**$357,795**	3.16%
Charges For Services	**$39,390**	0.35%
Use Of Money And Property	**$30,000**	0.27%
Fund Balance	**-$4,020,215**	-35.53%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$12,035,406	$13,007,927	$14,415,443	$14,909,319	3.43%
Use Of Money And Property	$26,082	$28,225	$8,000	$30,000	275.00%
Intergovernmental Revenues	$294,869	$325,790	$345,337	$357,795	3.61%
Charges For Services	$38,732	$41,061	$43,892	$39,390	-10.26%
Fund Balance	-$4,022,038	-$3,188,165	-$4,053,591	-$4,020,215	-0.82%
Total Revenues	**$8,373,050**	**$10,214,838**	**$10,759,081**	**$11,316,289**	**5.18%**

Budget Highlights

The 2026-2027 Proposed Budget for the County Library reflects ongoing increases in the County's share of costs associated with salaries and benefits, utilities, contracted services, technology subscriptions, insurance, and library materials across the County's library system. Inflationary pressures on books, digital resources, and operational supplies continue to impact overall system costs. Funding supports the continuation of public service hours, literacy and educational programming, outreach services, and technology assistance provided throughout the County's libraries serving residents in incorporated and unincorporated communities.

The 2026-2027 Proposed Budget also supports continued investment in digital resources and technology services to address growing community demand for eBooks, online learning tools, internet access, and public computer availability. Funding is included to support technology replacement schedules, cybersecurity measures, and reliable network infrastructure across all library facilities.

In partnership with the City of Stockton, the Library System will continue prioritizing literacy and educational initiatives for children, teens, adults, and underserved populations, including early literacy programs, summer reading activities, homework assistance, workforce readiness resources, English language learning support, and community partnerships designed to improve access to educational opportunities and public services throughout the County's libraries.

The 2026-2027 Proposed Budget positions the County Library system to continue supporting essential library services while maintaining fiscal stewardship and adapting to the evolving needs of San Joaquin County residents. The County and the City will continue to evaluate opportunities to maximize available resources, pursue external funding, and support the long-term operational and facility sustainability of the library system.

Fund Balances

Library Special Revenue Fund

The County maintains a Library Special Revenue Fund (#20018) in which designated revenues are collected and dispersed to the City of Stockton. Fund balance as of March 31, 2026, was $24,104,827. Based on preliminary forecasts, it is projected that $4,020,215 will be added to the fund balance in 2026-2027, which includes $1,114,066 designated for operating reserves, $1,114,066 for capital improvements, and $1,792,083 left as undesignated funds.

In 2019-2020, Operating and Capital Revenues were created within the Library Special Revenue Fund (R-19-101) and will receive an annual contribution of 10% of the County's contribution to the City of Stockton.

Fiscal Year	Designated Operating Reserve Contribution	Designated Capital Improvement Reserve Contribution
2019-2020	$729,953	$1,000,000
2020-2021	693,902	693,902
2021-2022	724,200	724,200
2022-2023	800,154	800,154
2023-2024	755,754	755,754
2024-2025	1,005,946	1,005,946
2025-2026	1,060,508	1,060,508
2026-2027	1,114,066	1,114,066
Total	**$6,884,483**	**$7,154,529**

City of Stockton Fund Balance

Similarly, the City of Stockton operates the City/County Library System through a Governmental Fund. As part of the agreement, the City of Stockton reports the fund balance to the County annually. As of July 1, 2025, the County's portion of the City's Governmental Fund balance for the Library was $2,084,878. This amount is included in the City Treasury and represents unspent County funding for the City/County Library System, primarily resulting from carryover savings due to staff vacancies and supply chain delays affecting renovations and the Bookmobile. The estimated fund balance at the end of 2025-2026 is $1,947,488. The estimated fund balance at the end of 2026-2027 is $1,783,708.

Funding Requests

The 2026-2027 contribution to the City of Stockton for County Library branches is $11,140,657, consisting of base funding of $10,966,483 with additional appropriations of $174,174, which will provide resources for the following items:

Recurring	Cost
Community Service Driver (65%)	$63,493
Position Reclassifications	46,581
Summer Lunch Program	13,000
Increased Cost of Library Materials	31,000
Urban Libraries Council	6,125
Library IQ	13,975
Total	**$174,174**

The 2026-2027 Proposed Budget includes $174,174 to address these requests.

UC Cooperative Extension

Michelle Leinfelder-Miles - Cooperative Extension Director

Budget Unit

#6061500000

Department Overview

Cooperative Extension is a nationwide system for non-formal education established by Congress in 1914 to improve America's agriculture and natural resources, youth development, and family nutrition education. Cooperative Extension's mission is to help communities benefit from scientific advances made locally and at the nation's land-grant universities.

The University of California Cooperative Extension (UCCE) brings research, science-based educational programs, and innovative solutions to growers, families, and communities in San Joaquin County. Programs are delivered by university professionals and trained community volunteers.

Agricultural Programs

Farm Advisors promote agricultural economic prosperity by conducting research and extension programs that support the County's agriculture industry. Advisors annually conduct research projects and educational events that address grains and forages, vegetables, tree and vine crops, dairy, and livestock. They extend science-based information on production practices, problem diagnosis, pest and nutrient management, irrigation, and soil and water quality.

Community Programs

Nutrition, gardening, food preservation, and youth development programs promote healthy lifestyles and optimal health. UCCE's CalFresh Healthy Living (CFHL) and Expanded Food and Nutrition Education Programs (EFNEP) are designed to foster a healthy community by educating about preventing chronic diseases and obesity, reducing health disparities, improving consumer food safety practices, and reducing hunger and food insecurity. Through a unique partnership with the County Public Works Department, the Master Gardener (MG) Program promotes sustainable gardening practices, including composting and green waste diversion, water conservation and water quality, and pest management.

Delta Programming

Programming in climate-smart farming practices promotes sustainable agriculture, water quality, and the Delta and its ecosystem. Research and extension activities support growers in their decision-making.

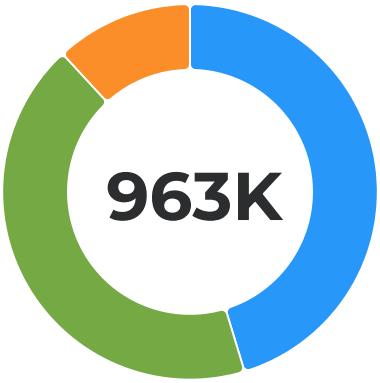
The UC Cooperative Extension budget presented here consists of the County's share of the cost.

Please visit cesanjoaquin.ucanr.edu and 2025 UCANR County Spotlight for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $962,719 is an increase of $239,041 from the 2025-2026 Adopted Budget of $723,678, primarily due to an increase in centrally-budgeted Casualty insurance and Cost Allocation Plan charges ($218,041), and the addition of an Office Assistant Specialist position ($92,118); partially offset by the deletion of a vacant Senior Office Assistant position ($88,810).

FY27 Expenditures by Type



Centrally-Budgeted Expenses	**$436,196**	45.31%
Salaries And Benefits	**$412,366**	42.83%
Services And Supplies	**$114,157**	11.86%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$357,566	$342,797	$406,970	$412,366	1.33%
Services And Supplies	$93,426	$88,667	$105,541	$114,157	8.16%
Centrally-Budgeted Expenses	$496,438	$278,074	$211,167	$436,196	106.56%
Total Expenditures	**$947,430**	**$709,538**	**$723,678**	**$962,719**	**33.03%**

Funding Summary

The 2026-2027 Proposed Budget consists of $962,719 in General Purpose Revenue.

FY27 Funding by Source



General Purpose Revenue	**$962,719**	100.00%

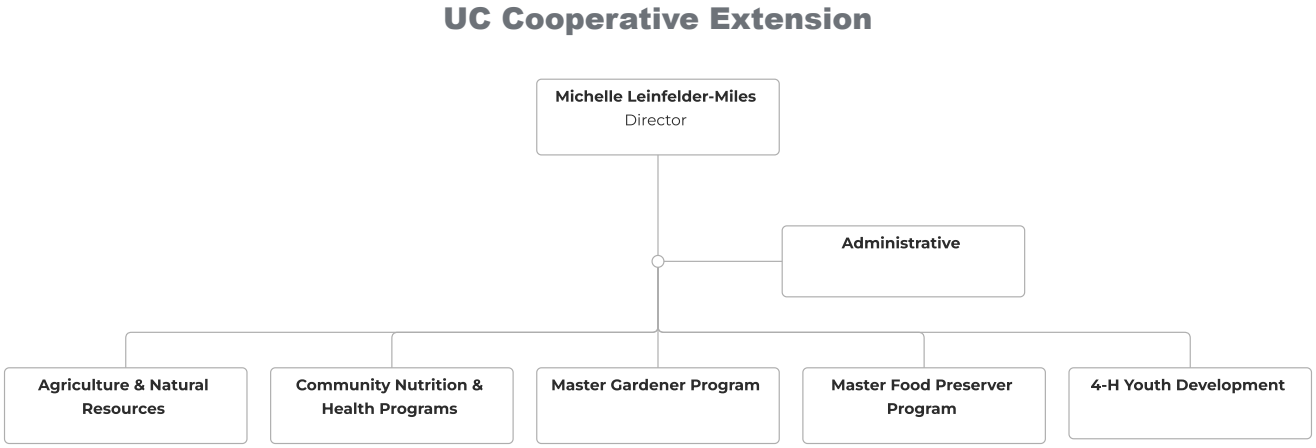
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	$947,430	$709,538	$723,678	$962,719	33.03%
Total Revenues	**$947,430**	**$709,538**	**$723,678**	**$962,719**	**33.03%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of a vacant Senior Office Assistant and the addition of an Office Assistant Specialist position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	4.0	4.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**4.0**	**4.0**	**0.0**



Budget Highlights

County support for UCCE is governed by Education Code Section 32330 and a 1960 Memorandum of Understanding (MOU) between the Regents of the University of California (UC) and the County of San Joaquin. The County supports UCCE by providing clerical and technical staff, operational support, and office facilities as established in the MOU. Through this partnership, UCCE leverages more than $4 million in State and Federal support for its research and educational mission in the County. The expansive reach of UCCE programs is achieved through uniquely collaborative funding from Federal, State, and County sources. The UCCE budget presented here consists of the County's share of the cost. In 2024-2025, the County contributed $820,357 toward the UCCE's total program budget of $5,113,628.

In 2025-2026, the MG Program partnered with County Health Care Services on the garden design for the SJ BeWell Campus. The Master Food Preserver (MFP) Program provides science-based curriculum and hands-on skills in food

preservation and safe food handling practices. In 2025-2026, the MFP Program partnered with the County Office of Emergency Services to provide food safety training for emergency preparedness. The 4-H Program supports youth well-being through confidence-building, lifelong skills development, leadership opportunities, and civic engagement. In 2025-2026, activities included Presentation Day, Fashion Revue, and summer camp.

In 2025-2026, the Delta Advisor provided expert testimony on crop production and soil salinity to the State Water Resources Control Board in opposition to the Delta Conveyance Project.

Fund Balances

4-H Youth Development Trust Fund

UCCE maintains the 4-H Youth Development Trust Fund (#81603), funded by donations, for use in 4-H educational programs. As of March 31, 2026, the balance totaled $1,556. This fund has not been utilized since 2016-2017, and its use is not anticipated during 2026-2027.

Farm Advisors Research Trust Fund

UCCE maintains the Farm Advisors Research Trust Fund (#81604), funded by donations, for use by the Farm and Home Advisors to conduct needed agricultural research within the area of responsibility of the UCCE service. As of March 31, 2026, the balance totaled $30,820. The 2026-2027 Proposed Budget does not include any transfers from this fund.

Supplemental Requests

Vehicle Cost Increases

Ongoing funding in the amount of $8,616 was requested to cover an increase in vehicle operating costs. Vehicles are critical to supporting Farm Advisor travel for field research, grower outreach, and site visits that directly contribute to County strategic priorities, including agricultural economic prosperity and climate-smart farming practices on Delta farm acreage.

The 2026-2027 Proposed Budget has been augmented by $8,616 to address the above request.

Environmental Protection

FY27 Expenditures by Fund



General	**$43,846,052**	99.99%
Fish And Game	**$2,500**	0.01%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$29,481,964	$32,499,759	$41,519,657	$43,846,052	5.60%
Fish And Game	-	$5,000	$2,500	$2,500	-
Total Expenditures	**$29,481,964**	**$32,504,759**	**$41,522,157**	**$43,848,552**	**5.60%**

FY27 Expenditures by Department



Community Development	**$17,366,514**	39.61%
Agricultural Commissioner	**$13,210,229**	30.13%
Public Works	**$7,458,046**	17.01%
Office of Emergency Services	**$5,551,625**	12.66%
LAFCo Contribution	**$259,638**	0.59%
Sheriff	**$2,500**	0.01%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Public Works	$3,300,064	$3,884,762	$7,017,228	$7,458,046	6.28%
Flood Channel Maintenance	$3,300,064	$3,884,762	$7,017,228	$7,458,046	6.28%
Sheriff	-	$5,000	$2,500	$2,500	-
Fish - Game Propagation	-	$5,000	$2,500	$2,500	-
Agricultural Commissioner	$8,497,381	$10,841,205	$12,034,993	$13,210,229	9.77%
Agricultural Commissioner	$8,497,381	$10,841,205	$12,034,993	$13,210,229	9.77%
Community Development	$13,150,856	$13,144,092	$16,650,683	$17,366,514	4.30%
Community Development Services	$13,150,856	$13,144,092	$16,650,683	$17,366,514	4.30%
Office of Emergency Services	$4,274,025	$4,370,062	$5,557,115	$5,551,625	-0.10%
Emergency Services	$3,552,131	$3,527,935	$4,717,670	$4,450,074	-5.67%
Homeland Security Grants	$721,894	$842,127	$839,445	$1,101,551	31.22%
LAFCo Contribution	$259,638	$259,638	$259,638	$259,638	-
Lafco Contribution	$259,638	$259,638	$259,638	$259,638	-
Total Expenditures	**$29,481,964**	**$32,504,759**	**$41,522,157**	**$43,848,552**	**5.60%**

FY27 Funding by Source



General Purpose Revenue	**$19,734,169**	45.01%
Cost Reimbursements	**$7,545,697**	17.21%
Intergovernmental Revenues	**$7,297,390**	16.64%
Licenses, Permits, Franchises	**$4,551,199**	10.38%
Charges For Services	**$3,099,623**	7.07%
Transfers In	**$1,373,003**	3.13%
Miscellaneous Revenues	**$244,971**	0.56%
Fines, Forfeitures, Penalties	**$2,500**	0.01%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Licenses, Permits, Franchises	$4,352,900	$4,354,879	$4,147,305	$4,551,199	9.74%
Fines, Forfeitures, Penalties	$2,173	$3,674	$2,500	$2,500	-
Intergovernmental Revenues	$7,240,156	$7,808,183	$6,860,481	$7,297,390	6.37%
Charges For Services	$2,395,797	$2,056,711	$2,516,937	$3,099,623	23.15%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Miscellaneous Revenues	$272,546	$666,784	$845,398	$244,971	-71.02%
Transfers In	$336,035	$75,301	$1,300,000	$1,373,003	5.62%
Cost Reimbursements	$4,017,802	$4,043,787	$7,110,079	$7,545,697	6.13%
General Purpose Revenue	$10,866,729	$13,494,115	$18,739,457	$19,734,169	5.31%
Fund Balance	-$2,173	$1,326	-	-	-
Total Revenues	**$29,481,964**	**$32,504,759**	**$41,522,157**	**$43,848,552**	**5.60%**

Agricultural Commissioner

Kamaljit Bagri - Agricultural Commissioner/Sealer of Weights and Measures

Budget Unit

#2024700000

Department Overview

The Office of the Agricultural Commissioner enforces the provisions of the California Food and Agricultural Code for the protection of the public's health, safety, and welfare, and to promote and protect the agricultural industry. The Agricultural Commissioner is also the Sealer of Weights and Measures and enforces the Business and Professions Code. The Sealer is responsible for testing and certifying all commercial weighing and measuring devices used for commerce; inspecting prepackaged items to assure content; testing and inspecting petroleum products for quality and label truth; and regulating procedures used by weighmasters to issue certificates for the sale of bulk products.

Please visit sjgov.org/agcomm for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $13,210,229 is an increase of $1,175,236 from the 2025-2026 Adopted Budget of $12,034,993 primarily due to increases in data processing charges ($448,148), salaries and benefits adjustments ($277,731), increases in extra-help to support the crop report ($193,851) and employee training ($149,500), the addition of one Agricultural Biologist/Standards Inspector IV position ($149,100), and the addition of one Associate Geographic Information Systems (GIS) Analyst position ($144,506).

FY27 Expenditures by Type



Salaries And Benefits	**$8,453,290**	63.99%
Centrally-Budgeted Expenses	**$2,873,003**	21.75%
Services And Supplies	**$1,709,936**	12.94%
Capital Expenditures	**$174,000**	1.32%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$5,667,232	$6,913,431	$7,775,764	$8,453,290	8.71%
Services And Supplies	$1,169,775	$1,369,969	$1,638,843	$1,709,936	4.34%
Centrally-Budgeted Expenses	$1,416,146	$2,231,308	$2,472,491	$2,873,003	16.20%
Capital Expenditures	$244,229	$326,497	$147,895	$174,000	17.65%
Total Expenditures	**$8,497,381**	**$10,841,205**	**$12,034,993**	**$13,210,229**	**9.77%**

Funding Summary

The 2026-2027 Proposed Budget includes $6,437,231 in General Purpose Revenue, $4,976,744 in State funding, including $1,850,000 in unclaimed gas tax funds and $1,625,000 in pesticide mill fee funds, $883,003 in operating transfers in, $794,500 in charges for services, and $55,651 in cost reimbursements.

FY27 Funding by Source



General Purpose Revenue	**$6,437,231**	48.73%
Intergovernmental Revenues	**$4,976,744**	37.67%
Transfers In	**$883,003**	6.68%
Charges For Services	**$794,500**	6.01%
Cost Reimbursements	**$55,651**	0.42%
Miscellaneous Revenues	**$40,100**	0.30%
Licenses, Permits, Franchises	**$23,000**	0.17%

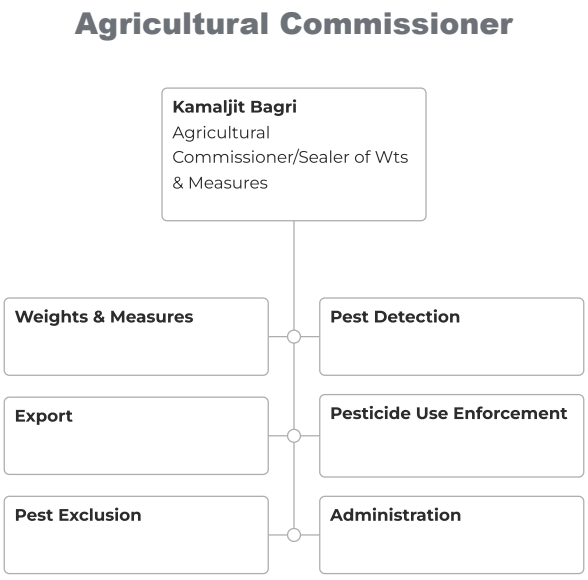
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$24,952	$28,070	$23,000	$23,000	-
Intergovernmental Revenues	$5,098,329	$5,884,887	$4,589,554	$4,976,744	8.44%
Charges For Services	$724,314	$799,825	$751,500	$794,500	5.72%
Miscellaneous Revenues	$32,416	$38,330	$40,100	$40,100	-
Transfers In	-	-	$810,000	$883,003	9.01%
Cost Reimbursements	$56,577	$63,520	$61,851	$55,651	-10.02%
General Purpose Revenue	$2,560,793	$4,026,572	$5,758,988	$6,437,231	11.78%
Total Revenues	**$8,497,381**	**$10,841,205**	**$12,034,993**	**$13,210,229**	**9.77%**

Personnel Summary

The 2026-2027 Proposed Budget includes one new Associate GIS Analyst, one new Agricultural Biologist/Standards Inspector IV and an increase of 3.4 full-time equivalent (FTE) in extra-help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	47.0	49.0	2.0
Temporary (FTE)	12.9	16.3	3.4
Position Total	**59.9**	**65.3**	**5.4**



Budget Highlights

The Office is adding one new Agricultural Biologist/Standards Inspector IV ($149,100) to assist Pesticide Use Enforcement with reviewing and closing investigations, assisting with review of inspections, training staff, and to work with the State on open investigations and is funded by the State mill fee. In addition, one new Associate GIS Analyst ($144,506) is being added to design, configure and deploy the Environmental Systems Research Institute, Inc (ESRI) platform to replace the discontinued CDFA CalTrap system. The Analyst will develop electronic trapping routes and spatial workflows to support field operations, and integrate field-collected pest detection into a centralized GIS database. This position will also develop GIS applications to support both the Weights and Measures and Pesticide Use Enforcement programs.

Unclaimed Gas Tax (UGT) Revenue

State law provides that refunds of fuel taxes may be requested for off-highway usage, such as for agricultural purposes; however, not all allowable refunds are requested. These unclaimed monies are deposited into a special fund administered by the California Department of Food and Agriculture (CDFA), with a portion distributed annually to county Agricultural Commissioners. The amount received by each county is based on the relative amount of General Fund support received in comparison to other counties and overall costs of agricultural programs. The County's share

of gas tax revenues is budgeted at $1,850,000 for 2026-2027. The UGT funds are used to cover the agricultural programs that are not covered through State contracts.

Pest Detection Programs

Pest Detection contracts typically provide funding for seasonal staff, vehicle expenses, and other supplies to deal with quarantine and eradication efforts and are budgeted at $441,495 in the 2026-2027 Proposed Budget. While funded through the State the source of the Pest Detection funding is Federal funding and contracts are not known until September, closer to when the Federal fiscal year begins. The Office budgeted the annual contract for detection trapping of exotic pests for 2026-2027 in the amount of $290,245 based on the 2025-2026 allocation. Asian Citrus Psyllid (ACP) is a pest that acts as a carrier or vector spreading huanglongbing (HLB), a devastating disease of citrus trees. The 2026-2027 Proposed Budget includes $56,641 for June 2026 through September 2026 as it is unknown at this time if the contract will be renewed. The Office received $205,000 for fiscal year 2025-2026.

In January 2026, the United States Department of Agriculture (USDA) announced a $1 million (approximately 40%) reduction to the European Grapevine Moth (EGVM) trapping program starting January 2026. In response to this reduction, the USDA instructed the CDFA to implement a risk-based survey approach. The CDFA was able to find funds for this upcoming fiscal year which is budgeted at $88,600. However, it is anticipated that there will not be industry support or Federal support to continue this program in the coming years.

Pest Exclusion Program

The 2026-2027 Proposed Budget includes $387,899 to support the Pest Exclusion Program. Since May 2024, the Agricultural Commissioner's Office has been receiving UGT revenue to fund an Agriculture Detector Dog. Waylon is a 69-pound Labrador Retriever Mix. He was born in 2022 and was abandoned twice before being donated to the National Detector Dog Training Center in Georgia by Animal Services in Douglas County. Waylon completed his Agriculture Detector Dog training in May 2024. Waylon has high energy and passion to help protect California's Agricultural Industry by sniffing our unmarked packages from parcel facilities containing regulated fruits, vegetables and other plant materials. The Office is anticipating a $297,975 contract for 2026-2027 to support the Agriculture Detector Dog, which is the primary contract included in the $387,899. Other contracts include the High Risk Pest Exclusion Program designed to inspect incoming plant materials, flowers, and produce at high-risk points of entry, such as truck shipments, air freight terminals and sea containers for $85,816 and the Sudden Oak Death Program for $4,108.

AgVenture Program

2026 marked the 20th year of the AgVenture Program. The Program has educated over 200,000 students since its inception. The Office applied for and was granted a Specialty Crop Block Grant (SCBG) award in the amount of $375,804 to cover AgVenture costs for the next three years (2025-2028). The 2026-2027 Proposed Budget includes $147,000 in services ($75,000) and supply costs ($72,000) for the Program. Any costs not reimbursed by SCBG funding will be transferred from the AgVenture fund to cover transportation and a portion of the AgVenture Program Coordinator's salary. In 2025-2026, four in-person events were held. Virtual events have continued as an integral part of AgVenture Program reaching almost 58,000 participants.

Nutria Eradication

The Delta in San Joaquin County alone contains 1,100 miles of levees that protect a deep water channel used for ship traffic to and from the Port of Stockton and 223,000 acres of production agriculture, resulting in over $500 million in agricultural crops. Nutria are large, highly invasive, semi-aquatic rodents known to burrow in levees in the areas they are found, which can cause levees to collapse, especially in times of high water runoff in spring when levees are under extreme stress due to high water levels. Levee collapse can cause the weakening and collapse of surrounding levees and cause the incursion of saline water from the San Francisco Bay, threatening the water quality not only in the Delta but to those who receive water supplies from the Delta Mendota Canal.

In 2024, the California Department of Fish and Wildlife took a total of 1,353 Nutria in Suisun Marsh and the San Joaquin River, beyond Fresno, which was a record high since the first sighting in 2017. The Department reported sighting of Nutria on Lower River Road in the Tracy area in the summer of 2024. These continued sightings are particularly troublesome due to the fact that the Delta is an extremely fragile system of levees and islands that provide water to millions of acres of farmland and people in California. Federal fiscal year 2025 was the last year for authorization of funding under the Nutria Eradication and Control Act (P.L. 116-186) and efforts are underway to re-authorize the legislation through Federal fiscal year 2030 therefore the 2026-2027 Proposed Budget does not include specific nutria eradication funding or costs. However, the County and the Office continue to work on eradication efforts at the State and Federal level.

Pesticide Enforcement Revenues

A State mill fee is assessed on pesticides sold in California, with monies collected to pay for State Department of Pesticide Regulation programs and to help counties offset the cost of its Pesticide Use Enforcement program. Revenue has increased due to an increase in sale prices of pesticides. The mill fee revenue for 2026-2027 is projected to increase slightly by $25,000 to approximately $1,625,000.

Crop Report

California Food and Agricultural Code Section 2272 mandates the Agricultural Commissioner of each county to compile an annual crop report in accordance with the methods outlined by the National Agricultural Statistics Services. The Annual Crop Report helps in providing agriculture production data to private lending institutions, Assessor, Federal, State, and local governmental agencies.

Calendar Year	Gross Ag Value
2024	$3,146,586,505
2023	$3,220,324,000
2022	$3,244,671,000
2021	$3,193,234,000
2020	$3,031,279,000

Fund Balances

The Office maintains four General Fund Special Accounts established by the Board to carry out different programs.

Agricultural Facilities Fund

The Agricultural Facilities General Fund Special Account (#12005), established in 2010, receives all fees collected for use of the County Agricultural Center. Funds are used for the replacement of furnishings, window coverings, flooring and equipment, special maintenance needs, and incidental supplies for the public use areas.

In 2025, carpets were replaced in the Assembly Rooms and the Classrooms. In September 2025, the Board approved changes to the Facility Use Policy, and updated facility use fees were incorporated into the policy(R-25-141). These fees became effective January 1, 2026.

As of March 31, 2026, the fund balance totaled $761,763. The 2026-2027 Proposed Budget includes $65,000 in operating transfers from this fund.

AgVenture Fund

As of March 31, 2026, the AgVenture General Fund Special Account (#12006) fund balance totaled $503,536. Continuation of the AgVenture Program will be dependent on grant funding, private donations, and County funding. The 2026-2027 Proposed Budget includes $45,000 in operating transfers from this fund.

Special Agriculture Inspection Fund

The Special Agriculture Inspection General Fund Special Account (#12004) captures revenues from inspection and certification services. As of March 31, 2026, the fund balance totaled $7,087,091 and did not yet include revenue earned from spring 2026 activities, including cherry inspections. The 2026-2027 Proposed Budget includes $773,003 in operating transfers from this fund.

Glassy-Winged Sharpshooter (GWSS) Prevention Fund

On January 5, 2000, the San Joaquin County GWSS task force was organized to address the threats of the GWSS in the County. Subsequently, the Board established the GWSS Prevention General Fund Special Account (#12002) to fund the program in the absence of local, State, or Federal funding availability. The original source of funding came from local wine grape industry donations. The GWSS program continues to be active, but is now funded with Federal monies through a State contract with the County. As of March 31, 2026, the fund balance totaled $64,168. The 2026-2027 Proposed Budget has no transfers from this fund.

Community Development Department

Jennifer Jolley - Director of Community Development

Budget Unit

#2025600000

Department Overview

The Community Development Department (CDD) includes four divisions: Planning, Code Enforcement, the Fire Prevention Bureau and Building Inspection.

Visit sjgov.org/commdev for more information about the Department.

Planning Division

The Planning Division reviews land use development proposals submitted by the public and processes County-initiated policy updates and is made up of two subdivisions: Current Planning and Advanced Planning. Current Planning reviews discretionary development projects, such as Conditional/Administrative Use Permits, Major/Minor Subdivisions, and processes ministerial applications such as Lot Line Adjustments and Business Licenses. Advanced Planning reviews long-term development projects, such as General Plan/Development Title Amendments, Zone Reclassifications and Quarries. During 2026-2027, staff will process amendments to the General Plan that will include updates to elements mandated by the State and continue to identify and process updates to the Development Title for clarification or correction.

Code Enforcement Division

The Code Enforcement Division provides traditional complaint-driven code enforcement services throughout the County. Typically, complaints are related to building without a permit, substandard housing, and un-permitted land use. In 2026-2027, staff's goals are to continue to address dangerous buildings and substandard housing through the Revitalization for Buildings, Land, and Dwellings Program (ReBLD) that was launched in late 2025. The purpose of this program is to rehabilitate longstanding substandard housing cases and assist in providing affordable housing opportunities to the public.

Fire Prevention Bureau

The Fire Prevention Bureau is responsible for the administration and enforcement of the California Fire Code as adopted by the County. In January 2026, the Board of Supervisors adopted the 2025 California Fire Code, which is now in effect (B-26-13). The Bureau is tasked with reviewing building plans and performing inspections to determine Fire Code compliance, reviewing appeals on fire prevention issues, certifying occupancies, providing technical consultation with County stakeholders and enforcing the County's Weed Abatement Program.

Building Inspection Division

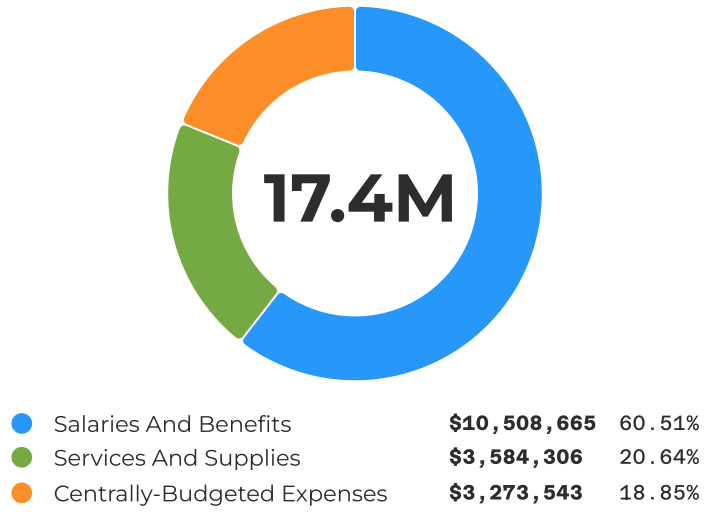
The Building Inspection Division is responsible for enforcing the adopted California Building Codes, issuing building permits, reviewing building plans, and performing building inspections to protect public safety. Inspection staff perform construction inspections of residential, agricultural, industrial, and commercial development. The Division consists of four functions: Permit Services, Permit Tracking, Plan Check Services and Inspection Services.

In 2024-2025, new permitting software (Accela) was implemented to replace outdated software. The department has recently implemented an online appointment system that allows customers to schedule meetings with staff in advance, rather than waiting for the next available representative.

Expenditures Summary

The 2026-2027 Proposed Budget of $17,366,514 is an increase of $715,831 from the 2025-2026 Adopted Budget of $16,650,683. This is primarily due to an increase in data processing charges ($333,360), an increase in Cost Allocation Plan charges ($137,526), an increase in software maintenance and subscriptions (133,700), an increase in vehicle operation costs ($55,000), and salaries and benefits adjustments ($28,686).

FY27 Expenditures by Type



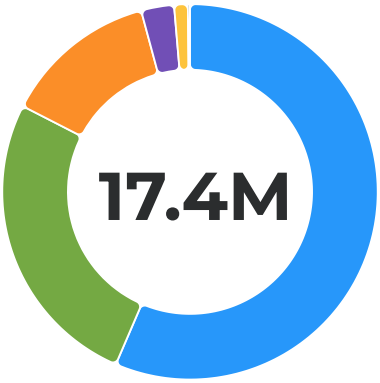
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$8,615,875	$8,783,176	$10,480,000	$10,508,665	0.27%
Services And Supplies	$2,849,813	$2,080,066	$3,425,450	$3,584,306	4.64%
Centrally-Budgeted Expenses	$1,597,458	$2,280,850	$2,745,233	$3,273,543	19.24%
Capital Expenditures	$87,711	-	-	-	-
Total Expenditures	**$13,150,856**	**$13,144,092**	**$16,650,683**	**$17,366,514**	**4.30%**

Funding Summary

The 2026-2027 Proposed Budget includes $9,806,321 in General Purpose Revenue, $4,528,199 from building permit fees and plan check revenue, $2,305,123 in revenue from planning applications, code enforcement, and other department fees, $490,000 in operating transfers from various funds, $201,706 in grant revenue, and $32,000 in cost reimbursements.

FY27 Funding by Source



●	General Purpose Revenue	**$9,806,321**	56.47%
●	Licenses, Permits, Franchises	**$4,528,199**	26.07%
●	Charges For Services	**$2,305,123**	13.27%
●	Transfers In	**$490,000**	2.82%
●	Miscellaneous Revenues	**$204,871**	1.18%
●	Cost Reimbursements	**$32,000**	0.18%

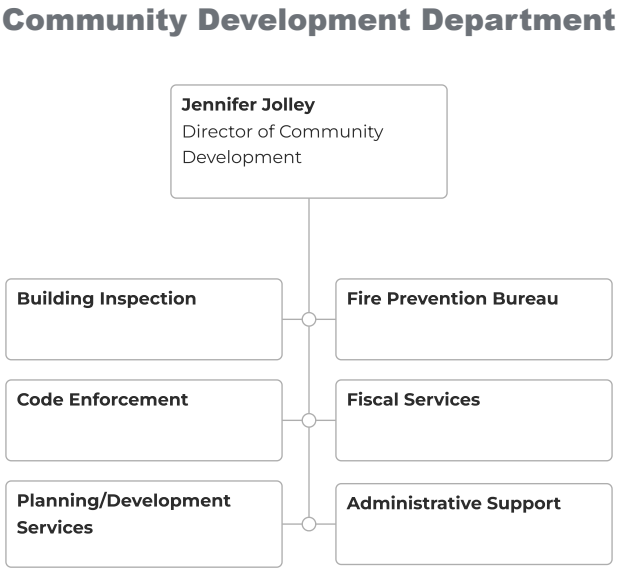
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$4,327,948	$4,326,809	$4,124,305	$4,528,199	9.79%
Intergovernmental Revenues	$47,346	$20,236	-	-	-
Charges For Services	$1,671,483	$1,256,821	$1,765,437	$2,305,123	30.57%
Miscellaneous Revenues	$240,130	$627,318	$805,298	$204,871	-74.56%
Transfers In	$336,035	$75,301	$490,000	$490,000	-
Cost Reimbursements	$106,216	$95,504	$31,000	$32,000	3.23%
General Purpose Revenue	$6,421,698	$6,742,102	$9,434,643	$9,806,321	3.94%
Total Revenues	**$13,150,856**	**$13,144,092**	**$16,650,683**	**$17,366,514**	**4.30%**

Personnel Summary

The 2026-2027 Proposed Budget includes a slight decrease in extra-help temporary full-time equivalent (FTE).

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	63.0	63.0	0.0
Temporary (FTE)	0.8	0.7	(0.1)
Position Total	**63.8**	**63.7**	**(0.1)**



Budget Highlights

The 2026-2027 Proposed Budget for the Community Development Department includes an increase of $715,831 from the 2025-2026 Adopted Budget, which is largely due to a $528,310 increase in centrally-budgeted charges, including data processing charges, Casualty insurance, and Cost Allocation Plan charges. Data processing charges include $148,042 for the addition of an Information Systems Analyst III that will be allocated to the Information Systems Division but will be dedicated to CDD to assist the department with resolving system issues related to the permitting software Accela. The position will be funded by increased permit fee revenue.

The 2026-2027 Proposed Budget includes an increase of $503,000 for outside counsel and planning services to support development projects which will be funded by an increase in planning services fees. In addition, there is a decrease of $600,000 due to the end of the Regional Early Action Plan (REAP) 2.0 grant, which funded the creation of the ReBLD program to rehabilitate underutilized properties that contain houses deemed to be substandard thereby increasing the potential for additional housing inventory. When CDD assumed responsibility for the Substandard Housing and Dangerous Buildings Program from the Environmental Health Department four years ago, there were 249 open cases. Since then, CDD has successfully resolved 224 of those cases. Of the remaining 25 cases, 19 have the potential to qualify as ReBLD projects. Additionally, through this grant, CDD has created 75 new housing opportunities by rehabilitating residential properties that were previously uninhabitable.

In 2024-2025, a cost recovery mechanism was established to recover staff costs for code enforcement cases. In 2026-2027, the cost recovery rate is expected to increase to 40% with $96,000 in code enforcement revenue projected as the Department improves its billing practices.

Fund Balances

Disability Access Education - CDD Share Fund

The Disability Access Education CDD Share General Fund Special Account (#12234) is used to reimburse costs for mandated disability-access education and training, funded through the CDD's share of the Disability Access Education Fee collected with permits. The fund balance as of March 31, 2026, was $64,937. The 2026-2027 Proposed Budget includes no transfers from this fund.

Enforcement Agency Cost Recovery Fund

The Enforcement Agency Cost Recovery General Fund Special Account (#13422) serves as a revolving account used to reimburse CDD for costs associated with housing abatement activities until those costs are recovered through special tax assessments. The fund balance as of March 31, 2026, was $483,125. The 2026-2027 Proposed Budget includes $200,000 in operating transfers from this fund.

Agricultural Mitigation Fund

The Agricultural Mitigation Trust Fund (#81322) holds payments made by project applicants for Board-approved in-lieu fees for agricultural mitigation required as conditions of approval for Planning projects. The fund balance as of March 31, 2026, was $50,213. The 2026-2027 Proposed Budget includes no transfers from this fund.

Environmental Impact Filing Fee Fund

The Environmental Impact Filing Fee Trust Fund (#81324) is a clearing account for fees collected on behalf of the California Department of Fish and Wildlife or the County Clerk when a Notice of Determination or Notice of Exemption is filed for a planning project. The fund balance as of March 31, 2026, was $34,849. The 2026-2027 Proposed Budget includes no transfers from this fund.

Planning Consultant Deposit Trust Fund

The Planning Consultant Deposit Trust Fund (#81328**)** holds client deposits for large development projects. Deposits are used to reimburse CDD for time-and-materials and consultant costs incurred on the client's behalf. The fund balance as of March 31, 2026, was $141,093. The 2026-2027 Proposed Budget includes $849,000 in transfers from this fund based on anticipated deposits for new projects, recognized as planning division charges for services.

State – Green Building Standards Fund

The State of California Green Building Standards Trust Fund (#81332) is a clearing account for fees collected under green building requirements. These fees are remitted quarterly to the State of California. The fund balance as of March 31, 2026, was $9,454. The 2026-2027 Proposed Budget includes no transfers from this fund.

CDD Disability Access Education Fee State of California Share Fund

The CDD Disability Access Education Fee State of California Share Trust Fund (#81334) is a clearing account for the State's share of the Disability Access Education fee collected with business licenses. These fees are remitted quarterly to the State of California. The fund balance as of March 31, 2026, was $209. The 2026-2027 Proposed Budget includes no transfers from this fund.

CDD Information Technology Fee Fund

The CDD Information Technology Fee Trust Fund (#81335) is used to support CDD's technology-related expenses. Fees collected for this fund are used to offset the cost of software maintenance. The fund balance as of March 31, 2026, was $662,926. The 2026-2027 Proposed Budget includes $250,000 in operating transfers from this fund.

Planning – Recording Certification Fee Fund

The Planning Recording Certification Fee Trust Fund (#81345) is a clearing account for fees paid by applicants to cover the cost of recording documents. The fund holds these fees until they are remitted to the appropriate recording agency. The fund balance as of March 31, 2026, was $37,411. The 2026-2027 Proposed Budget includes no transfers from this fund.

California Strong Motion Instrumentation Program (SMIP) Trust Fund

The California Strong Motion Instrumentation Program Trust Fund (#81346) is a clearing account for seismic and geological hazard fees. These fees are remitted quarterly to the State of California. The fund balance as of March 31, 2026, was $37,730. The 2026-2027 Proposed Budget includes no transfers from this fund.

General Plan Implementation Fund

The General Plan Implementation Trust Fund (#81590) is used to support the cost of future General Plan updates and implementation activities. Revenue for this fund is generated from fees collected with building permits. The fund balance as of March 31, 2026, was $1,028,497. The 2026-2027 Proposed Budget includes no transfers from this fund.

Imaging-Technology Fund

The Imaging-Technology Trust Fund (#81591) is used to support the long-term retention of building plans as required under Section 19850 of the Health and Safety Code. Fees collected for this fund are used to offset imaging costs to maintain official plan records. The fund balance as of March 31, 2026, was $543,017. The 2026-2027 Proposed Budget includes $40,000 in operating transfers from this fund.

Office of Emergency Services

Tiffany Cacho - Director of Emergency Operations

Budget Units

#2026000000, 2026000150

Department Overview

Office of Emergency Services

The Office of Emergency Services (OES) leads Countywide efforts to strengthen preparedness, coordinate response, and reduce disaster risk. As the County's lead emergency management agency, OES provides oversight, situational awareness, logistical coordination, and mutual aid support to County departments, cities, special districts, and State and Federal partners, ensuring a unified response to incidents of any scale. Through strategic planning, collaboration, and innovation, OES works to protect lives and property and to support the County's long-term resilience.

The Emergency Operations Plan (EOP), supported by 23 annexes, provides the framework for coordinated emergency management across all mission areas. OES maintains and updates these plans to align with current requirements and best practices while emphasizing training, exercises, and workforce development to ensure operational readiness.

OES aligns its programs with the Planning, Organizing, Equipping, Training, and Exercising (POETE) framework, and maintains 24 hours a day, 7 days per week readiness to support incident coordination, public alerting, and recovery operations. The Department also strengthens capacity through the Emergency Operations Center (EOC) Support Teams Program and ongoing staff credentialing.

A whole-community approach guides OES partnerships with local jurisdictions, private sector, and community organizations, enhancing coordination and communication. Investments in public alert systems, unmanned aerial systems (UAS), and Geographic Information System (GIS) capabilities further support real-time decision-making and effective response.

Homeland Security Grants

OES oversees and provides financial management for Homeland Security Grants (HSG), aimed at supporting initiatives in preventing, protecting against, mitigating, responding to, and recovering from acts of terrorism and other threats. This grant equips recipients with the necessary resources to implement the National Preparedness System and contribute to the National Preparedness Goal of building a secure and resilient nation.

Please visit sjgov.org/oes for more information.

To learn more about preparedness or find information on a current incident, please visit SJReady.org.

Expenditures Summary

The 2026-2027 Proposed Budget of $5,551,625 is a decrease of $5,490 from the 2025-2026 Adopted Budget of $5,557,115, primarily due to decreases in grant-related project expenses ($858,195), and salaries and benefits adjustments ($36,451), offset by increases in capital expenditures ($620,545) and centrally-budgeted Cost Allocation Plan charges ($214,381).

FY27 Expenditures by Type



Salaries And Benefits	**$2,138,468**	38.52%
Services And Supplies	**$1,927,086**	34.71%
Capital Expenditures	**$755,499**	13.61%
Centrally-Budgeted Expenses	**$730,572**	13.16%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,411,198	$1,798,895	$2,178,457	$2,138,468	-1.84%
Services And Supplies	$1,254,322	$1,651,190	$2,755,998	$1,927,086	-30.08%
Centrally-Budgeted Expenses	$383,729	$240,113	$487,706	$730,572	49.80%
Capital Expenditures	$1,224,776	$679,864	$134,954	$755,499	459.82%
Total Expenditures	**$4,274,025**	**$4,370,062**	**$5,557,115**	**$5,551,625**	**-0.10%**

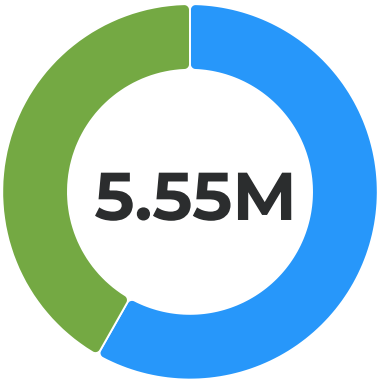
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Emergency Services	$3,552,131	$3,527,935	$4,717,670	$4,450,074	-5.67%
Homeland Security Grants	$721,894	$842,127	$839,445	$1,101,551	31.22%
Total Expenditures	**$4,274,025**	**$4,370,062**	**$5,557,115**	**$5,551,625**	**-0.10%**

Funding Summary

The 2026-2027 Proposed Budget includes $3,230,979 in General Purpose Revenue and $2,320,646 in State and Federal revenues from the California Department of Water Resources (DWR) Delta Flood Emergency Response Round 3 Grant, Emergency Management Performance Grant (EMPG), American Rescue Plan Act (ARPA), Hazard Mitigation Grant Program (HMGP) and the State Homeland Security Grant Program (SHSGP).

FY27 Funding by Source



General Purpose Revenue	**$3,230,979**	58.20%
Intergovernmental Revenues	**$2,320,646**	41.80%

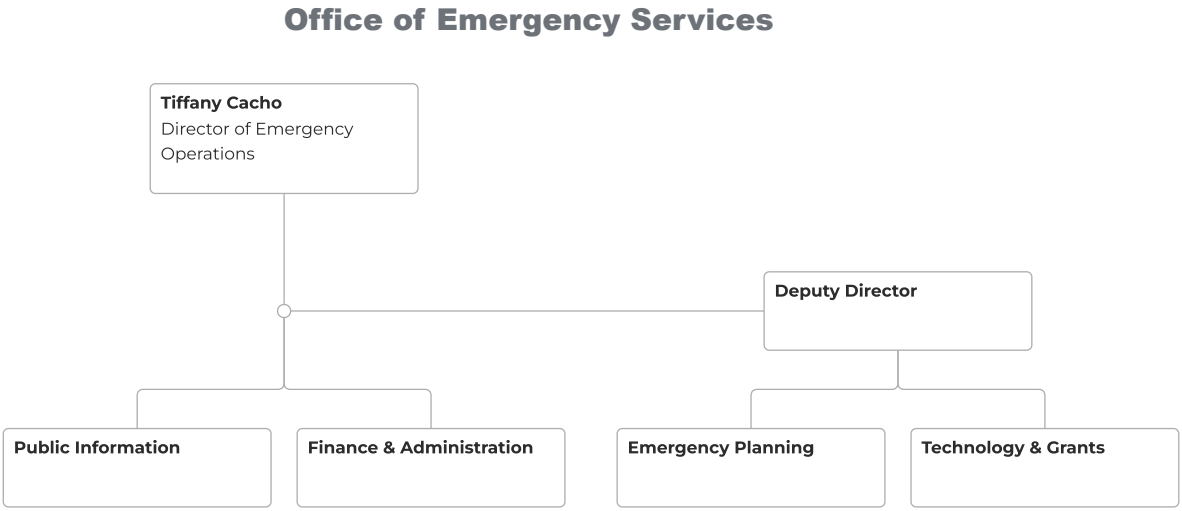
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$2,094,481	$1,903,060	$2,270,927	$2,320,646	2.19%
Charges For Services	-	$64	-	-	-
Miscellaneous Revenues	-	$1,136	-	-	-
Cost Reimbursements	$554,945	-	-	-	-
General Purpose Revenue	$1,624,599	$2,465,803	$3,286,188	$3,230,979	-1.68%
Total Revenues	**$4,274,025**	**$4,370,062**	**$5,557,115**	**$5,551,625**	**-0.10%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	12.0	12.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**12.0**	**12.0**	**0.0**



Budget Highlights

December 2022 to January 2023 and February to July 2023 Storms

From December 2022 through July 2023, San Joaquin County experienced severe winter storms and successive atmospheric river events, prompting a local emergency proclamation on January 1, 2023, later ratified by the Board (R-23-1). County departments coordinated response efforts addressing flooding, power outages, evacuations, and infrastructure impacts, while implementing emergency protective measures. The County secured a Federal Emergency Management Agency (FEMA) Major Presidential Disaster Declaration, with total damages exceeding $100 million and approximately $6.6 million in eligible response costs. To date, about $4 million remains pending reimbursement as recovery and closeout efforts continue.

Emergency Management Performance Grant (EMPG)

The Emergency Management Performance Grant (EMPG), administered by FEMA, remains a foundational funding source for sustaining local emergency management capabilities. The 2026-2027 Proposed Budget includes $261,868 in EMPG revenue to support planning updates, training delivery, exercise implementation, and core program administration.

EMPG funding directly supports compliance with Federal capability standards and enables the County to maintain baseline readiness across all mission areas. However, potential Federal funding adjustments or reductions may affect future allocations, creating uncertainty for long-term staffing, training, and program sustainability. OES will continue to monitor Federal guidance and advocate for stable funding to preserve local preparedness and response capacity.

California Department of Water Resources (DWR) Delta Flood Emergency Response Grant Program, Round 3

In 2023-2024, the Department received a $1.7 million grant award from the DWR under the Delta Flood Emergency Response Grant Program. Round 3 builds upon prior grant-funded initiatives designed to enhance flood preparedness and operational coordination within the Delta region.

Program priorities include expanded evacuation planning, improvements to emergency alert and warning systems, sheltering coordination enhancements, and procurement of additional flood-fighting and emergency response supplies. These investments strengthen regional flood response capabilities, reduce risk to life and property, and

improve readiness for future high-water events. The 2026-2027 Proposed Budget includes $926,049 of remaining funds from this program.

American Rescue Plan Act (ARPA) Funds

On December 13, 2022, the Board of Supervisors awarded $598,000 in ARPA funds (B-22-692) to OES for training, EOC upgrades, and emergency response equipment. An additional $121,329 was requested in 2023-2024 (B-24-115) for emergency response vehicles. The 2026-2027 Proposed Budget includes $21,178 of remaining funds for EOC training in August 2026.

Hazard Mitigation Program

OES received a $375,000 Hazard Mitigation Grant in 2023-2024 to expand the Local Hazard Mitigation Plan into a Multi-Jurisdictional Hazard Mitigation Plan (R-22-79). This initiative will integrate cities, special districts, and stakeholders to create a comprehensive, Countywide risk reduction strategy. The 2026-2027 Proposed Budget includes $10,000 of remaining funds. Final submission to Cal OES and FEMA is expected by late 2026.

Homeland Security Grants

During 2025-2026, OES met with the Local Approval Authority, which includes representatives from local police, local and rural fire, and emergency medical services agencies to fund projects that directly support the County's first responders.

The 2026-2027 Proposed Budget reflects the priorities established by the Local Approval Authority and focuses on investing grant funds to support the FEMA's four national priorities and projects that benefit the County in the areas of law enforcement, local fire districts, and community outreach initiatives.

In 2026-2027, Homeland Security Grant Program funds from the 2024 and 2025 grant years will provide $1,101,551 to support the following projects:

- $475,000 – Mobile command equipment for the Tracy Police Department
- $119,329 – Patrol vehicle interface program (mobile gateways) for the Sheriff's Office
- $100,000 – Police emergency command vehicle for Delta College
- $97,500 – Communication tower for South San Joaquin County Fire Authority
- $82,008 – Drone, night Vision, and tracking devices for the Sheriff's Office
- $65,038 – Equipment for the Sheriff's Office Operation Dighton Little exercise
- $40,500 – Boat, trailer, and supplies for the Lodi Fire Department
- $30,288 – Re-budgeted funds from fiscal year 2024 grant pending project development
- $27,000 – Preparedness outreach for OES
- $26,889 – Grant administration
- $25,000 – Mobile command post supplies for the Tracy Police Department
- $12,999 – Drone equipment (NCARE Program) for Waterloo Morada Fire

During fiscal year 2025-2026, the Department expects to complete and finalize all outstanding procurement associated with the 2022-2024 grant years including:

- $379,772 – Mobile command vehicle and equipment for the Lodi Police Department
- $249,998 – Protective equipment for San Joaquin County fire districts
- $126,876 – Utility truck and utility trailer for the Sheriff Office Dive Team
- $63,271 – Protective equipment for the Registrar of Voters' Office
- $45,209 – Camera equipment to combat violent extremism for County law enforcement
- $33,522 – Community readiness outreach fliers
- $19,335 – Equipment for the Lodi Police Department in Response and Preparedness

Supplemental Requests

Vehicle Cost Increases

Ongoing funding in the amount of $28,600 was requested to cover increased vehicle and equipment operating costs. Maintaining these vehicles and equipment in a state of readiness is essential to ensure effective emergency response and sustained operational capability.

The 2026-2027 Proposed Budget has been augmented by $28,600 to address the above request.

Fish and Game

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2026500000

Department Overview

The Fish and Game Program provides funding for the protection and propagation of natural resources as prescribed by the State Fish and Game code. This Program is fully supported by fines collected for Fish and Game violations and is operated at a level determined by available funding.

Expenditures Summary

The 2026-2027 Proposed Budget of $2,500 represents no change from the 2025-2026 Adopted Budget, and will be used to help offset costs of the Trout Stocking Program at Shumway Oak Grove Regional Park.

FY27 Expenditures by Type



Transfers Out **$2,500** 100.00%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	-	$5,000	$2,500	$2,500	-
Total Expenditures	**-**	**$5,000**	**$2,500**	**$2,500**	**-**

Funding Summary

The 2026-2027 Proposed Budget is funded by $2,500 in Fish and Game Code violation fine revenue.

FY27 Funding by Source



Fines, Forfeitures, Penalties	**$2,500**	100.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$2,173	$3,674	$2,500	$2,500	-
Fund Balance	-$2,173	$1,326	-	-	-
Total Revenues	**-**	**$5,000**	**$2,500**	**$2,500**	**-**

Budget Highlights

For many years, an annual contribution of $7,000 from the Fish and Game Special Revenue Fund was made to support the Trout Stocking Program at Shumway Oak Grove Regional Park. However, the fund balance was depleted in 2020-2021 and was no longer available to support the program. The Fish and Game Special Revenue Fund has experienced a minimal increase in annual fees collected, allowing for a portion to again support the program.

Fund Balances

Fish and Game Fund

As of March 31, 2026, the fund balance of the Fish and Game Special Revenue Fund (#20005) was $6,824. There is no fund balance designated for use in the 2026-2027 Proposed Budget.

LAFCo Contribution

Sandy Regalo - County Administrator

Budget Unit

#2026700000

Department Overview

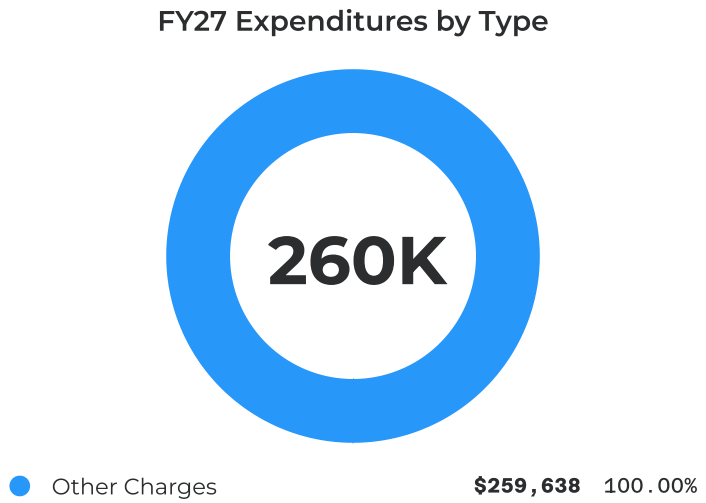
The Local Agency Formation Commission (LAFCo) is established under the provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 - 57550). LAFCos are mandated in each California county to discourage urban sprawl, preserve open space and prime agricultural lands, efficiently provide government services, and encourage the orderly formation and development of local agencies.

The five-member San Joaquin LAFCo consists of two County Supervisors, two Mayors or Councilmembers representing cities, and a member of the general public. The LAFCo operating budget is governed by LAFCo, not by the Board of Supervisors. The County LAFCo budget reflects only the County's contribution, not the portion contributed by cities or other LAFCo revenues.

Please visit sjlafco.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget for the County's contribution to LAFCo of $259,638 is unchanged from the 2025-2026 Adopted Budget.

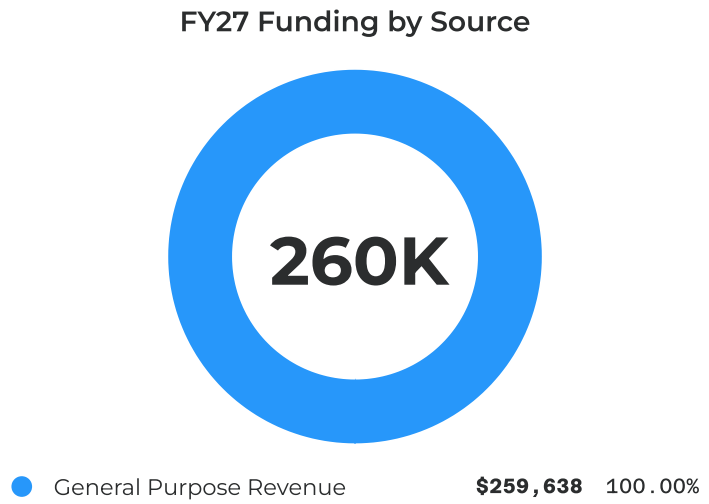


Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Other Charges	$259,638	$259,638	$259,638	$259,638	-
Total Expenditures	**$259,638**	**$259,638**	**$259,638**	**$259,638**	**-**

Funding Summary

The 2026-2027 Proposed Budget consists of $259,638 in General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	$259,638	$259,638	$259,638	$259,638	-
Total Revenues	**$259,638**	**$259,638**	**$259,638**	**$259,638**	**-**

Budget Highlights

The 2026-2027 Proposed Budget for the County's contribution to LAFCo is $259,638 and remains unchanged from the 2025-2026 Adopted Budget, matching the total contribution from the eight cities within the County.

The proposed LAFCo operating budget for 2026-2027 totals $686,691, consisting of $515,983 in salaries and benefits, and $170,708 in operating expenses. Funding is provided by the County's contribution of $259,638, the contribution from cities totaling $259,638, and $167,415 from filing fees and interest.

Public Works - Flood Channel Maintenance

Najee Zarif - Director of Public Works

Budget Unit

#2024100000

Department Overview

The Flood Channel Maintenance Division is responsible for the inspection, cleaning, and maintenance of more than 117 miles of Federal project channels and over 200 miles of non-project channels throughout San Joaquin County. The Division ensures that flood control infrastructure is maintained in compliance with Federal and State standards to protect lives, property, and critical infrastructure from flood risk.

Through routine inspections, vegetation management, erosion repair, rodent control, and encroachment removal, the Division works to preserve levee integrity and maintain required inspection ratings. These efforts are essential to sustaining levee accreditation and regulatory compliance.

Please visit sjgov.org/pw for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,458,046 is an increase of $440,818 from the 2025-2026 Adopted Budget of $7,017,228, primarily due to an increase in vehicle operating expenses ($300,562), the addition of an Equipment Operator Foreman position ($126,889), an increase in data processing and Cost Allocation Plan charges ($54,419), salaries and benefits adjustments ($47,263), and an increase in Public Works allocated service department costs ($24,850); partially offset by the deletion of a vacant Senior Engineering Aide position ($111,774).

FY27 Expenditures by Type



Salaries And Benefits	**$4,825,246**	64.70%
Services And Supplies	**$2,390,052**	32.05%
Centrally-Budgeted Expenses	**$242,748**	3.25%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$2,078,295	$2,449,211	$4,762,868	$4,825,246	1.31%
Services And Supplies	$1,109,131	$1,246,795	$2,071,640	$2,390,052	15.37%
Centrally-Budgeted Expenses	$112,638	$132,649	$182,720	$242,748	32.85%
Capital Expenditures	-	$56,108	-	-	-
Total Expenditures	**$3,300,064**	**$3,884,762**	**$7,017,228**	**$7,458,046**	**6.28%**

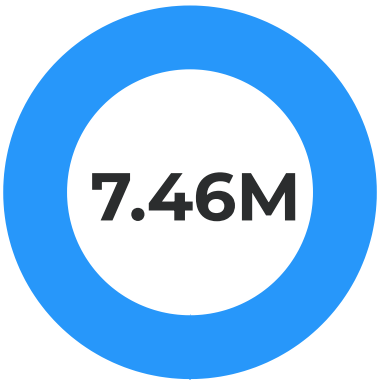
Funding Summary

The 2026-2027 Proposed Budget is fully funded by cost reimbursements from San Joaquin Flood Control and Water Conservation District Zone 9 and Zone 10, and the San Joaquin Flood Control Assessment Fund.

The Division's primary revenue sources include assessment-based funding and negotiated allocations from San Joaquin Flood Control and Conservation Districts Zone 9 and Zone 10, the San Joaquin County Flood Control Assessment Fund, and the Levee Construction and Maintenance Assessment (LCMA).

For additional information on these programs, please visit sjwater.org.

FY27 Funding by Source



Cost Reimbursements **$7,458,046** 100.00%

Funding by Source

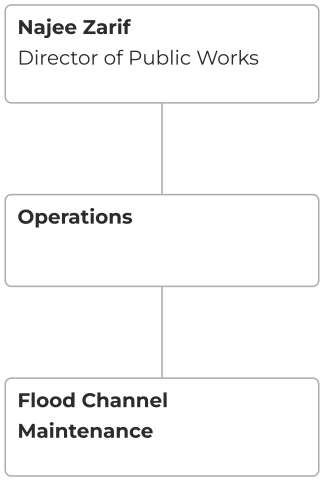
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Cost Reimbursements	$3,300,064	$3,884,762	$7,017,228	$7,458,046	6.28%
Total Revenues	**$3,300,064**	**$3,884,762**	**$7,017,228**	**$7,458,046**	**6.28%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of an Equipment Operator Foreman position and the deletion of a vacant Senior Engineering Aide. This new supervisory position will increase operational capacity, improve field coordination, enhance oversight of maintenance activities, ensure the Division can meet its expanded service obligations and maintain compliance with enhanced Federal and State maintenance standards.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	39.0	39.0	0.0
Temporary (FTE)	4.5	4.5	0.0
Position Total	**43.5**	**43.5**	**0.0**

Public Works Flood Channel Maintenance



Budget Highlights

The Flood Channel Maintenance Division budget of $7,458,046 provides funding for the personnel, equipment, and operational resources necessary to maintain over 300 miles of levees and flood control channels. These facilities are subject to increasingly stringent operation and maintenance standards. As a result, the Division has implemented an enhanced maintenance program designed to maintain full accreditation of County-maintained levees that provide critical urban flood protection.

Division priorities include:

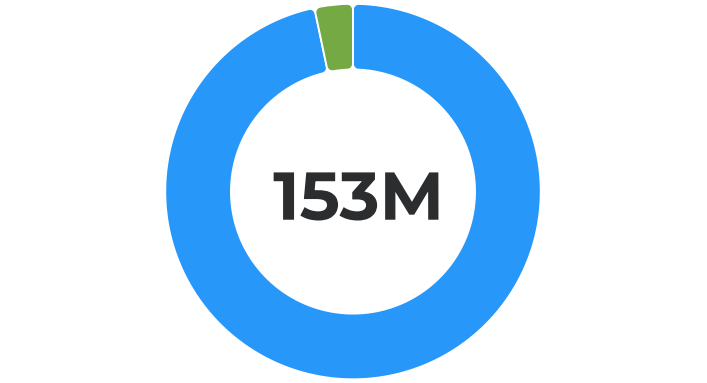
- Maintaining acceptable inspection ratings
- Completing erosion repairs and vegetation management
- Filling vacant positions to fully implement the enhanced maintenance program
- Optimizing staffing and equipment resources

These efforts ensure regulatory compliance, infrastructure reliability, and continued protection for County residents.

General Government

The General Government rollup excludes Internal Service Funds.

FY27 Expenditures by Fund

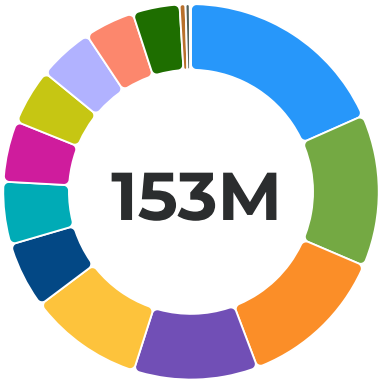


General	**$147,619,512**	96.70%
Recorders Modernization	**$5,038,993**	3.30%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$296,710,606	$227,435,106	$145,958,290	$147,619,512	1.14%
Recorders Modernization	$496,318	$514,634	$2,052,801	$5,038,993	145.47%
Total Expenditures	**$297,206,924**	**$227,949,739**	**$148,011,091**	**$152,658,505**	**3.14%**

FY27 Expenditures by Department



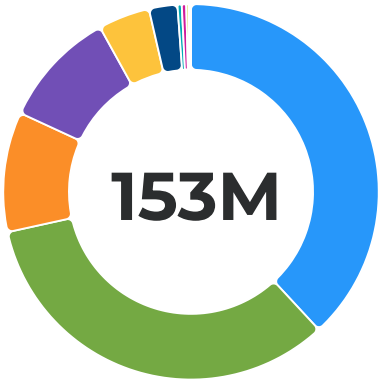
Assessor-Recorder-County Clerk	**$28,045,116**	18.37%
Operating Transfers	**$19,924,357**	13.05%
Auditor-Controller	**$19,579,969**	12.83%
Human Resources	**$16,310,848**	10.68%
Registrar of Voters	**$14,996,293**	9.82%
Treasurer-Tax Collector	**$8,711,139**	5.71%
Equipment Use Allowance/Debt Service	**$8,248,625**	5.40%
County Counsel	**$7,968,868**	5.22%
Board of Supervisors	**$7,328,783**	4.80%
County Administrator	**$7,269,676**	4.76%
Tobacco Settlement	**$6,600,000**	4.32%
Purchasing & Support Services	**$6,189,041**	4.05%
Public Works	**$760,790**	0.50%
Economic Promotion	**$575,000**	0.38%
Rebates/Refunds & Judgments/Damages	**$150,000**	0.10%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Board of Supervisors	$5,218,591	$6,768,029	$7,524,764	$7,328,783	-2.60%
Board of Supervisors	$4,133,449	$5,290,870	$6,274,764	$6,578,783	4.85%
Board of Supervisor-Fund1	$151,704	$341,400	$250,000	$150,000	-40.00%
Board of Supervisor-Fund2	$374,900	$300,000	$250,000	$150,000	-40.00%
Board of Supervisor-Fund3	$200,000	$285,000	$250,000	$150,000	-40.00%
Board of Supervisor-Fund4	$150,784	$285,361	$250,000	$150,000	-40.00%
Board of Supervisor-Fund5	$207,754	$265,398	$250,000	$150,000	-40.00%
County Administrator	$8,127,367	$8,803,853	$7,526,337	$7,269,676	-3.41%
County Administrator	$8,127,367	$8,803,853	$7,526,337	$7,269,676	-3.41%
Auditor-Controller	$7,655,278	$14,759,038	$19,320,389	$19,579,969	1.34%
Auditor-Controller	$7,605,037	$8,572,569	$8,769,171	$8,618,237	-1.72%
ACO-ERP Support	$50,241	$6,186,469	$10,551,218	$10,961,732	3.89%
Operating Transfers	$197,374,460	$112,007,960	$19,550,897	$19,924,357	1.91%
Operating Transfers	$197,374,460	$112,007,960	$19,550,897	$19,924,357	1.91%
Tobacco Settlement	$7,300,000	$9,000,000	$7,000,000	$6,600,000	-5.71%
Tobacco Settlement	$7,300,000	$9,000,000	$7,000,000	$6,600,000	-5.71%
Treasurer-Tax Collector	$7,568,477	$7,753,227	$8,498,430	$8,711,139	2.50%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Treasurer-Tax Collector	$5,525,307	$5,795,822	$6,437,578	$6,528,024	1.40%
Revenue And Recovery	$2,043,170	$1,957,405	$2,060,852	$2,183,115	5.93%
Assessor-Recorder-County Clerk	$16,903,081	$19,660,679	$24,686,011	$28,045,116	13.61%
Assessor	$12,698,385	$15,128,459	$18,534,623	$18,630,405	0.52%
Recorder-County Clerk	$3,708,378	$4,017,586	$4,098,587	$4,375,718	6.76%
Recorder-Equipment Automation	$496,318	$514,634	$2,052,801	$5,038,993	145.47%
Purchasing & Support Services	$4,379,864	$4,888,611	$6,103,137	$6,189,041	1.41%
Purchasing Support Svs	$4,379,864	$4,888,611	$6,103,137	$6,189,041	1.41%
County Counsel	$6,104,010	$6,881,787	$8,259,011	$7,968,868	-3.51%
County Counsel	$6,104,010	$6,881,787	$8,259,011	$7,968,868	-3.51%
Human Resources	$11,664,417	$14,259,226	$16,792,669	$16,310,848	-2.87%
Human Resources	$11,664,417	$14,259,226	$16,792,669	$16,310,848	-2.87%
Registrar of Voters	$15,142,947	$13,212,871	$12,870,037	$14,996,293	16.52%
Registrar of Voters	$15,142,947	$13,212,871	$12,870,037	$14,996,293	16.52%
Economic Promotion	$730,035	$685,042	$770,000	$575,000	-25.32%
Economic Promotion	$730,035	$685,042	$770,000	$575,000	-25.32%
Public Works	$685,909	$584,383	$711,659	$760,790	6.90%
Surveyor	$685,909	$584,383	$711,659	$760,790	6.90%
Rebates/Refunds & Judgments/Damages	$149,393	$456,127	$150,000	$150,000	-
Rebate-Refun-Judgment-Damage	$149,393	$456,127	$150,000	$150,000	-
Equipment Use Allowance/Debt Service	$8,203,093	$8,228,907	$8,247,750	$8,248,625	0.01%
Bldg-Equip Use And Debt Svs	$8,203,093	$8,228,907	$8,247,750	$8,248,625	0.01%
Total Expenditures	**$297,206,924**	**$227,949,739**	**$148,011,091**	**$152,658,505**	**3.14%**

FY27 Funding by Source



General Purpose Revenue	**$58,169,348**	38.10%
Cost Reimbursements	**$51,062,069**	33.45%
Charges For Services	**$15,774,363**	10.33%
Transfers In	**$15,376,012**	10.07%
Miscellaneous Revenues	**$6,781,674**	4.44%
Fund Balance	**$3,726,675**	2.44%
Taxes	**$575,000**	0.38%
Use Of Money And Property	**$567,507**	0.37%
Fines, Forfeitures, Penalties	**$330,000**	0.22%
Licenses, Permits, Franchises	**$182,857**	0.12%
Intergovernmental Revenues	**$113,000**	0.07%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$762,456	$685,042	$770,000	$575,000	-25.32%
Licenses, Permits, Franchises	$202,361	$183,590	$198,661	$182,857	-7.96%
Fines, Forfeitures, Penalties	$374,793	$332,879	$300,000	$330,000	10.00%
Use Of Money And Property	$745,299	$642,931	$711,728	$567,507	-20.26%
Intergovernmental Revenues	$1,676,578	$816,021	$110,000	$113,000	2.73%
Charges For Services	$12,258,235	$14,538,340	$12,160,901	$15,774,363	29.71%
Miscellaneous Revenues	$7,230,570	$7,606,280	$7,198,810	$6,781,674	-5.79%
Transfers In	$9,993,468	$12,475,523	$15,192,393	$15,376,012	1.21%
Cost Reimbursements	$34,858,962	$42,306,752	$44,339,838	$51,062,069	15.16%
General Purpose Revenue	$229,555,550	$148,978,388	$66,266,668	$58,169,348	-12.22%
Fund Balance	-$451,349	-$616,005	$762,092	$3,726,675	389.01%
Total Revenues	**$297,206,924**	**$227,949,739**	**$148,011,091**	**$152,658,505**	**3.14%**

Summary - Assessor-Recorder

Steve J. Bestolarides - Assessor-Recorder-County Clerk

The functions of the Assessor-Recorder-County Clerk are mandated, while service levels are discretionary.

The Assessor is dedicated to preparing fair and equitable assessments for all taxable property in San Joaquin County. The Department has a constitutional responsibility to determine the value of and assess all taxable property in the County.

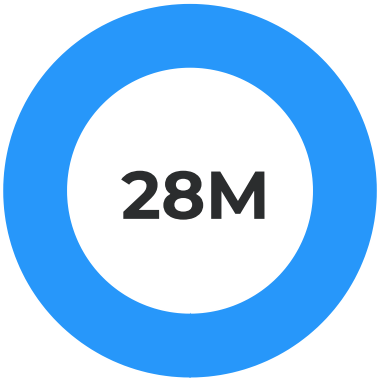
The Recorder-County Clerk maintains public records, records documents, and files notary public bonds. The Recorder-County Clerk issues and registers marriage licenses, vital statistics, and other public documents. Additionally, the Recorder-County Clerk receives passport applications on behalf of the U.S. Department of State.

This is a summary of the budgets administered by the Assessor-Recorder-County Clerk (ARCC):

- 1011100000 – Assessor
- 2025900000 – Recorder-County Clerk
- 2025901000 – Recorder-Equipment/Automation

Please visit sjgov.org/assessor for more information.

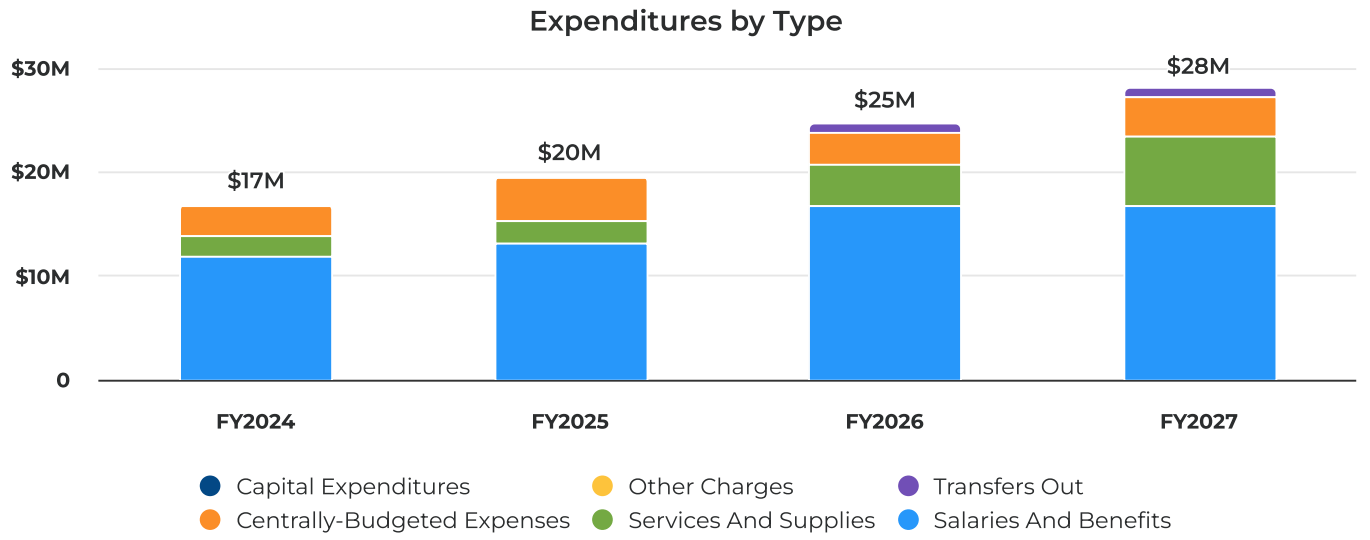
FY27 Expenditures by Functional Area



General Government **$28,045,116** 100.00%

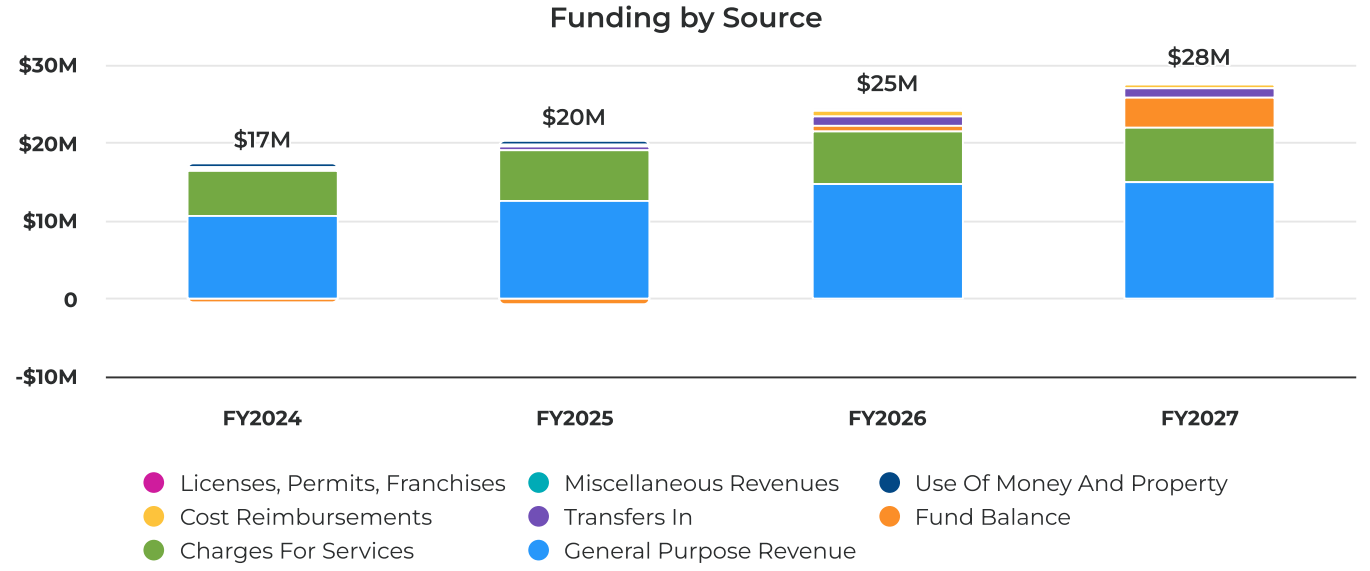
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$16,406,763	$19,146,045	$22,633,210	$23,006,123	1.65%
Assessor	$12,698,385	$15,128,459	$18,534,623	$18,630,405	0.52%
Recorder-County Clerk	$3,708,378	$4,017,586	$4,098,587	$4,375,718	6.76%
Recorders Modernization	$496,318	$514,634	$2,052,801	$5,038,993	145.47%
Recorder-Equipment Automation	$496,318	$514,634	$2,052,801	$5,038,993	145.47%
Total Expenditures	**$16,903,081**	**$19,660,679**	**$24,686,011**	**$28,045,116**	**13.61%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$11,861,649	$13,112,552	$16,737,579	$16,683,873	-0.32%
Services And Supplies	$1,930,248	$2,117,772	$3,938,542	$6,791,802	72.44%
Centrally-Budgeted Expenses	$2,980,584	$4,192,779	$3,021,242	$3,680,459	21.82%
Other Charges	$5,101	$4,076	$6,421	$9,800	52.62%
Capital Expenditures	-	-	-	$17,000	-
Transfers Out	$125,499	$233,500	$982,227	$862,182	-12.22%
Total Expenditures	**$16,903,081**	**$19,660,679**	**$24,686,011**	**$28,045,116**	**13.61%**



Funding by Source

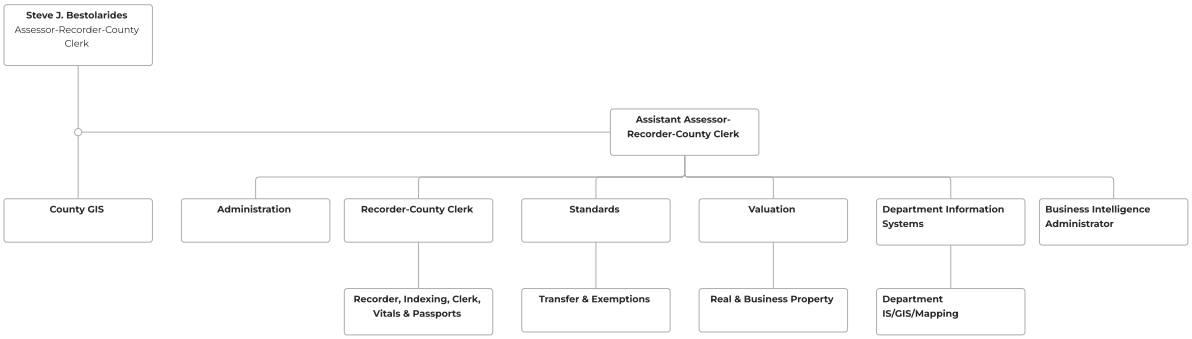
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$2,942	$3,259	$3,661	$2,857	-21.96%
Use Of Money And Property	$347,179	$413,373	$311,728	$417,507	33.93%
Charges For Services	$5,855,293	$6,370,093	$6,659,096	$7,019,955	5.42%
Miscellaneous Revenues	$19,176	$68,754	$389,918	$221,466	-43.20%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers In	$263,387	$425,157	$1,332,377	$1,167,350	-12.39%
Cost Reimbursements	$306,675	$380,481	$538,614	$506,388	-5.98%
General Purpose Revenue	$10,559,777	$12,615,567	$14,688,525	$14,982,918	2.00%
Fund Balance	-$451,349	-$616,005	$762,092	$3,726,675	389.01%
Total Revenues	**$16,903,081**	**$19,660,679**	**$24,686,011**	**$28,045,116**	**13.61%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	117.0	117.0	0.0
Temporary (FTE)	1.2	2.5	1.3
Position Total	**118.2**	**119.5**	**1.3**

Assessor-Recorder-County Clerk



Assessor

Steve J. Bestolarides - Assessor-Recorder-County Clerk

Budget Unit

#1011100000

Department Overview

Functions of the Assessor-Recorder-County Clerk (ARCC) are mandated, while service levels are discretionary.

The Assessor produces annual property assessment rolls based on property tax revenue, including real and personal property. The Assessor discovers, values, and enrolls all taxable property in the County. The Department also determines the change in property ownership status and values of property with the difference; monitors the planting/removal of all commercial trees and vines; administers the constitutional exemption on young trees and vines; revalues Williamson Act property annually; makes reductions to Proposition 13 values where appropriate; administers various tax exemption programs; maintains the Countywide ownership data parcel maps; and produces and maintains the Geographic Information System (GIS) parcel layer and maps.

Approximately 85% of the local public agencies' General Purpose Revenue comes from property taxes. The Assessor's property tax assessment roll establishes the property tax base for all local government agencies in the County, including cities, public safety, special districts, and school districts. Maximum revenue is achieved only through an active, fair, and complete assessment program.

Please visit sjgov.org/assessor for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $18,630,405 is an increase of $95,782 from the 2025-2026 Adopted Budget of $18,534,623, primarily due to increases in centrally-budgeted Casualty insurance and Cost Allocation Plan charges ($473,935), and software and licenses costs ($232,482); partially offset by a decrease in professional services for geographic information systems projects ($386,250), salaries and benefits adjustments ($92,616), and decreases in centrally-budgeted Data Processing charges ($75,577), and computer supplies and maintenance ($75,000).

FY27 Expenditures by Type



Salaries And Benefits	**$13,677,708**	73.42%
Centrally-Budgeted Expenses	**$3,060,665**	16.43%
Services And Supplies	**$1,882,232**	10.10%
Other Charges	**$9,800**	0.05%

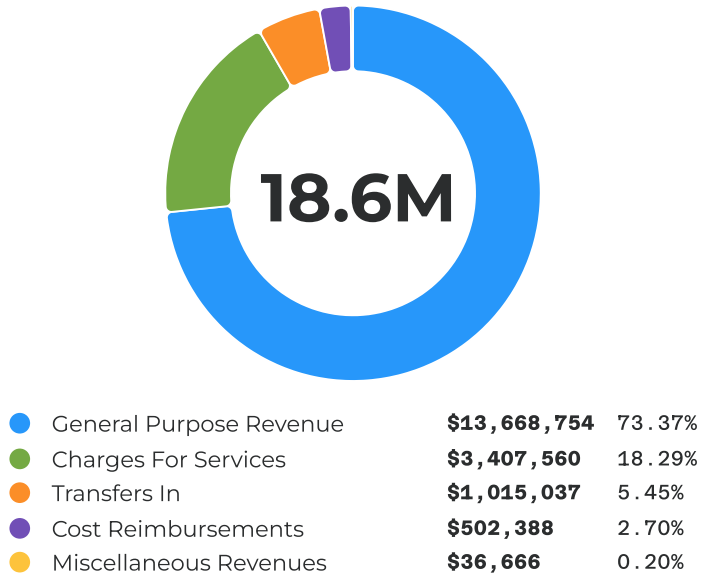
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$9,545,172	$10,602,957	$13,752,851	$13,677,708	-0.55%
Services And Supplies	$1,018,564	$1,176,768	$2,119,576	$1,882,232	-11.20%
Centrally-Budgeted Expenses	$2,129,547	$3,344,659	$2,655,775	$3,060,665	15.25%
Other Charges	$5,101	$4,076	$6,421	$9,800	52.62%
Total Expenditures	**$12,698,385**	**$15,128,459**	**$18,534,623**	**$18,630,405**	**0.52%**

Funding Summary

The 2026-2027 Proposed Budget includes $13,668,754 in General Purpose Revenue, $3,407,560 in charges for services, and operating transfers in of $1,015,038.

FY27 Funding by Source



General Purpose Revenue	**$13,668,754**	73.37%
Charges For Services	**$3,407,560**	18.29%
Transfers In	**$1,015,037**	5.45%
Cost Reimbursements	**$502,388**	2.70%
Miscellaneous Revenues	**$36,666**	0.20%

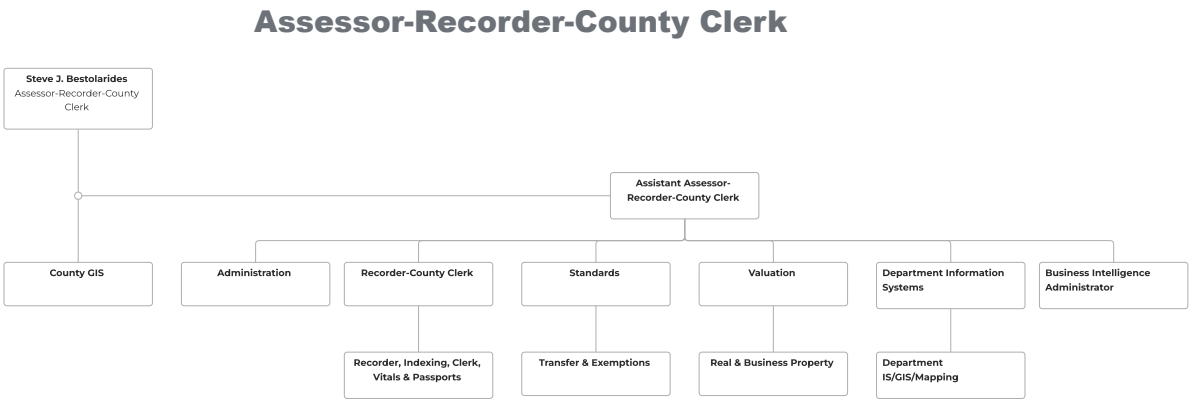
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$2,511,196	$2,777,085	$2,937,602	$3,407,560	16.00%
Miscellaneous Revenues	$36,806	$69,160	$200,000	$36,666	-81.67%
Transfers In	$69,243	$209,875	$1,075,796	$1,015,037	-5.65%
Cost Reimbursements	$304,354	$375,816	$536,614	$502,388	-6.38%
General Purpose Revenue	$9,776,786	$11,696,523	$13,784,611	$13,668,754	-0.84%
Total Revenues	**$12,698,385**	**$15,128,459**	**$18,534,623**	**$18,630,405**	**0.52%**

Personnel Summary

The 2026-2027 Proposed Budget includes no full-time position changes from the prior year. Temporary Full-Time Equivalents (FTEs) have been increased from 1.2 to 1.7, primarily to provide administrative assistance.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	91.0	91.0	0.0
Temporary (FTE)	1.2	1.7	0.5
Position Total	**92.2**	**92.7**	**0.5**



Budget Highlights

The Assessor is aligning its 2026 operations with the Board of Supervisors' commitment to Organizational Innovation and Fiscal Responsibility. Following a period of sustained growth since 2013, the Department is entering a transitional economic phase. Although the fiscal foundation remains stable, the broader environment reflects "volatile stability," characterized by stagnant home prices, a roughly 20% decline in sales volume relative to early 2025 levels, and persistently high borrowing costs.

With document recordings trending below prior years, the Department is strategically leveraging existing staffing resources to address an anticipated increase in Proposition 8 (Decline-in-Value) filings and assessment appeals. This approach supports the continued delivery of fair, accurate, and timely property assessments during changing market conditions.

Fund Balances

Assessor's Automation Fund

As of March 31, 2026, the Assessor's Automation General Fund Special Account (#10225) had a balance of $599,544. The fund is used for automation projects, automation upgrades, administrative support, and services. This special account is supported by dedicated Assessor-related revenues, including cost recoveries and fees associated with assessment activities. The 2026-2027 Proposed Budget includes the use of $110,000 in operating transfers in from this fund.

Recorder's Modernization Fund

The Recorder's Modernization Special Revenue Fund (#20037) had a balance as of March 31, 2026, of $9,785,856. The 2026-2027 Proposed Budget includes transfers of $755,432 to the Assessor's budget to fund the maintenance and management of equipment and automation efforts. This fund is discussed further in the Recorder-Equipment-Automation budget (#2025901000).

Recorder's Vital and Health Statistics Fund

As of March 31, 2026, the Recorder's Vital and Health Statistics General Fund Special Account (#12020) had a balance of $644,643. The fund is used to support Public Health Services' efforts to maintain and update its vital records database. The 2026-2027 Proposed Budget includes a total of $131,584 in operating transfers from this fund, of which $71,584 in

the Assessor’s budget to support administration and Information Technology staff time. This fund is discussed further in the Recorder-County Clerk budget (#2025900000).

Electronic Recording Delivery System Fund

The Electronic Recording Delivery System General Fund Special Account (#10227) supports electronic real property document recording, security, and compliance efforts. As of March 31, 2026, the fund balance was $1,041,919. The 2026-2027 Proposed Budget includes a planned use of $123,584, of which $78,021 is in the Assessor's budget to support electronic real property document recording, security, and compliance efforts. This fund is discussed further in the Recorder-Equipment-Automation budget (#2025901000).

Countywide GIS Fund

As of March 31, 2026, the Countywide GIS General Fund Special Account (#12235) had a balance of $282,362. The fund supports the cooperative Aerial Photo Acquisition Program (APAP), which provides high-quality, analytical-grade imagery. Photos are updated every two years, and participating departments make voluntary annual contributions to support the program. There are no transfers included in the 2026-2027 Proposed Budget from this fund.

Recorder-County Clerk

Steve J. Bestolarides - Assessor-Recorder-County Clerk

Budget Unit

#2025900000

Department Overview

Functions of the Assessor-Recorder-County Clerk (ARCC) are mandated, while service levels are discretionary.

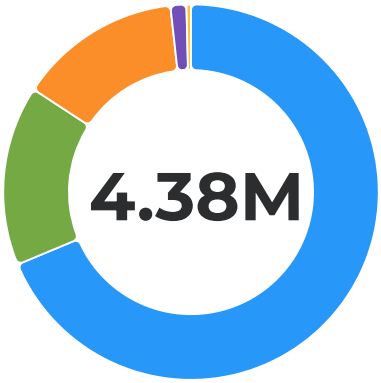
The Recorder-County Clerk (RCC) maintains recorded parcel maps, property, birth, marriage, and death records. It also records fictitious business name statements; issues marriage licenses; processes notary bonds; registers process servers, unlawful detainer assistants, and professional photocopiers; processes Department of Fish & Wildlife notices of determination; and receives passport applications on behalf of the U.S. Department of State.

Please visit sjgov.org/recorder for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $4,375,718 is an increase of $277,131 from the 2025-2026 Adopted Budget of $4,098,587, primarily due to increases in centrally-budgeted data processing and Cost Allocation Plan charges ($233,269), and the addition of extra-help costs ($44, 121).

FY27 Expenditures by Type



Salaries And Benefits	**$3,006,165**	68.70%
Services And Supplies	**$678,367**	15.50%
Centrally-Budgeted Expenses	**$614,186**	14.04%
Transfers Out	**$60,000**	1.37%
Capital Expenditures	**$17,000**	0.39%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$2,316,477	$2,509,595	$2,984,728	$3,006,165	0.72%
Services And Supplies	$547,604	$544,925	$688,392	$678,367	-1.46%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Centrally-Budgeted Expenses	$844,297	$843,066	$365,467	$614,186	68.06%
Capital Expenditures	-	-	-	$17,000	-
Transfers Out	-	$120,000	$60,000	$60,000	-
Total Expenditures	**$3,708,378**	**$4,017,586**	**$4,098,587**	**$4,375,718**	**6.76%**

Funding Summary

The 2026-2027 Proposed Budget includes $2,944,063 in charges for services, $1,314,164 in General Purpose Revenue, and $106,750 in operating transfers in.

FY27 Funding by Source



Charges For Services	**$2,944,063**	67.28%
General Purpose Revenue	**$1,314,164**	30.03%
Transfers In	**$106,750**	2.44%
Cost Reimbursements	**$4,000**	0.09%
Miscellaneous Revenues	**$3,884**	0.09%
Licenses, Permits, Franchises	**$2,857**	0.07%

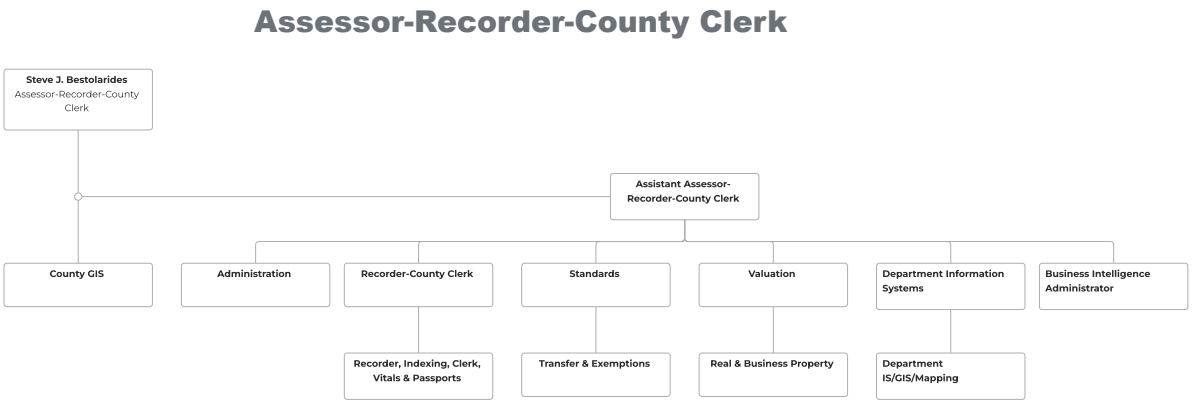
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$2,942	$3,259	$3,661	$2,857	-21.96%
Charges For Services	$2,752,255	$2,917,523	$2,966,594	$2,944,063	-0.76%
Miscellaneous Revenues	-$17,630	-$405	$3,918	$3,884	-0.87%
Transfers In	$185,499	$173,500	$218,500	$106,750	-51.14%
Cost Reimbursements	$2,321	$4,665	$2,000	$4,000	100.00%
General Purpose Revenue	$782,991	$919,044	$903,914	$1,314,164	45.39%
Total Revenues	**$3,708,378**	**$4,017,586**	**$4,098,587**	**$4,375,718**	**6.76%**

Personnel Summary

The 2026-2027 Proposed Budget includes no full-time position changes from the prior year. Temporary Full-Time Equivalents (FTEs) of 0.8 have been added primarily to provide over-the-counter support.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	26.0	26.0	0.0
Temporary (FTE)	0.0	0.8	0.8
Position Total	**26.0**	**26.8**	**0.8**



Budget Highlights

For fiscal year 2026-2027, the Recorder-County Clerk continues to prioritize operational efficiency and accessibility amid increasing service demands and rising overhead costs. The Department is advancing digital modernization efforts, including expanding e-Filing capabilities for official records and business property filings, implementing digital tracking systems to support Assembly Bill (AB) 1466 compliance, which requires identifying and removing discriminatory language in recorded property documents, and enhancing the Assessed Value Tool to provide taxpayers with more immediate and transparent access to property information. The 2026-2027 Proposed Budget includes $30,000 in professional services to support compliance with AB 1466.

The Department also remains committed to maintaining and expanding access to in-person services. The Lathrop Satellite Office continues to be a successful model, offering vital records, passports, and recording services to South County residents. Building on this approach, the Recorder-County Clerk is exploring expansion to additional locations.

Fund Balances

Recorder’s Vital & Health Statistics Fund

As of March 31, 2026, the Recorder’s Vital and Health Statistics General Fund Special Account (#12020) had a balance of $644,643. The fund is used to support Public Health Services’ efforts to maintain and update its vital records' database, supported by fees collected for certified copies of vital records, including birth, death, and marriage certificates, as authorized under the California Health and Safety Code and related statutes. Use is restricted to vital records and health statistics functions. The 2026-2027 Proposed Budget includes a total of $131,584 in operating transfers from this fund, of which $60,000 is in the Recorder-County Clerk budget to support database-related costs. This fund is discussed further in the Assessor budget (#1011100000).

Recorder’s Modernization Fund

The Recorder's Modernization Special Revenue Fund (#20037) had a balance of $7,065,113 as of March 31, 2026. The 2026-2027 Proposed Budget included a transfer in of $46,750 in the Recorder-County Clerk budget to support maintenance and management of equipment and automation efforts. This fund is discussed further in the Recorder-Equipment/Automation budget (#2025901000).

Recorder - Equipment/Automation

Steve J. Bestolarides - Assessor-Recorder-County Clerk

Budget Unit

#2025901000

Department Overview

The Recorder's Modernization Fund is established by Government Code Section 27361(c) and can be used "solely to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents."

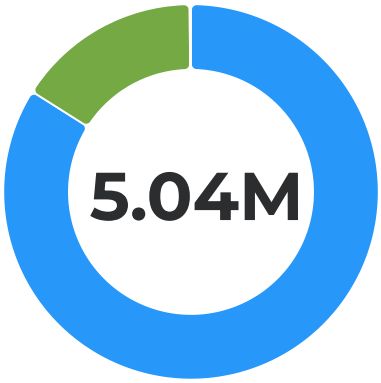
This budget centralizes special purpose revenues and expenditures for the ongoing support, maintenance, and improvement of the Recorder's micrographic and data automation.

Please visit sjgov.org/assessor for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $5,038,993 is an increase of $2,986,192 from the 2025-2026 Adopted Budget of $2,052,801, primarily due to an increase in professional services for costs related to historical records preservation, and imaging ($3,072,931), partially offset by a decrease in operating transfers out ($120,045).

FY27 Expenditures by Type



Services And Supplies	**$4,231,203**	83.97%
Transfers Out	**$802,182**	15.92%
Centrally-Budgeted Expenses	**$5,608**	0.11%

Expenditures by Type

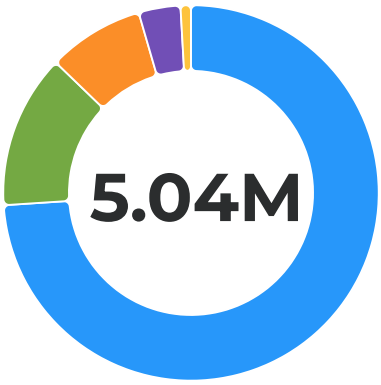
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$364,080	$396,079	$1,130,574	$4,231,203	274.25%
Centrally-Budgeted Expenses	$6,739	$5,054	-	$5,608	-
Transfers Out	$125,499	$113,500	$922,227	$802,182	-13.02%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Expenditures	**$496,318**	**$514,634**	**$2,052,801**	**$5,038,993**	**145.47%**

Funding Summary

The 2025-2026 Proposed Budget includes $3,726,675 in use of fund balance, $668,332 in recording charges for services, and $417,507 in interest income.

FY27 Funding by Source



Fund Balance	**$3,726,675**	73.96%
Charges For Services	**$668,332**	13.26%
Use Of Money And Property	**$417,507**	8.29%
Miscellaneous Revenues	**$180,916**	3.59%
Transfers In	**$45,563**	0.90%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$347,179	$413,373	$311,728	$417,507	33.93%
Charges For Services	$591,842	$675,484	$754,900	$668,332	-11.47%
Miscellaneous Revenues	-	-	$186,000	$180,916	-2.73%
Transfers In	$8,645	$41,782	$38,081	$45,563	19.65%
Fund Balance	-$451,349	-$616,005	$762,092	$3,726,675	389.01%
Total Revenues	**$496,318**	**$514,634**	**$2,052,801**	**$5,038,993**	**145.47%**

Budget Highlights

The 2026-2027 Proposed Budget includes $2,300,000 to support the restoration, preservation, and imaging of the County's historical records, including deed books, assessment roll books, and plat maps. These materials are of significant historical value and remain vulnerable due to their age and current storage conditions. Funding will support comprehensive conservation efforts, including the careful dismantling of bound volumes; cleaning and stabilization of individual sheets; removal of non-archival repairs, adhesives, and residual glue; mending of tears; and deacidification. Records will be encapsulated in archival, lay-flat enclosures and rebound into custom-fitted binders to ensure long-term protection and accessibility. The project also includes preparing detailed treatment reports, large-

scale imaging of records, and delivering and installing appropriate archival shelving and cabinetry to support proper storage and preservation moving forward.

Fund Balances

Recorder's Modernization Fund

The Recorder's Modernization Special Revenue Fund Special Account (#20037) is the operating fund for the Recorder-Equipment/Automation budget. As of March 31, 2026, the fund had a balance of $7,065,113. The fund is supported by State-mandated recording fees collected pursuant to California Government Code Section 27361.1, which authorizes an additional fee to support recorder modernization and system improvements. Use of these funds is restricted to modernization, technology upgrades, equipment, and related administrative costs within the Recorder's Office. The 2026-2027 Proposed Budget includes $3,726,675 in use of fund balance to support the ongoing maintenance and management of equipment and automation efforts in the Recorder-Equipment/Automation budget, $755,432 in operating transfers out to the Assessor budget (#1011100000), and $46,750 in operating transfers out to the Recorder-County Clerk budget (#2025900000).

Electronic Recording Delivery System Fund

The Electronic Recording Delivery System Fund (#10227) supports electronic real property document recording, security, and compliance efforts. As of March 31, 2026, the fund balance was $1,041,919. The fund is supported by small per-document fees added to standard recording charges paid by title companies, lenders, escrow companies, and property owners. The 2026-2027 Proposed Budget includes a planned use of $123,584, of which $45,563 is in the Recorder-Equipment/Automation budget to support the Department of Justice (DOJ) Electronic Recording Delivery System (ERDS) and the SECURE program, which focuses on secure electronic recording. This fund is discussed further in the Assessor budget (#1011100000).

Supplemental Requests

Historical Records Asset Preservation and Imaging

One-time funding was requested in the amount of $2,300,000 to help offset the total cost of $4,600,000 for the restoration, preservation, and imaging of San Joaquin County's historical land records, which include valuable water rights records. Restoration is anticipated to prevent data loss and protect property assets resulting from severe pest infestation and environmental deterioration in the current warehouse. The remaining $2,300,000 required to complete the project will be funded through the Recorder's Modernization Special Revenue Fund (#20037).

A General Fund contribution for restoration, preservation, and imaging of San Joaquin County's historical records is not included in the 2026-2027 Proposed Budget.

Auditor-Controller

Jeffery M. Woltkamp, CPA, CGMA - Auditor-Controller

Budget Units

#1010800000, #1010801000

Department Overview

The Auditor-Controller's Office (ACO) provides accounting and auditing services for departments, districts, and agencies throughout the County. Functions of the Auditor-Controller are mandated, while service levels are discretionary. The Office operates the following divisions:

General Accounting Division

The ACO's General Accounting Division functions as the County's financial hub. It maintains the County general ledger and is responsible for financial reporting and controls. This includes the County's annual financial audit; single audits of Federal grant programs in accordance with Title 2, Code of Federal Regulations, Part 200 - Uniform Administrative Requirements, Cost Principles; and Audit Requirements for Federal Awards to non-Federal Entities. This Division also tracks and accounts for grant money from Federal and State sources allocated for schools, human services, public safety, and realignment.

Payroll Division

The ACO's Payroll Division maintains payroll records, documents, and filings using the PeopleSoft Human Resources Management System. In April 2026, the County began implementation of the human resources and payroll module of Workday Enterprise Management Cloud (Workday), the County's new Enterprise Resource Planning (ERP) system, with an anticipated go-live date in October 2027.

Internal Audit Division

The ACO maintains an Internal Audit Division which performs mandated and discretionary audits for County departments.

Property Tax Division

The Property Tax Division calculates and allocates the property tax apportionments and assessments for various jurisdictions within the County.

Enterprise Resource Planning (ERP) Support

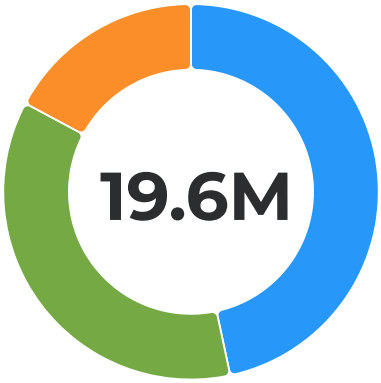
The Enterprise Resource Planning (ERP) budget was established in 2024-2025 to configure, implement, and support the County's selected software solution for core business tasks including, but not limited to, accounting, payroll, purchasing, and personnel management. The staff in this division (i.e. Workday Support team) will continue to provide training and end user support after system implementation.

Please visit sjgov.org/aud for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $19,579,969 is an increase of $259,580 from the 2025-2026 Adopted Budget of $19,320,389, primarily due to an increase in software licensing costs ($455,400), full-year salaries and benefits expense for six Enterprise Resource Planning Analyst I-II positions funded midyear 2025-2026 ($413,070), the addition of one Accounting Technician II and one Deputy Auditor-Controller I-III position ($263,513), and salaries and benefits adjustments ($119,076); partially offset by decreases in consultant services ($504,700) and data processing charges ($325,944), and the deletion of a Business Analyst I-II position ($163,109).

FY27 Expenditures by Type



Salaries And Benefits	**$9,131,675**	46.64%
Services And Supplies	**$7,082,426**	36.17%
Centrally-Budgeted Expenses	**$3,365,868**	17.19%

Expenditures by Type

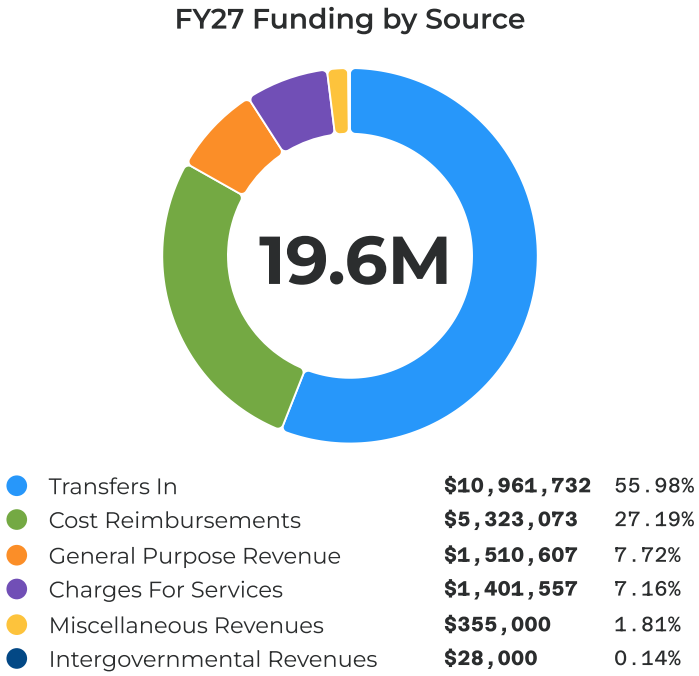
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,745,781	$6,016,783	$8,406,834	$9,131,675	8.62%
Services And Supplies	$614,599	$4,532,372	$7,232,141	$7,082,426	-2.07%
Centrally-Budgeted Expenses	$2,294,898	$3,964,535	$3,681,414	$3,365,868	-8.57%
Capital Expenditures	-	$245,349	-	-	-
Total Expenditures	**$7,655,278**	**$14,759,038**	**$19,320,389**	**$19,579,969**	**1.34%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Auditor-Controller	$7,605,037	$8,572,569	$8,769,171	$8,618,237	-1.72%
ACO-ERP Support	$50,241	$6,186,469	$10,551,218	$10,961,732	3.89%
Total Expenditures	**$7,655,278**	**$14,759,038**	**$19,320,389**	**$19,579,969**	**1.34%**

Funding Summary

The 2026-2027 Proposed Budget includes $10,961,732 of operating transfers in from the County ERP System Replacement Fund, $5,323,073 in cost reimbursements, $1,510,607 in General Purpose Revenue, and $1,401,557 in charges for services.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$505	-	-	-	-
Intergovernmental Revenues	$37,120	$34,533	$30,000	$28,000	-6.67%
Charges For Services	$1,383,577	$1,338,489	$1,317,364	$1,401,557	6.39%
Miscellaneous Revenues	$213,928	$737,212	$205,000	$355,000	73.17%
Transfers In	$293,000	$5,914,753	$10,551,218	$10,961,732	3.89%
Cost Reimbursements	$3,452,651	$4,802,242	$5,220,201	$5,323,073	1.97%
General Purpose Revenue	$2,274,498	$1,931,809	$1,996,606	$1,510,607	-24.34%
Total Revenues	**$7,655,278**	**$14,759,038**	**$19,320,389**	**$19,579,969**	**1.34%**

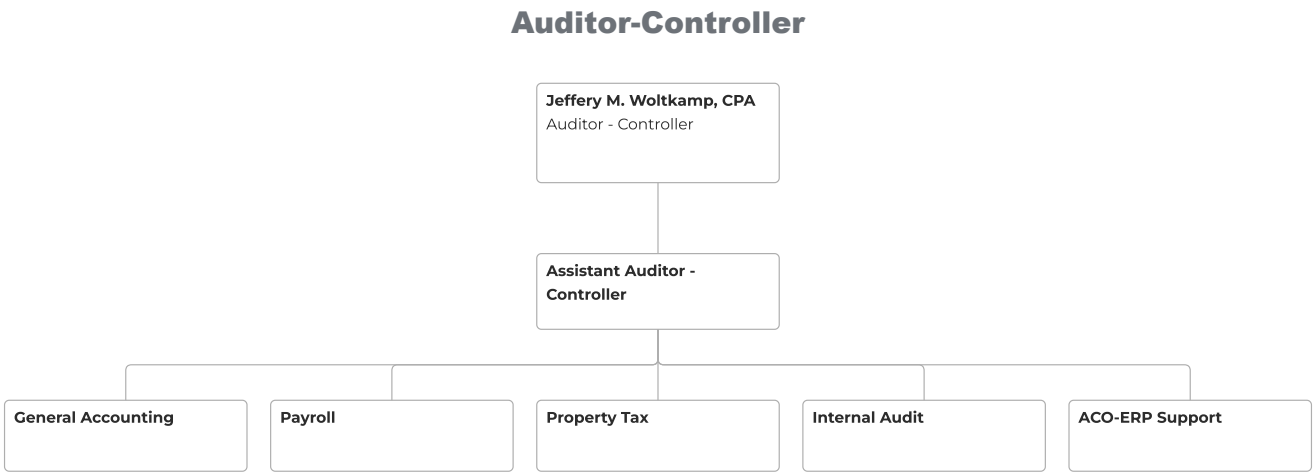
Personnel Summary

The 2026-2027 Proposed Budget includes the addition of one Accounting Technician II and one Deputy Auditor-Controller I-III, partially offset by the deletion of one Business Analyst I-II.

On March 3, 2026, the Board of Supervisors approved amendments to allocated positions within ACO-ERP Support (R-26-21). Two levels were created within the Enterprise Resource Planning Analyst classification series, replacing a single classification. The Board also approved a new classification of Senior Enterprise Resource Planning Analyst. These modifications were necessary to represent the varying degrees of expertise and types of roles required to manage the ERP system. This action deleted two Enterprise Resource Planning Analysts and allocated two Senior Enterprise Resource Planning Analysts. The remaining 15 positions were updated to the Enterprise Resource Planning Analyst I-II

block budget allocation. As amended, staffing consists of four Information Systems Analysts within the Information Systems Division budget (#8240000000) who are assigned to ACO-ERP Support, two Senior ERP Analysts, 15 ERP Analysts within the ACO-ERP Support budget, and a consultant serving as the Project Manager (B-24-286). It is expected that the consulting costs will cease once the full-time staff are fully trained and onboarded.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	53.0	54.0	1.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**53.0**	**54.0**	**1.0**



Budget Highlights

Auditor-Controller (#1010800000)

The vision of the ACO is to provide services that are timely, fair, and responsible to the public, other County departments, taxpayers, vendors and employees in a considerate, fair, and conscientious manner.

While maintaining fiscal responsibility, the ACO achieved the following operational indicators in prior years:

- *2025-2026:*
  - Accounts Payable team processed over 132,000 payments to vendors.
  - Approximately 30,000 journal entries routed through General Accounting from various County departments.
  - The Property Tax Division calculated and allocated $1.47 billion in property tax revenue to the County, its 8 cities, 14 school districts, 131 Special Districts, and 2 remaining redevelopment successor agencies.
- *2024-2025*: The gross annual salaries and benefits processed for the County and other local districts exceeded $1.26 billion and covered over 8,300 employees on average.

The transition of the ERP system from PeopleSoft to Workday (referenced further in the ERP Support section below) effective February 4, 2026, yielded a workload review for the ACO. As a result of this review, the 2026-2027 Proposed

Budget includes the salaries and benefits for an additional Accounting Technician II who will assume responsibilities from the Information Systems Division (ISD) for check settlement runs. In addition, this position will supervise and support three staff members for a variety of Countywide functions.

The ACO is contracted with independent audit firm, CliftonLarsonAllen, LLP, to provide audit services for fiscal years 2022-2023 through 2026-2027. The 2026-2027 Proposed Budget includes $296,000 for these services (B-23-349).

Additionally, the ACO contracts with the NBS Government Finance Group (NBS) to generate the County's Cost Allocation Plan and submission to the State Controller's Office. The purpose of the collaboration is to leverage NBS's knowledge and experience as a premier provider of cost-plan services for local governments to produce an equitable allocation of Countywide indirect costs. The 2026-2027 Proposed Budget includes $24,000 for these services. The Proposed Budget also includes the salaries and benefits for an additional Deputy Auditor-Controller I-III position in the General Accounting Division to assume the responsibility of Cost Allocation Plan duties from the Internal Audit Division. This will allow the Internal Audit Division to focus on its core function of auditing. In 2025-2026, the team was projected to complete 35 engagements and/or projects, including quarterly and annual Treasury compliance audits, County departmental cost rate calculations, and support work for the 2026-2027 Cost Allocation Plan. The Division's planned audits for 2026-2027 include mandated audits/reviews of quarterly and annual Treasury compliance, and discretionary audits of departmental purchasing card usage (CAL-Card), Countywide internal controls, Sheriff's Office cash handling policies, departmental fee studies, and reviews of Board agenda items.

In addition to the 2026-2027 Proposed Budget General Fund support of $1,510,607, ACO anticipates receiving $5,323,073 in cost reimbursements primarily driven by Cost Plan Reimbursements from other County departments. The ACO also anticipates collecting $1,784,557 in revenue driven by $1,100,000 in assessment processing fees associated with the tax roll value.

ERP Support (#1010801000)

The Workday Enterprise Management Cloud (Workday) system implementation consists of two phases. Phase 1 went live on February 4, 2026, and included the financial and general ledger functionality of Workday. Phase 2 will implement the payroll and human resources functionality and is anticipated to go live on October 1, 2027. After go-live, the Workday Support team will continue to provide training and end user support.

The 2026-2027 Proposed Budget includes the following, in addition to salaries and benefits, to support the core functionality of the Workday ERP system:

- Workday software fee (B-24-251): $2,342,642
- Project Manager services via Leckey Consulting, Inc. (B-24-286): $641,700
- Guidehouse, Inc. consulting services (B-24-363): $3,404,461

Fund Balances

County ERP System Replacement Fund

The County ERP System Replacement General Fund Special Account (#10135) was separated from the County Systems Automation Reserve General Fund Special Account (#10130) through Board Action on December 9, 2025 (B-25-685). The County ERP System Replacement Fund is used by ACO-ERP Support for system upgrades, projects, and operational costs of the support organization. As of March 31, 2026, the fund balance was $37,451,029. The 2026-2027 ACO-ERP Support budget is entirely supported through operating transfers in of $10,961,732 from the Fund.

Board of Supervisors / Clerk of the Board

Sonny Dhaliwal, District 3 - Board Chair
Rachel DeBord, Clerk of the Board

Budget Units

#1010100000; 1010100110; 1010100120; 1010100130; 1010100140; 1010100150

Department Overview

The Board of Supervisors is the governing body of San Joaquin County, responsible for establishing policy and strategic priorities, adopting ordinances and resolutions, approving the annual budget, and providing oversight of County operations and services. The Board represents the interests of County residents across key service areas including public safety, health and human services, infrastructure, land use, and economic development.

The Clerk of the Board supports the Board by providing legislative, administrative, and records management services to ensure efficient, transparent, and legally compliant operations.

Programs and Services

The Board of Supervisors and Clerk of the Board work together to ensure that County government operates in a transparent, efficient, and accountable manner. The Board establishes policy, sets priorities, and proudly represents a diverse community, while the Clerk's Office ensures that all actions are properly managed, documented, and accessible to the public. Please visit sjgov.org/bos and sjgov.org/cob

The Clerk of the Board provides essential legislative support by preparing agendas, coordinating Board meetings, and maintaining the official record of actions, minutes, and ordinances in compliance with open meeting laws. The office also promotes public access and transparency by facilitating public participation, providing access to records, and responding to public records requests. Please visit sanjoaquincountyca.iqm2.com/citizens/default.aspx

The office also administers Assessment Appeals, supporting an independent process through which property owners may appeal assessed property values, ensuring fairness and due process. Please visit sjgov.org/cob/assessment-appeals

In addition, the Clerk provides administrative support to the Countywide Oversight Board, which oversees certain fiscal and redevelopment-related responsibilities, ensuring compliance with State requirements. Please visit sjgov.org/cob/boards-and-commissions-and-committees/countywide-oversight-board

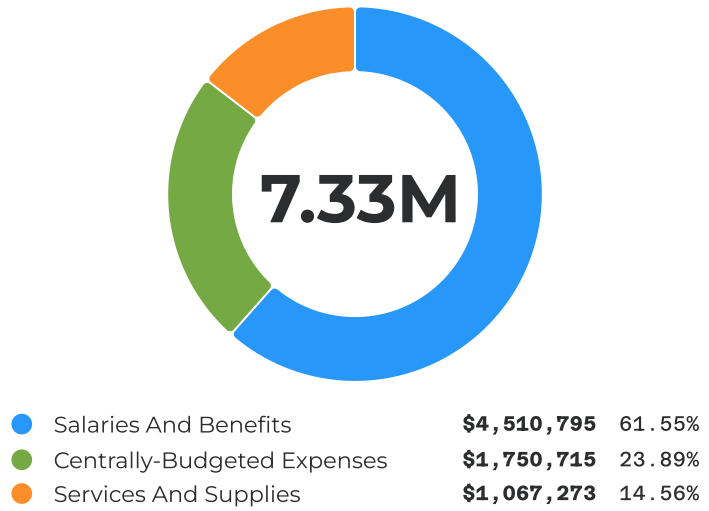
The Clerk's Office manages appointments to boards and commissions, which play a critical role in advising the Board of Supervisors and providing community input on important policy areas. By supporting these bodies, the Clerk helps ensure diverse perspectives are incorporated into County decision-making. Please visit sjgov.org/cob/boards-commissions-and-committees

The Public Information Specialist supports the Board of Supervisors by enhancing communication with the public, including sharing Board actions, initiatives, and priorities through various channels. This role helps ensure that residents are informed, engaged, and able to better understand how Board decisions impact their communities.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,328,783 is a decrease of $195,981 from the 2025-2026 Adopted Budget of $7,524,764, primarily due to a decrease in the Board's discretionary funds of $500,000 (reduction of $100,000 per District), salaries and benefits adjustments ($76,283), and decreases in costs for travel ($30,000) and the State of the County event ($26,000). The decreases are partially offset by increases in Cost Allocation Plan charges ($215,452), Casualty insurance costs ($117,075), and data processing charges ($99,286).

FY27 Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$2,884,822	$3,653,830	$4,587,078	$4,510,795	-1.66%
Services And Supplies	$1,433,254	$1,717,853	$1,621,348	$1,067,273	-34.17%
Centrally-Budgeted Expenses	$900,515	$1,263,546	$1,316,338	$1,750,715	33.00%
Transfers Out	-	$132,800	-	-	-
Total Expenditures	**$5,218,591**	**$6,768,029**	**$7,524,764**	**$7,328,783**	**-2.60%**

Funding Summary

The 2026-2027 Proposed Budget includes $7,317,683 in General Purpose Revenue.

FY27 Funding by Source



General Purpose Revenue	**$7,317,683**	99.85%
Charges For Services	**$11,100**	0.15%

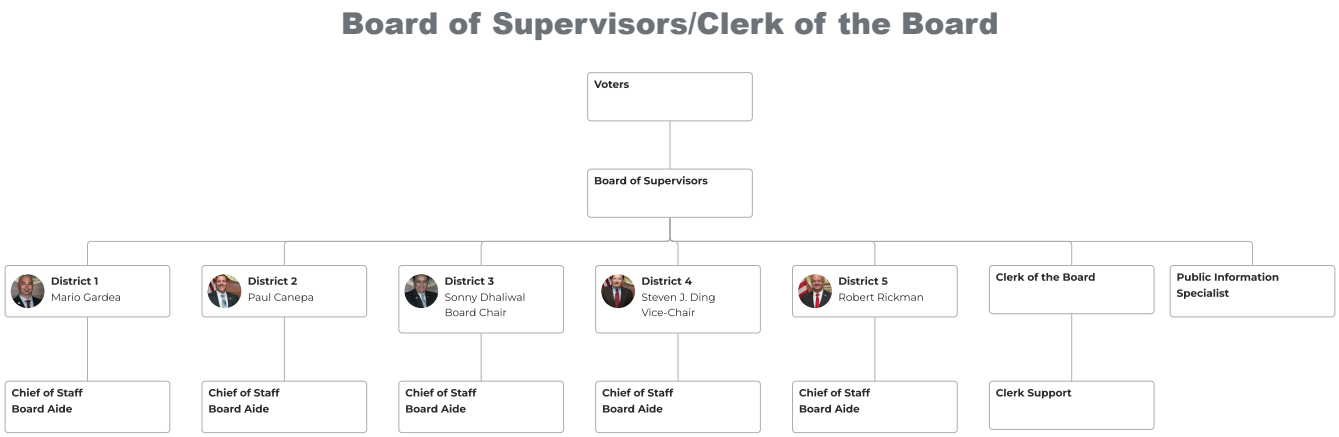
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$11,318	$11,156	$9,175	$11,100	20.98%
Cost Reimbursements	$7,567	$129	-	-	-
General Purpose Revenue	$5,199,706	$6,756,744	$7,515,589	$7,317,683	-2.63%
Total Revenues	**$5,218,591**	**$6,768,029**	**$7,524,764**	**$7,328,783**	**-2.60%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	23.0	23.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**23.0**	**23.0**	**0.0**



Budget Highlights

Over the past year, the Board of Supervisors and Clerk of the Board ensured transparent, community-focused governance across all five districts.

The Board approved key labor agreements that support the County workforce, including three-year contracts with the San Joaquin County Probation Officers Association (B-25-521) and San Joaquin County Attorneys Association (B-26-16), helping recruit and retain critical staff while maintaining essential services.

The Board's discretionary funding continues to support community priorities and unmet needs across all five districts, enhancing local programs and improving quality of life. The examples below represent a small sample of the many funding requests supported throughout the year.

The South Stockton Jr. Vikings Youth Sports Program serves approximately 100 youth, with plans to expand to 300 participants annually, by providing structured football and cheer programs that promote teamwork, discipline, leadership, and healthy lifestyles, particularly for underserved communities. A $10,000 discretionary contribution supported program expansion and helped offset costs such as equipment, uniforms, and facility access (B-26-163). This program is a priority for Supervisor Gardea, representing the First District, as there is currently a lack of accessible youth athletic programming in South Stockton, and the South Stockton Jr. Vikings provide a critical and much-needed option for families by creating opportunities for youth to participate in organized sports within their own community while advancing County priorities related to youth development, public safety, and community wellness.

Discretionary funding for District 2, represented by Supervisor Canepa, emphasized community support, public wellness, and youth development initiatives. Funding supported equipment purchases for food and nutrition programs serving families and individuals throughout San Joaquin County. Additional funding for youth development included $2,500 for Team Elevate's youth football tournament (B-25-605), $2,500 for Stockton 209 Cares' backpack and school supplies giveaway (B-26-97), $2,000 for Child Abuse Prevention Council's Walk 4 Life event (B-26-125), and $5,000 for Agfest Camp through the San Joaquin County Junior Show and Auction Council (B-26-124).

Supervisor Dhaliwal, representing the Third District and current Board Chair, provided discretionary funding to organizations such as the Thomas Toy Community Center ($10,000) and the Boys and Girls Club of Manteca and Lathrop ($25,000) for their strong impact on youth development (B-26-08), and to the Not Forgotten Memorial Day Weekend Event ($50,000) to honor fallen service members and preserve local traditions (B-26-64). These investments,

among others, expand access to quality programs, foster leadership and opportunity, and strengthen community engagement.

Additional discretionary funding recommended by Supervisor Ding, representing the Fourth District, totaling $16,000 supported initiatives focused on public safety and honoring veterans, including $6,000 for the Clements Rural Fire “Kids Don’t Float” program, which provided 300 youth life jackets for free public use along the Mokelumne River to help prevent drowning (B-26-168), and $10,000 for The Vietnam Memorial Moving Wall, a half-size replica of the memorial in Vietnam Veterans Memorial, honoring more than 58,000 U.S. service members who lost their lives in the Vietnam War while educating the community about its lasting impact (B-26-127).

Agriculture remains a cornerstone of San Joaquin County’s economy, and programs like the Future Farmers of America (FFA) organization play a critical role in preparing students for careers in production agriculture, environmental science, resource management, and plant and animal sciences. Supervisor Rickman, representing the Fifth District, provided $18,668 to Tracy FFA Foundation for Tracy High School's FFA Senior Project (B-25-491), which expands hands-on learning opportunities by providing students with the facilities needed to raise and care for livestock. Funding for this project directly supports the Board's Strategic Priorities of protecting and promoting agriculture, preparing the workforce for local job demands, and incentivizing public/private partnerships. In addition, Supervisor Rickman provided $8,250 to the San Joaquin Show & Auction Council for AgFest Camp (B-26-100), which broadens access and opportunities for youth in the agricultural sector – 4-H, FFA, Grange, and independent exhibitors – to experience a five-day summer camp at Sky Mountain Outdoor Education Center. Funding for this camp directly supports the Board's Strategic Priorities of supporting recreational infrastructure and programs to improve well-being for the community at large and the protection and promotion of agriculture.

The Board actively worked on regional water and Delta issues, achieving a 2026 court ruling that halted fast-tracked funding for the proposed Delta Tunnel and reinforced the importance of transparent, lawful review of major water projects. The County also addressed the emerging invasive golden mussel threat to protect local water systems.

The Board advanced homelessness solutions by supporting emergency shelter expansion, recovery programs through the Gospel Center Rescue Mission, and comprehensive evaluations of local shelters. Initiatives like San Joaquin Community Assessment, Response, and Engagement Services (SJ CARES) connected hundreds of individuals to housing, behavioral health, and supportive services, demonstrating a coordinated, community-focused approach to ending homelessness. Last year, the Board allocated $1.5 million to the Gospel Center Rescue Mission’s New Life Program Multi-Purpose Center, bringing the County’s total contribution to $3.5 million. This funding, drawn from interest accrued in the American Rescue Plan Act (ARPA) Fund, supported the completion of a state-of-the-art facility for individuals in recovery and transition while leveraging a $2 million grant from the Federal Home Loan Bank. By strategically combining public and private resources for this project, the County was able to expand services for individuals in need while minimizing the use of general taxpayer funds, reflecting a strong commitment to addressing homelessness and maximizing community impact.

The Board promoted animal welfare initiatives, including expanded low-cost spay/neuter and trap-neuter-return programs. It also continued advocating against unfunded mandates at the State and Federal level, protecting County residents from policies that would otherwise burden essential services.

This past year, San Joaquin County, one of California’s original counties, celebrated its 175th anniversary with community events in each of the eight cities and a gala featuring local art, food, and music. These celebrations fostered community pride, showcased local talent, and encouraged civic engagement. Looking ahead, the County joins the nation in preparing for the 250th anniversary of the United States, honoring our shared history and vibrant future.

The 2026-2027 Proposed Budget includes $150,000 in Board discretionary funds for each Supervisorial District, a reduction of $100,000 in each District from the 2025-2026 Adopted Budget.

Through effective governance, strategic investments, and community engagement, the Board and Clerk of the Board continue to strengthen communities and improve the quality of life across San Joaquin County, where greatness grows here.

Supplemental Requests

Supplemental funding of $45,000 was requested for the following:

Travel

Funding of $20,000 was requested to increase the travel budget to support members of the Board of Supervisors and staff traveling to Washington D.C. to advocate for Federal funding, influence policies that impact San Joaquin County residents, build relationships with decision makers, and have representation at the annual San Joaquin County One Voice® trip through San Joaquin Council of Governments. This funding is recommended as one-time, and will be revisited in future years.

State of the County

Funding of $25,000 was requested for costs related to the State of the County event. This funding is recommended as one-time, and will be revisited in future years.

The 2026-2027 Proposed Budget has been augmented by $45,000 to address these requests.

County Administrator

Sandy Regalo - County Administrator

Budget Unit

#1010200000

Department Overview

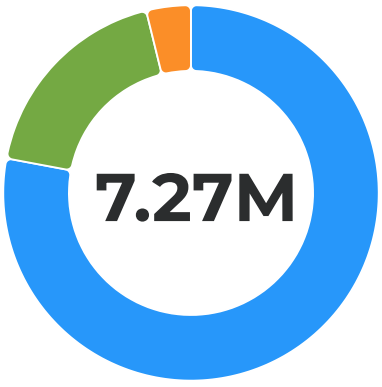
The County Administrator leads the administrative functions of County government. Specifically, the position oversees six divisions; directs and coordinates all other County departments and agencies; acts to enforce ordinances, policies, rules, and regulations as adopted by the Board of Supervisors; advises and makes recommendations to the Board on a vast number of issues; supervises preparation of the annual County budget; monitors departmental and agency revenues and expenditures throughout the fiscal year; coordinates countywide communications; prepares the County's legislative platforms and monitors legislation that can significantly affect County programs; coordinates the Board of Supervisors' Strategic Priorities; coordinates and leads efforts/activities related to County economic development; and leads efficiencies in customer service delivery, innovation, and labor negotiations.

Please visit sjgov.org/cao for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,269,676 is a decrease of $256,661 from the 2025-2026 Adopted Budget of $7,526,337, primarily due to decreases in special departmental expense ($355,837) and professional services ($120,000) for prior years' costs related to American Rescue Plan Act (ARPA) and other Board-directed projects. The decreases are partially offset by salaries and benefits adjustments ($226,806).

FY27 Expenditures by Type



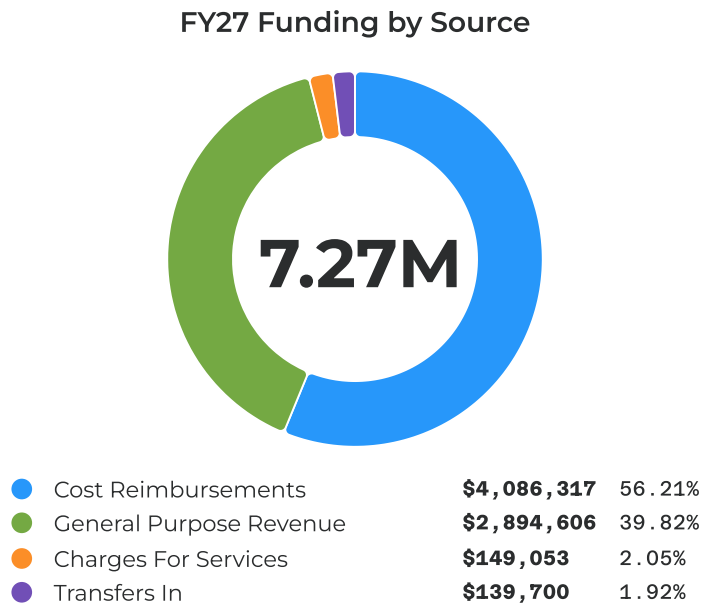
Salaries And Benefits	$5,666,662	77.95%
Services And Supplies	$1,323,820	18.21%
Centrally-Budgeted Expenses	$279,194	3.84%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,516,480	$4,980,666	$5,439,856	$5,666,662	4.17%
Services And Supplies	$2,932,240	$3,544,920	$1,780,065	$1,323,820	-25.63%
Centrally-Budgeted Expenses	$648,917	$278,267	$306,416	$279,194	-8.88%
Capital Expenditures	$29,730	-	-	-	-
Total Expenditures	**$8,127,367**	**$8,803,853**	**$7,526,337**	**$7,269,676**	**-3.41%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,086,317 in Cost Allocation Plan reimbursements and $2,894,606 in General Purpose Revenue.



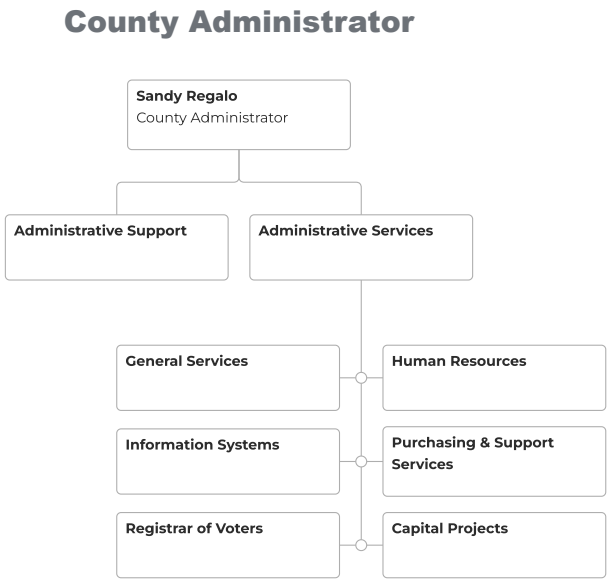
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$43,771	-	-$83,036	$149,053	-279.50%
Miscellaneous Revenues	$1,102	$13,075	-	-	-
Transfers In	$5,380,000	$947,335	$210,000	$139,700	-33.48%
Cost Reimbursements	$1,450,407	$4,958,321	$4,007,941	$4,086,317	1.96%
General Purpose Revenue	$1,252,087	$2,885,123	$3,391,432	$2,894,606	-14.65%
Total Revenues	**$8,127,367**	**$8,803,853**	**$7,526,337**	**$7,269,676**	**-3.41%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year. The organizational chart reflects the transfer of authority for Capital Projects to the County Administrator's Office.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	17.0	17.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**17.0**	**17.0**	**0.0**



Budget Highlights

The following highlights provide an overview of several projects, programs, and activities led and administered by the County Administrator's Office (CAO).

Transfer Capital Projects Authority to the County Administrator

On November 3, 2025, the County Administrator's Office assumed oversight of the Capital Projects Division from the General Services Department and on December 9, 2025, the Board of Supervisors approved the formal transfer and assumption of all authority for Capital Projects to the County Administrator, or designee, that was previously granted to the Director of General Services (B-25-647). The authority included, but was not limited to, the negotiation and execution of agreements, amendments, addendums, and change orders, as well as the issuance of notices to proceed and the execution of task orders. The County Administrator's Office has begun work to finalize a 5-year Capital Improvement Plan (CIP), with the assistance of an outside cost estimator to ensure budget amounts are accurate, which will be presented to the Board of Supervisors for approval in fall 2026. Staff have also participated in the evaluation and selection of several on-call construction management firms to provide the County with the construction management expertise needed to complete the numerous projects contained in the CIP. The Capital Projects budget narrative (#1014300000, #1040148000, and #1040150000) provides details on specific projects planned for 2026-2027.

Airpark 599

The County owns the Airpark 599 property, and on March 24, 2009, the Board declared its intention to establish Community Facilities District (CFD) No. 2009-1 and to levy a special tax therein (R-09-140). Subsequently, on May 5, 2009, the Board voted to authorize the special tax to finance certain public facilities and governmental fees, and issue up to $300 million in bonds to be repaid by the special tax for the same purpose (R-09-194). Typically, an ordinance levying the special tax is adopted after it is authorized. Because staff was unable to locate an ordinance levying the special tax, the required ordinance levying the special tax on the secured roll and collecting it in the same manner as ordinary *ad valorem* property taxes are collected was introduced and adopted by the Board on January 13, 2026 (B-26-10). The special tax levy is anticipated to be $669,191 in 2025-2026, and will be used to finance the acquisition and construction of certain public facilities within the CFD, such as streets, stormwater infrastructure, and traffic signals.

The estimated special tax revenue is sufficient to support the first bond issuance for CFD No. 2009-1, which the CAO began pursuing in 2025-2026 pursuant to the County's Master Development Agreement with its development partner, Catellus Stockton, LLC. The CAO is preparing to recommend that the Board approve an authorizing resolution to sell bonds to support the cost of installing necessary public infrastructure for Airpark 599.

Enterprise Resource Planning (ERP) System

The County began working towards selecting and implementing a new ERP system in 2023 for both finance and human capital management (HCM). A steering committee was formed in 2023-2024 consisting of representatives from the Auditor-Controller's Office, County Administrator's Office, Health Care Services, Human Resources, Human Services Agency, Information Systems Division, Public Works, Purchasing and Support Services, and San Joaquin General Hospital. After completion of a request for proposal (RFP), the steering committee selected Workday as the system to replace PeopleSoft and several other existing systems, bringing them together into a single, integrated platform. Workday Financials went live in February 2026, and the design and configuration for HCM has begun. HCM is expected to be live in October 2027. The County Administrator's Office continues to play a pivotal role in the implementation of Workday.

Government Finance Officers Distinguished Budget Presentation Award

On October 22, 2024, the Government Finance Officers Association (GFOA) awarded San Joaquin County the Distinguished Budget Presentation Award for the first time. This award is the highest form of recognition and reflects the commitment of the County and staff to meeting the highest principles of governmental budgeting. The County received the GFOA award again for the 2025-2026 Adopted Budget, further demonstrating the County's commitment to exceptional budgeting, providing financial transparency to the Board and public.

Homelessness Funding Outcomes

Reducing unsheltered homelessness is a top priority for the Board of Supervisors, by maximizing the utilization of supervised publicly or privately operated shelters designed to provide temporary living arrangements. Further, it is the Board's desire to maintain fiscal responsibility by establishing and reporting on measurable outcomes for County programs. As such, on December 9, 2025, the Board of Supervisors accepted a report on the assessment of the San Joaquin County emergency shelter system (B-25-686) which provided recommendations to strengthen the quality of the shelter system and sustain a culture of continuous improvement across the system. The recommendations were grouped into five categories: Service Delivery; Staffing, Training, and Professional Development; Funding Equity and Sustainability; Data, Performance Monitoring, and Quality Improvement; and System Support and Coordination. The County Administrator's Office will continue to work with the Human Services Agency, Health Care Services Agency, Behavioral Health Services, San Joaquin Health Centers, Probation, and other internal and external partners to implement the recommendations in the report.

Impacts of H.R. 1

H.R.1 known as the "One Big Beautiful Bill Act," was a comprehensive budget reconciliation package that addressed a wide range of policy areas, including taxation, healthcare, and social services safety nets, and was signed into law on

July 4, 2025. H.R.1 will have significant financial impacts on counties including incurring new costs to provide indigent health care to individuals who lose Medi-Cal coverage (California's version of the Federal Medicaid program); public hospital systems will face significant reductions in Federal funding that is currently used to provide patient care to Medi-Cal enrollees, which will impact access to all patient care services; and counties will incur additional workforce costs to implement the new eligibility requirements of H.R.1, including Medi-Cal and CalFresh. H.R.1 is anticipated to cost California counties $6.0 billion to $9.5 billion annually. On March 3, 2026, the County Administrator, along with the directors of Health Care Services Agency, Human Services Agency, and San Joaquin General Hospital, presented to the Board the potential impacts of H.R. 1 in San Joaquin County, estimating an overall annual revenue loss of $50.9 million to $76.9 million for the health and human services departments, including $11 million to $30.8 million annually for San Joaquin General Hospital. The County Administrator's Office will continue to work with affected departments on budget impacts and mitigation strategies in 2026-2027.

Property Tax Sharing Agreements

The County continues to partner with cities to support development by negotiating equitable property tax sharing agreements. On March 17, 2026, the Board of Supervisors approved a new tax sharing agreement with the City of Stockton (R-26-26) for the Murray Ranch Project that included a 60% County/40% City tax split on property tax growth, and a 90% County/10% City tax split on existing base allocations. As of May 6, 2026, discussions with the City of Stockton for a Master Property Tax Sharing Agreement are still in progress. The County Administrator's Office will continue to discuss tax sharing agreements with other cities in 2026-2027.

County Counsel

Edward J. Kiernan - County Counsel

Budget Unit

#1011800000

Department Overview

The Office of the County Counsel (Office) serves as principal legal counsel for the Board of Supervisors and provides legal services for all County departments, offices, and commissions, as well as other independent local agencies (such as the In-Home Support Services Public Authority), special districts, and the Civil Grand Jury.

The Office renders legal advice and support on issues such as elections, healthcare, land use, labor, personnel, public safety, and social services. The Office litigates cases concerning conservatorship and probate proceedings, debt collection, juvenile dependency cases, and personnel discipline arbitration. The Office also defends and oversees the defense of litigation brought against the County and is principally responsible for the County's compliance with the California Public Records Act.

Legal services are provided to all County departments and external clients in the following main subject areas:

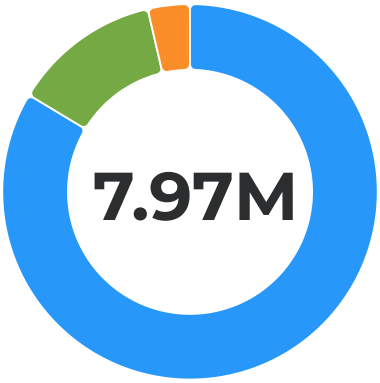
- *General Law* – Provides legal services necessary for the continued operation of County departments and dependent special districts, and to outside clients and some independent special districts upon request.
- *Child Protective Services and Probate* – Provides mandatory legal services for Human Services Agency activities (juvenile dependency) and Behavioral Health Services activities (conservatorships and involuntary medical hearings).
- *Litigation and Risk Management Division* – Evaluates government tort claims against the County; represents the County in all litigation matters, including oversight of legal work performed by outside counsel in both State and Federal courts; and represents the County in State and Federal administrative proceedings.

Please visit sjgov.org/cc for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,968,868 is a decrease of $290,143 from the 2025-2026 Adopted Budget of $8,259,011, primarily due to decreases in professional services ($601,000), funding for special projects assigned by the Board ($50,000), and data processing charges ($19,792). These decreases are partially offset by the addition of one Deputy County Counsel IV position ($289,953), and increases in training expense ($50,000) and casualty insurance costs ($21,742).

FY27 Expenditures by Type



Salaries And Benefits	**$6,663,004**	83.61%
Services And Supplies	**$1,017,546**	12.77%
Centrally-Budgeted Expenses	**$288,318**	3.62%

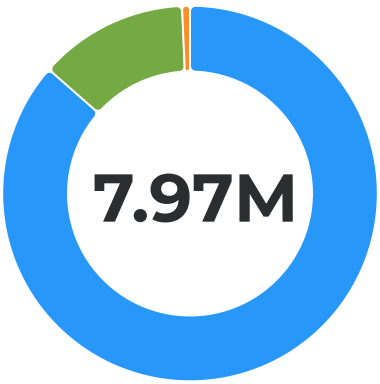
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$5,263,848	$5,737,705	$6,363,639	$6,663,004	4.70%
Services And Supplies	$738,700	$980,820	$1,605,296	$1,017,546	-36.61%
Centrally-Budgeted Expenses	$101,462	$163,262	$290,076	$288,318	-0.61%
Total Expenditures	**$6,104,010**	**$6,881,787**	**$8,259,011**	**$7,968,868**	**-3.51%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by cost reimbursements of $6,891,135 and $1,023,433 in General Purpose Revenue.

FY27 Funding by Source



Cost Reimbursements	**$6,891,135**	86.48%
General Purpose Revenue	**$1,023,433**	12.84%
Charges For Services	**$54,300**	0.68%

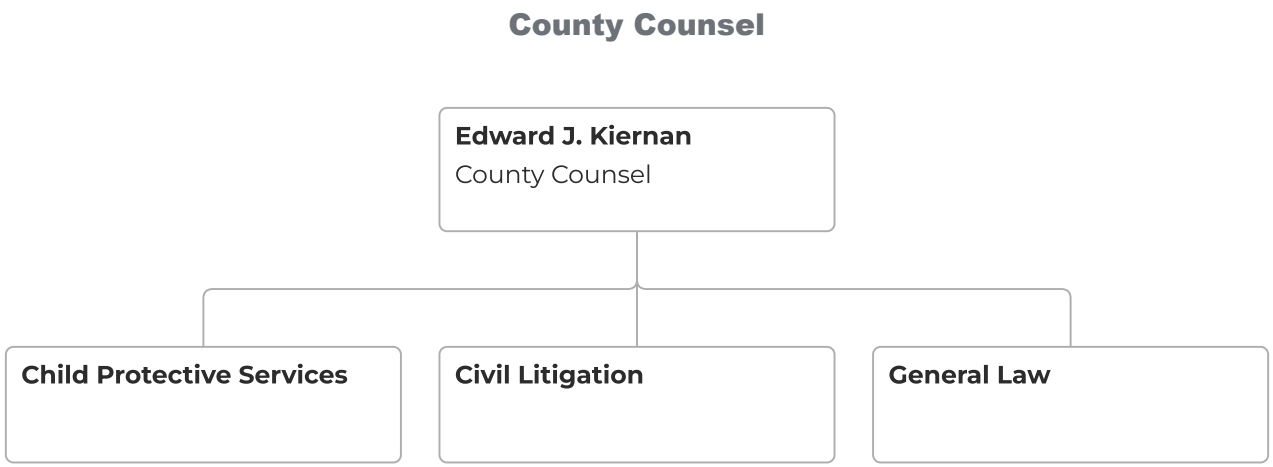
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$71,779	$99,161	$51,300	$54,300	5.85%
Cost Reimbursements	$6,897,297	$6,510,601	$6,198,615	$6,891,135	11.17%
General Purpose Revenue	-$865,065	$272,025	$2,009,096	$1,023,433	-49.06%
Total Revenues	**$6,104,010**	**$6,881,787**	**$8,259,011**	**$7,968,868**	**-3.51%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of one Deputy County Counsel IV position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	21.0	22.0	1.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**21.0**	**22.0**	**1.0**



Budget Highlights

In 2025-2026, the Office's attorneys are projected to log 22,812 hours of billable legal services. The following highlights provide an overview of some of the significant legal issues and a non-exclusive summary of legal services provided by the Office in 2025-2026 in furtherance of the San Joaquin County Board of Supervisors' Strategic Priorities:

Maintain Fiscal Responsibility and Promote Organizational Innovation

- *SJ BeWell Phase 2* – In Fall 2025, the County broke ground on the SJ BeWell Campus, a new facility in French Camp that will expand access to mental health and substance use disorder treatment in the Central Valley. During fiscal year 2025-2026, this Office provided substantial advice to Capital Projects and Behavioral Health

Services (BHS) necessary for the further utilization of a progressive design-build procurement process for the development, design, and construction of Phase 2 of the SJ BeWell Campus project, the notice of intent to award for which was issued in March 2026.

- *400 East Main Street* – This Office provided substantial advice to the General Services Department necessary to complete the County's acquisition of 400 East Main Street and all tenant improvement work necessary for County departments to occupy the newly-acquired property.

Quality of Life

- *Community Development* **–** This Office works closely with other County departments in assisting with land use and environmental review matters for significant proposed development projects within the County's unincorporated area, including housing, commercial and industrial projects. This Office is actively assisting with processing a high volume of code enforcement matters to address public nuisances to protect public health and safety and maintain property values of unincorporated business and residential communities. In addition, this Office is actively reviewing County ordinances to provide more tools to address public nuisance issues. With the onboarding of new staff in spring 2026, this Office expects to see a significant increase in administrative and judicial enforcement of the San Joaquin County Code and State-level regulations, all of which safeguard the safety, health, and overall welfare of San Joaquin County residents.

Support a Healthy Community / Reduce Unsheltered Homelessness

- *Community, Assistance, Recovery and Empowerment Act (CARE) Court* – The CARE Act, which took effect on January 1, 2023, was implemented in the County on December 1, 2024. CARE Court is a civil court process designed to provide mandatory, community-based mental health and substance use treatment for individuals with untreated schizophrenia spectrum or other psychotic disorders. Between July 1, 2025 and March 25, 2026, more than 88 matters were heard in CARE Court. Currently, there are 61 active matters. In the same time period, this Office has contributed more than 380 attorney hours appearing in CARE Court, a substantial increase over last year's attorney hours. In addition, over 200 paralegal and support staff hours have been devoted to supporting CARE Court.

  On behalf of the Public Conservator's Office, this Office argued before the California Supreme Court in J.O. v Superior Court in March 2026. The issue to be decided, the constitutionality of California Code of Civil Procedure (CCP) § 170.6, is of tantamount importance as it allows a litigant to remove a judge they reasonably believe is prejudiced against them or their attorney. This matter arises from a series of cases wherein CCP § 170.6 relief was sought due to the perception that the assigned judge was biased against the Public Conservator's Office in LPS conservatorship proceedings. A ruling is expected by June 4, 2026.

Water Management

This Office works closely with the Board of Supervisors, County Administrator's Office, and Public Works on significant legal matters affecting the County's water concerns, including, but not limited to, water rights, governance issues concerning the San Joaquin Delta, including the proposed Delta Conveyance Project, and the Sustainable Groundwater Management Act. County Counsel has, either directly, and/or with the assistance of outside counsel, kept abreast of water issues affecting not only the County, but a significant portion of Northern California. With the State of California's growth and recurring drought issues, water will continue to be at the forefront of the County's key concerns. In most instances of water litigation, County Counsel has been able to work with other local governments to ease the County's financial burden.

The 2026-2027 Proposed Budget includes an additional Deputy County Counsel IV position. The County's need for legal services has grown dramatically for a myriad of reasons, including, but not limited to, the introduction of Gun Violence Restraining Orders, Sheriff Code Enforcement efforts, CARE Court, and increased litigation matters involving

the County. This position will allow the department to provide appropriate and timely customer service to departments and agencies.

The following table compares attorney hours from 2023-2024 to 2026-2027, with projected increases in 2026-2027 for most categories.

	2023-2024 Actual	2024-2025 Actual	2025-2026 Est./Act.	2026-2027 Projected
Attorney Hours				
Community Development / Public Works Issues	1,072	1,258	1,645	1,325
California Public Records Act (CPRA) Issues	862	1,225	2,160	2,200
Contract Issues	2,739	2,634	2,193	2,522
County Administration Issues	3,515	2,828	2,799	3,047
Health & Public Assistance Issues	5,005	5,043	5,200	5,300
Labor Relations Issues	1,127	1,389	1,098	1,204
Law and Justice Issues	1,676	1,314	971	1,320
Litigation Issues	7,094	6,816	6,497	6,802
Revenue Issues	384	259	147	200
Water & Special District Issues	323	265	102	230
Total Attorney Hours	**23,797**	**23,031**	**22,812**	**24,150**

Economic Promotion

Sandy Regalo - County Administrator

Budget Unit

#1015400000

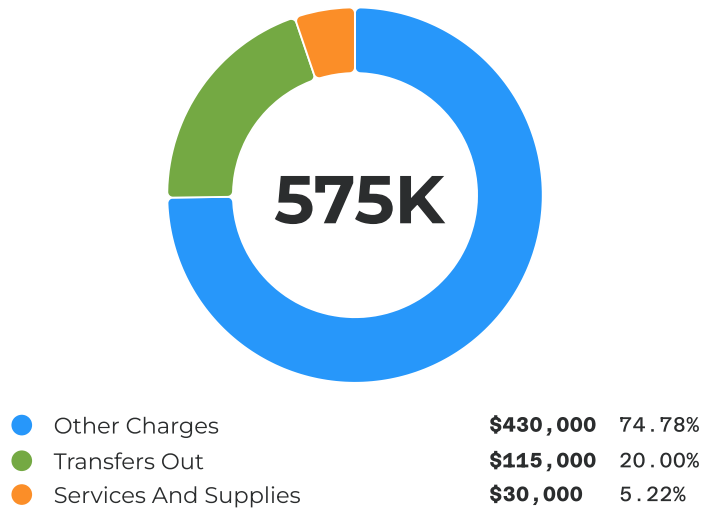
Department Overview

The Economic Promotion budget provides funding to promote tourism, economic development, and revitalization within San Joaquin County. The Economic Promotion budget is funded by the Transient Occupancy Tax (TOT) revenues from the unincorporated areas of the County. A TOT is levied at 8% on the privilege of occupying a room in a hotel, inn, or other lodging, and requires voter approval.

Expenditures Summary

The 2026-2027 Proposed Budget of $575,000 is a decrease of $195,000 from the 2025-2026 Adopted Budget of $770,000 due to decreases in the Downtown Stockton Alliance (DSA) Property-based Business Improvement District (PBID) assessments ($152,000), operating transfers out ($28,000), and a decrease in one-time contract costs ($15,000).

FY27 Expenditures by Type

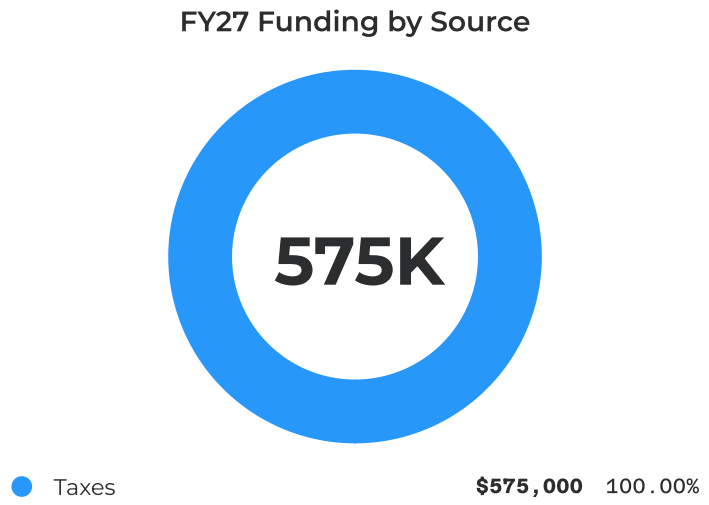


Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$273,443	$22,835	$30,000	$30,000	-
Other Charges	$456,592	$331,859	$597,000	$430,000	-27.97%
Transfers Out	-	$330,347	$143,000	$115,000	-19.58%
Total Expenditures	**$730,035**	**$685,042**	**$770,000**	**$575,000**	**-25.32%**

Funding Summary

The 2026-2027 Adopted Budget consists of $575,000 in TOT revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$762,456	$685,042	$770,000	$575,000	-25.32%
General Purpose Revenue	-$32,421	-	-	-	-
Total Revenues	**$730,035**	**$685,042**	**$770,000**	**$575,000**	**-25.32%**

Budget Highlights

In 2026-2027, staff will continue to work with the Conference and Visitor Bureaus, Chambers of Commerce, the cities within the County, the Employment and Economic Development Department, the San Joaquin Partnership, the San Joaquin County Economic Development Association (EDA), Innovation Hub San Joaquin (iHub SJ), Special Districts, Regional San Joaquin Valley partners, local educational institutions, and others on economic development activities.

TOT Revenue Trends

The Economic Promotion budget is funded by TOT revenue which has been steadily decreasing at an average annual rate of 11% between 2021-2022 ($980,008) and 2024-2025 ($685,042). Most recently, between fiscal years 2023-2024 and 2024-2025, TOT revenue decreased 10%. This trend of decreasing revenue continued throughout 2025-2026. While typically excess TOT revenue received in a fiscal year is transferred to the Economic Development Reserve Fund, for fiscal year 2025-2026, it is estimated that the Economic Development Reserve Fund will need to contribute $62,750 to the Economic Promotion budget to end the year in a fiscally neutral position.

The 2026-2027 Proposed Budget of $575,000 includes $460,000 to fund the County's 2026-2027 Economic Development program, with the remaining $115,000 to be transferred to the Economic Development Reserve for future economic development and tourism activities/programs.

The following is a summary of the TOT contributions to the Economic Development Reserve General Fund Special Account:

Transient Occupancy Tax - Reserve Contributions		
2022-2023	Actual	$122,230
2023-2024	Actual	172,482
2024-2025	Actual	330,347
2025-2026	Estimate	(62,750)
2026-2027	Proposed	115,000

Downtown Stockton Alliance (DSA) Property-Based Business Improvement District (PBID) Assessments

Starting in 2026-2027, the DSA PBID assessments for the Downtown Motorpool, the Canlis Building, the Old Courthouse/District Attorney Building, Public Defender Building, County Administration Building, and the recently acquired 400 E Main Street Building will be funded through the General Services Department Facilities Management budget (#1014200000) resulting in a decrease of $152,000 in taxes and assessments in the Economic Promotion Proposed Budget. Facilities Management currently manages the assessments for other County-owned properties in the DSA. Therefore, DSA payments are being consolidated into the Facilities Management budget, which accurately reflects the assessment as ongoing facility management costs.

San Joaquin County EDA

The EDA is the County's lead agency for promoting Countywide economic development, job creation, business retention and expansion, and entrepreneurial development. The EDA works in partnership with all public and private sector economic development and business service organizations to create a friendlier business climate that is more responsive and supportive to the needs of the County's key and emerging industry sectors. The EDA operates under the oversight of a seven-member Board of Directors appointed by the Board of Supervisors.

In 2026-2027, EDA staff will continue to work collaboratively with the County Administrator's Office and regional partners on economic development activities. EDA staff will participate in California Jobs First (formerly known as the Community Economic Resiliency Fund) program initiatives, which are intended to allocate State funding to build an equitable and sustainable economy across California's diverse regions and foster long-term economic resilience in the overall transition to a carbon-neutral economy.

The EDA operates the Business Center, providing a location for businesses to utilize technology and access services, including assistance for new and existing businesses with permitting and entitlement processes. EDA will continue to build connections with State, County, and city departments to assist businesses in obtaining licenses, tax identification numbers, and to meet other regulatory requirements. The 2026-2027 Proposed Budget includes $350,000 to support these economic development efforts.

San Joaquin Partnership

The San Joaquin Partnership is a public-private partnership between private stakeholders, the County, and its incorporated cities focusing on Countywide economic development with the goal of attracting investment that will create jobs, retain companies, attract new industries, and provide supportive services. The San Joaquin Partnership provides economic development services to clients seeking information on project site locations and works with the Governor's Office of Business and Economic Development (GO-Biz) to promote opportunities within the County.

In 2026-2027, the San Joaquin Partnership will work with lead agencies to promote and recruit companies and workforce development programs that will assist in creating high-wage jobs in the County. The 2026-2027 Proposed Budget includes a $60,000 contribution to the San Joaquin Partnership, which is a decrease of $15,000 from the 2025-

2026 Adopted Budget contribution of $75,000, for one-time costs to support a regional economic development summit and the Stockton Metropolitan Airport.

iHub San Joaquin

On October 4, 2013, Assembly Bill 250 was signed into law creating the California Innovation (iHub) program within GO-Biz. The purpose of each iHub is to stimulate partnerships, economic development, and job creation by leveraging assets to provide a platform for startup businesses, economic development organizations, business groups, and financial institutions. iHub San Joaquin (iHub SJ), entered into a Memorandum of Understanding (MOU) with GO-Biz on November 14, 2014, officially designating iHub SJ as one of 15 Statewide iHubs. Innovation Hub SJ focused on three industry sectors within the boundaries of San Joaquin County: Agri-Business, Healthcare, and Sustainable Construction technologies. iHub SJ's Board of Directors includes representatives from the County, cities, business incubators, educational institutions, private sector businesses, public agencies, and nonprofit organizations. The iHub program lapsed in 2020 but was relaunched in 2021 by the California Office of the Small Business Advocate (CalOSBA) as the California Inclusive Innovation Hub program (iHub^2).

In 2026-2027, iHub SJ will continue to work with partners throughout the region and to host events including workshops, technical assistance or referrals, conferences, industry and technology showcases, industry matchmaking, and entrepreneurial pitch competitions. iHub SJ is also working with the SJ Partnership, educational institutions, civic incubators, and others to convene County stakeholders on planning efforts to undertake inclusive economic and community development opportunities with the State through the California Jobs First program. In 2026-2027, iHub SJ will continue to co-host the annual H2O Hackathon in partnership with the San Joaquin County Office of Education and CodeStack Academy. This one-day competition challenges middle school, high school, and college students to develop applications to solve water issues. The Proposed Budget includes $20,000 in continued support of iHub SJ.

Fund Balances

Economic Development Reserve Fund

The Economic Development Reserve General Fund Special Account (#10014) is used to support the County's promotional/marketing efforts and economic development activities/programs. The 2026-2027 Proposed Budget includes a $115,000 contribution to the Economic Development Reserve Fund for future economic development and tourism activities/programs. Fund balance as of March 31, 2026, was $3,845,589.

Equipment Use Allowance/Debt Service

Sandy Regalo - County Administrator

Budget Unit

#1018000000

Department Overview

Equipment Use Allowance/Debt Service provides funds for debt service payments on County projects financed on a long-term basis and for interest owed on short-term borrowing. This budget also receives cost reimbursements for building depreciation allowed by the Federal Cost Allocation Plan.

Please visit sjgov.org/cao for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $8,248,625 represents an immaterial change from the 2025-2026 Adopted Budget.

FY27 Expenditures by Type



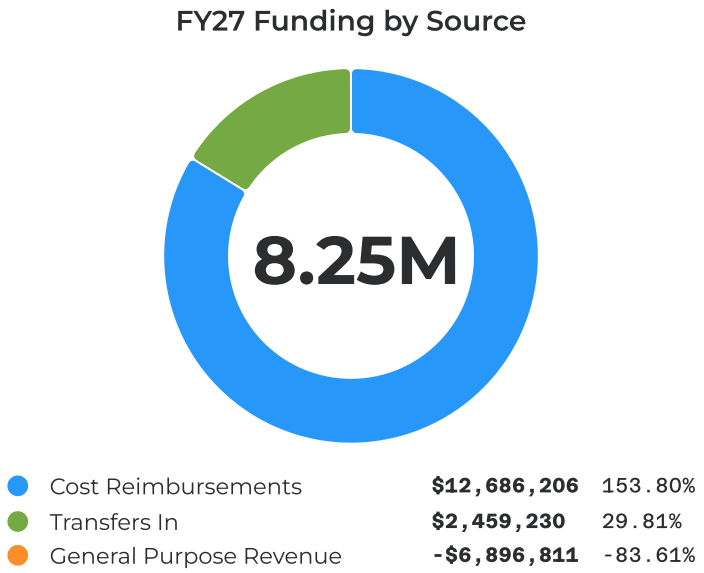
Services And Supplies **$8,248,625** 100.00%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$8,203,093	$8,228,907	$8,247,750	$8,248,625	0.01%
Total Expenditures	**$8,203,093**	**$8,228,907**	**$8,247,750**	**$8,248,625**	**0.01%**

Funding Summary

The 2026-2027 Proposed Budget includes an operating transfer in of $2,459,230 in County Facilities Fee Program revenue. The budget also provides an accounting mechanism by which building depreciation charges can be made by the Auditor-Controller's Office according to the Federal Cost Allocation Plan. It is anticipated that during 2026-2027, $12,290,817 of depreciation expense will be credited to this budget from other County entities. This will result in a contribution of $6,896,811 to the General Fund.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$18,488	$17,444	-	-	-
Transfers In	$2,462,625	$2,461,506	$2,458,968	$2,459,230	0.01%
Cost Reimbursements	$7,335,515	$8,919,127	$10,511,954	$12,686,206	20.68%
General Purpose Revenue	-$1,613,534	-$3,169,171	-$4,723,172	-$6,896,811	46.02%
Total Revenues	**$8,203,093**	**$8,228,907**	**$8,247,750**	**$8,248,625**	**0.01%**

Budget Highlights

Long-Term Financing ($8,238,625)

This budget funds the annual debt payments for the Certificates of Participation (COPs) and Revenue Bonds issued to finance the County's major capital improvements, construction, and acquisition projects.

Since 1989, the County has issued seven General Government COPs. Of the seven, one is currently outstanding:

- *Administration Building Project* – In 2017, $79.9 million was issued at 2.155% to:1) refinance the Series 2007 Administration Building COPs that financed the construction of a 250,000 square foot, six-story County Administration Building in Downtown Stockton; and 2) refinance the callable portion of the 1993 COPs, consisting of the Jail and Sheriff's Operation Center project and the Family Support Building addition project. The refinancing reduced the County's total present value debt obligations by $26.8 million, and reduced the final maturity date from November 2035 to November 2031. The average annual debt payment from 2026-2027 until maturity is $8.2 million.

In addition to the General Government COP, the County has one outstanding Revenue COP whose debt payment is funded by user fees and is accounted for in its respective operating budget.

The remaining COP is as follows:

- *Wastewater Conveyance Project* – In 2018, $7.8 million was issued at 4.244% to: 1) refinance the Series 2007 County Service Area (CSA) 31 Wastewater project COPs; and 2) refinance the 2007 County General Fund loan to

CSA 31 that funded the construction of sanitary sewer improvements in CSA 31 (Flag City), the connection fee to the City of Lodi's wastewater treatment facility, and the decommissioning of the Flag City Treatment Plant.

The refinancing reduced the CSA 31 Wastewater project total present value debt obligations by $961,260, and extended the final maturity date from August 2037 to August 2042. In August 2024, the taxable Series B debt service payments of the CSA 31 Wastewater project were paid off, leaving the tax-exempt Series A debt service payments remaining, averaging $538,243 per year from 2026-2027 until maturity.

Cost Allocation Plan/County Facilities Fee Transfer

This budget also provides an accounting mechanism by which building depreciation charges can be made by the Auditor-Controller's Office according to the Federal Cost Allocation Plan. It is anticipated that during 2026-2027, $12,290,817 of depreciation expense will be credited to this budget from other County entities, which is an increase of $1,778,863 in reimbursement from the 2025-2026 Adopted Budget. A portion of the fees collected in the County Facilities Fee (CFF) Program is allocated to pay the debt service payment on the County Administration Building. The 2026-2027 debt payment on the outstanding COP is estimated at $8,238,625. The CFF portion (29.85%) of the debt service payment is $2,459,230 and will be recorded as an operating transfer in.

400 E. Main Street

In 2023-2024, the Board of Supervisors approved the County purchase of 400 E. Main Street in Downtown Stockton (B-23-636). In 2025-2026, the County closed escrow. The 2026-2027 Proposed Budget includes $395,389 in reimbursements for depreciation costs of the building. In 2027-2028, it is anticipated the depreciation costs will be included in the Cost Allocation Plan.

Long Term Debt Financing

Long-Term Debt Financing as of June 30, 2026				
	Original Debt Service	**Remaining Debt Service**	**Average Annual Payment**	**Maturity Date**
General Government - Project				
2017 Certificates of Participation County Administration Building	$110,355,307	$41,298,825	$8,226,270	November 15, 2031
Funded by User Fees - Project				
2018 Revenue Bonds CSA 31 (FlagCity) Wastewater	$13,462,531	$9,150,125	$538,243	August 1, 2042
Total Debt	**$123,817,838**	**$50,448,950**	**$8,764,513**	

Fleet Services Internal Service Fund

Najee Zarif - Director of Public Works

Budget Unit

#8190000000

Department Overview

The Fleet Services Division manages the full life cycle of County fleet assets through comprehensive asset life cycle management, encompassing initial market research and specification development, vehicle acquisition, and eventual disposal. The Division also provides specialized outfitting services, including the technical installation of equipment and features necessary to support safety and law enforcement operations. In collaboration with General Services, the Division oversees infrastructure maintenance for County fueling stations and motor pools, including the provision of routine maintenance and repair services. Additionally, the Fleet Services Division employs strategic planning to support capital asset replacement and financing, ensuring the County's fleet remains modern, efficient, and cost-effective.

Please visit sjgov.org/fleet for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $28,585,511 is an increase of $5,639,073 from the 2025-2026 Adopted Budget of $22,946,438, primarily due to increases in gasoline costs ($1,685,217), auto parts and repairs ($1,671,059), purchase of replacement vehicles ($841,111), consultant services for fuel tank replacement and a cloud based fleet management system ($667,800), and allocated costs from Public Works Administration ($250,643), partially offset by a decrease in Cost Allocation Plan charges ($68,589).

FY27 Expenditures by Type



Services And Supplies	**$17,100,550**	59.82%
Salaries And Benefits	**$5,441,429**	19.04%
Capital Expenditures	**$4,891,498**	17.11%
Centrally-Budgeted Expenses	**$1,137,034**	3.98%
Other Charges	**$15,000**	0.05%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,265,513	$4,404,442	$5,389,014	$5,441,429	0.97%
Services And Supplies	$10,520,659	$10,775,869	$12,386,756	$17,100,550	38.06%
Centrally-Budgeted Expenses	$777,229	$1,050,765	$1,151,698	$1,137,034	-1.27%
Other Charges	$9,258	$10,472	$15,000	$15,000	-
Capital Expenditures	$3,193,534	$4,498,165	$4,003,970	$4,891,498	22.17%
Total Expenditures	**$18,766,193**	**$20,739,714**	**$22,946,438**	**$28,585,511**	**24.57%**

Funding Summary

The 2026-2027 Proposed Budget consists of $26,435,720 in internal service revenues which includes $1,190,720 in fueling infrastructure reserves, $1,117,559 in use of fund balance, $635,100 in interest income, $215,350 in miscellaneous revenues, $100,000 in intergovernmental revenues, and $81,782 in operating transfers in from the General Fund to support fuel tank rental.

FY27 Funding by Source



MP-Tel-Radio-ISF-Revenues	**$26,435,720**	92.48%
Fund Balance	**$1,117,559**	3.91%
Use Of Money And Property	**$635,100**	2.22%
Miscellaneous Revenues	**$215,350**	0.75%
Intergovernmental Revenues	**$100,000**	0.35%
Transfers In	**$81,782**	0.29%

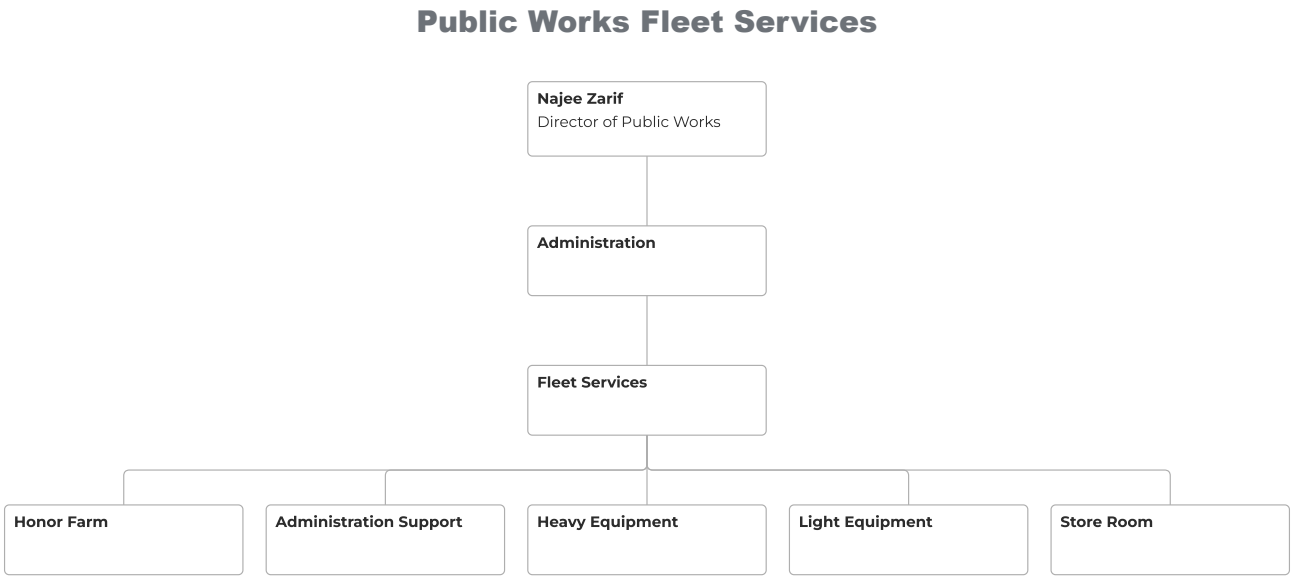
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$528,950	$518,732	$635,100	$635,100	-
Intergovernmental Revenues	-	$70,000	$100,000	$100,000	-
Miscellaneous Revenues	$191,749	$220,210	$210,700	$215,350	2.21%
Transfers In	-	-	-	$81,782	-
MP-Tel-Radio-ISF-Revenues	$16,300,524	$17,776,008	$22,950,000	$26,435,720	15.19%
Fund Balance	$1,744,971	$2,154,763	-$949,362	$1,117,559	-217.72%
Total Revenues	**$18,766,193**	**$20,739,714**	**$22,946,438**	**$28,585,511**	**24.57%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	44.0	44.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**44.0**	**44.0**	**0.0**



Budget Highlights

Vehicle Replacements

In 2026-2027, Fleet Services plans to replace 60 of the most aged, repair-intensive, or mission-critical vehicles, which will be funded from replacement reserves at an estimated cost of $4,741,111. These 60 vehicles represent approximately 7% of the vehicles maintained by Fleet Services. Before finalizing the list of replacement vehicles, Fleet Services will evaluate the condition and usefulness of vehicles turned in by departments, which may result in fewer replacements.

Vehicle Class	Number of Vehicles	Estimated Cost
Class 6-7 Truck	5	$827,700
Dump Truck 4-5 YD	1	161,000
Full Size Van	2	147,100
Intermediate Sedan	2	70,200
Mini Van	4	163,600

Patrol Car	6	326,200
Pickup 1 Ton	2	142,700
Pickup 1/2 Ton	6	297,100
Pickup 3/4 Ton 4x4	11	1,005,011
Sedan-Emergency	6	186,300
Special Body Truck	5	571,600
Striper Truck	1	310,000
Utility Vehicle-Emergency	8	371,600
Water Truck	1	161,000
Grand Total	**60**	**$4,741,111**

Mileage Rates

Fleet Services manages the Fleet Services Internal Service Fund that provides mobility equipment services to County departments and charges the departments for those services. Fleet costs, including vehicle replacement, are grouped into asset classes, and rates are set to recover those costs. These rates are analyzed and adjusted annually using historical data and projected costs. Additional revenue for the ISF is generated from maintenance, repairs, and fuel provided to vehicles Fleet Services does not manage.

The primary sources of revenue for Fleet Services are rates paid by customers. Rates are structured to reflect costs for Fleet Services operations, including a variable rate (Mileage Rate) to cover vehicle operating and infrastructure replacement costs and a fixed rate (Monthly Rate) to recapture vehicle costs. Rates reflect an average increase of 23% in Mileage Rates and 9% in Monthly Rates from 2025-2026 due primarily to inflations, introduction of the fueling infrastructure replacement reserve, and the additional costs of regulatory compliance. Internal Service Revenues are budgeted at $26,435,720, an increase of $3,485,720 from 2025-2026.

Building on these updated rate structures and revenue projections, Fleet Services is also implementing targeted investments to ensure long-term operational sustainability and infrastructure reliability. The 2026-2027 Proposed Budget introduces a Fueling Infrastructure Replacement Reserve, funded by a $0.10 increase to the Mileage Rate. This reserve is projected to generate approximately $1,190,720 in its first year and will be dedicated to replacing and modernizing the County's fueling infrastructure, including both electric vehicle charging stations and traditional fueling sites (gasoline and diesel). Establishing this reserve, positions Fleet Services to proactively address aging infrastructure and support future technology needs.

Vehicle Class	Mileage Rate	Monthly Rate
Compact Pickup	$0.80	$296
Compact Sedan	$0.66	$318
Compact Sedan (Electric)	$0.51	$326
Full Size Van	$0.96	$461
Intermediate Sedan	$0.67	$270
Mini Van	$0.73	$317

Motorcycle	$0.78	$307
Patrol Car	$1.45	$1,044
Pickup 1 Ton	$1.14	$403
Pickup 1/2 Ton	$0.84	$327
Pickup 1/2 Ton (Electric)	$0.48	$234
Pickup 1/2 Ton 4x4	$0.74	$386
Pickup 3/4 Ton	$1.06	$365
Pickup 3/4 Ton 4x4	$1.29	$451
Pickup 3/4 Ton 4x4 (Electric)	$0.48	$189
Sedan Emergency	$0.79	$329
Special Body Truck	$1.26	$699
Utility Vehicle	$1.00	$702
Utility Vehicle (Electric)	$0.43	$257
Utility Vehicle Emergency	$1.26	$1,065

Fund Balances

Fleet Services Internal Service Fund

The Fleet Services Internal Service Fund (#38019) balance as of March 31, 2026, was $8,772,616. The 2026-2027 Proposed Budget includes a fund balance use of $1,117,559 for vehicle replacement and operating costs.

Human Resources

Jennifer Goodman - Director of Human Resources

Budget Unit

#1012400000

Department Overview

The Human Resources Division (HR) is responsible for providing centralized human resources and labor relations services to all County departments, supporting over 8,000 employees. HR is organized into the following eight functional units:

Employment Services Unit

Employment Services is committed to innovative recruitment strategies that provide County departments with strong pools of highly qualified candidates while maintaining compliance with Civil Service testing requirements. The Unit supports pre-employment processes, including background checks, drug screenings, and job-specific physical examinations. While most work is performed by internal staff, specialized occupational health and wellness contractors are used as needed, with associated costs covered by the Workers' Compensation Internal Service Fund. Additional details are discussed in the Self-Insurance Internal Service Funds narrative.

The unit emphasizes community engagement and outreach through partnerships with workforce and veteran service organizations to expand awareness of County employment opportunities. Flexible recruitment strategies, such as continuous filing periods and multi-level recruitment, are used to ensure that candidate pools align effectively with departmental needs.

Risk Management

Risk Management supports compliance with workplace safety, disability, and accommodation requirements. Responsibilities include assisting with the interactive process, delivering training, conducting data analysis, and providing guidance on applicable laws and regulations. Risk Management also reviews contracts to determine appropriate insurance provisions and coverage requirements to protect the County's interests. As employee rights expand and complexity increases, demand for these services continues to grow, requiring ongoing focus on education, compliance, and proactive risk mitigation.

Employee Benefits

Employee Benefits administers health insurance, retirement savings programs, employee assistance services, and other benefit offerings. The Unit operates within a highly regulated environment, ensuring compliance with Federal and State requirements while providing fiduciary oversight of substantial employee assets in deferred compensation programs.

The Deferred Compensation program, administered under Employee Benefits, provides employees with voluntary retirement savings options, including 457 and 401(a) plans. The program is primarily funded by employee contributions and supported through a third-party provider. Human Resources provides plan administration and oversight, working with advisory and fiduciary partners to ensure compliance with Internal Revenue Service regulations and to safeguard participant assets. Ongoing efforts include evaluating alternative insurance providers and plan structures to manage rising costs, and aligning benefit program cycles with industry standards to improve efficiency and reduce administrative expenses. Additional details are discussed in the Self-Insurance Internal Service Funds narrative.

Labor Relations

Labor Relations manages collective bargaining, contract negotiations, grievance and complaint resolution, disciplinary processes, and required union communications. The division ensures compliance with labor laws and supports effective labor-management relationships across the organization.

Staff Development, Training, and Wellness

Staff Development coordinates workforce training, leadership development, employee engagement, and wellness initiatives. Core offerings include HR-mandated training, a virtual New Employee Orientation program, and leadership development opportunities such as the Human Resources Leadership Academy and Developing Future Leaders Series. The Unit also manages Countywide workforce initiatives, including apprenticeship and internship programs, and oversees employee wellness efforts designed to promote engagement and organizational health.

Equal Employment Opportunity (EEO) Program

The EEO Program enforces Federal and State anti-discrimination laws and supports a workplace culture rooted in equity and inclusion. Program activities include policy implementation, training, and oversight of investigations, with support from external consultants as needed. Key initiatives focus on mandatory training, diversity and inclusion programming, and continuous evaluation of best practices to strengthen workplace equity. The Program is funded through the Self-Insurance Casualty insurance fund; additional details are discussed in the Self-Insurance Internal Service Funds narrative.

Classification and Compensation

The Classification and Compensation Unit manages classification structures, base and total compensation, and related analyses internally. Resources are dedicated to maintaining competitive and equitable compensation practices, supported by a classification and compensation platform used for market comparisons and internal alignment. Key efforts include refining processes to improve efficiency and consistency, participating in Countywide compliance initiatives such as Fair Labor Standards Act (FLSA) reviews, and establishing a comprehensive compensation philosophy to guide future decision-making.

Leave Management

Leave Management administers and monitors a high volume of employee leave requests to ensure compliance with applicable Federal and State regulations. The Unit provides departments with guidance and tools to improve leave administration, supporting operational efficiency and employee well-being. As regulatory requirements evolve and case complexity increases, the Unit continues to expand training for HR staff, supervisors, and managers. Ongoing efforts focus on strengthening leave tracking and administration through system enhancements and improved processes.

Please visit sjgov.org/hr for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $16,310,848 is a decrease of $481,821 from the 2025-2026 Adopted Budget of $16,792,669, primarily due to the deletion of seven positions ($1,596,233), decreases in centrally-budgeted data processing and Casualty insurance charges ($449,257), labor relations services ($111,981), language testing services ($45,000), and salaries and benefits adjustments ($42,730); partially offset by the addition of seven positions ($1,769,353), and an increase in software and related licenses ($62,000).

FY27 Expenditures by Type



Salaries And Benefits	**$12,399,916**	76.02%
Centrally-Budgeted Expenses	**$2,787,113**	17.09%
Services And Supplies	**$1,123,819**	6.89%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$8,167,060	$9,771,545	$12,264,526	$12,399,916	1.10%
Services And Supplies	$785,359	$857,813	$1,254,251	$1,123,819	-10.40%
Centrally-Budgeted Expenses	$2,711,999	$3,629,868	$3,243,892	$2,787,113	-14.08%
Capital Expenditures	-	-	$30,000	-	-100.00%
Total Expenditures	**$11,664,417**	**$14,259,226**	**$16,792,669**	**$16,310,848**	**-2.87%**

Funding Summary

The 2026-2027 Proposed Budget includes $15,803,089 in cost reimbursements from user departments, $1,106,071 in benefits administration fees and special district cost plan charges, and a $60,000 transfer-in from the Deferred Compensation Trust Fund. The budget also includes a contribution to the General Fund of $663,312.

FY27 Funding by Source



Cost Reimbursements	**$15,803,089**	96.89%
Charges For Services	**$1,106,071**	6.78%
Miscellaneous Revenues	**$65,000**	0.40%
General Purpose Revenue	**-$663,312**	-4.07%

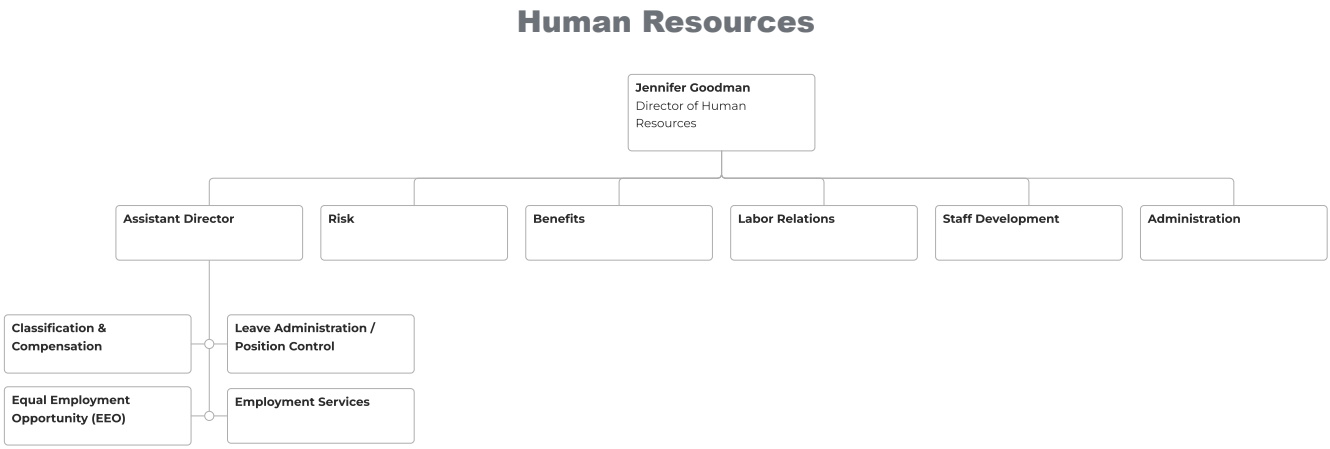
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$990,201	$1,007,655	$981,795	$1,106,071	12.66%
Miscellaneous Revenues	$79,780	$108,836	$55,635	$65,000	16.83%
Cost Reimbursements	$10,492,435	$11,657,518	$12,101,838	$15,803,089	30.58%
General Purpose Revenue	$102,000	$1,485,217	$3,653,401	-$663,312	-118.16%
Total Revenues	**$11,664,417**	**$14,259,226**	**$16,792,669**	**$16,310,848**	**-2.87%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of four Principal Personnel Analyst positions, one Employee Benefits Manager position, one Principal Employee Relations Analyst position, and one County Safety & Risk Manager position, as well as the addition of seven Human Resources Manager positions.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	63.0	63.0	0.0
Temporary (FTE)	0.6	0.6	0.0
Position Total	**63.6**	**63.6**	**0.0**



Budget Highlights

In April 2026, the Board of Supervisors approved the establishment of a Human Resources Manager classification following a comprehensive review of HR's structure (B-26-181). The review reflected a shift toward more strategic, best-practice-driven services that enhance employee experiences and reduce organizational risk. In 2026-2027, to modernize operations and increase flexibility, several existing leadership roles will be consolidated into this single classification, replacing outdated titles across benefits, employment services, labor relations, and risk management,

and aligning the Department structure with contemporary industry practices while allowing assignments to adapt to evolving organizational needs.

In 2026-2027, HR anticipates operational impacts related to new Statewide requirements and ongoing system modernization efforts. Changes in terms and conditions of employment are governed by the Meyers-Milias-Brown Act (MMBA), and, with the addition of Assembly Bill 339, Labor Relations staff are required to negotiate with employee groups over contracts for services that are the same as or similar to work performed by employees the labor organization represents, and upon request, to meet and confer regarding the impact of management decisions. Labor Relations staff support departments in fulfilling these obligations and are often directly involved in discussions on policy changes, contracting out professional services, and other employment matters.

Workload demands are further influenced by the County's labor negotiation cycle. In 2025-2026, approximately 9% of represented employees received a new Memorandum of Understanding (MOU). In 2026-2027, this is expected to increase significantly, with approximately 70% of represented employees anticipated to receive a new MOU, before declining to approximately 10% in 2027-2028. This peak in bargaining activity will require substantial staff time and cross-departmental coordination. The 2026-2027 Proposed Budget includes $220,000 for full-service employment and labor relations law firms.

The County's Enterprise Resource Planning system (Workday) will continue to create transitional demands, including staff training, process realignment, and system troubleshooting as departments adapt to workflows. As a key stakeholder in the County's enterprise system modernization efforts, HR serves as a process owner for human capital functions, supporting system planning, business process review, and staff readiness initiatives. HR leadership also participates in governance and oversight to help ensure the successful implementation of a modernized Human Capital Management system. While these initiatives are expected to enhance efficiency, consistency, and transparency over the long term, the Department may experience short-term workload pressures as it supports Countywide implementation, manages a significant increase in labor negotiations, and ensures compliance with evolving regulatory requirements.

Fund Balances

Deferred Compensation – Administration Fund

As of March 31, 2026, the Deferred Compensation Fiduciary Fund Trust Account (#81192) had a balance of $173,929. The fund is used to reimburse the HR budget for deferred compensation-related expenses. The fund is supported by participant-paid fees, with a portion allocated to the plan's record keeper and the remainder retained by the County. The 2026-2027 Proposed Budget includes an operating transfer of $60,000.

Information Systems Division Internal Service Funds

Tristian Cormier - Director of Information Systems

Budget Units

#8240000000, 8250000000, 8260000000, 8270000000

Department Overview

Information Systems Division Internal Service Fund

The Information Systems Division (ISD) Internal Service Fund (ISF) (#8240000000) provides information processing services, support, and coordination to County departments and other government entities in San Joaquin County. The Division handles the County's information technology and communications functions. Its mission is to "support technology solutions that create opportunities to transform the way service is brought to the public through leading, integrating, partnering, educating, consulting, and supporting."

Office Automation Internal Service Fund

The Office Automation ISF (#8250000000) provides a mechanism to distribute and manage desktop and server technology costs, establishes an ongoing funding source to improve fiscal planning, and increases the County's responsiveness to rapid changes in technology. ISD coordinates the program, and benefits to the organization include:

- Consolidating technology purchases to leverage the County's buying power.
- Centralizing administrative functions like order placement and delivery arrangements.
- Helping departments plan and configure technology to maximize its value and effectiveness while maintaining Countywide standards.
- Advising departments on necessary hardware and software issues, including virus protection and network connectivity.
- Scheduling and coordinating timely system upgrades, ensuring departments remain ahead of the demand for computing resources. Personal computer (PC) hardware is currently on a four-year replacement cycle.

Telephone Internal Service Fund

The Telephone ISF (#8260000000) consolidates the cost of operating and maintaining the County's central telephone system. Services provided include telephone, voicemail, long distance, call routing, data communications, remote access, virtual private network, video communications, fiber optics, and data cabling installation.

Radio Internal Service Fund

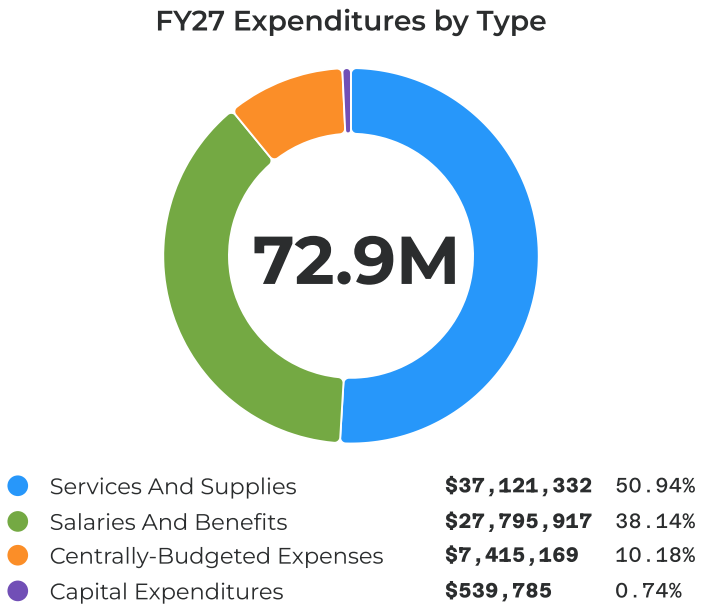
The Radio ISF (#8270000000) centralizes the administrative and operating costs of the County's radio communications system.

The four Internal Service Funds primarily receive funding through direct charges to user departments and outside agencies within San Joaquin County for services provided.

Please visit sjgov.org/isd for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $72,872,203 is an increase of $3,905,576 from the 2025-2026 Adopted Budget of $68,966,627, primarily due to increases in costs for professional services associated with implementing a new cloud-based telephony system and cybersecurity platform ($2,782,929) and software and related licenses ($1,461,577), salaries and benefits adjustments ($979,053), and the addition of five new positions ($926,590). Decreases in capital expenditures for automation and radio equipment ($1,986,454) and telecommunications expenditures ($946,856) will partially offset these increases.



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$18,681,072	$21,755,087	$25,444,103	$27,795,917	9.24%
Services And Supplies	$22,229,332	$25,865,782	$34,386,690	$37,121,332	7.95%
Centrally-Budgeted Expenses	$3,486,765	$4,758,800	$6,609,595	$7,415,169	12.19%
Capital Expenditures	$3,207,513	$1,699,220	$2,526,239	$539,785	-78.63%
Transfers Out	-	$4,981,481	-	-	-
Total Expenditures	**$47,604,682**	**$59,060,370**	**$68,966,627**	**$72,872,203**	**5.66%**

Expenditures by Budget Unit

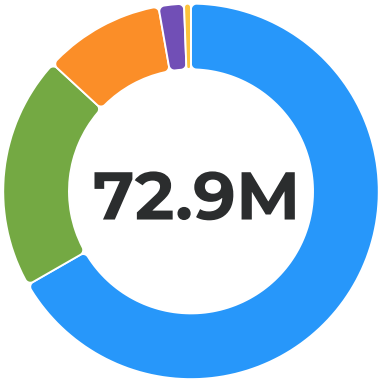
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Information Systems Div - Isf	$33,609,700	$38,052,904	$50,538,345	$56,826,966	12.44%
Office Automation	$3,405,260	$8,206,197	$5,850,735	$5,711,243	-2.38%
Central Telephone	$7,079,647	$7,585,011	$6,134,169	$4,158,242	-32.21%
Radio Communications	$3,510,074	$5,216,257	$6,443,378	$6,175,752	-4.15%
Total Expenditures	**$47,604,682**	**$59,060,370**	**$68,966,627**	**$72,872,203**	**5.66%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $48,612,117 in charges for services to customer departments, which includes $4,471,064 in depreciation recovery revenue. The ISD ISF will receive a $5,361,222 operating transfer from the County Systems Automation Reserve Fund to support lease payments for replacement data communications switches, a telephony migration project, and other automation projects. Additionally, ISD will receive a $1,320,000 operating transfer from the Tobacco Settlement Fund for various projects and infrastructure upgrades, and $876,000 in General Purpose Revenues processed via operating transfers for a Certified Trusted System.

The Proposed Budget also includes the use of $1,586,040 of fund balance, primarily to complete the implementation of a new Adult Case Management System, a cloud-hosted document repository, an identity and access management system for the Probation department, and an Intelligent Document Processing system for the Office of the Public Defender.

FY27 Funding by Source



Charges For Services	**$48,612,117**	66.71%
MP-Tel-Radio-ISF-Revenues	**$14,679,718**	20.14%
Transfers In	**$7,557,222**	10.37%
Fund Balance	**$1,586,040**	2.18%
Use Of Money And Property	**$437,106**	0.60%

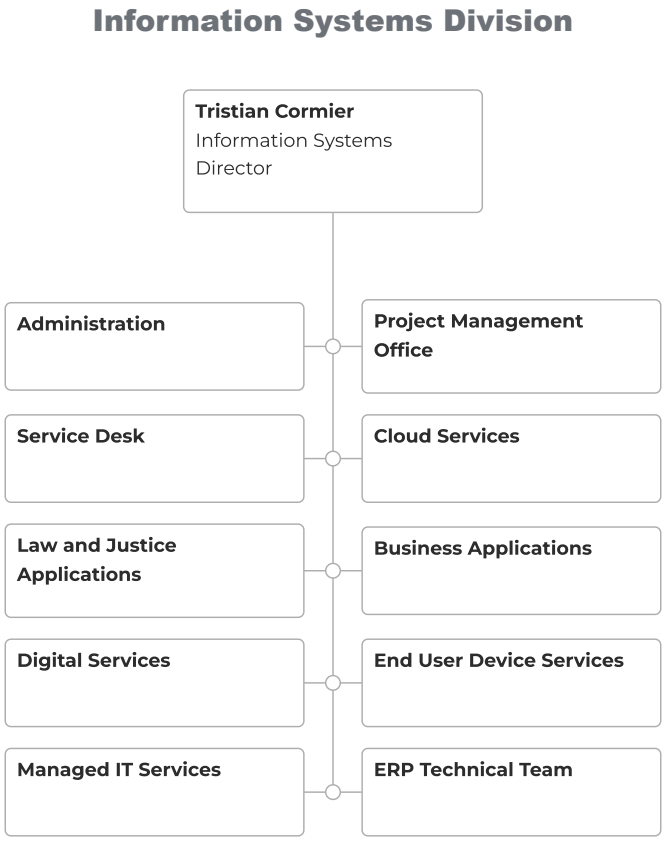
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$539,717	$536,951	$642,601	$437,106	-31.98%
Intergovernmental Revenues	$6,750	$6,775	-	-	-
Charges For Services	$28,254,399	$35,330,466	$44,531,545	$48,612,117	9.16%
Miscellaneous Revenues	$1,226	$17,701	-	-	-
Transfers In	$8,953,932	$8,410,584	$6,183,118	$7,557,222	22.22%
MP-Tel-Radio-ISF-Revenues	$11,322,570	$12,559,834	$13,787,017	$14,679,718	6.47%
Cost Reimbursements	$5,516	-$18	-	-	-
Fund Balance	-$1,479,428	$2,198,076	$3,822,346	$1,586,040	-58.51%
Total Revenues	**$47,604,682**	**$59,060,370**	**$68,966,627**	**$72,872,203**	**5.66%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of four Information System Analyst (ISA) III positions. The cloud, infrastructure, and security teams will each receive one ISA III position and ISD will directly assign a fourth ISA III position to the Community Development Department to support its Accela implementation, the Countywide system used to provide building permitting, planning, and zoning services to the public. A fifth ISA III position is being added to ISD's Project Management Office, offset by the deletion of a vacant Business Analyst II.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	123.0	127.0	4.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**123.0**	**127.0**	**4.0**



Budget Highlights

County Systems Automation Reserve Fund

As part of the 2023-2024 Adopted Budget, the Board approved the transfer of $4,090,000 into the County Systems Automation Reserve Fund to support future technology projects. The 2026-2027 Proposed Budget includes $1,318,036 to support lease payments for replacement data switches.

On January 14, 2025, the Board approved the transfer of $5,000,000 to the Fund to support replacing the County's telephony systems (B-25-29). ISD has included $2,336,340 in the 2026-2027 Proposed Budget as a transfer into the Information Systems Division - Internal Service Fund (ISF) to complete the implementation of the County's new telephony system.

While preparing the 2024-2025 Year-End Report approved by the Board on September 23, 2025 (B-25-534), the County Administrator's Office directed ISD to use existing fund balance in the County Systems Automation Reserve Fund to support the following projects which are budgeted in 2026-2027:

- Zscaler Project Contingency and Services ($804,380)
- Adult and Juvenile Probation Firewalls ($65,000)
- WCAG 2.1 ADA Level AA Website Compliance ($100,000)
- Canlis Server Room ($125,000)

As part of the 2026-2027 Proposed Budget, the Information Systems Division - ISF and the Radio ISF will receive transfers in totaling $5,361,222 from the County Systems Automation Reserve Fund to support these previously approved projects, as well as:

- Installing Multiprotocol Label Switching routers to improve the public safety radio system ($297,666)
- Replacing the California Law Enforcement Telecommunications System message switch ($150,000)
- Developing a new workflow automation for Purchasing and Support Services ($124,800)
- Conducting a feasibility study for a Main Distribution Frame at 400 E Main St ($40,000)

ARPA

The Board authorized the transfer of $6,523,447 from the American Rescue Plan Act (ARPA) Fund to the Office Automation Internal Service Fund for technology infrastructure modernization on October 26, 2021 (B-21-645). In fiscal year 2024-2025, an additional $1,136,901 in ARPA funds was awarded, bringing the total to $7,660,348. Major ISD funded by ARPA included:

- Replace mobile radios for the Joint Radio User Group ($1,136,901)
- Replace the Sheriff's Custody and Interoperability Legacy System Equipment ($1,017,240)
- Replace the Public Safety Med Net Legacy Radio Equipment ($324,658)
- Replace the Mt. Oso and Thornton Radio Shelters ($300,000)

Subsequently, ISD informed the County Administrator's Office in 2024-2025 that the Department did not expect to spend $2,789,583 before December 2026, allowing for redistribution.

The following is a summary of ARPA expenditures by fiscal year.

	2022-2023	2023-2024	2024-2025	2025-2026	Proposed 2026-2027	Total
Office Automation ISF	$797,044	$1,495,448	$132,500	$376,209	$636,188	$3,437,389
Radio ISF	0	0	915,927	292,392	225,057	1,433,376
Total	**$797,044**	**$1,495,448**	**$1,048,427**	**$668,601**	**$861,245**	**$4,870,765**

Tobacco Settlement Funds

Per Board policy, the Information Systems Division – Internal Service Fund has historically received 20% of Tobacco Settlement funds. The funds support various projects, infrastructure upgrades, and unforeseen events that affect public safety, health, security, and/or other County departments. As part of the 2026-2027 Proposed Budget, the

Information Systems Division – Internal Service Fund anticipates a transfer in of $1,320,000 from the Tobacco Settlement Fund to support ongoing initiatives that align with the Board's Strategic Priorities.

Fund Balances

Information Systems Division Internal Service Fund

The Information Systems Division ISF (#38024) is the operating fund for the Information Systems Division ISF budget. As of March 31, 2026, the ISD ISF had a balance of $9,042,880. The 2026-2027 Proposed Budget includes fund balance use of $569,478 to complete the implementation of the new adult case management system, cloud-hosted document repository, and intelligent document processing system.

County Systems Automation Reserve Fund

As of March 31, 2026, the balance of the County Systems Automation Reserve Fund (#10130) was $7,065,113. The 2026-2027 Proposed Budget includes $5,361,222 of operating transfers in from the County Systems Automation Reserve Fund for network switch equipment for replacement switches, a telephony migration project, and other approved projects.

Office Automation Internal Service Fund

The Office Automation ISF (#38025) is the operating fund for the Office Automation ISF budget. As of March 31, 2026, the fund balance was $644,130. ISD estimates the Office Automation ISF will use $717,795 of fund balance and new revenue in 2026-2027. User departments fully reimburse the fund for PCs and other equipment financed.

Telephone Internal Service Fund

The Telephone ISF (#38026) is the operating fund for the Telephone ISF budget. As of March 31, 2026, the fund balance was $89,906. The 2026-2027 Proposed Budget includes the use of $119,257 in fund balance and new revenue for disaster recovery infrastructure upgrades. User departments fully reimburse the Telephone ISF budget for services rendered.

Radio Internal Service Fund

The Radio ISF (#38027) is the operating fund for the Radio Internal Service Fund budget. As of March 31, 2026, the fund balance was $423,132. ISD plans to use $179,509 from the fund balance to enhance radio coverage for public safety entities.

Supplemental Requests

The Information Systems Director requested supplemental funding totaling $876,000 for the following:

Laserfiche Certified Trusted System

One-time funding in the amount of $876,000 was requested to enable County departments to purge physical records after digitally archiving them in a Certified Trusted System.

Self-certifying document storage as a Trusted System, pursuant to California Government Code Section 12168.7 and California Code of Regulations Section 22620.1 et seq., enables County staff to securely eliminate physical records by ensuring the digital archive demonstrates immutability, accountability, resilience, and robust records management and governance, including clear chain-of-custody controls.

Establishing a Certified Trusted System supports the Board of Supervisors' three-year strategic priorities for 2025-2026 through fiscal year 2027-2028 by maintaining fiscal responsibility and promoting organizational innovation through technology that enhances public access to services and information.

In the absence of a Certified Trusted System, the County must continue storing records in physical locations, resulting in ongoing and avoidable storage costs.

The 2026-2027 Proposed Budget has been augmented by $876,000 to address this request.

Operating Transfers

Sandy Regalo - County Administrator

Budget Unit

#1010804000

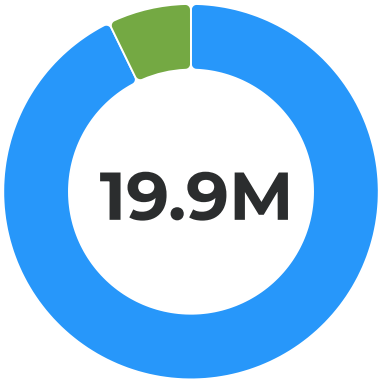
Department Overview

The Operating Transfers budget provides General Fund monies to be transferred to other funds and received as revenue transfers from other funds to the General Fund. It also includes a General Fund allocation to local Fire Districts in lieu of Proposition 172 Public Safety Sales Tax revenue based on Educational Revenue Augmentation Fund (ERAF) shifts.

Expenditures Summary

The 2026-2027 Proposed Budget of $19,924,357 is an increase of $373,460 from the 2025-2026 Adopted Budget of $19,550,897, primarily due to increases in transfers to the County's Labor Agreements Reserve ($14,474,748) and Special Districts ($2,500,000); partially offset by decreases in transfers to the Contingency Reserve Fund ($9,931,501), General Reserve Fund ($4,433,392), and Capital Outlay Fund ($2,000,000).

FY27 Expenditures by Type



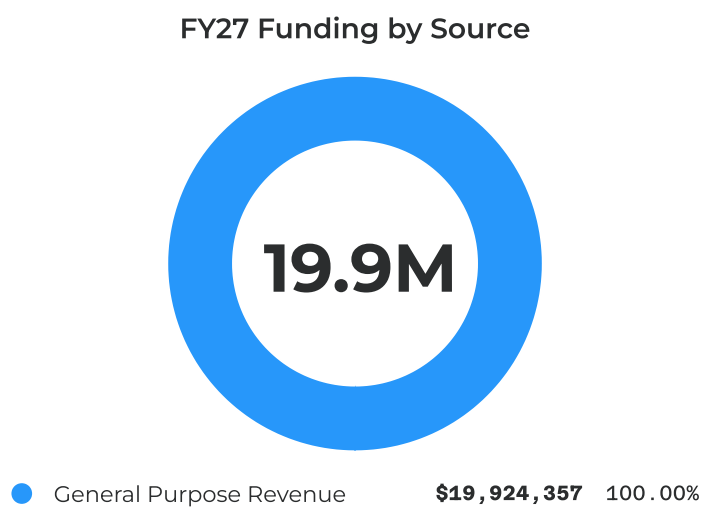
Transfers Out	**$18,490,574**	92.80%
Services And Supplies	**$1,433,783**	7.20%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$111,920	$1,312,013	$1,264,555	$1,433,783	13.38%
Other Charges	$63,017	$3,176,983	-	-	-
Transfers Out	$197,199,523	$107,518,964	$18,286,342	$18,490,574	1.12%
Total Expenditures	**$197,374,460**	**$112,007,960**	**$19,550,897**	**$19,924,357**	**1.91%**

Funding Summary

The 2026-2027 Proposed Budget is fully funded by General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers In	-	$31,425	-	-	-
General Purpose Revenue	$197,374,460	$111,976,535	$19,550,897	$19,924,357	1.91%
Total Revenues	**$197,374,460**	**$112,007,960**	**$19,550,897**	**$19,924,357**	**1.91%**

Budget Highlights

Operating transfers are reflected in the 2026-2027 budget as follows:

- Airport Enterprise Fund – $639,826 will be provided to support Airport operations (#9230901000) not covered by operating revenues and available fund balance.
- Labor Agreements Reserve – $14,474,748 will be transferred to the Labor Agreements Reserve (#10015) to partially defray the not yet known first year cost of contracts currently in negotiations.
- Special Districts – $2,500,000 will be transferred to County Service Area 44 Zones E and G (#34441) in support of a one-time project, further discussed in the Special Districts-Public Works narrative.
- Information Systems Division (ISD) Internal Service Fund – $876,000 will be transferred to the ISD ISF in support of a one-time project, further discussed in the ISD ISF narrative (#8240000000).

The Proposed Budget also appropriates $1,202,000 as a General Fund contribution to local Fire Districts in lieu of Proposition 172 public safety sales tax revenue; $150,000 to reimburse Public Works for non-Road Fund related projects or program costs; and $81,783 to reimburse Fleet Services for the rental of an above-ground fuel tank at the Sheriff's Office.

Purchasing & Support Services

Concepcion Gayotin - Director of Purchasing & Support Services

Budget Unit

#1011200000

Department Overview

The Purchasing & Support Services is responsible for providing a variety of central support services to County departments. These areas of responsibility include the following programs:

Procurement Services

Purchasing provides core procurement services to all departments through competitive quotes, bids, proposals, negotiations, cooperative purchasing contracts, and the use of the Uniform Public Construction Cost Accounting Act (UPCCAA) to streamline smaller construction projects. Workload is distributed among full-time and part-time staff, with each purchasing professional serving as a dedicated point of contact for their assigned departments, thereby improving service delivery and strengthening departmental relationships. The County also promotes local vendor participation through the application of Local Vendor Preference (LVP) and targeted outreach efforts, including regional partnerships and the use of the Public Purchase system to notify vendors of bid opportunities.

Surplus

Purchasing manages the disposal of surplus furniture, equipment, and vehicles through methods that maximize value to the County, including online and live auctions and negotiated sales. An online system allows departments to view and request available items at no cost, promoting reuse across the County. Access to surplus auctions has also been expanded to local charities for a nominal fee and to the public, increasing participation and improving sales outcomes. Items that are not sold are recycled when possible, and vehicles are sold through specialized auction firms to ensure the highest return. An annual report is provided to the Board summarizing surplus activity and revenue trends.

Duplicating/Print Shop

The Duplicating/Print Shop provides high-volume, all-digital printing services with advanced speed, quality, and in-line finishing capabilities, offering a lower per-copy cost than standard office equipment.

Mail Room

The Mail Room supports County operations through daily courier and mail collection across multiple routes and generates postage savings through presorting and barcoding technology. In addition to mail services, the Mail Room manages recycling efforts at the Administration Building and handles incoming freight and palletized deliveries for County departments.

Records Management

Records Management oversees the storage, retrieval, and secure destruction of County records, including on-site shredding services when required, and supports Countywide recycling efforts by processing and recycling paper waste collected from departments.

Please visit sjgov.org/purchasing for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $6,189,041 is an increase of $85,904 from the 2025-2026 Adopted Budget of $6,103,137, primarily due to salaries and benefits adjustments ($53,311), postage costs ($40,793), and centrally-budgeted casualty insurance ($18,007), partially offset by a decrease in centrally-budgeted workers' compensation insurance ($44,875).

FY27 Expenditures by Type



Salaries And Benefits	**$4,515,650**	72.96%
Services And Supplies	**$1,222,958**	19.76%
Centrally-Budgeted Expenses	**$425,433**	6.87%
Transfers Out	**$25,000**	0.40%

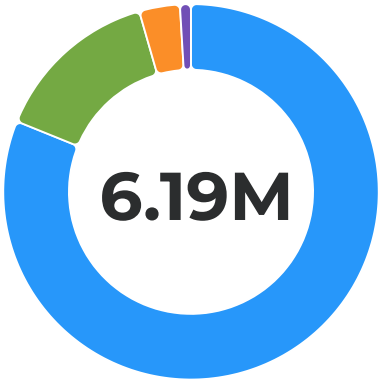
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$3,074,944	$3,404,012	$4,462,339	$4,515,650	1.19%
Services And Supplies	$969,925	$1,026,227	$1,155,308	$1,222,958	5.86%
Centrally-Budgeted Expenses	$226,948	$350,930	$460,490	$425,433	-7.61%
Capital Expenditures	$98,047	$82,443	-	-	-
Transfers Out	$10,000	$25,000	$25,000	$25,000	-
Total Expenditures	**$4,379,864**	**$4,888,611**	**$6,103,137**	**$6,189,041**	**1.41%**

Funding Summary

The 2026-2027 Proposed Budget includes $5,020,350 in cost reimbursements, $893,560 in General Purpose Revenue, and $216,923 in charges for services.

FY27 Funding by Source



Cost Reimbursements	**$5,020,350**	81.12%
General Purpose Revenue	**$893,560**	14.44%
Charges For Services	**$216,923**	3.50%
Miscellaneous Revenues	**$58,208**	0.94%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$187,870	$175,936	$204,872	$216,923	5.88%
Miscellaneous Revenues	$54,835	$56,551	$52,757	$58,208	10.33%
Cost Reimbursements	$3,868,840	$4,254,284	$4,902,883	$5,020,350	2.40%
General Purpose Revenue	$268,318	$401,840	$942,625	$893,560	-5.21%
Total Revenues	**$4,379,864**	**$4,888,611**	**$6,103,137**	**$6,189,041**	**1.41%**

Personnel Summary

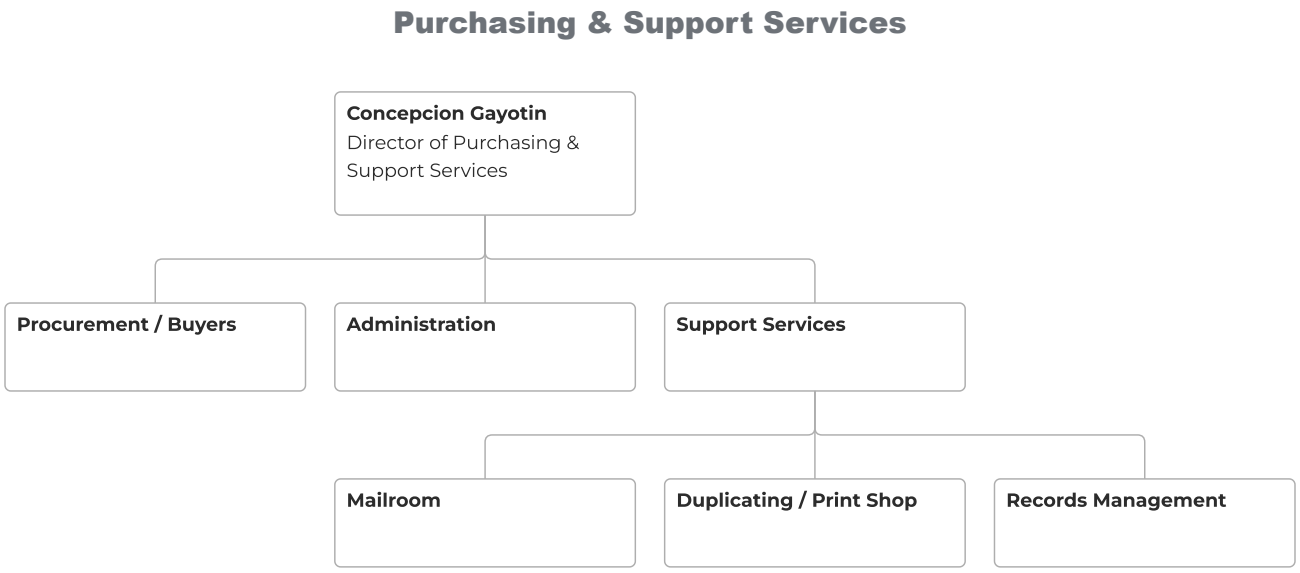
The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	32.0	32.0	0.0
Temporary (FTE)	6.0	6.0	0.0
Position Total	**38.0**	**38.0**	**0.0**

The following departments reimburse Purchasing for dedicated full-time equivalent (FTE) staffing.

	Allocated FTE 2024-2025	Allocated FTE 2025-2026	Proposed FTE 2026-2027
Departments			
Behavioral Health Services	1.0	2.0	2.0
General Services Department	2.0	2.0	2.0

Human Services Agency	1.0	1.0	1.0
Information Systems Division	1.0	1.0	1.0
Public Works Department	2.0	2.0	2.0
San Joaquin General Hospital	3.0	3.0	3.0
Total Dedicated FTEs	**10.0**	**11.0**	**11.0**



Budget Highlights

Purchasing & Support Services implemented a comprehensive position reclassification in 2025-2026, establishing a three-tier Deputy Purchasing Agent series (I, II, and Supervising) to improve oversight, address span-of-control issues, and strengthen succession planning. Two Deputy Purchasing Agent positions were included as placeholders for two Supervising Deputy Purchasing Agent positions in the 2025-2026 Adopted Budget and were subsequently formalized through the reclassification (R-25-153). Negotiated salary adjustments align compensation with regional benchmarks, supporting employee retention and departmental stability.

In fiscal year 2026-2027, the Department anticipates operational impacts associated with new Statewide requirements and ongoing system modernization efforts. The implementation of AB 339 is expected to increase Purchasing's workload, particularly in procurement processes, compliance monitoring, and reporting requirements, which may require additional staff time and coordination across departments. At the same time, the County's new Enterprise Resource Planning System (Workday) will continue to affect transitional demands, including staff training, process realignment, and system troubleshooting as departments adapt to new workflows. While these initiatives are expected to improve efficiency and transparency over the long term, the Department may experience short-term workload pressures as it supports Countywide implementation and ensures compliance with evolving regulations.

Purchasing Internal Service Fund

Concepcion Gayotin - Director of Purchasing & Support Services

Budget Units

#8400112100, 8400112200, 8400112300

Department Overview

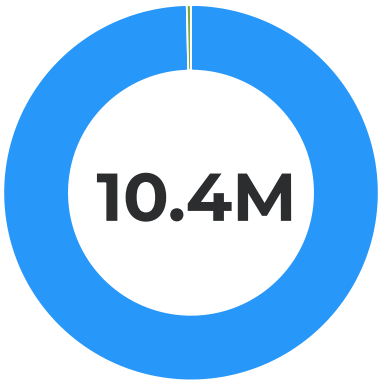
The Purchasing Internal Service Fund (ISF) serves as an operating mechanism for the Procurement Card (CAL-Card), Office Supply, Copy Machine, Security Alarm, and Bottled Water Programs. Vendor charges are paid by the ISF and billed to user departments.

Please visit sjgov.org/purchasing for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $10,432,003 is an increase of $302,723 from the 2025-2026 Adopted Budget of $10,129,280, primarily due to increasing costs associated with CAL-Card Program purchases ($300,000), the Bottled Water Program ($69,000), and copy machine leases ($31,000), partially offset by a decrease in the office supplies contract ($100,000).

FY27 Expenditures by Type



Services And Supplies	**$10,395,398**	99.65%
Centrally-Budgeted Expenses	**$36,605**	0.35%

Expenditures by Type

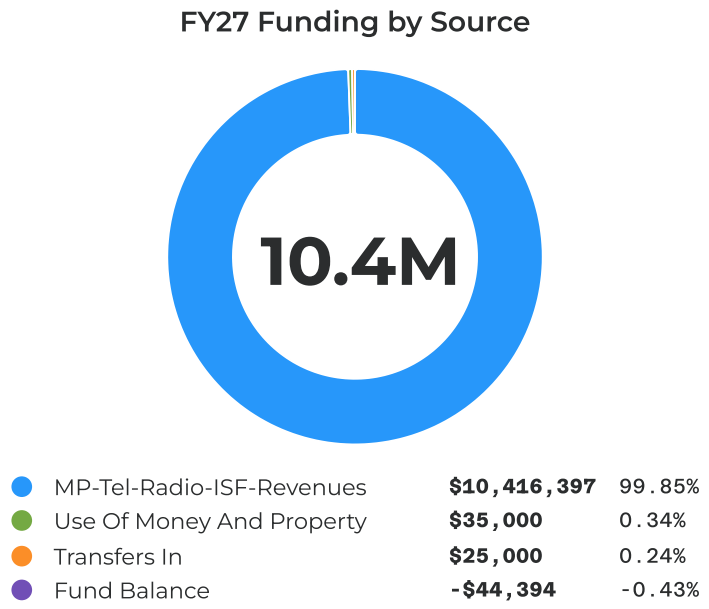
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$9,074,709	$10,387,350	$10,095,398	$10,395,398	2.97%
Centrally-Budgeted Expenses	$16,845	$38,907	$33,882	$36,605	8.04%
Total Expenditures	**$9,091,554**	**$10,426,257**	**$10,129,280**	**$10,432,003**	**2.99%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Purchasing-Credit Card Prog	$5,067,557	$6,615,209	$6,233,882	$6,536,605	4.86%
Purchasing-Support Svs-Is	$3,887,188	$3,664,207	$3,695,398	$3,695,398	-
Purchasing-Security Sys	$136,809	$146,841	$200,000	$200,000	-
Total Expenditures	**$9,091,554**	**$10,426,257**	**$10,129,280**	**$10,432,003**	**2.99%**

Funding Summary

The 2026-2027 Proposed Budget includes $10,416,397 in charges to user departments for CAL-Card purchases and office supply, copy machine, bottled water, and security alarm costs. It also includes an annual $25,000 contribution from the Purchasing & Support Services budget (#1011200000) for the future replacement of a shredder and a contribution to fund balance of $44,394.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$20,320	$31,285	$18,000	$35,000	94.44%
Transfers In	$10,000	$25,000	$25,000	$25,000	-
MP-Tel-Radio-ISF-Revenues	$9,706,587	$9,404,624	$10,116,397	$10,416,397	2.97%
Fund Balance	-$645,353	$965,348	-$30,117	-$44,394	47.41%
Total Revenues	**$9,091,554**	**$10,426,257**	**$10,129,280**	**$10,432,003**	**2.99%**

Budget Highlights

Procurement Card Program

The County participates in the State CAL-Card Program. CAL-Card provides a flexible payment mechanism for acquiring goods with flexible spending limits and merchant category codes for each card. Cards are issued in the cardholder's name and billed to the County. The Program allows departments to purchase from various sources, saving the County time and money. All CAL-Card users are trained on use guidelines before receiving a credit card. Each purchase transaction is thoroughly audited. There are currently 620 cardholders. The estimated purchases for 2026-2027 are $6.5 million.

Office Supply Program

The existing contract with ODP Business Solutions (formerly known as Office Depot) provides financial benefits that reduce expenses across all departments. Through this cooperative agreement, core products have an average discount of 13% in addition to a modest rebate. Expedited weekly payment processing allows an extra 2% discount, enhancing cost savings. Administrative processing fees help offset the cost of administering this contract. Purchases under this Program are projected to be approximately $1.4 million in 2026-2027.

Copy Machine Program

The Copy Machine Program currently has 615 leased copiers and will produce approximately 30 million copies in 2025-2026. Cost for this Program is budgeted at $1.9 million in 2026-2027.

Security Alarm Program

The Purchasing and Support Services Division (Purchasing) administers contracts for security alarm services. There are currently 80 service contracts in effect for the County. Centralized billing and contracting provided by Purchasing have enabled oversight of this service and ensure that all contracts are properly executed. Cost for this program is budgeted at $200,000 in 2026-2027.

Bottled Water Program

Purchasing administers the Bottled Water Program through centralized billing and contracting. The Program provides user departments with water cooling systems or bottled water. Cost for this program is budgeted at $114,000 in 2026-2027.

Fund Balances

Purchasing ISF

The Purchasing ISF fund (#38040) is the operating fund for the Purchasing ISF budget, which is fully reimbursed by user departments for program costs. As of March 31, 2026, fund balance was -$795,957. The 2026-2027 Proposed Budget includes a $44,394 fund balance contribution.

The negative fund balance as of March 31, 2026, is due to the County's implementation of the new Enterprise Resource Planning System (Workday). The Department is currently behind on billing for January, February, and March due to the development and implementation of new billing templates, which must be tested and approved before processing can occur. Purchasing expects the fund balance to be restored prior to the end of fiscal year 2025-2026.

Rebates/Refunds & Judgments/Damages

Sandy Regalo - County Administrator

Budget Unit

#1016500000

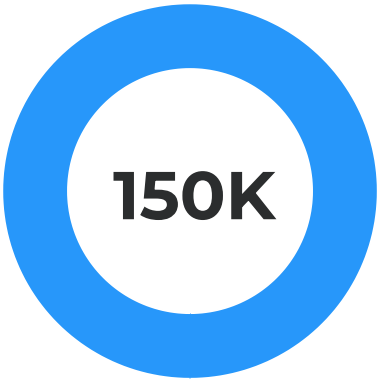
Department Overview

The Rebates/Refunds and Judgments/Damages budget provides funding to cover refunds of unused licenses, permits, and other payments erroneously made into the County's General Fund. It also provides funds for the payment of miscellaneous judgments and damages that may be assessed against the County during the fiscal year.

Expenditures Summary

The 2026-2027 Proposed Budget of $150,000 represents no change from the prior fiscal year.

FY27 Expenditures by Type



Services And Supplies **$150,000** 100.00%

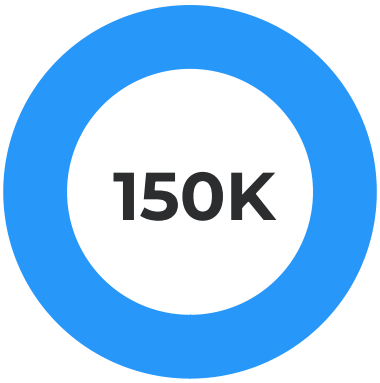
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$149,393	$456,127	$150,000	$150,000	-
Total Expenditures	**$149,393**	**$456,127**	**$150,000**	**$150,000**	**-**

Funding Summary

The 2026-2027 Proposed Budget is entirely funded by General Purpose Revenue.

FY27 Funding by Source



General Purpose Revenue	**$150,000**	100.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Miscellaneous Revenues	-	$14	-	-	-
General Purpose Revenue	$149,393	$456,113	$150,000	$150,000	-
Total Revenues	**$149,393**	**$456,127**	**$150,000**	**$150,000**	**-**

Budget Highlights

This budget is used to fund refunds and other miscellaneous payments from the General Fund throughout the year. As such, actual amounts may fluctuate considerably from year to year.

Registrar of Voters

Olivia Hale - Registrar of Voters

Budget Unit

#1013000000

Department Overview

The Registrar of Voters (ROV) enables citizens of San Joaquin County to exercise their constitutional right to vote by conducting elections that are impartial, accurate, secure, transparent, and accessible. The ROV oversees the administration of Federal, State, County, and local district elections within the County and ensures they are in compliance with State and Federal election laws.

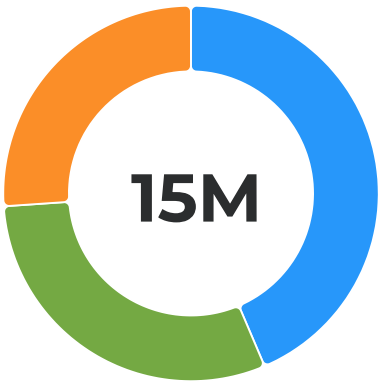
Election administration includes designing precincts, creating ballots, identifying polling places, recruiting election officers, maintaining voter registration records, processing vote-by-mail ballots, managing candidate and campaign filings, offering guidance on election laws, verifying petitions, collaborating with State and Federal election agencies, conducting voter outreach programs, and engaging with the news media.

The ROV is also responsible for registering voters, processing candidate applications and filings, and handling campaign finance and Statements of Economic Interest (Form 700) for San Joaquin County.
Please visit sjgov.org/rov for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $14,996,293 is an increase of $2,126,256 from the 2025-2026 Adopted Budget of $12,870,037, primarily due to an increase in 2026 election expenses ($951,993), centrally-budgeted Casualty insurance and Cost Allocation Plan charges ($479,146), election software ($208,000), and salaries and benefits adjustments ($136,946).

FY27 Expenditures by Type



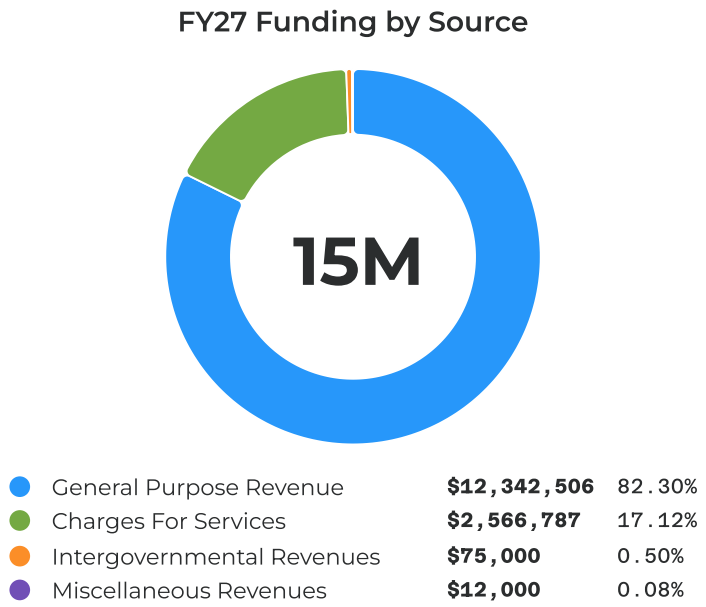
Services And Supplies	**$6,537,780**	43.60%
Salaries And Benefits	**$4,544,719**	30.31%
Centrally-Budgeted Expenses	**$3,913,794**	26.10%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$3,489,884	$3,922,372	$4,403,117	$4,544,719	3.22%
Services And Supplies	$5,466,414	$5,886,420	$5,075,814	$6,537,780	28.80%
Centrally-Budgeted Expenses	$2,009,595	$2,590,757	$3,317,106	$3,913,794	17.99%
Capital Expenditures	$4,177,054	$813,323	$74,000	-	-100.00%
Total Expenditures	**$15,142,947**	**$13,212,871**	**$12,870,037**	**$14,996,293**	**16.52%**

Funding Summary

The 2026-2027 Proposed Budget includes $12,342,506 in General Purpose Revenue, $2,451,787 in State revenue for the June and November 2026 elections, $115,000 in election service charges, and $75,000 in State postage reimbursements.



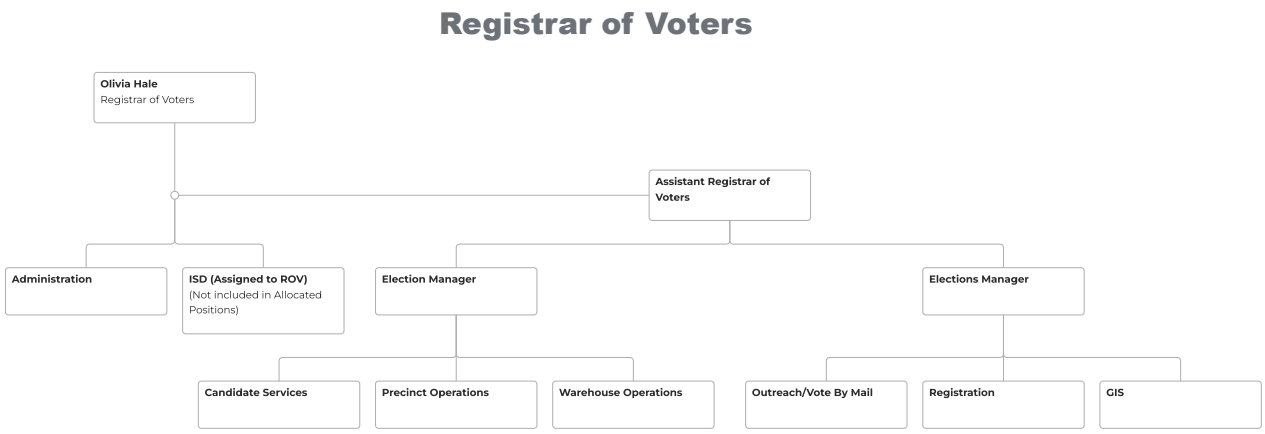
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$1,628,597	$772,406	$80,000	$75,000	-6.25%
Charges For Services	$1,020,843	$2,699,452	$115,000	$2,566,787	2,131.99%
Miscellaneous Revenues	$11,096	$11,982	$15,000	$12,000	-20.00%
Transfers In	$1,025,672	$96,896	$14,830	-	-100.00%
Cost Reimbursements	$366	-	-	-	-
General Purpose Revenue	$11,456,373	$9,632,136	$12,645,207	$12,342,506	-2.39%
Total Revenues	**$15,142,947**	**$13,212,871**	**$12,870,037**	**$14,996,293**	**16.52%**

Personnel Summary

The 2026-2027 Proposed Budget includes no full-time position changes from the prior year. Temporary Full-Time Equivalents (FTEs) have been increased from 13.4 to 14.9, primarily due to the anticipated increase in voter turnout and election-related tasks for the November 2026 Gubernatorial General Election as compared to the June 2026 Gubernatorial Primary Election.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	31.0	31.0	0.0
Temporary (FTE)	13.4	14.9	1.5
Position Total	**44.4**	**45.9**	**1.5**



Budget Highlights

November 2026 Gubernatorial General Election

The ROV will conduct the November 2026 Gubernatorial General Election, a Statewide election held every four years to elect the Governor of California and other State and local offices. This high-turnout election requires significant coordination and resources to ensure secure, accessible, and efficient voting processes for all eligible residents.

Key cost drivers include staffing for polling locations and ballot processing, voter outreach and education, printing and mailing of ballots, equipment preparation and maintenance, and compliance with State and Federal election requirements. The County will also continue to support expanded early voting and vote-by-mail options to enhance voter accessibility and participation.

These expenditures are necessary to uphold the integrity of the electoral process, maintain compliance with legal mandates, and ensure that all voters in San Joaquin County can safely and conveniently participate in the democratic

process. The 2026-2027 Proposed Budget includes $5,746,304 in election expenses and $2,011,207 in State revenue for the November 2026 Gubernatorial General Election.

June 2026 Gubernatorial Primary Election (Residual Costs)

The ROV anticipates incurring residual expenditures related to the June 2026 Gubernatorial Primary Election, a Statewide election conducted to nominate candidates for Governor of California and other Federal, State, and local offices. Due to the County's fiscal year ending on June 30, 2026, certain election-related costs, such as vendor invoices, temporary staffing, and other operational expenses, are incurred late in the election cycle and are processed and paid in the subsequent fiscal year.

These residual costs are a standard component of election administration and are reflected in the Department's projected expenditures for fiscal year 2026-2027. Accounting for these timing differences ensures accurate financial reporting while supporting the full lifecycle of election operations. The 2026-2027 Proposed Budget includes $440,580 in State revenue for the June 2026 Gubernatorial Primary Election.

Fund Balances

ROV Candidate Statements Fund

As of March 31, 2026, the Candidate Statements General Fund Special Account (#10352) had a balance of $468. The ROV anticipates the fund balance will increase to approximately $100,000 in 2026-2027 due to deposits attributed to Candidate Statement of Qualification fees from both the June 2026 Gubernatorial Primary Election and the November 2026 Gubernatorial General Election. The 2026-2027 Proposed Budget includes $100,000 in transfers from this fund.

ROV Election Technology Fund

The ROV Election Technology General Fund Special Account (#10355) receives fees collected from participating cities and districts for the use of election systems and equipment, and provides funding to purchase, maintain, or upgrade technology used to conduct elections. Fund balance as of March 31, 2026, was $37,859. The 2026-2027 Proposed Budget does not include any transfers from this fund.

Supplemental Requests

The Registrar of Voters requested supplemental funding totaling $54,226 for the following:

Vehicle Cost Increase

Funding was requested for an increase in ongoing fleet costs in the amount of $18,812. The Department currently operates three vans for a variety of operational needs, including ballot pickup, equipment transport, outreach events, and polling place surveys.

Warehouse Lease Increase

Ongoing funding was requested in the amount of $18,554 to cover the annual rent increase for the Department's warehouse facility. The warehouse is used to store and stage election equipment, ballots, and operational supplies necessary to support election preparation and administration. Under the terms of the current lease agreement, the facility's cost increases annually, and the requested funding will allow the ROV to maintain the operational space necessary to support Countywide election logistics.

Annual Cost Increase – Election Information Management System (EIMS)

Ongoing funding was requested in the amount of $16,860 to support the annual licensing cost increases associated with the Department's Election Information Management System (EIMS). EIMS serves as the County's primary voter registration and election management database and is essential for maintaining voter rolls and administering election

operations. Under the current contract, which extends through 2029, the system is subject to annual cost adjustments each October. This request will ensure the Department's base budget reflects the ongoing cost of maintaining this critical system.

The 2026-2027 Proposed Budget has been augmented by $54,226 to address the above requests.

Self-Insurance Internal Service Funds

Jennifer Goodman - Director of Human Resources

Budget Units

#8592500000, 8592600000, 8594800000, 8594900000, 8595000000, 8595100000

Department Overview

The Self-Insurance Internal Service Funds serve as the centralized administration of the County's self-funded Health, Dental, Medical Malpractice, Casualty (general liability, property, and automobile), Workers' Compensation, and Unemployment Insurance. These funds are used to manage and pay for the County's self-insured risks and employee benefit costs. The self-funded insurance programs provide quality benefits to eligible recipients. Although influencing factors are beyond the County's administrative control, the County strives to use a combination of cost-containment measures, vendor contract analysis, industry experts, and reserves to ensure that quality programs are adequately funded.

In addition to the self-funded plans, County employees have access to fully-insured health and dental plans. The County's fully-insured plans are not included in this budget.

Please visit sjgov.org/hr for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $111,134,363 is an increase of $23,864,888 from the 2025-2026 Adopted Budget of $87,269,475, primarily due to medical, medical malpractice, and casualty claim expenses ($15,728,598), and health, medical malpractice, casualty, and workers' compensation premium costs ($7,116,072).

FY27 Expenditures by Type



Medical And Dental Insurance ISF Exp	**$47,563,000**	42.80%
Services And Supplies	**$35,669,774**	32.10%
Liability Insurance ISF Exp	**$27,464,696**	24.71%
Centrally-Budgeted Expenses	**$304,778**	0.27%
Other Financing Uses	**$132,115**	0.12%

Expenditures by Type

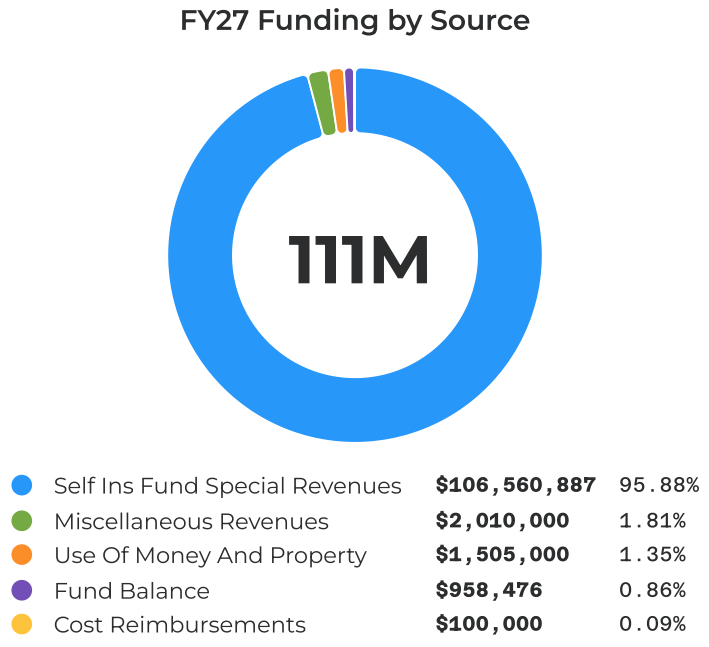
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$19,479,216	$22,459,080	$28,500,113	$35,669,774	25.16%
Centrally-Budgeted Expenses	$3,267,082	$2,264,457	$827,149	$304,778	-63.15%
Other Financing Uses	$132,115	$132,115	$132,115	$132,115	-
Liability Insurance ISF Exp	$24,243,223	$24,330,482	$18,667,598	$27,464,696	47.12%
Medical And Dental Insurance ISF Exp	$38,059,050	$38,788,423	$39,142,500	$47,563,000	21.51%
Total Expenditures	**$85,180,686**	**$87,974,558**	**$87,269,475**	**$111,134,363**	**27.35%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Insurance-Hlth Plan	$33,753,101	$33,853,362	$34,387,935	$43,035,498	25.15%
Insurance-Dental Plan	$5,622,088	$5,917,489	$6,057,709	$6,203,975	2.41%
Insurance-Med Mal Plan	$4,486,906	$6,890,927	$5,833,604	$10,800,000	85.13%
Insurance-Casualty Plan	$23,404,336	$24,429,417	$22,252,815	$31,550,000	41.78%
Insurance-Workers Comp	$17,021,352	$15,830,908	$17,696,603	$18,400,000	3.97%
Insurance-Unemployme Plan	$892,904	$1,052,454	$1,040,809	$1,144,890	10.00%
Total Expenditures	**$85,180,686**	**$87,974,558**	**$87,269,475**	**$111,134,363**	**27.35%**

Funding Summary

The 2026-2027 Proposed Budget includes $106,560,887 in insurance premium revenue, $2,010,000 in rebates and refunds, $1,505,000 in interest income, and $958,476 in use of fund balance.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$2,150,303	$2,246,003	$1,620,000	$1,505,000	-7.10%
Miscellaneous Revenues	$1,533,588	$1,053,505	$2,005,000	$2,010,000	0.25%
Self Ins Fund Special Revenues	$85,194,782	$87,418,425	$97,279,114	$106,560,887	9.54%
Cost Reimbursements	$59,906	$153,293	$250,000	$100,000	-60.00%
Fund Balance	-$3,757,893	-$2,896,668	-$13,884,639	$958,476	-106.90%
Total Revenues	**$85,180,686**	**$87,974,558**	**$87,269,475**	**$111,134,363**	**27.35%**

Budget Highlights

Self-Insurance Internal Service Fund - Health (#8592500000)

The County operates three self-funded employee health plans and one self-funded retiree plan: Premier, Select/Select-Exclusive, Plan C, and County Managed Care Plan (Retiree), in addition to the fully-insured plan options.

As of March 31, 2026, employee participation in County-offered plans was as follows: Kaiser Permanente-3,701 employees (52.4%); Sutter Health Plans-1299 employees (18.4%); Self-Insured Plans-687 employees (9.7%); Plan C-25 employees (0.4%) and Waived Coverage-1353 employees (19.2%), for a total of 7,065 employees.

The County purchases excess insurance (stop-loss) to protect against catastrophic claims. Individual deductibles up to $400,000 per person/year must be met before reimbursement.

The March 2026 actuarial report identified the following:

- Self-funded health plans must have reserves for catastrophic and Incurred But Not Reported (IBNR) claims. Approximately $11,272,000 is required to meet these obligations in 2025-2026, a decrease of $536,000 from 2024-2025.
- The actuary recommends a 15.3% premium increase for all enrollees. The increase for active employees would be 12.5% if not pooled with retirees. The increase for retirees, if not pooled with active employees, would be 39.6%.
- The 2026-2027 Proposed Budget includes a 17.8% increase in premium revenue over the 2025-2026 Adopted Budget, driven by higher rates resulting from significantly higher medical claims.

Due to uncertainty surrounding new mandates, rising healthcare costs, and continued declines in enrollment in the County's self-funded plans, staff is evaluating potential changes to its health plan design.

On April 28, 2026, the Board of Supervisors adopted a Resolution (B-26-217), approving the transition of the County's benefits cycle from a fiscal year to a calendar year, effective January 1, 2027, through December 31, 2027. In preparation for this change, the County is conducting a Request for Proposals process, which is expected to be completed before the start of the new benefits cycle.

Self-Insurance Internal Service Fund - Dental (#8592600000)

The County offers dental plans through two vendors: Delta Dental (self-funded) and United Healthcare (fully insured). The majority of employees are enrolled in one of three Delta Dental plans because they offer a larger network of providers.

As of March 31, 2026, the Delta Dental self-funded plan covers 6,159 employees (90.2%), United Healthcare's fully insured plan covers 215 employees (3.2%), and 451 employees (6.6%) waive coverage.

The self-funded plans are administered through Public Risk Innovation, Solutions, and Management (PRISM). In January 2026, Turner Consulting and Actuarial Services, LLC provided an analysis of the Dental Reserves and Claim Fluctuation Margin. Major findings and recommendations are as follows:

- The estimated reserve for IBNR claims is $420,655, a 12.8% increase from the 2025-2026 estimate of $372,969, primarily due to lower completion factors and higher headcount.
- Claims declined slightly in 2025 by 2.6% compared to 2024.

The 2026-2027 Proposed Budget includes a 3.0% increase in premium revenue as compared to the 2025-2026 Adopted Budget.

Self-Insurance Internal Service Fund - Medical Malpractice (#8594800000)

The County participates in the PRISM medical malpractice program. The excess medical malpractice insurance covers $1.0 million to $21.5 million, with the County maintaining a $1.0 million self-insured retention.

Claims for 2025-2026 through March 31, 2026, include 9 new, 36 current, and 15 closed. The total cost for closed claims was $8,456,113 for expenses and settlements, with an average cost per claim of $563,741.

The 2026-2027 excess insurance premium is anticipated to be $6,057,814, an increase of $2,322,814 from 2025-2026.

In December 2025, an actuarial report was completed. Major findings and recommendations are as follows:

- By year-end 2025-2026, outstanding claim liabilities are estimated at $11,588,000 at the 80% confidence level, while program assets are estimated at ($1,900,000), resulting in a funding deficit of $13,488,000. The increase in medical malpractice liability is primarily driven by rising claim severity and frequency, as well as continued growth in settlement values and jury awards. These trends have led to more conservative underwriting practices and higher costs for coverage of healthcare-related risks.

Self-Insurance Internal Service Fund - Casualty (#8594900000)

The 2026-2027 Proposed Budget includes a program cost of $31,412,191, an annual Airport settlement payment of $132,115 related to litigation, which ends in 2029, and a Cost Allocation Plan charge of $5,694.

General Liability claims for 2025-2026 through March 31, 2026, include: new, 237; current, 331; and closed, 264. The total cost for closed claims was $5,781,698 for property damage, bodily injury, and reserves, with an average cost per claim of $21,900.

The County participates in the PRISM property and excess liability program. The excess insurance provides general liability coverage from $1.0 million to $25.0 million, with the County maintaining a $1.0 million self-insured retention.

The 2026-2027 excess insurance premium is estimated at $16,535,051, an increase of $3,295,093 from 2025-2026. The increase is mainly due to insurance markets hardening in response to rising insurance claim costs, and includes the industry's experience with unfavorable developments in claim settlement amounts and jury verdicts, which have made insurance carriers less willing to offer coverage for more volatile risk exposures.

Self-Insurance Internal Service Fund - Workers' Compensation (#8595000000)

Workers' Compensation claims for 2025-2026 through March 31, 2026, include 395 new, 540 current, and 226 closed. The nine-month cost for closed claims was $1,569,953 for temporary disability and claim expenses, with an average cost per claim of $6,947.

The Workers' Compensation budget provides funding for Risk Management Unit staff who deliver services related to disability management and Workers' Compensation programs, and continues funding for pre-employment arduous physicals. These areas of responsibility are high-volume and demanding, requiring formal analysis and case management.

The County participates in the PRISM excess insurance program. PRISM has a self-insured retention of $500,000. Funding for this program has generally been at the 80% confidence level. The excess insurance premium is estimated at $5,055,665, an increase of $1,210,665 from 2025-2026.

Self-Insurance Internal Service Fund - Unemployment (#8595100000)

During the first two quarters of fiscal year 2025-2026, 309 unemployment claims were filed. Unemployment claims for 2025-2026 are projected to reach approximately 618, a 6.2% increase from the 2024-2025 level of 582. It is anticipated that a projected $1.4 million will be spent on unemployment claims in 2025-2026. The 2026-2027 Proposed Budget includes $990,000 for unemployment claims payments, with the rate set at 0.10% of salaries.

Fund Balances

County Self-Insurance-Health

As of March 31, 2026, the Self-Insurance-Health Internal Service Fund (#38925) had a fund balance of $12,769,724. This is a decrease of $4,678,401 from March 2025.

County Self-Insurance-Dental Fund

As of March 31, 2026, the Self-Insurance-Dental Internal Service Fund (#38926) had a fund balance of $917,567, which is a decrease of $664,356 from March 2025. The 2026-2027 Proposed Budget includes $583,586 in the use of fund balance.

County Self-Insurance-Medical Malpractice Fund

As of March 31, 2026, the Self-Insurance-Medical Malpractice Internal Service Fund (#38948) had a fund balance of ($9,052,751), which represents an increase of $7,280,424 from March 2025.

County Self-Insurance-Casualty Fund

As of March 31, 2026, the Self-Insurance-Casualty Internal Service Fund (#38949) had a fund balance of ($15,365,281), representing a decrease of $1,145,680 from March 2025.

Self-Insurance-Workers' Compensation Fund

As of March 31, 2026, the Self-Insurance-Workers' Compensation Internal Service Fund (#38950) had a fund balance of $7,168,022, which represents an increase of $8,797,659 from March 2025.

Self-Insurance-Unemployment Fund

As of March 31, 2026, the Self-Insurance-Unemployment Internal Service Fund (#38951) had a fund balance of $1,780,770, representing a decrease of $251,318 from March 2025. The 2025-2026 Proposed Budget includes an estimated $374,890 in use of fund balance.

Surveyor

Najee Zarif - Director of Public Works

Budget Unit

#1016000000

Department Overview

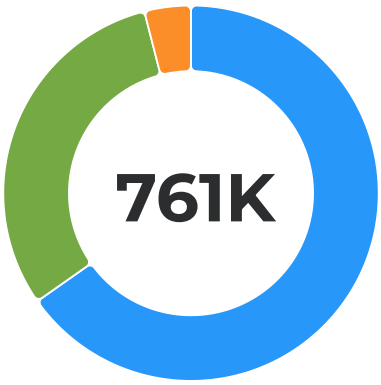
The Public Works Surveyor Division processes maps and legal descriptions for subdivisions, annexations, County acquisitions and abandonments. The Division also ensures that mandated functions, such as review of final maps, parcel maps, records of survey, corner records, certificates of correction, and legal descriptions are performed in conformance with State law and local ordinances. The review of final maps includes those prepared for five of the eight cities in San Joaquin County. The Division also provides services to the public and various governmental agencies. This involves preparation, review, and maintenance of legal descriptions and records related to over 200 agencies, special districts, and the Local Agency Formation Commission (LAFCo).

Please visit sjgov.org/pw/surveyor for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $760,790 is an increase of $49,131 from the 2025-2026 Adopted Budget of $711,659, primarily due to an increase in professional services costs ($48,000) and training costs ($14,200), partially offset by a decrease in Public Works allocated service department costs ($12,198).

FY27 Expenditures by Type



Salaries And Benefits	**$496,399**	65.25%
Services And Supplies	**$233,975**	30.75%
Centrally-Budgeted Expenses	**$30,416**	4.00%

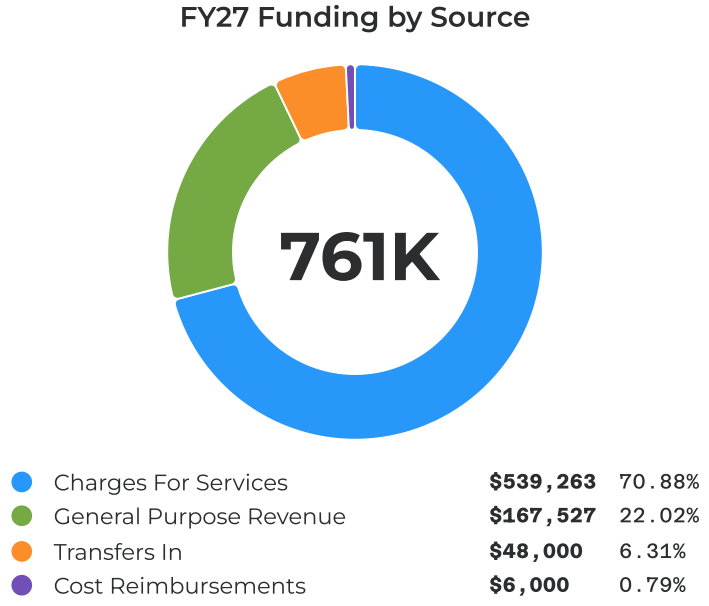
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$437,143	$451,736	$487,227	$496,399	1.88%
Services And Supplies	$226,435	$105,235	$186,897	$233,975	25.19%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Centrally-Budgeted Expenses	$22,331	$27,412	$37,535	$30,416	-18.97%
Total Expenditures	**$685,909**	**$584,383**	**$711,659**	**$760,790**	**6.90%**

Funding Summary

The 2026-2027 Proposed Budget includes $539,263 in charges for services, $167,527 in General Purpose Revenue, and a $48,000 operating transfer from the Surveyor Monument Preservation General Fund Special Account (#10601).



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$378,366	$527,909	$512,000	$539,263	5.32%
Transfers In	$48,165	$29,480	$25,000	$48,000	92.00%
Cost Reimbursements	$25,023	$17,869	$6,000	$6,000	-
General Purpose Revenue	$234,356	$9,125	$168,659	$167,527	-0.67%
Total Revenues	**$685,909**	**$584,383**	**$711,659**	**$760,790**	**6.90%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	2.0	2.0	0.0
Temporary (FTE)	0.7	0.7	0.0
Position Total	**2.7**	**2.7**	**0.0**

Budget Highlights

The Surveyor Division provides mandated services that include assisting the public and other agencies with land surveyor records research and responding to general inquiries. These services are generally offset by fee-based revenue. In 2026-2027, the Division will continue its efforts to digitize archival documents and maps currently stored in the Public Works vault by scanning them into the document management system. Funding of $48,000 is allocated in professional services to assist the Division during this process. Projected fee revenues are anticipated to be sufficient to sustain and support this ongoing initiative.

Fund Balances

Surveyor Monument Preservation Fund

On April 11, 2006, the Board of Supervisors established the Surveyor Monument Preservation General Fund Special Account (#10601) (R-06-188). The purpose of the fund is to set aside a portion of revenue collected from recording certain deeds in order to repair and replace the survey monuments used by professional surveyors. The Surveyor Division administers this fund by evaluating notifications of disturbed survey monuments, coordinating the repair or replacement of the monuments, and preparing the annual budget for this program. The fund balance as of March 31, 2026, was $91,927. The 2026-2027 Proposed Budget includes a transfer of $48,000 from this fund.

Tobacco Settlement

Sandy Regalo - County Administrator

Budget Unit

#1010805000

Department Overview

In November 1998, a national tobacco industry settlement was reached. The California portion of the settlement allows counties to share in the settlement and specifies that the dollars are discretionary for counties. The State and counties recognize that there are uncertainties surrounding the level of funds to be received over time. The Tobacco Settlement budget provides the annual allocation of local Tobacco Settlement funds based on the policy guidelines established by the Board of Supervisors.

Expenditures Summary

The 2026-2027 Proposed Budget of $6,600,000 is a decrease of $400,000 from the 2025-2026 Adopted Budget of $7,000,000. This is due to a decrease in operating transfers out, reflecting a lower revenue estimate based on 2025-2026 actuals.

FY27 Expenditures by Type



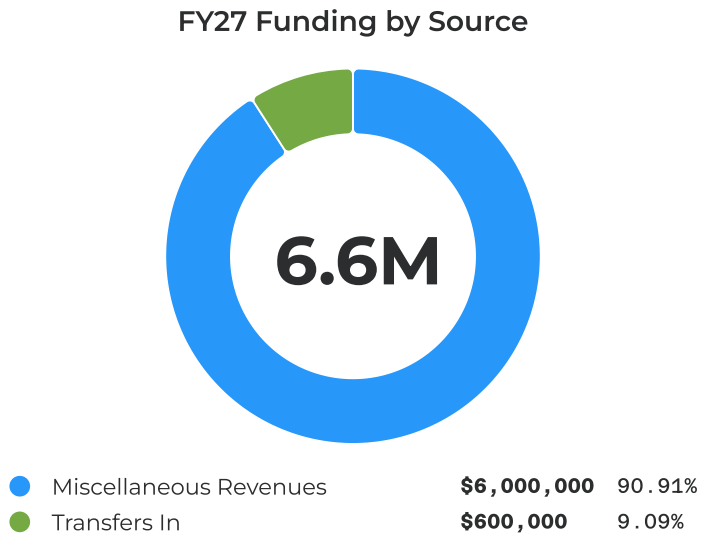
Transfers Out **$6,600,000** 100.00%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	$7,300,000	$9,000,000	$7,000,000	$6,600,000	-5.71%
Total Expenditures	**$7,300,000**	**$9,000,000**	**$7,000,000**	**$6,600,000**	**-5.71%**

Funding Summary

The 2026-2027 Proposed Budget includes $6,000,000 in Tobacco Settlement revenue and $600,000 in operating transfers in from the Tobacco Settlement Fund.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Miscellaneous Revenues	$6,779,381	$6,431,029	$6,400,000	$6,000,000	-6.25%
Transfers In	$520,619	$2,568,971	$600,000	$600,000	-
General Purpose Revenue	-	-	-	-	-
Total Revenues	**$7,300,000**	**$9,000,000**	**$7,000,000**	**$6,600,000**	**-5.71%**

Budget Highlights

In November 1999, the Board adopted the Tobacco Settlement Policy Guidelines and a general funding formula for a 10-year time frame that ended in 2007-2008. However, due to substantial budget shortfalls, most of the Tobacco Settlement Funds were directed to support County operations for 2008-2009 through 2010-2011.

In October 2010, the Board reaffirmed the Policy Guidelines (B-10-964) and modified the allocation funding formula to reflect the Board's priorities. These Policy Guidelines and the modified allocation formula are summarized as follows:

- Restrict Tobacco Settlement Trust Fund monies to one-time uses with multiyear benefits, not operational program expansions and staffing.
- Maximize the use of non-County funding resources to meet community needs, while avoiding building up service levels that cannot be supported with ongoing revenues.
- Minimize debt financing costs requiring ongoing support.
- Adopt a general allocation formula as follows for a 10-year time frame, effective 2011-2012 through 2020-2021, with a comprehensive review and recommendation for another 10-year allocation when the time frame expires.

During 2020-2021, a review was completed and it was determined the Policy Guidelines and allocation formula set by the Board in October 2010 were still appropriate. During the 2021-2022 Final Budget Hearing, the Board approved (R-21-93) the Policy Guidelines and allocation formula for another 10-year period (2021-2022 through 2030-2031).

Funding Allocation

Based on the Board-adopted guidelines, the funding allocation to four identified areas and project descriptions are as follows:

2026-2027 Funding Allocation One-Time Uses/Multiyear Benefits		
Health Care Facilities	50%	$3,300,000
Capital Improvement Program	20%	1,320,000
Automation Replacement/Expansion	20%	1,320,000
Public Works – Non-Road Fund Services & Delta/Water-Related Activities	10%	660,000
Total	**100%**	**$6,600,000**

Health Care Facilities – $3,300,000

Since 2010, capital funds have been accumulated for facility projects to address the changing health care environment. By allocating funding now, potential future debt financing costs are minimized.

- $3,300,000 – toward the SJ BeWell project to provide behavioral health services, including substance use disorder treatment and co-occurring care, as well as residential transitional housing services, community outreach, and outpatient services within a licensed social rehabilitation facility.
- Included in the SJ BeWell Construction Project budget (#4037401000).

Capital Improvement Program – $1,320,000

- $1,320,000 – contribution to reserve for future capital projects.
- To be transferred to the Capital Reserve Fund (#37200).

Automation Replacement/Expansion – $1,320,000

- $1,320,000 – to support various projects, infrastructure upgrades, and unforeseen events that affect public safety, health, security, and/or other County departments.
- Included in the Information Systems Division Internal Service Fund budget (#8240000000).

Public Works – $660,000

- $660,000 – to support Delta advocacy efforts and other water-related activities.
- Included in the Delta Activities budget (#2023070000).

Fund Balances

Tobacco Settlement Fund

The Tobacco Settlement General Fund Special Account (#10116) fund balance as of March 31, 2026, was $795,472. The projected balance as of June 30, 2026, is approximately $875,000. The 2026-2027 Proposed Budget includes $600,000 of operating transfers in from this fund.

Capital Reserve Fund

The Capital Reserve Fund (#37200) was established by the Board of Supervisors in September 2025 to set aside funds not yet programmed for specific capital projects (B-25-534). Fund balance as of March 31, 2026, was $37,868,167. The

2026-2027 Proposed Tobacco Settlement Budget includes an operating transfer of $1,320,000 to the Capital Reserve Fund.

Treasurer-Tax Collector

Phonxay Keokham, CPA - Treasurer-Tax Collector

Budget Units

#1011000000, 1011600000

Department Overview

The Treasurer-Tax Collector (TTC) provides critical financial services to the County and its residents, including but not limited to, the collection of various tax payments and the safekeeping and investing of funds for the County. Functions of the TTC are mandated, while service levels are discretionary. The TTC operates the following divisions:

Treasury Division

The Treasury Division performs the County's treasury functions, including the investing of all funds held in the County investment pool and the management of banking services for the County, school districts, and certain special districts, as required by State law. The funds on deposit are predominantly derived from local government revenues consisting of taxes, State and Federal funding, and fees. The Treasury Division manages the County investment pool to ensure the safety and availability of funds while providing a competitive rate of return. Revenue generated through the interest earned on investments supports capital projects, infrastructure, and services while reducing taxpayer burden.

Tax Division

The Tax Division is responsible for the billing and collection of property taxes, Transient Occupancy Tax (TOT), business license fees, and cannabis fees. The County, its cities, schools, and special districts depend on property taxes as a primary source of revenue.The County, its cities, schools, and special districts depend on property taxes as a primary source of revenue. The Tax Division also provides information and assistance to homeowners, businesses, and mortgage professionals to understand their property taxes and the variety of ways to pay (monthly payment plan, electronic payments, and payment kiosk) to avoid delinquency. Should a delinquency occur, the Tax Division takes steps to notify the assessee and arrange for payment before the property becomes tax-defaulted. If a property is not redeemed within the statutory period, the TTC must initiate the power-of-sale process.

Revenue and Recovery Division

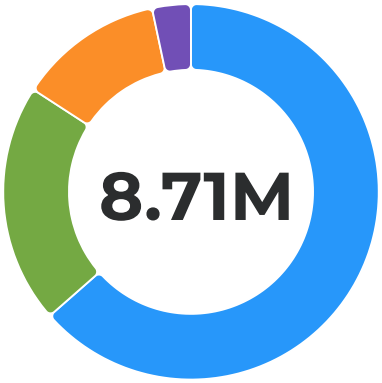
The Revenue and Recovery Division (RRD) is the designated collection agency for the County and is responsible for managing and collecting outstanding fines and fees due to County departments and restitution owed to victims. RRD locates and engages debtors, ensuring they understand their obligations. Collectors analyze a debtor's ability to pay, establish payment arrangements, issue billing statements, and take appropriate legal actions to recover debts and ensure victims are fully compensated. Collection activities include obtaining judgments, wage garnishments, and referring accounts to the State to intercept tax refunds, unclaimed funds, and lottery winnings.

Please visit sjcttc.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $8,711,139 is an increase of $212,709 from the 2025-2026 Adopted Budget of $8,498,430, primarily due to increases in centrally-budgeted Casualty insurance and Cost Allocation Plan charges ($188,805) and salaries and benefits adjustments ($55,772).

FY27 Expenditures by Type



Salaries And Benefits	**$5,534,576**	63.53%
Centrally-Budgeted Expenses	**$1,796,591**	20.62%
Services And Supplies	**$1,089,972**	12.51%
Transfers Out	**$290,000**	3.33%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,349,410	$4,782,018	$5,478,804	$5,534,576	1.02%
Services And Supplies	$827,610	$973,203	$1,121,551	$1,089,972	-2.82%
Centrally-Budgeted Expenses	$2,101,706	$1,708,006	$1,608,075	$1,796,591	11.72%
Capital Expenditures	$29,750	-	-	-	-
Transfers Out	$260,000	$290,000	$290,000	$290,000	-
Total Expenditures	**$7,568,477**	**$7,753,227**	**$8,498,430**	**$8,711,139**	**2.50%**

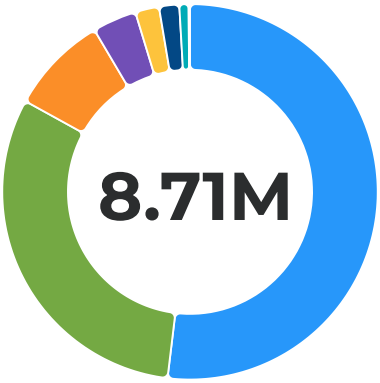
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Treasurer-Tax Collector	$5,525,307	$5,795,822	$6,437,578	$6,528,024	1.40%
Revenue And Recovery	$2,043,170	$1,957,405	$2,060,852	$2,183,115	5.93%
Total Expenditures	**$7,568,477**	**$7,753,227**	**$8,498,430**	**$8,711,139**	**2.50%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,522,274 in General Purpose Revenue, $2,709,354 in charges for services, and $739,511 in cost reimbursements.

FY27 Funding by Source



General Purpose Revenue	**$4,522,274**	51.91%
Charges For Services	**$2,709,354**	31.10%
Cost Reimbursements	**$739,511**	8.49%
Fines, Forfeitures, Penalties	**$330,000**	3.79%
Licenses, Permits, Franchises	**$180,000**	2.07%
Use Of Money And Property	**$150,000**	1.72%
Miscellaneous Revenues	**$70,000**	0.80%
Intergovernmental Revenues	**$10,000**	0.11%

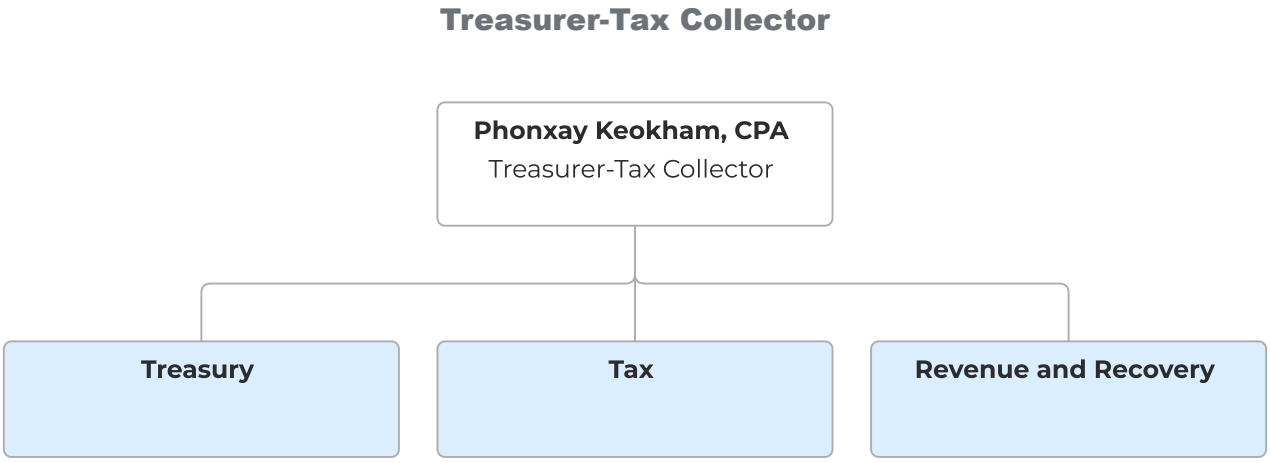
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$199,419	$180,331	$195,000	$180,000	-7.69%
Fines, Forfeitures, Penalties	$374,793	$332,879	$300,000	$330,000	10.00%
Use Of Money And Property	$379,128	$212,113	$400,000	$150,000	-62.50%
Intergovernmental Revenues	$10,861	$9,082	-	$10,000	-
Charges For Services	$2,315,217	$2,308,489	$2,393,335	$2,709,354	13.20%
Miscellaneous Revenues	$71,272	$178,827	$80,500	$70,000	-13.04%
Cost Reimbursements	$1,022,185	$806,180	$851,792	$739,511	-13.18%
General Purpose Revenue	$3,195,601	$3,725,326	$4,277,803	$4,522,274	5.71%
Total Revenues	**$7,568,477**	**$7,753,227**	**$8,498,430**	**$8,711,139**	**2.50%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	40.0	40.0	0.0
Temporary (FTE)	0.6	0.6	0.0
Position Total	**40.6**	**40.6**	**0.0**



Budget Highlights

Investment Pool

During 2025-2026, the average daily balance of the investment pool was approximately $5.9 billion, an increase of $200 million from 2024-2025. Investment earnings of approximately $240 million are expected to be apportioned to all participating entities in 2025-2026. This represents an estimated decrease of $15 million from the $255 million apportioned in 2024-2025. The decrease is due to the gradual decline of interest rates for the period. The 2026-2027 Proposed Budget includes revenue of $1,463,384 to manage the investment pool.

Revenue Collected

In 2025-2026, approximately 300,000 secured, unsecured, and supplemental property tax bills, representing approximately $1.9 billion in charges, were mailed and processed. Approximately $1.8 billion was collected and processed for the County, schools, cities, and special districts. In addition, approximately $195,000 in business license fees is projected in 2025-2026 with a 2026-2027 Proposed Budget of $180,000, a decrease of $15,000 due to anticipated license expiry.

Assignments

RRD's major clients are San Joaquin General Hospital and the Probation Department. In 2024-2025, assignments totaled $23.8 million and collections totaled $2.8 million. Charges for these services are expected to decline by $100,000 and $27,300, respectively, in the 2026-2027 Proposed Budget due to recalls of accounts from San Joaquin General Hospital, a decrease in accounts on which to take legal action, and staffing shortages to work the accounts.

Delinquent Accounts

The 2026-2027 Proposed Budget includes $150,000 in interest revenue from delinquent accounts. This conservative estimate is a decrease of $250,000 from the 2025-2026 Adopted Budget primarily due to a decline in interest on judgment debt.

Fund Balances

Equipment Maintenance Fund

As of March 31, 2026, the TTC Equipment Maintenance General Fund Special Account (#10330) had a balance of $3,969,457. Funding is derived from delinquent fee charges that are set aside for future replacement costs of equipment and systems. The 2026-2027 Proposed Budget includes a contribution of $290,000 to this fund.

Unclaimed Tax Refund Fund

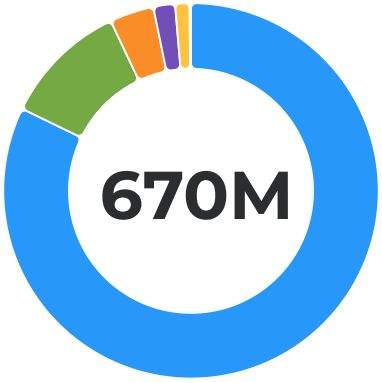
As of March 31, 2026, the TTC Unclaimed Tax Refund Trust Fund (#81110) had a balance of $17,503. The fund is a clearing account for unclaimed and outlawed property tax refund warrants. The 2026-2027 Proposed Budget includes no transfers from this fund.

Tax Collection Cash Overage Fund

As of March 31, 2026, the TTC Tax Collection Cash Overage Trust Fund (#81235) had a balance of $6,309. The fund is used to offset property tax payment differences. The 2026-2027 Proposed Budget includes no transfers from this fund.

Law and Justice

FY27 Expenditures by Fund

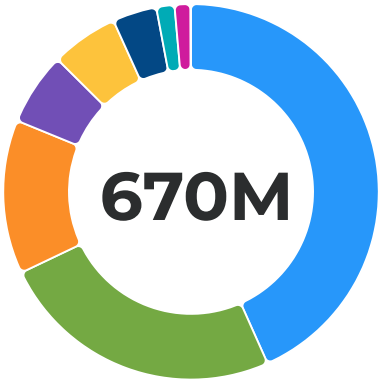


●	General	**$550,454,778**	82.20%
●	Local Community Corrections-Ab118	**$72,129,132**	10.77%
●	Child Support Services	**$25,515,375**	3.81%
●	Juvenile Justice-Ab109	**$12,390,505**	1.85%
●	Juv Supplemental Law Enf-Ab109	**$8,373,611**	1.25%
●	Da Narc Enforcement	**$365,777**	0.05%
●	Sheriff Narc Enforcement	**$235,001**	0.04%
●	Justice Assistance Grant-Jag	**$172,675**	0.03%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$395,768,611	$445,144,854	$520,413,186	$550,454,778	5.77%
Justice Assistance Grant-Jag	$325,772	$103,635	$190,753	$172,675	-9.48%
Da Narc Enforcement	$121,750	$128,175	$235,000	$365,777	55.65%
Sheriff Narc Enforcement	$277,968	$203,638	$279,401	$235,001	-15.89%
Child Support Services	$22,094,323	$23,166,905	$25,158,141	$25,515,375	1.42%
Local Community Corrections-Ab118	$41,601,856	$52,571,635	$76,984,573	$72,129,132	-6.31%
Juv Supplemental Law Enf-Ab109	$6,005,976	$5,704,707	$7,936,292	$8,373,611	5.51%
Juvenile Justice-Ab109	$10,168,024	$12,302,635	$13,163,951	$12,390,505	-5.88%
Total Expenditures	**$476,364,281**	**$539,326,183**	**$644,361,297**	**$669,636,854**	**3.92%**

FY27 Expenditures by Department



Sheriff	**$290,102,439**	43.32%
Probation	**$164,741,552**	24.60%
District Attorney	**$88,747,864**	13.25%
Public Defender	**$41,897,412**	6.26%
Health Care Services Agency	**$38,814,409**	5.80%
Department of Child Support Services	**$25,515,375**	3.81%
County Support to the Courts	**$10,441,577**	1.56%
Court Assigned Counsel	**$9,138,831**	1.36%
Grand Jury	**$237,395**	0.04%

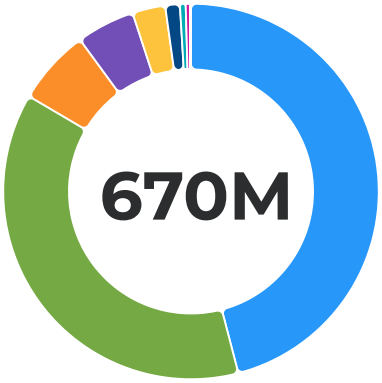
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
District Attorney	$68,500,885	$73,279,782	$89,135,046	$88,747,864	-0.43%
District Attorney	$56,399,086	$60,725,252	$74,854,858	$75,582,680	0.97%
DA-Real Estate Fraud	$709,415	$248,448	$394,394	$796,936	102.07%
DA-Family Justice Center	$798,280	$761,309	$856,972	$1,081,949	26.25%
DA-Victim Assistance	$790,209	$996,759	$1,207,034	$1,179,865	-2.25%
DA-Consumer Fraud-Prop 64	$1,357,879	$1,335,488	$1,442,967	$2,211,941	53.29%
DA-Epu Investigation_Prosecuti	$80,438	$161,836	$203,340	$204,811	0.72%
DA-Child Abduction	$557,916	$535,829	-	-	-
DA-Narcotics Enforcement	$121,750	$128,175	$235,000	$365,777	55.65%
DA-Auto Insurance Fraud	$300,860	$161,905	$262,432	$244,850	-6.70%
DA-Workers Comp Ins Fraud	$471,807	$352,066	$428,610	$556,747	29.90%
DA-Public Assistance Fraud	$3,726,683	$4,594,130	$5,301,354	$2,533,410	-52.21%
DA-Youth Gun Viole-Jag	$191,087	$62,830	$103,622	$103,622	-
DA-Victim Witness Prog	$1,936,875	$2,224,178	$2,476,348	$2,612,028	5.48%
DA-Rural Crimes Prevention	$254,458	$252,997	$270,000	$270,000	-
DA-Criminal Restitution Prog	$173,787	$232,707	$335,126	$262,718	-21.61%
DA-Underserved Victim Advocacy	$217,418	$224,523	$245,880	$224,621	-8.65%
DA-Slesf-Ab109	$412,937	$281,349	$517,109	$515,909	-0.23%
Department of Child Support Services	$22,094,323	$23,166,905	$25,158,141	$25,515,375	1.42%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Child Support	$22,094,323	$23,166,905	$25,158,141	$25,515,375	1.42%
Public Defender	$21,392,531	$24,125,023	$40,014,174	$41,897,412	4.71%
Public Defender	$21,392,531	$24,125,023	$40,014,174	$41,897,412	4.71%
Grand Jury	$175,003	$200,600	$255,415	$237,395	-7.06%
Grand Jury	$175,003	$200,600	$255,415	$237,395	-7.06%
Probation	$99,408,890	$118,453,754	$160,046,812	$164,741,552	2.93%
Pretrial Services	$3,695,479	$5,038,715	$5,823,106	$6,070,506	4.25%
Probation-Juvenile	$8,362,281	$9,046,695	$10,432,146	$10,494,169	0.59%
Probation-Juv Justice-Ab109	$10,168,024	$12,302,635	$13,163,951	$12,390,505	-5.88%
Probation-Adult	$10,320,346	$11,263,225	$13,254,971	$15,308,722	15.49%
Prob-Adult-Sb678	$1,355,575	$1,503,413	$1,324,049	$2,217,914	67.51%
Probation-Loc Comm Corr-Ab109	$34,062,071	$44,401,704	$66,224,470	$61,397,028	-7.29%
Probation-Jag Prog	$109,006	$28,400	$33,103	$34,000	2.71%
Probation-Administration	$8,256,020	$10,368,691	$11,816,258	$13,409,252	13.48%
Ab118-Eleas-Cops-Jjp	$4,498,618	$4,083,326	$5,075,408	$5,671,390	11.74%
Probation-Juvenile Detention	$18,581,470	$20,416,950	$32,899,350	$37,748,066	14.74%
County Support to the Courts	$10,528,850	$10,463,652	$10,458,696	$10,441,577	-0.16%
County Support To Courts	$10,528,850	$10,463,652	$10,458,696	$10,441,577	-0.16%
Court Assigned Counsel	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
Court Assigned Counsel	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
Sheriff	$225,901,244	$255,558,637	$273,653,640	$290,102,439	6.01%
Sheriff-Boating Safety	$3,468,148	$3,671,821	$3,519,087	$3,680,115	4.58%
Sheriff-Narcotics Enforcement	$20,057	$4,418	$124,401	$10,001	-91.96%
Sheriff-Narcotics-Fed-Doj	$257,911	$199,220	$155,000	$225,000	45.16%
Sheriff-Abandoned Watercraft	$123,290	$197,399	$322,300	$232,714	-27.80%
Sheriff-Cal Mmet	$4,201,195	$9,257,685	$5,467,631	$6,187,275	13.16%
Sheriff-Automated Fingerprint	$1,084,131	$1,382,615	$1,354,730	$1,363,680	0.66%
Sheriff-Spec Services Division	$18,410,016	$19,926,568	$22,928,905	$23,314,512	1.68%
Sheriff-Off Highway Enforcmnt	$56,351	$46,389	$37,840	$53,020	40.12%
Sheriff-Mountain House	$2,237,783	$3,259,461	$3,859,881	$4,665,901	20.88%
Sheriff-Port Security Grant	$144,168	-	-	-	-
Sheriff-Animal Control	$1,969,583	$2,512,268	$3,275,680	$3,405,385	3.96%
Sheriff-Patrol	$40,762,781	$44,726,087	$46,121,099	$48,870,490	5.96%
Sheriff-Communications	$5,594,864	$6,186,867	$7,017,011	$7,248,940	3.31%
Sheriff-Detectives	$14,286,616	$16,305,176	$17,127,914	$18,505,370	8.04%
Sheriff-Auto Theft Prog	$222,528	$236,787	$365,194	$371,028	1.60%
Sheriff-Records	$5,348,276	$6,443,690	$7,143,433	$7,476,902	4.67%
Sheriff-Civil	$2,783,280	$2,771,390	$3,323,779	$3,506,631	5.50%
Sheriff-Admin Support Services	$14,538,117	$17,461,352	$18,173,390	$17,538,352	-3.49%
Sheriff-Information Systems	$4,584,569	$4,798,934	$5,499,548	$5,576,502	1.40%
Sheriff-Jag Program	$25,678	$12,405	$54,028	$35,053	-35.12%
Sheriff-Patrol-Slesf-Ab109	$640,764	$782,574	$1,234,474	$816,801	-33.83%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Sheriff-Custody-Slesf-Ab109	$453,658	$557,458	$1,109,301	$1,369,511	23.46%
Sheriff-Court Services	$12,638,467	$13,901,575	$16,426,668	$17,703,484	7.77%
Sheriff-Custody	$82,359,720	$90,423,630	$95,809,936	$104,789,379	9.37%
Sheriff-Loc Comm Corr-Ab109	$7,539,786	$8,169,930	$10,760,103	$10,732,104	-0.26%
Sheriff-Work Program	$1,420,606	$1,510,526	$1,458,253	$1,484,881	1.83%
Sheriff-Public Administrator	$728,902	$812,414	$984,054	$939,408	-4.54%
Health Care Services Agency	$21,127,438	$25,970,599	$37,451,826	$38,814,409	3.64%
Correctional Health Services	$21,127,438	$25,970,599	$37,451,826	$38,814,409	3.64%
Total Expenditures	**$476,364,281**	**$539,326,183**	**$644,361,297**	**$669,636,854**	**3.92%**

FY27 Funding by Source



General Purpose Revenue	**$307,686,138**	45.95%
Intergovernmental Revenues	**$251,215,825**	37.52%
Transfers In	**$43,392,658**	6.48%
Cost Reimbursements	**$33,580,417**	5.01%
Fund Balance	**$19,026,208**	2.84%
Charges For Services	**$8,433,999**	1.26%
Use Of Money And Property	**$3,288,688**	0.49%
Fines, Forfeitures, Penalties	**$2,411,580**	0.36%
Taxes	**$267,702**	0.04%
Miscellaneous Revenues	**$206,885**	0.03%
Licenses, Permits, Franchises	**$126,754**	0.02%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes	$366,700	$295,020	$370,730	$267,702	-27.79%
Licenses, Permits, Franchises	$178,455	$137,876	$126,754	$126,754	-
Fines, Forfeitures, Penalties	$2,624,780	$1,894,714	$2,233,346	$2,411,580	7.98%
Use Of Money And Property	$2,827,475	$3,501,425	$3,278,992	$3,288,688	0.30%
Intergovernmental Revenues	$215,203,062	$219,492,904	$247,043,110	$251,215,825	1.69%
Charges For Services	$5,510,849	$7,741,522	$9,052,637	$8,433,999	-6.83%
Miscellaneous Revenues	$998,504	$551,441	$546,719	$206,885	-62.16%
Transfers In	$28,821,600	$33,481,896	$40,423,533	$43,392,658	7.35%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Cost Reimbursements	$23,660,023	$27,715,693	$31,203,971	$33,580,417	7.62%
General Purpose Revenue	$204,525,756	$244,506,864	$286,295,422	$307,686,138	7.47%
Fund Balance	-$8,352,923	$6,829	$23,786,083	$19,026,208	-20.01%
Total Revenues	**$476,364,281**	**$539,326,183**	**$644,361,297**	**$669,636,854**	**3.92%**

Child Support Services

Abraham Mendoza II - Director of Child Support Services

Budget Unit

#2020300000

Department Overview

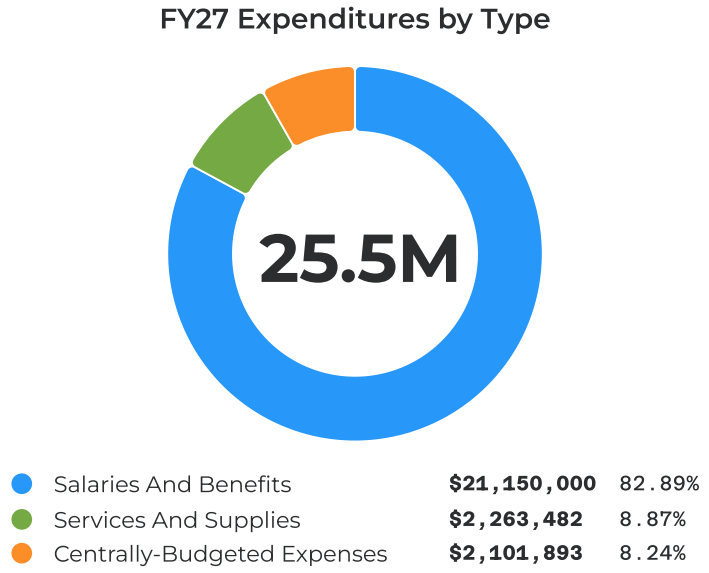
The Department of Child Support Services (DCSS) works with parents and caretakers to establish support orders for the benefit of their children. Additionally, the DCSS collects, disburses, and accounts for child support payments under the Title IV-D Child Support Enforcement Program. The Department provides services solely upon revenue sources from State and Federal grant funds.

In Federal fiscal year 2025, DCSS served over 33,500 children, with $53.9 million in collections going directly to in-State families.

Please visit sjgov.org/dcss for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $25,515,375 is an increase of $357,234 from the 2025-2026 Adopted Budget of $25,158,141, primarily due to salaries and benefits adjustments ($498,411), the addition of one Child Support Specialist II ($103,986), and increases in data processing charges ($130,951), partially offset by the deletion of three vacant positions ($287,954) and decreases in facility related costs ($76,060).



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$17,791,423	$19,048,365	$20,835,557	$21,150,000	1.51%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$2,813,530	$2,457,107	$2,312,728	$2,263,482	-2.13%
Centrally-Budgeted Expenses	$1,442,394	$1,653,679	$2,009,856	$2,101,893	4.58%
Capital Expenditures	$46,976	$7,754	-	-	-
Total Expenditures	**$22,094,323**	**$23,166,905**	**$25,158,141**	**$25,515,375**	**1.42%**

Funding Summary

The 2026-2027 Proposed Budget includes $24,539,569 in Federal and State Child Support grant funding, which is an increase of $420,019 from the 2025-2026 funding level. This results from an overall $17.7 million increase in Local Child Support Agency (LCSA) funding included in the Governor's 2026-2027 January Budget Proposal, to return LCSA funding to the 2023-2024 level. Additionally, $943,806 in Federal Performance Incentive Funds (FPIF) is included in the 2026-2027 Proposed Budget.

FY27 Funding by Source



Intergovernmental Revenues	**$25,483,375**	99.87%
Use Of Money And Property	**$32,000**	0.13%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$56,490	$45,008	$52,000	$32,000	-38.46%
Intergovernmental Revenues	$22,018,604	$23,068,297	$25,077,252	$25,483,375	1.62%
Miscellaneous Revenues	$6,909	$57,129	$28,889	-	-100.00%
Transfers In	$5,969	$916	-	-	-
Fund Balance	$6,351	-$4,445	-	-	-
Total Revenues	**$22,094,323**	**$23,166,905**	**$25,158,141**	**$25,515,375**	**1.42%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of one Child Support Specialist II to manage a full child support caseload and the deletion of three vacant positions (one Child Support Specialist III and two Senior Office Assistants).

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)

Allocated Total	171.0	169.0	(2.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**171.0**	**169.0**	**(2.0)**



Budget Highlights

Program Outreach

DCSS conducts in-person workshops which have expanded in scope since 2023, engaging more participants. The workshops allow the Department to provide services during non-traditional hours to better meet the needs of the community. In January 2025, the Department added a virtual option enabling participants to attend from a location that is most convenient for them. Since implementing this new option, the Department has served 120 participants virtually and 167 participants in-person. In 2026-2027, the Department anticipates these numbers to increase to 180 virtual attendees and 220 in-person attendees.

DCSS will collaborate with approximately 65 local agencies for its 11th Annual Block Party, scheduled for July 18, 2026. The DCSS Annual Block Party is an engaging event for families to learn about community-based organizations and government resources that promote self-sufficiency and reduce childhood poverty. In July 2025, 1,275 donated backpacks filled with school supplies were distributed to school-aged children at the event and in the community. The Department plans to raise the number of backpacks distributed to 1,400 in 2026.

The Department held its fifth Annual San Joaquin County Holiday Giving event on December 13, 2025. Employees from 11 County departments contributed over 195 gifts to fulfill the wish lists of 42 children and young adults residing in the County. Planning for the sixth Holiday Giving event is currently underway.

Additionally, DCSS conducted approximately 290 outreach events in the community in 2025-2026 and this number is estimated to increase to 300 events in 2026-2027.

The 2026-2027 Proposed Budget includes $15,000 for these various Program Outreach efforts discussed above.

Program Efficiency

The Department is seeking to support unsheltered individuals by developing partnerships with other County departments. In 2019, DCSS established a referral process with WorkNet. Caseworkers can refer unemployed or under-employed customers to WorkNet for valuable employment services, and WorkNet staff are able to refer their customers to DCSS for services. In 2025-2026, the Department began partnering with Behavioral Health Services (BHS) to develop a referral process which will allow DCSS to serve BHS clients upon request. The process has been finalized, and referrals from BHS began in spring 2026. DCSS anticipates serving an estimated 3,350 unsheltered individuals in 2025-2026.

In addition to its payment kiosks and other traditional payment methods, the Department is now able to accept child support payments through mobile wallet platforms, including Venmo, Google Pay, and Apple Pay as of January 2026. These new payment methods provide participants with convenient options to meet their monthly court-ordered obligations.

Tracy Location

In June 2025, DCSS placed a payment kiosk within the new WorkNet office located at 340 W. Fourth Street in Tracy, for making child support payments during normal business hours. In March 2026, the Department also began assigning a Child Support Specialist to the Tracy WorkNet/DCSS office on a part-time basis, providing in-person child support services to residents in this outlying area. In 2026-2027, the Department and WorkNet will collaborate to conduct at least one job fair at the Tracy office, specifically for those with a child support case. In the 2026-2027 Proposed Budget, $7,711 is included for the rental cost of the office space.

Former Location

In July 2019, the Department relocated its main office from 826 N. California Street to 409 E. Market Street in Stockton. In March 2026, the Board of Supervisors approved the sale of the 826 N. California Street property (B-26-105) for approximately $875,000, and the sale closed in April 2026. DCSS received approximately 77% of the proceeds from the sale ($634,100), less allowable costs associated with selling the property, based on the percentage of Federal and State Child Support funds used to purchase and improve the property. The funds will be used for permissible Child Support IV-D activities.

Fund Balances

Child Support Services Fund

Child Support Services Special Revenue Fund (#20038) serves as the operating fund for Department expenditures. The Child Support Enforcement Special Revenue Fund (#20381) serves as the depository for State DCSS funding advances. Actual costs are reconciled monthly through the LCSA expenditure claim submitted to the State DCSS. Funds are then transferred from fund #20381 to fund #20038 to cover expenditures. Unspent funds received in fund #20381 are returned to the State DCSS each quarter. Any remaining fund balance in #20038 at the end of the fiscal year primarily exists due to unspent interest income and donated funds. Interest income serves as a reserve for unanticipated costs. For 2025-2026, the beginning fund balance in #20038 was $82,889.

Family Support Fund

The Family Support Trust Fund (#81452) is a dormant fund that was created to transfer funds to the County Human Services Agency and the State for Title IV-A assistance recoupment, and to forward monies to families that were collected above what was due to the County and State. As of March 31, 2026, the fund balance was $12,815. There are no funds budgeted for use in 2026-2027.

Correctional Health Services

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#2022621000

Department Overview

Correctional Health Services (CHS) provides constitutionally mandated medical, dental, and behavioral health services to individuals housed within the County's adult and juvenile detention facilities. These services ensure compliance with Title 15 of the California Code of Regulations and support safe and effective facility operations.

CHS delivers care at the Main Jail, Honor Farm, and Juvenile Justice Center (JJC), and began providing care at the new Dorothy J. Heisler Detention and Programming Facility in March 2026. CHS serves an adult average daily population (ADP) of approximately 1,300 individuals, in addition to youth in custody. Services are provided through an integrated model that includes County clinical staff, contracted healthcare providers, and physicians affiliated with San Joaquin General Hospital (SJGH), ensuring timely access to care and appropriate clinical oversight.

CHS works in coordination with Behavioral Health Services (BHS) to address the high prevalence of mental illness and substance-use disorders among the incarcerated population. This coordinated approach improves patient outcomes and enhances care continuity.

Medication Assisted Treatment (MAT)

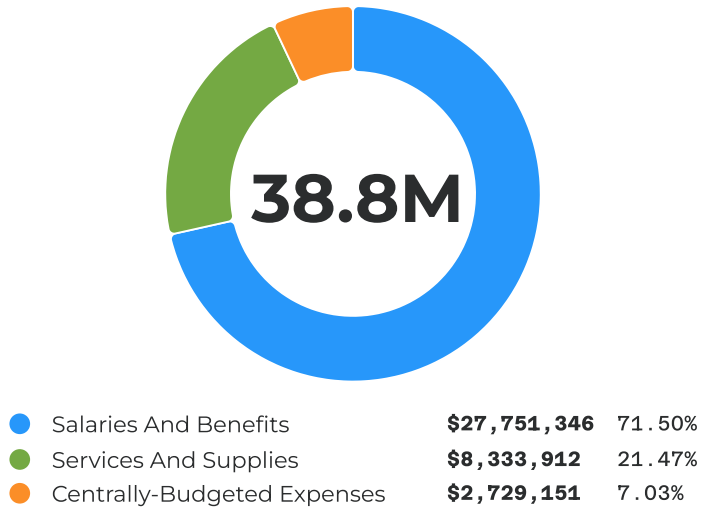
MAT uses medication in combination with counseling and behavioral therapies for the treatment of substance-use disorders. With increased focus on the opioid crisis, MAT services at the Jail have expanded significantly. The facility engages in SUD evidence-based treatment practices and offers three FDA-approved medications to treat SUD. This is made possible through contracting with community-based opioid treatment programs to ensure that patients using methadone prior to incarceration can remain stable on their treatment regimen.

The MAT program has continued to experience rising utilization. This growth reflects the program's success in expanding access to life-saving treatment and underscores the heightened demand for comprehensive SUD care in the correctional setting. By integrating evidence-based therapies and enhancing coordination between clinical, custodial, and community partners, the program has demonstrated the potential for improved health outcomes. The notable expansion of MAT services also highlights the importance of continued resource allocation and collaborative efforts to further strengthen and sustain this initiative's positive impact. California Advancing and Innovating Medi-Cal (CalAIM) has helped to offset some of the medication costs for providing MAT services.

Expenditures Summary

The 2026-2027 Proposed Budget for CHS totals $38,814,409, which is an increase of $1,362,583 from the 2025-2026 Adopted Budget of $37,451,826, primarily due to increases in costs for contracted service providers for Providing Access and Transforming Health (PATH) projects ($1,183,896), centrally-budgeted insurance ($580,255), three transferred positions ($289,058), and overtime ($250,000). These increases are partially offset by a decrease in extra-help ($657,556), and salaries and benefits adjustments ($338,661).

FY27 Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$15,387,297	$19,251,847	$28,376,505	$27,751,346	-2.20%
Services And Supplies	$3,655,089	$5,247,492	$6,766,782	$8,333,912	23.16%
Centrally-Budgeted Expenses	$1,135,052	$1,443,947	$2,308,539	$2,729,151	18.22%
Capital Expenditures	$950,000	$27,313	-	-	-
Total Expenditures	**$21,127,438**	**$25,970,599**	**$37,451,826**	**$38,814,409**	**3.64%**

Funding Summary

The 2026-2027 Proposed Budget includes $28,394,380 in General Purpose Revenue, $5,850,137 in reimbursements from the Local Community Corrections Partnership (CCP), $2,537,937 in operating transfers in from the Correctional Health Providing Access and Transforming Health (PATH) Fund, and $1,875,000 in State and Federal revenues.

FY27 Funding by Source



General Purpose Revenue	**$28,394,380**	73.15%
Cost Reimbursements	**$6,002,492**	15.46%
Transfers In	**$2,537,937**	6.54%
Intergovernmental Revenues	**$1,800,000**	4.64%
Charges For Services	**$75,000**	0.19%
Miscellaneous Revenues	**$4,600**	0.01%

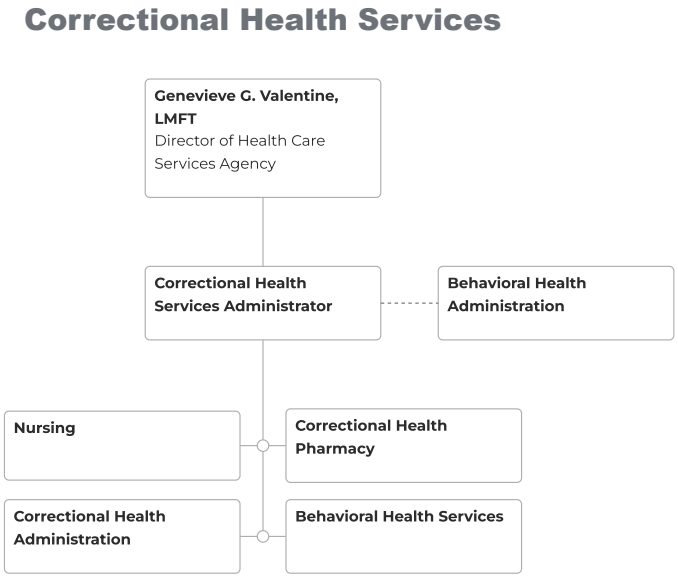
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$1,481,815	$1,431,178	$1,800,000	$1,800,000	-
Charges For Services	$10,728	$1,900,000	$1,541,018	$75,000	-95.13%
Miscellaneous Revenues	$48,216	$2,798	$4,600	$4,600	-
Transfers In	-	-	$2,000,000	$2,537,937	26.90%
Cost Reimbursements	$2,832,653	$5,584,234	$5,475,888	$6,002,492	9.62%
General Purpose Revenue	$16,754,027	$17,052,389	$26,630,320	$28,394,380	6.62%
Total Revenues	**$21,127,438**	**$25,970,599**	**$37,451,826**	**$38,814,409**	**3.64%**

Personnel Summary

The 2026-2027 Proposed Budget includes the transfer of three positions from Whole Person Care (#4049600000): two Community Health Outreach Workers and one Senior Social Worker, and a decrease of 7.3 FTEs for extra help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	124.0	127.0	3.0
Temporary (FTE)	27.5	20.2	(7.3)
Position Total	**151.5**	**147.2**	**(4.3)**



Budget Highlights

California Advancing and Innovating Medi-Cal (CalAIM) Justice-Involved Initiative

Successful implementation of the CalAIM Justice-Involved Initiative has required enhancements to technology infrastructure to support timely and secure exchange of health information between County systems and Medi-Cal managed care plans. To support implementation activities, including staffing, policy development, and technology upgrades, the County received Providing Access and Transforming Health (PATH) grant funding from DHCS for the period of September 1, 2023, through September 30, 2026. The Board of Supervisors formally accepted this funding on November 7, 2023 (B-23-576). The CHS billing systems came online in November 2025 and staff has been diligently working on claims for reimbursement of services. The 2026-2027 Proposed Budget includes $2,537,937 in operating transfers from the Correctional Health PATH Fund based on estimated fund balance and anticipated 2026-2027 revenues of $746,299.

AIDS Drug Assistance Program

The implementation of the AIDS Drug Assistance Program (ADAP) pilot at the County Jail in 2025-2026 had positive fiscal and operational impacts by shifting the cost of eligible Human Immunodeficiency Virus (HIV) medications from County-funded pharmaceutical expenditures to State and Federally supported ADAP coverage. By enrolling eligible individuals and coordinating medication access through the program, CHS helped to offset some of the cost associated with County-funded formulary purchases while ensuring uninterrupted access to essential antiretroviral therapy. The average monthly reimbursement per enrollee is approximately $4,500. This approach improved medication continuity, reduced the risk of disease progression and related high-cost medical complications, and minimized the need for off-site specialty care and hospitalization. In addition, the pilot strengthened care coordination and discharge planning, improved linkage to community-based treatment and supported more sustainable, cost-effective management of HIV care within the correctional setting.

In-Facility Vision and Diabetic Retinal Screening Program

The implementation of in-facility vision and diabetic retinal screening at the County Jail in 2025-2026 improved access to preventive care while generating measurable fiscal and operational efficiencies. By enabling early detection and monitoring of vision impairment and diabetic retinopathy on-site, CHS reduced the need for off-site specialty referrals, transportation, and custody staff escorts, resulting in lower external medical and security costs. On-site screening also allowed for earlier clinical intervention, reducing the likelihood of advanced complications that require more intensive

and costly treatment. In addition, the program strengthened chronic disease management and clinical documentation, supporting appropriate reimbursement for eligible services and improving continuity of care. Collectively, these efforts enhanced patient outcomes while promoting more efficient use of County healthcare and custody resources.

Therapeutic Housing Unit

BHS staff are actively working to develop a Therapeutic Housing Unit (THU) inside the Main Jail. In 2026-2027, a THU will be established within the County Jail and will generate measurable fiscal benefits by improving care delivery efficiency and reducing reliance on higher-cost external services. By providing structured, clinically appropriate care for individuals with acute mental health and medical needs within the facility, the unit will reduce off-site hospitalizations, emergency department transports, and associated custody overtime and transportation costs. Concentrating higher-acuity patients in a specialized setting will improve staff efficiency, reduce operational disruptions, and support more timely stabilization and step-down to lower levels of care. In addition, the therapeutic housing model will strengthen care coordination and documentation processes, positioning the County to maximize eligible Medi-Cal reimbursement opportunities under CalAIM Justice-Involved and related programs. Collectively, these efficiencies will support more effective use of County resources while enhancing the sustainability of correctional healthcare operations.

Fund Balances

Correctional Health Providing Access and Transforming Health (PATH) Fund

The Correctional Health PATH General Fund Special Account (#12030) receives PATH grant funding awarded by the DHCS to support staffing, policy and procedure development, and technology upgrades. Fund balance as of March 31, 2026, was $1,078,436; the projected fund balance as of June 30, 2026, is $1,791,638. The 2026-2027 Proposed Budget includes $2,537,937 in operating transfers from the PATH fund based on fund balance and anticipated 2026-2027 revenues of $746,299.

Opioid Settlement Funds

Opioid Settlement Funds are discussed further in the Health Care Services Administration budget narrative (#4049500000). The Correctional Health Services budget includes a transfer of $152,355 to pay for 50% of the cost of a Pharmacist position.

Supplemental Requests

The Director of Health Care Services requested supplemental funding totaling $1,682,109 for the following:

Funding Reduction

Ongoing funding of $1,032,109 and one-time funding of $500,000, for a total of $1,532,109 was requested to offset a projected revenue shortfall due to previously overstated Medi-Cal revenue and a reduction in PATH grant funding.

Supplemental Staffing

One-time funding was requested in the amount of $150,000 for contract medical coding support to ensure completion of documentation and efficient billing.

The 2026-2027 Proposed Budget has been augmented by $1,682,109 to address these requests.

County Support to the Courts

Sandy Regalo - County Administrator

Budget Unit

#2021274000

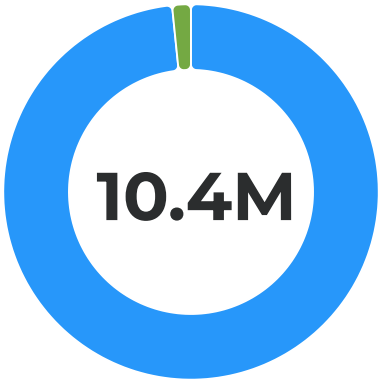
Department Overview

The County Support to the Courts budget provides the County's Maintenance-of-Effort payments to the State for the operation of the courts, extraordinary expenditures associated with the most serious felony cases, and court-related costs not recognized by the State under its definition of "court operational cost."

Expenditures Summary

The 2026-2027 Proposed Budget of $10,441,577 is a decrease of $17,119 from the 2025-2026 Adopted Budget of $10,458,696, primarily due to a decrease in Cost Allocation Plan charges ($115,537), partially offset by an increase in Casualty insurance costs ($43,328), indigent defense service costs ($40,445), and juror parking ($29,250).

FY27 Expenditures by Type



Services And Supplies	**$10,273,335**	98.39%
Centrally-Budgeted Expenses	**$168,242**	1.61%

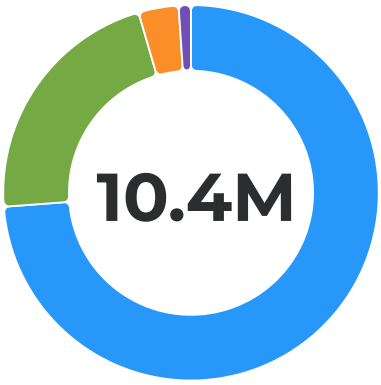
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$10,138,742	$10,137,086	$10,210,304	$10,273,335	0.62%
Centrally-Budgeted Expenses	$390,108	$326,566	$248,392	$168,242	-32.27%
Total Expenditures	**$10,528,850**	**$10,463,652**	**$10,458,696**	**$10,441,577**	**-0.16%**

Funding Summary

The 2026-2027 Proposed Budget includes $7,706,857 in General Purpose Revenue. Non-County funding includes $2,263,150 in fines, $360,570 in charges for services to the Superior Court, and $100,000 in State revenue for services provided at the Juvenile Justice Center.

FY27 Funding by Source



General Purpose Revenue	**$7,706,857**	73.81%
Fines, Forfeitures, Penalties	**$2,263,150**	21.67%
Charges For Services	**$360,570**	3.45%
Intergovernmental Revenues	**$111,000**	1.06%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$2,494,001	$1,789,501	$2,122,115	$2,263,150	6.65%
Intergovernmental Revenues	$24,247	$119,384	$152,511	$111,000	-27.22%
Charges For Services	$347,340	$409,924	$397,063	$360,570	-9.19%
General Purpose Revenue	$7,663,262	$8,144,842	$7,787,007	$7,706,857	-1.03%
Total Revenues	**$10,528,850**	**$10,463,652**	**$10,458,696**	**$10,441,577**	**-0.16%**

Budget Highlights

Juvenile Justice Center

On August 8, 2023, the Board of Supervisors approved a Memorandum of Understanding between the Judicial Council of California (JCC) and the County (A-23-272) for the provision of court facility services for the Juvenile Justice Center in French Camp. As a result, the State has begun reimbursing the County for its proportionate share of the cost of operating the Juvenile Justice Center. As of March 31, 2026, the State had reimbursed the County $56,817 in 2025-2026.

Court Assigned Counsel

Sandy Regalo - County Administrator

Budget Unit

#2021300000

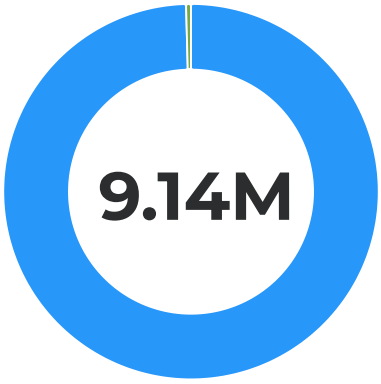
Department Overview

Court Assigned Counsel (CAC) provides indigent defense services when the Public Defender has declared a conflict of interest or is otherwise unavailable. The CAC budget funds defense attorneys, investigators, witnesses, and other costs related to cases appointed by the San Joaquin Superior Court. The County currently contracts with the San Joaquin County Bar Association (SJCBA) to administer the various legal services associated with Court Assigned Counsel.

Expenditures Summary

The 2026-2027 Proposed Budget of $9,138,831 is an increase of $951,284 from the 2025-2026 Adopted Budget of $8,187,547, primarily due to a $500,000 cost increase associated with anticipated caseload growth and expenses associated with witness, interpreter and pro per attorney fees; and a $458,270 increase in contractual attorney and investigator fees.

FY27 Expenditures by Type



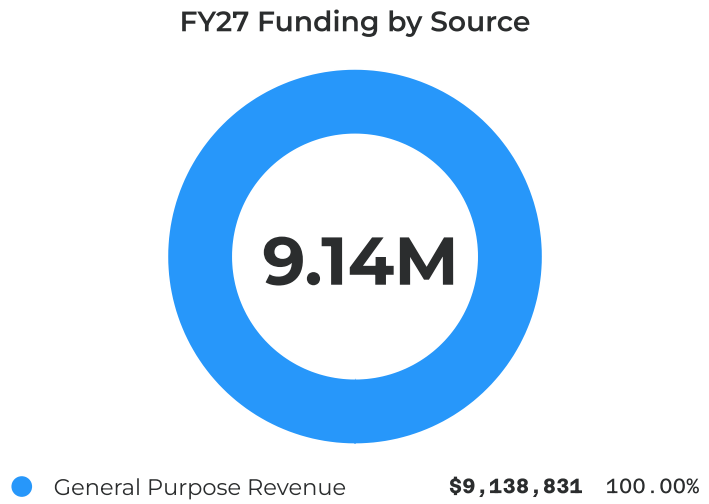
Services And Supplies	**$9,099,846**	99.57%
Centrally-Budgeted Expenses	**$38,985**	0.43%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$7,221,114	$8,077,183	$8,155,370	$9,099,846	11.58%
Centrally-Budgeted Expenses	$14,003	$30,047	$32,177	$38,985	21.16%
Total Expenditures	**$7,235,117**	**$8,107,230**	**$8,187,547**	**$9,138,831**	**11.62%**

Funding Summary

The 2026-2027 Proposed Budget is fully funded by General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	$7,235,117	$8,107,230	$8,187,547	$9,138,831	11.62%
Total Revenues	**$7,235,117**	**$8,107,230**	**$8,187,547**	**$9,138,831**	**11.62%**

Budget Highlights

In June 2023, the Board of Supervisors approved a five-year agreement with SJCBA for CAC services, effective July 1, 2023, through June 30, 2028 (A-23-218). As per the agreement, the County will continue to pay an hourly rate determined by case type, with rates for 2026-2027 increasing by approximately 4% for hourly services and 5% for administrative fees compared to 2025-2026, budgeted at $8,485,828 and $292,800 respectively. In addition, the 2026-2027 Proposed Budget includes the cost of witness and expert fees and ancillary expenses to aid with case review ($281,786).

The projected number of open cases for 2025-2026 is approximately 6,400, which includes an estimated 2,035 new filings. Of the new filings, roughly 1,200 are felony matters spanning various levels of severity. New case projections for 2026-2027 are expected to remain consistent with the 2025-2026 levels. However, overall costs are anticipated to rise due to the increasing amount of time required to manage and resolve each case.

Supplemental Requests

Supplemental funding totaling $500,000 was requested for the following:

Funding for Increased Caseloads and Expenses

The 2026-2027 Proposed Budget includes a contractual increase of approximately 4% for attorney and investigator fees for projected cases based on historical trends. An additional $500,000 in ongoing funding was requested in response to the current legal environment, which appears to be shifting with case lengths increasing and with fewer

settlements. Also anticipated for 2026-2027 is the scheduling of resentencing cases per Assembly Bill (AB) 600 which will require significant attorney involvement. Expenses associated with witness, interpreter and pro per attorney fees are also increasing year-over-year, primarily driven by Class I Felony, Class II Felony, and Special Circumstance cases.

The 2026-2027 Proposed Budget has been augmented by $500,000 to address this request.

Summary - District Attorney

Ronald J. Freitas - District Attorney

The Office of the District Attorney (DA) is a constitutionally mandated office whose primary function is to act as the public prosecutor of State law violations. To this end, the DA investigates such offenses and conducts collaborative investigations with local law enforcement agencies.

Please visit sjcda.org for more information.

This is a summary of the budgets administered by the District Attorney's Office:

- 2020200000 – District Attorney
- 2020202000 – Real Estate Fraud Prosecution
- 2020204000 – Family Justice Center
- 2020205000 – Victim Assistance Center
- 2020206000 – Consumer Fraud Proposition 64
- 2020207000 - Environmental Protection Unit
- 2020209000 – Child Abduction Unit*
- 2020210000 – Narcotics Enforcement
- 2020212000 – Auto Insurance Fraud Prosecution
- 2020216000 – Workers' Compensation Insurance Fraud
- 2020217000 – Public Assistance Fraud Prosecution
- 2020225000 – DA Justice Assistance Grant
- 2020273000 - Victim/Witness Program
- 2020278240 - Rural Crime Prevention Program
- 2020278250 – Criminal Restitution Program
- 2020278270 - Unserved/Underserved Victim Advocacy and Outreach
- 2020281000 – State Citizens' Option for Public Safety

*Child Abduction Unit (#2020209000) is included in the District Attorney budget (#2020200000) effective July 1, 2025.

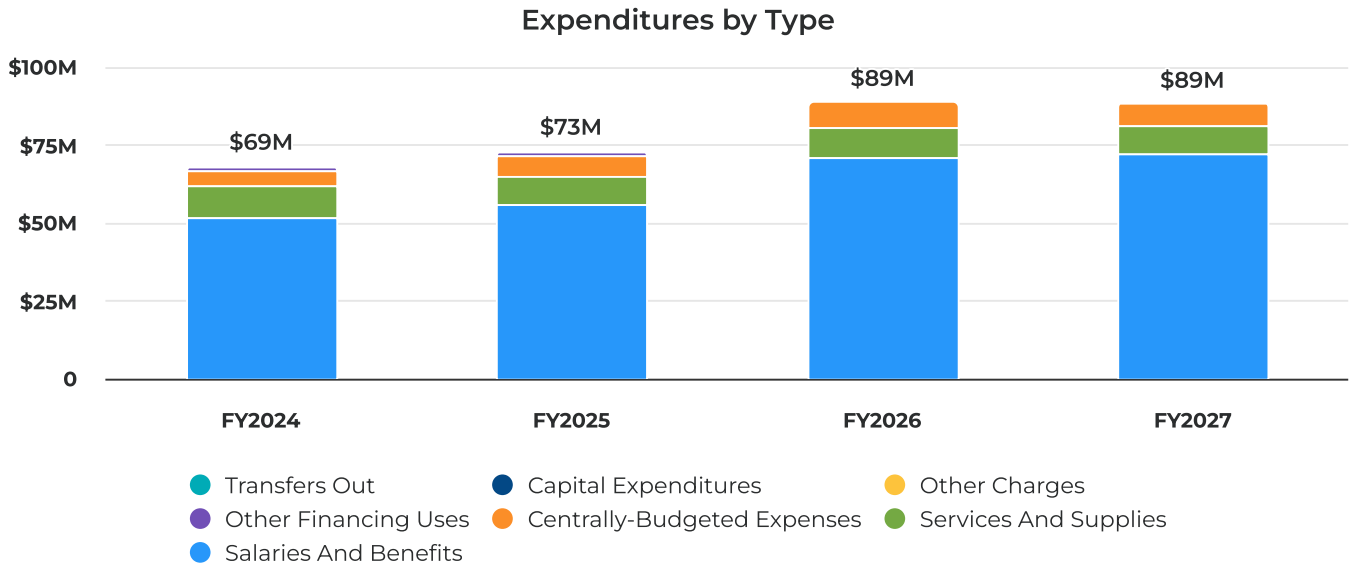
FY27 Expenditures by Functional Area



Law & Justice	$88,747,864	100.00%

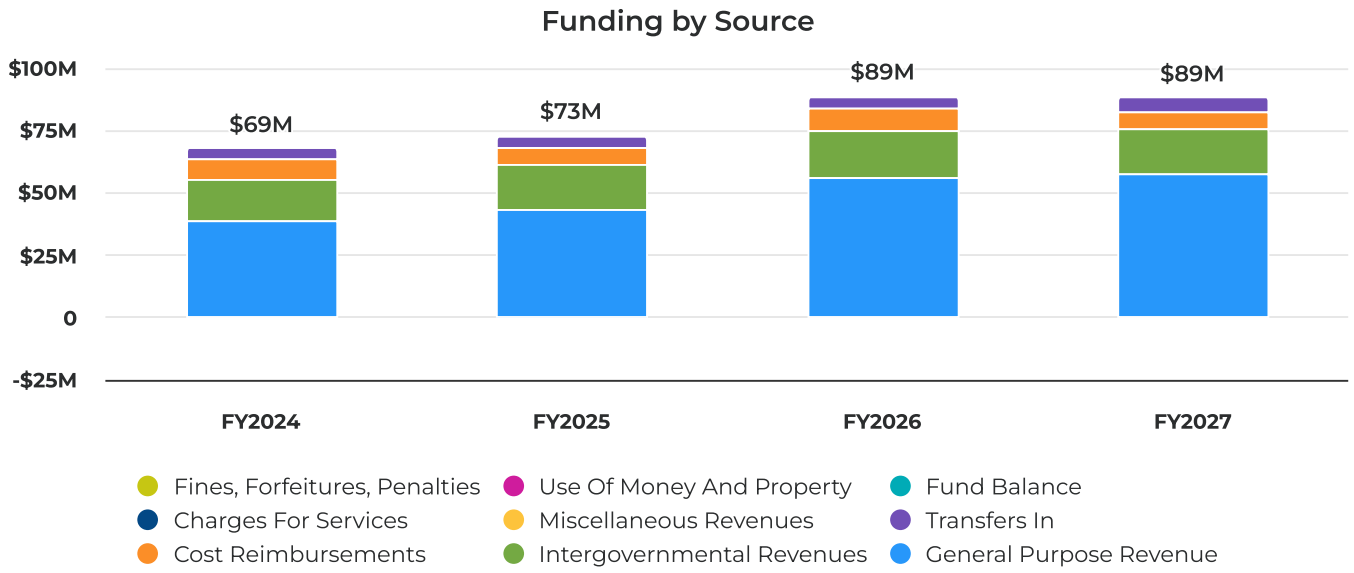
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$67,775,111	$72,807,428	$88,279,315	$87,762,556	-0.59%
District Attorney	$56,399,086	$60,725,252	$74,854,858	$75,582,680	0.97%
DA-Real Estate Fraud	$709,415	$248,448	$394,394	$796,936	102.07%
DA-Family Justice Center	$798,280	$761,309	$856,972	$1,081,949	26.25%
DA-Victim Assistance	$790,209	$996,759	$1,207,034	$1,179,865	-2.25%
DA-Consumer Fraud-Prop 64	$1,357,879	$1,335,488	$1,442,967	$2,211,941	53.29%
DA-Epu Investigation_Prosecuti	$80,438	$161,836	$203,340	$204,811	0.72%
DA-Child Abduction	$557,916	$535,829	-	-	-
DA-Auto Insurance Fraud	$300,860	$161,905	$262,432	$244,850	-6.70%
DA-Workers Comp Ins Fraud	$471,807	$352,066	$428,610	$556,747	29.90%
DA-Public Assistance Fraud	$3,726,683	$4,594,130	$5,301,354	$2,533,410	-52.21%
DA-Victim Witness Prog	$1,936,875	$2,224,178	$2,476,348	$2,612,028	5.48%
DA-Rural Crimes Prevention	$254,458	$252,997	$270,000	$270,000	-
DA-Criminal Restitution Prog	$173,787	$232,707	$335,126	$262,718	-21.61%
DA-Underserved Victim Advocacy	$217,418	$224,523	$245,880	$224,621	-8.65%
Justice Assistance Grant-Jag	$191,087	$62,830	$103,622	$103,622	-
DA-Youth Gun Viole-Jag	$191,087	$62,830	$103,622	$103,622	-
Da Narc Enforcement	$121,750	$128,175	$235,000	$365,777	55.65%
DA-Narcotics Enforcement	$121,750	$128,175	$235,000	$365,777	55.65%
Juv Supplemental Law Enf-Ab109	$412,937	$281,349	$517,109	$515,909	-0.23%
DA-Slesf-Ab109	$412,937	$281,349	$517,109	$515,909	-0.23%
Total Expenditures	**$68,500,885**	**$73,279,782**	**$89,135,046**	**$88,747,864**	**-0.43%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$51,668,403	$55,599,367	$70,979,131	$72,152,099	1.65%
Services And Supplies	$10,044,786	$9,386,690	$9,625,693	$8,938,259	-7.14%
Centrally-Budgeted Expenses	$4,826,031	$6,680,147	$8,195,222	$6,987,871	-14.73%
Other Charges	$271,700	$239,500	$100,000	$669,635	569.64%
Other Financing Uses	$1,341,117	$697,238	-	-	-
Capital Expenditures	$278,718	$676,841	$235,000	-	-100.00%
Transfers Out	$70,131	-	-	-	-
Total Expenditures	**$68,500,885**	**$73,279,782**	**$89,135,046**	**$88,747,864**	**-0.43%**



Funding by Source

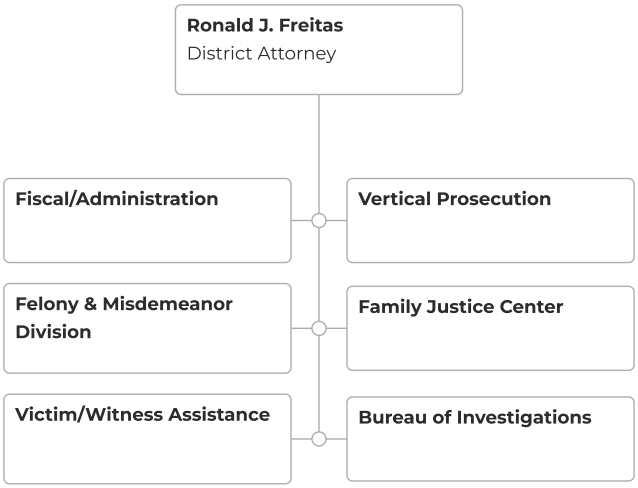
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$6,090	$1,650	$2,400	$2,400	-
Use Of Money And Property	$21,927	$23,685	$8,000	$18,616	132.70%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$16,838,275	$17,596,249	$18,914,961	$18,562,422	-1.86%
Charges For Services	$103,346	$182,905	$230,000	$284,767	23.81%
Miscellaneous Revenues	$632,351	$344,350	$255,709	$89,315	-65.07%
Transfers In	$4,104,133	$4,926,669	$4,778,907	$5,951,313	24.53%
Cost Reimbursements	$8,476,385	$6,822,056	$9,019,452	$6,334,584	-29.77%
General Purpose Revenue	$38,318,379	$43,461,005	$55,825,617	$57,329,949	2.69%
Fund Balance	$1	-$78,787	$100,000	$174,498	74.50%
Total Revenues	**$68,500,885**	**$73,279,782**	**$89,135,046**	**$88,747,864**	**-0.43%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	349.0	341.0	(8.0)
Temporary (FTE)	6.8	5.4	(1.4)
Position Total	**355.8**	**346.4**	**(9.4)**

District Attorney



District Attorney

Ronald J. Freitas - District Attorney

Budget Unit

#2020200000

The Child Abduction budget (#2020209000) was consolidated within the District Attorney budget effective July 1, 2025.

Department Overview

The Office of the District Attorney (DA) is a constitutionally-mandated office whose primary function is to act as the public prosecutor of State law violations. To this end, the DA investigates such offenses and conducts collaborative investigations with local law enforcement agencies. The DA also establishes policies and standards for filing criminal complaints, institutes proceedings for the arrest of persons suspected of public offenses, advises the Grand Jury, institutes criminal and/or civil proceedings to remedy consumer fraud, abates nuisances and environmental hazards, manages various grant programs, provides services to victims and witnesses of crime, and provides legal training for local law enforcement agencies. The DA's Bureau of Investigations provides investigative support to the Department and is also responsible for the service of criminal and civil processes.

Felony Unit / Misdemeanor Unit

The Felony Unit reviews, charges, and prosecutes all felony cases in San Joaquin County Superior Court, including violent crimes such as robbery, carjacking, burglary, vehicle theft, manslaughter, and weapons offenses. The Misdemeanor Unit handles a high volume of lower-level cases, including domestic violence, DUI, theft, and drug offenses, requiring daily court appearances, motion hearings, and jury trials.

Homicide Unit

The Homicide Unit reviews, charges, and prosecutes murders and other unlawful killings, including cold case homicides. These cases require extensive investigation, coordination with law enforcement agencies, and substantial trial preparation, often involving complex forensic evidence, witness testimony, and legal analysis. Due to the seriousness and complexity of these matters, they are assigned to some of the most experienced prosecutors in the District Attorney's Office, who are responsible for ensuring thorough case development and pursuing justice on behalf of victims and their families.

Post Conviction Review Unit (PCRU)

In January 2019, the Post-Conviction Review Unit (PCRU) was established to address a growing number of resentencing laws enacted through recent legislation in the State of California, including reforms aimed at reducing sentencing disparities and expanding eligibility for post-conviction relief. The PCRU is responsible for reviewing resentencing petitions under California Penal Code 1172.6, formerly 1170.95, related to felony murder and natural and probable consequences doctrines, as well as managing hearings involving prior prison term enhancements pursuant to California Penal Code 1172.75, and other statutory changes. In addition, the Unit evaluates cases impacted by evolving State laws, coordinates with defense counsel and the courts, and ensures compliance with legislative mandates intended to promote fairness, proportionality, and rehabilitation within California's criminal justice system.

Family Crimes Unit

The Family Crimes Unit (FCU) is responsible for the vertical prosecution of felony cases involving domestic violence, child and elder abuse, sexual assault, child abduction, sexually violent predators, and sex offender registration violations. Deputy District Attorneys specialize in these areas, including handling related homicide cases and pursuing the civil commitment of high-risk offenders. In addition to prosecution, the FCU supports victims through the Family Justice Center and conducts community outreach and education on abuse prevention, human trafficking, and related issues.

Bureau of Investigations

The Bureau of Investigations (BOI) comprises 65 sworn investigators and 21 professional staff who work in close collaboration with District Attorney prosecutors and staff to support and strengthen investigative efforts. Under the leadership of the Chief of Investigations, Lieutenants, and Sergeants, BOI investigators leverage extensive law enforcement experience in case evaluation, trial preparation, and follow-up investigations. These key functions support effective prosecution, assist victims, and hold offenders accountable.

Please visit sjgov.org/da for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $75,582,680 is an increase of $727,822 from the 2025-2026 Adopted Budget of $74,854,858, primarily due to the addition of 13 positions midyear 2025-25026 ($3,881,163), salaries and benefits adjustments ($3,312,922), the addition of five positions ($732,588), and vehicle expenses ($406,806), partially offset by the deletion of 16 positions midyear 2025-2026 ($4,085,722), the deletion of 4 positions ($982,045), and decreases in Cost Allocation Plan charges ($800,374), program expenses for the Project Navigate Constructive Change grant ($771,226), and professional services for the implementation of the Department's new case management system ($657,660).

FY27 Expenditures by Type



Salaries And Benefits	**$64,544,865**	85.40%
Centrally-Budgeted Expenses	**$6,367,768**	8.42%
Services And Supplies	**$4,670,047**	6.18%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$44,455,044	$47,459,500	$61,618,924	$64,544,865	4.75%
Services And Supplies	$6,622,357	$6,394,263	$5,400,750	$4,670,047	-13.53%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Centrally-Budgeted Expenses	$3,988,066	$5,793,739	$7,770,184	$6,367,768	-18.05%
Other Charges	$271,700	$239,500	-	-	-
Other Financing Uses	$1,341,117	$697,238	-	-	-
Capital Expenditures	$278,718	$676,841	$65,000	-	-100.00%
Total Expenditures	**$56,957,002**	**$61,261,081**	**$74,854,858**	**$75,582,680**	**0.97%**

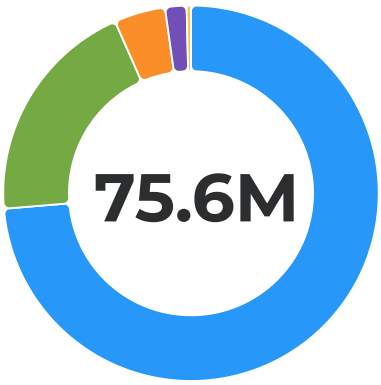
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
District Attorney	$56,399,086	$60,725,252	$74,854,858	$75,582,680	0.97%
DA-Child Abduction	$557,916	$535,829	-	-	-
Total Expenditures	**$56,957,002**	**$61,261,081**	**$74,854,858**	**$75,582,680**	**0.97%**

Funding Summary

The 2026-2027 Proposed Budget includes $55,699,128 in General Purpose Revenue, $13,566,498 in Proposition 172 Public Safety revenue, $3,323,402 in cost reimbursements, $1,311,174 in revenue from various grants and programs, and $1,066,056 in operating transfers in from the DA Restorative Justice fund.

FY27 Funding by Source



General Purpose Revenue	**$55,699,128**	73.69%
Intergovernmental Revenues	**$14,877,672**	19.68%
Cost Reimbursements	**$3,323,402**	4.40%
Transfers In	**$1,395,311**	1.85%
Charges For Services	**$284,767**	0.38%
Fines, Forfeitures, Penalties	**$2,400**	0.00%

Funding by Source

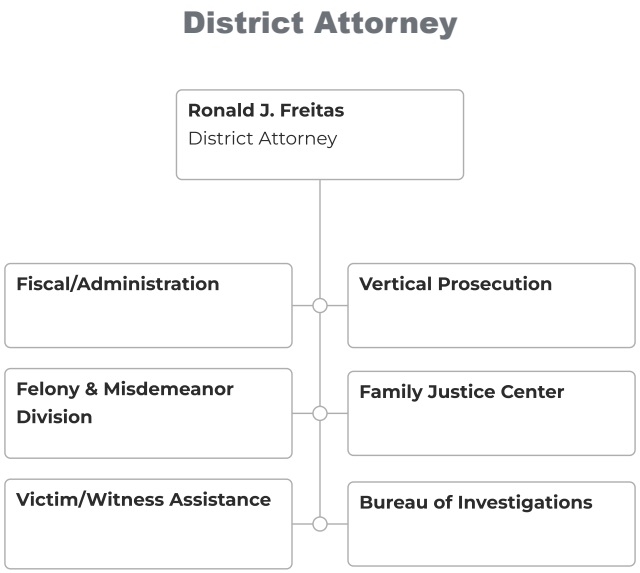
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$6,090	$1,650	$2,400	$2,400	-
Intergovernmental Revenues	$13,067,227	$13,625,912	$15,314,136	$14,877,672	-2.85%
Charges For Services	$103,346	$182,905	$230,000	$284,767	23.81%
Miscellaneous Revenues	$431,702	$784,197	$128,709	-	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers In	$1,183,990	$2,173,479	$1,450,160	$1,395,311	-3.78%
Cost Reimbursements	$4,205,012	$1,013,370	$3,267,927	$3,323,402	1.70%
General Purpose Revenue	$37,959,635	$43,479,567	$54,461,526	$55,699,128	2.27%
Total Revenues	**$56,957,002**	**$61,261,081**	**$74,854,858**	**$75,582,680**	**0.97%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of 13 positions and the deletion of 16 positions midyear 2025-2026 (R-26-05); the addition of five new positions: a Business Analyst II, Department Information Systems Analyst III, Victim Witness Advocate II, Victim Witness Advocate III, and a Victim Witness Advocate Supervisor, and the deletion of two vacant Deputy District Attorney IV positions and two vacant Senior Office Assistant positions.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	293.0	294.0	1.0
Temporary (FTE)	6.8	5.4	(1.4)
Position Total	**299.8**	**299.4**	**(0.4)**



Budget Highlights

South County

In an effort to enhance fiscal responsibility and improve overall productivity, the Manteca Circuit Office and Juvenile Division have been combined to form the new South County Office, located in Lathrop. The Office will be staffed by eight Deputy District Attorneys and six clerical staff members. All personnel will be cross-trained to handle both adult criminal matters and juvenile cases. In 2025-2026, the Juvenile Division filed over 700 cases, while the Manteca Circuit Office handled more than 8,000 charges. By consolidating these two units, workloads can be distributed more

efficiently, allowing for greater flexibility and improved case management without increasing staffing levels in either unit.

Anti-Sex and Labor Trafficking Task Force

The Anti-Sex and Labor Trafficking (ASALT) Task Force is a multi-agency initiative in the County dedicated to combating human trafficking through coordinated enforcement, prosecution, and victim support. Comprised of the District Attorney's Office, Sheriff's Office, Probation Department, Stockton Police Department, and the U.S. Department of Homeland Security, ASALT focuses on identifying and prosecuting offenders involved in sex and labor trafficking while prioritizing victim rescue and access to services. The Task Force enhances collaboration to strengthen case outcomes and accountability. Assigned prosecutors manage substantial caseloads, including cases involving minors, pandering, pimping, and violent crimes. The Task Force resides within the Family Justice Center and is assisted by DA staff.

Delta Regional Auto Theft Team (Delta RATT)

The District Attorney's Office partners with the Delta Regional Auto Theft Team (Delta RATT) to investigate and prosecute crimes occurring on County highways. The Team consists of members from the California Highway Patrol (CHP), San Joaquin County Sheriff's Office, Stockton Police Department, Lodi Police Department, Manteca Police Department, San Joaquin County Probation Department, and the DA's Bureau of Investigations. During 2026-2027, the DA's Office will allocate a part-time Deputy District Attorney and a full-time District Attorney Investigator that will be supported by an operating transfer in of $329,255 from the Auto Theft Investigation and Prosecution Fund (#12124).

Juvenile Justice Unit

The Juvenile Justice Unit reviews and prosecutes juvenile cases, including evaluating eligibility for diversion, informal supervision, and, in limited cases, adult court certification. The Unit also develops and implements specialized programs that emphasize rehabilitation and community safety, including Project Navigate Constructive Change (PNCC), a diversion program for individuals ages 15 to 30 that uses evidence-based practices to reduce reoffending. Although 2026-2027 is the final funding year for the PNCC grant ($18,000), the Unit will continue to pursue alternative funding opportunities and integrate its successful practices into ongoing operations to sustain program outcomes.

Fentanyl Intervention and Response Safety Team (FIRST) Unit

Since its establishment, the Unit has conducted more than 100 presentations, reaching approximately 15,000 students, while also engaging hundreds of adults and law enforcement personnel through outreach and training efforts. In 2025, the Unit delivered 18 specialized trainings focused on the investigation and prosecution of fentanyl overdose cases and worked in collaboration with State legislators to support related legislative initiatives. During this period, fentanyl-related deaths have shown a downward trend, decreasing from 163 in 2023 to 119 in 2024, with fewer than 100 projected for 2025-2026. In February 2026, the Unit advanced its enforcement efforts by presenting its first fentanyl-related homicide case to a jury.

Fund Balances

DA Restorative Justice Fund

The DA Restorative Justice Pilot Program Fiduciary Fund Trust Account (#81461) was funded by a $5,000,000 grant award from the State on October 6, 2020, to support Restorative Justice Programs and other department program costs related to the implementation of the new case management system. The fund balance was $1,791,738 as of March 31, 2026. The 2026-2027 Proposed Budget includes $467,300 in operating transfers in to support these efforts.

District Attorney Public Defender AB109 Fund

The District Attorney Public Defender AB109 Special Revenue Fund (#20108) is funded through the State's 2011 Public Safety Realignment (AB109), which supports district attorneys and public defenders primarily through dedicated State revenues, specifically a portion of the State Sales tax (1.0625 cents) and Vehicle License Fees. These funds support costs

associated with parole revocation proceedings, including planning, implementation, and training and are allocated equally between the County's district attorney and public defender. The fund balance was $5,650,445 as of March 31, 2026. The 2026-2027 Proposed Budget includes $598,756 in operating transfers in to support eligible costs.

Auto Theft Investigation and Prosecution Fund

The Auto Theft Task Force includes personnel from the California Highway Patrol, District Attorney's Office, Probation Department, and local police departments. Funded by a fee per vehicle registered in the County, monies in the Auto Theft Investigation and Prosecution General Fund Special Account (#12124) are used exclusively to investigate and prosecute auto theft cases. Average annual revenue is approximately $712,613 over the last three years. As of March 31, 2026, the fund balance was $575,035. In 2024-2025, the Board approved a Resolution authorizing the Department of Motor Vehicles to increase the fee from $1 to $2 (R-24-100). The increased fee is expected to take effect in fiscal year 2026-2027. Annual revenue is expected to increase when the fee increase takes effect, although exact estimates are unknown at this time. The 2026-2027 Proposed Budget includes $329,255 in operating transfers in to support eligible costs.

Supplemental Requests

The DA requested additional funding of $832,540 for the following:

Vehicle Operating Expenses

Ongoing funding in the amount of $406,806 was requested to address rising maintenance, repair, and fuel costs for the DA's Office vehicle fleet. This funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of departmental vehicles. These resources are critical to supporting investigators, attorneys, and staff who rely on fleet vehicles for case-related travel, field investigations, court appearances, and inter-agency coordination, ensuring the Office can effectively carry out its public safety responsibilities.

Expert Witness Expenses

The 2025-2026 Adopted Budget included a one-time augmentation of $480,000 for fees associated with expert witnesses for high profile cases. In 2026-2027 ongoing funding of $260,500 was requested to partially maintain these costs associated with expert witness services, including case reviews, research, analysis, travel, and court testimony. These resources are essential for complex and specialized cases, including mental health diversion hearings, appeals filed under the California Racial Justice Act (AB2541/AB256), and juvenile transfer hearings. Expert witnesses provide critical subject-matter expertise that strengthens case preparation, ensures thorough and objective analysis, and supports the effective presentation of evidence in court. This funding will enable the DA's Office to meet increasing legal and evidentiary requirements, respond to evolving statutory mandates, and maintain high standards in the prosecution and review of cases involving mental health considerations, racial justice claims, and juvenile proceedings.

South County Operations

One-time funding in the amount of $134,884 was requested to support operational expenses associated with the new South County facility located in Lathrop, California. These expenses include software and licensing, utilities, janitorial services, and security. The requested funding will ensure the facility remains fully operational and properly maintained, supporting continued service delivery while providing a secure and functional environment for staff and the public.

Computer Systems & Security Cameras

Ongoing funding of $30,350 was requested to support firewall systems and security camera infrastructure at the Family Justice Center, as well as the access control system for the new DA's office space located at 6 S. El Dorado. These investments are critical to maintaining a secure environment for staff, victims, and visitors by protecting sensitive data, monitoring facility activity, and controlling building access. The requested funding will ensure the

continued reliability, maintenance, and necessary updates of these security systems in alignment with best practices for public safety and information security.

The 2026-2027 Proposed Budget has been augmented by $832,540 to address these requests.

DA - Family Justice / Victim Assistance Centers

Ronald J. Freitas - District Attorney

Budget Units

#2020204000, 2020205000

Department Overview

Family Justice Center

The San Joaquin County Family Justice Center's purpose is to provide a collaborative model of service delivery that brings together a range of resources and support services under one roof to better serve victims of domestic violence, human trafficking, sexual assault, elder abuse, child abuse, and stalking. The goal of the Family Justice Center (FJC) is to provide comprehensive and coordinated support to individuals and families affected by abuse, by helping them feel safe and supported as they navigate the process of seeking help and rebuilding their lives.

The FJC strengthens services for survivors in San Joaquin County through its Wellness & HOPE initiative. The program focuses on financial, physical, emotional, and generational wellness and provides prevention education on domestic violence and human trafficking. FJC partners with Tracy Police Department, Main Street Youth and Family Services, Mary Graham Children's Foundation, Family Resource Center, Love Never Fails, Emergency Food Bank, Public Health, and Jackson 3 Foundation. In September 2025, the FJC relocated to 400 E. Main Street, 7th Floor, and is currently co-located with the Anti-Sex and Labor Trafficking Task Force (ASALT), comprised of members from surrounding law enforcement agencies.

Cold Case Task Force

While the Family Justice Center focuses on supporting survivors and promoting healing through coordinated services and prevention efforts, the District Attorney's Office remains equally committed to pursuing justice for victims and their families through initiatives such as the Cold Case Task Force. The FJC budget includes a funding allocation to support DNA testing services for cold cases.

Cold cases include unsolved homicides, missing persons with suspicious circumstances, and sexual assaults. The District Attorney's Office has one Deputy District Attorney, and two District Attorney Investigators (budgeted in the DA Mainline #2020200000) dedicated to prosecution and investigative efforts. Investigating cold cases relies heavily on in-depth investigative work, forensic testing, and DNA/genealogy testing and analysis.

Please visit sjcda.org/fjc for more information.

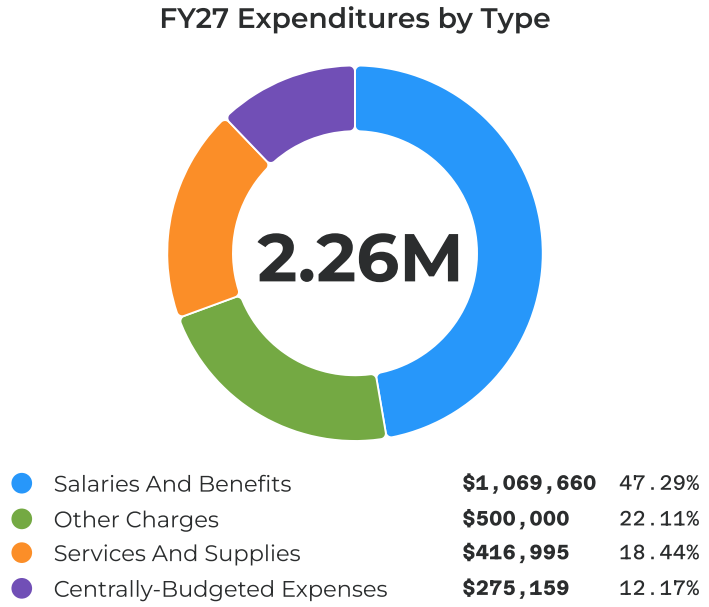
Victim Assistance Center

The Victim Assistance Center provides claims verification services for the California Victim Compensation Board (CalVCB) ensuring timely issuance of payments to victims in San Joaquin County. Through a Joint Powers Agreement with CalVCB, funding assists 18 counties, including San Joaquin County. CalVCB reimburses crime-related expenses not reimbursed by other sources to help reduce the impact of crime on victims' lives. Covered expenses include funeral/burial, outpatient mental health or counseling, wage or income loss, support loss, medically necessary home/vehicle modifications, home security installation, relocation, crime scene cleanup, job retraining, veterinarian fees for service dogs, and round-trip mileage reimbursement for doctor appointments. These expenses are funded by Federal grants and restitution paid by criminal offenders through fines, orders, and penalty assessments.

Please visit sjcda.org/victim-witness for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $2,261,814 is an increase of $197,808 from the 2025-2026 Adopted Budget of $2,064,006, primarily due to increases in rent expense ($110,856) and Cost Allocation Plan charges ($92,070), partially offset by salaries and benefits adjustments ($22,837).



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$883,643	$991,919	$1,091,497	$1,069,660	-2.00%
Services And Supplies	$226,213	$243,630	$792,528	$416,995	-47.38%
Centrally-Budgeted Expenses	$478,633	$522,519	$179,981	$275,159	52.88%
Other Charges	-	-	-	$500,000	-
Total Expenditures	**$1,588,489**	**$1,758,068**	**$2,064,006**	**$2,261,814**	**9.58%**

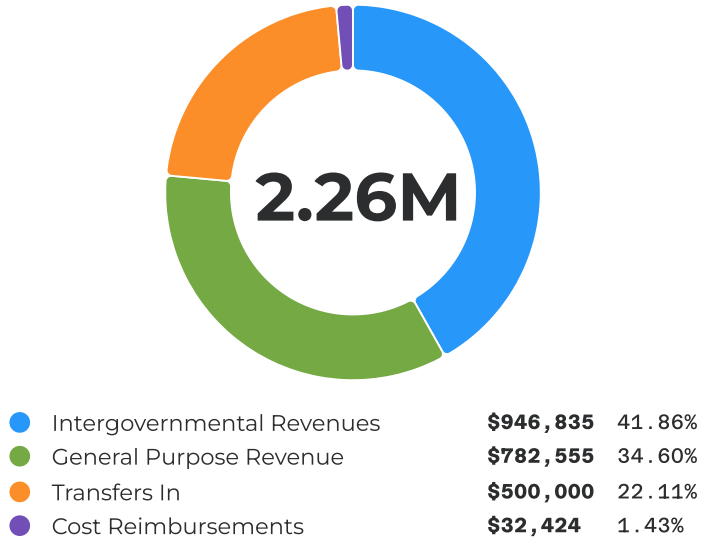
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
DA-Family Justice Center	$798,280	$761,309	$856,972	$1,081,949	26.25%
DA-Victim Assistance	$790,209	$996,759	$1,207,034	$1,179,865	-2.25%
Total Expenditures	**$1,588,489**	**$1,758,068**	**$2,064,006**	**$2,261,814**	**9.58%**

Funding Summary

The 2026-2027 Proposed Budget consists of $946,835 in intergovernmental revenues provided through the CalVCB grant ($799,459) and the California Office of Emergency Services ($147,376), $782,555 in General Purpose Revenue, $500,000 in operating transfers from the Proposition 69 DNA Identification Fund (#20737), and $32,424 in cost reimbursements from the DA Mainline budget (#2020200000).

FY27 Funding by Source



Intergovernmental Revenues	**$946,835**	41.86%
General Purpose Revenue	**$782,555**	34.60%
Transfers In	**$500,000**	22.11%
Cost Reimbursements	**$32,424**	1.43%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$1,136,950	$1,473,436	$916,260	$946,835	3.34%
Miscellaneous Revenues	$99,386	$3,865	-	-	-
Transfers In	-	-	$500,000	$500,000	-
Cost Reimbursements	$351,929	$369,859	$49,341	$32,424	-34.29%
General Purpose Revenue	$224	-$89,092	$598,405	$782,555	30.77%
Total Revenues	**$1,588,489**	**$1,758,068**	**$2,064,006**	**$2,261,814**	**9.58%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	10.0	10.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**10.0**	**10.0**	**0.0**

Budget Highlights

Family Justice Center

In 2026-2027, the FJC aims to expand its involvement in ending human trafficking through increased collaboration with the Anti-Sex and Labor Trafficking Task Force (ASALT), and expanding partnerships to ensure San Joaquin County is working collaboratively and effectively toward ending human trafficking. As fiscal year 2025-2026 brought significant growth, 2026-2027 will focus on refining and implementing best practices by allocating an additional $17,500 to professional service contracts.

Due to a decrease in funding from the Victims of Crime Act (VOCA) through the Department of Justice, FJC's grant support is diminishing. For fiscal year 2026-2027, the Family Justice Center has secured a two-year grant of $312,500 ending March 31, 2028, to help support victim services (R-26-17). FJC will continue its efforts to secure additional funding to support the program and ensure all victims have access to life-saving services.

Cold Case Task Force

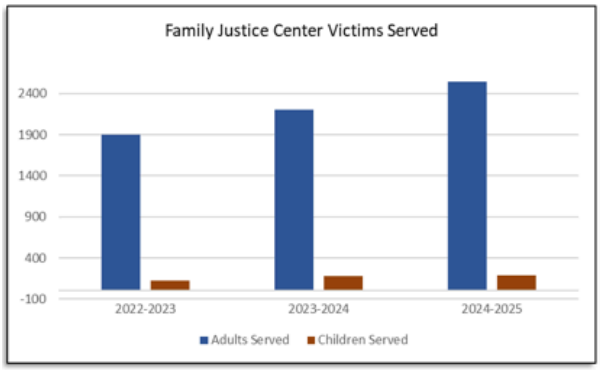
The Cold Case Task Force continues to meet monthly, collaborating on cases and investigative ideas to solve more unsolved cases. The Cold Case Task Force has also provided Countywide training on Familial Investigative Genetic Genealogy and will continue training with Othram Lab throughout the fiscal year. The 2026-2027 Proposed Budget includes $500,000 to continue to support DNA testing and other expenses related to the efforts of the Cold Case Task Force.

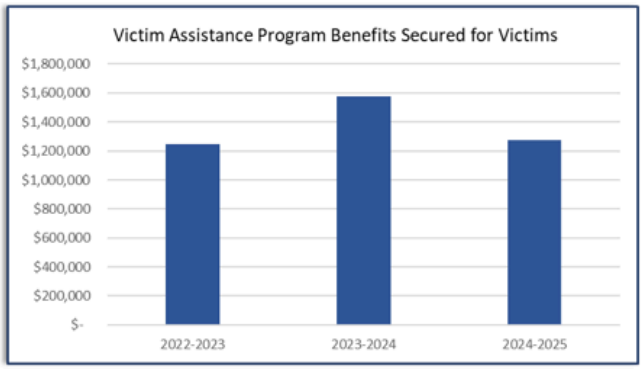
Recently, the Cold Case Task Force made significant progress utilizing recently allocated County funding for advanced DNA testing. In one instance involving a 1994, double homicide, a potential suspect was identified through genealogical analysis. Based on this information, the Task Force obtained a DNA sample from the individual identified, and the California Department of Justice confirmed a positive match. An arrest warrant was issued, marking a significant step toward resolving the case and providing long-awaited closure for two local families who have awaited justice for decades.

Victim Assistance Center

Staffing consists of a Victim Claims Supervisor, Victim Claims Specialist III, Senior Office Assistant, and seven Victim Claims Specialists I-II. The budget also provides funding for 10% of the Program Manager position allocated to the Victim/Witness Program budget (#2020273000). Staffing resources in the amount of $1,069,660 support the administration and oversight of services provided through the program. To continue supporting these services, a three-year agreement with the California Victim Compensation Board (CalVCB) for $2,398,380 was approved by the Board of Supervisors on March 26, 2024, and ends June 30, 2027 (R-24-61).

The Family Justice Center and Victim Assistance Center programs have collaboratively experienced an increase in services in the last three years. The charts below illustrate the growth in these services.





Fund Balances

Proposition 69 DNA Identification Fund

The Proposition 69 DNA Identification Special Revenue Fund (#20737) receives funding from assessments on certain criminal fines and is used to support DNA sample collection and related activities. Fund balance as of March 31, 2026, was $1,839,164. The 2026-2027 Proposed Budget includes operating transfers of $500,000 to the FJC budget to support the Countywide Cold Case Task Force. In addition, $47,337 will support the Sheriff's Office Detectives Division (#2021626000), $8,043 will support the Sheriff's Office Custody Division (#2022600000), and $110,961 will support Probation Adult Services (#2022702000).

Supplemental Requests

The District Attorney's Office requested additional funding of $191,465 for the following:

California Office of Emergency Services Victim Services Grant Revenue Loss

In previous years, the California Governor's Office of Emergency Services (CalOES) awarded funding to the FJC to support operational costs and staffing. During fiscal year 2025-2026, the FJC continued its efforts to secure external funding and was awarded a two-year grant totaling $312,500, which partially supports program operations. Ongoing funding of $191,465 is requested to address the remaining funding gap and ensure the FJC can sustain its services and ongoing operations.

The 2026-2027 Proposed Budget has been augmented by $191,465 to address the above request.

DA - Fraud Prosecution Programs / Environmental Protection Unit

Ronald J. Freitas - District Attorney

Budget Units

#2020202000, 2020206000, 2020207000, 2020212000, 2020216000, 2020217000

Department Overview

The District Attorney's Office administers several dedicated programs to support the investigation and prosecution of complex fraud and enforcement matters, each funded through restricted revenue sources and aligned with specific statutory purposes. The following programs are discussed below:

Real Estate Fraud Prosecution Program (#2020202000)

Supports the investigation and prosecution of real estate related crimes, ensuring accountability in property transactions and protection of property owners.

Consumer Fraud Proposition 64 Program (#2020206000) / Environmental Protection Unit (EPU) (#2020207000)

Accounts for civil penalties collected under the Business and Professions Code from entities engaged in unfair competition. Penalty revenues are deposited into the Consumer Fraud (#12129) and Environmental Code Enforcement (#12130) General Fund Special Accounts and are restricted for use in enforcing consumer protection and environmental laws. Additional limited, case-specific funding is received from the Environmental Protection Unit Investigation Prosecution Fund (#12131) to reimburse costs associated with the investigation and prosecution of environmental violations by large companies throughout the State of California.

Auto Insurance Fraud Prosecution Program (#2020212000)

Provides dedicated funding to support the investigation and prosecution of automobile insurance fraud cases.

Workers' Compensation Insurance Fraud Prosecution Program (#2020216000)

Provides resources to expand the investigation and prosecution of Workers' Compensation insurance fraud, including applicant fraud, premium fraud, medical provider fraud, and uninsured employer violations.

Public Assistance Fraud Prosecution Unit (#2020217000)

Commonly referred to as the IMPACT Unit, it operates pursuant to a Memorandum of Understanding between the District Attorney and the Human Services Agency (HSA). The Unit investigates and prosecutes criminal welfare fraud cases, including Temporary Assistance for Needy Families (TANF), CalFresh, and vendor fraud. Funding is primarily derived from Federal and State welfare administration allocations received by HSA.

Illegal Dumping

The DA's Office collaborates with governmental partners to tackle illegal dumping. Illegal dumping harms the environment and quality of life for the residents and businesses of San Joaquin County. Partnerships with law enforcement and other County and city agencies are necessary not only to apprehend those criminally responsible for this conduct, but also to educate the community on legal options for disposing of waste. The DA's Office continues to participate in the Illegal Dumping Task Force and works with County agencies to develop and implement strategies

for enforcement of illegal dumping laws, eradication of discarded waste, and education concerning alternatives to illegal dumping activity.

Collectively, these programs enhance the District Attorney's ability to address specialized fraud and regulatory violations, leveraging restricted funding sources to protect public resources, consumers, and the integrity of the business community.

Please visit sjcda.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $6,548,695 is a decrease of $1,484,402 from the 2025-2026 Adopted Budget of $8,033,097 primarily due to the deletion of 10 vacant positions ($2,175,597) in the Public Assistance Fraud budget, a decrease in administrative charges ($146,601) for grant support, salaries and benefits adjustments ($94,855), and decreases in law enforcement equipment ($64,773) and vehicle operating expenses ($53,845); partially offset by an increase in labor charged from the DA Mainline budget (#2020200000) ($602,710), the addition of two District Attorney Investigator I-II positions ($507,903), and an increase in environmental investigation expenses ($42,886).

FY27 Expenditures by Type



Salaries And Benefits	**$3,890,675**	59.41%
Services And Supplies	**$2,483,565**	37.92%
Centrally-Budgeted Expenses	**$174,455**	2.66%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,406,724	$4,898,156	$5,627,240	$3,890,675	-30.86%
Services And Supplies	$2,012,983	$1,772,854	$2,102,483	$2,483,565	18.13%
Centrally-Budgeted Expenses	$227,374	$182,864	$133,374	$174,455	30.80%
Capital Expenditures	-	-	$170,000	-	-100.00%
Total Expenditures	**$6,647,082**	**$6,853,874**	**$8,033,097**	**$6,548,695**	**-18.48%**

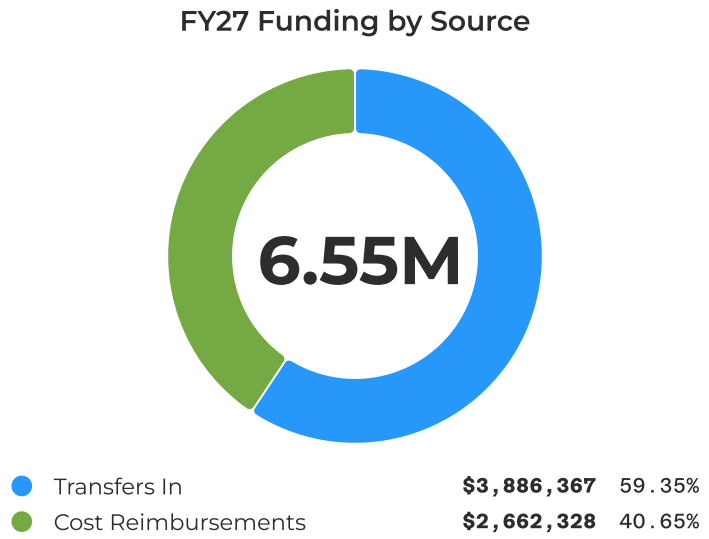
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
DA-Real Estate Fraud	$709,415	$248,448	$394,394	$796,936	102.07%
DA-Consumer Fraud-Prop 64	$1,357,879	$1,335,488	$1,442,967	$2,211,941	53.29%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
DA-Epu Investigation_Prosecuti	$80,438	$161,836	$203,340	$204,811	0.72%
DA-Auto Insurance Fraud	$300,860	$161,905	$262,432	$244,850	-6.70%
DA-Workers Comp Ins Fraud	$471,807	$352,066	$428,610	$556,747	29.90%
DA-Public Assistance Fraud	$3,726,683	$4,594,130	$5,301,354	$2,533,410	-52.21%
Total Expenditures	**$6,647,082**	**$6,853,874**	**$8,033,097**	**$6,548,695**	**-18.48%**

Funding Summary

The 2026-2027 Proposed Budget consists of $3,886,367 in operating transfers in and $2,662,328 in cost reimbursements.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	-$295	-	-	-	-
Miscellaneous Revenues	$1,439	-$493,341	-	-	-
Transfers In	$2,920,143	$2,753,190	$2,728,747	$3,886,367	42.42%
Cost Reimbursements	$3,727,999	$5,188,990	$5,304,350	$2,662,328	-49.81%
General Purpose Revenue	-$2,204	-$594,964	-	-	-
Total Revenues	**$6,647,082**	**$6,853,874**	**$8,033,097**	**$6,548,695**	**-18.48%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of 10 vacant positions from the Public Assistance Fraud budget due to lack of funding; seven DA Investigator I-II positions, two DA Investigative Assistant II positions, and one Legal Technician; and the addition of two DA Investigator I-II positions in the Real Estate and Consumer Fraud budgets.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)

Allocated Total	24.0	16.0	(8.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**24.0**	**16.0**	**(8.0)**

Budget Highlights

Real Estate Fraud Prosecution Program

The Real Estate Fraud Prosecution Unit investigates and prosecutes fraud related to home equity, mortgage, rental, grand theft, securities, forgery, foreclosure, loan, and other forms of fraud related to real estate. The 2026-2027 Proposed Budget includes the addition of a DA Investigator I-II position to assist with the increase in real estate fraud cases. Additional funding of $20,000 will support the continued prosecution and investigation of cases, including expert witnesses and jury-related expenses.

Consumer Fraud Proposition 64 Program/Environmental Protection Unit

The 2026-2027 Proposed Budget provides funding to investigate and enforce consumer protection laws and prosecute environmental violations by large companies. The 2026-2027 Proposed Budget includes the addition of a DA Investigator I-II position to assist with the increase in consumer fraud cases. In 2025-2026, the EPU investigative team secured close to $544,349 in fines and settlements from various corporations related to environmental violations locally and Statewide. The estimated settlement amounts for the following cases in 2025-2026 are: EPU collections $500,000, State consumer collections $18,849, and local EPU cases $25,500. The 2026-2027 Proposed Budget includes $47,886 in environmental investigative expenses.

Public Assistance Fraud Prosecution Unit

Due to a Federal funding shortage associated with the human services programs, the Public Assistance Fraud budget was decreased by $2,767,944. The remaining budget of $2,533,410 will continue to support the remaining nine positions and maintain the core functions and responsibilities necessary for ongoing casework and program support.

Fund Balances

Real Estate Fraud Prosecution Fund

The Real Estate Fraud Prosecution General Fund Special Account (#12128) is funded through an $8 recording fee applied to certain real estate documents, pursuant to California Government Code Section 27388, which authorizes counties to impose such fees. Revenues generated by this account support programs that enhance the ability of local district attorneys and law enforcement agencies to deter, investigate, and prosecute real estate fraud offenses. As of March 31, 2026, the fund balance totaled $2,024,480. The 2026-2027 Proposed Budget includes an operating transfer in of $796,936.

Proposition 64 Consumer Fraud Fund

The Proposition 64 Consumer Fraud General Fund Special Account (#12129) is funded through consumer fraud case settlements and supports DA Consumer Fraud activities. The fund balance as of March 31, 2026, was $4,801,176. Annual revenues vary depending on civil penalties and settlements received. The 2026-2027 Proposed Budget includes $1,041,634 in operating transfers to support the enforcement/prosecution of consumer protection laws.

Environmental Code Enforcement Fund

The Environmental Code Enforcement General Fund Special Account (#12130) is funded through environmental case settlements and supports DA Environmental Code Enforcement activities. The fund balance as of March 31, 2026, was $11,372,463. The 2026-2027 Proposed Budget includes $1,041,633 in operating transfers to support the enforcement/prosecution of environmental laws.

Environmental Protection Unit (EPU) Investigation/Prosecution Fund

The DA EPU Investigation/Prosecution General Fund Special Account (#12131) receives funding through the Craig Thompson Environmental Protection Prosecution Grant and is used to supplement the DA EPU Investigation Prosecution budget for case-specific investigations and prosecution-related costs. Annual revenues vary depending on the number and types of cases investigated and prosecuted. The fund balance as of March 31, 2026, was $780,975. The 2026-2027 Proposed Budget includes $204,811 in operating transfers to support environmental investigative/prosecutorial efforts.

Auto Insurance Fraud Prosecution Program

The DA Auto Insurance Fraud Prosecution General Fund Special Account (#12123) receives funding through the Auto Insurance Fraud Grant program and is the operating fund for the DA Auto Insurance Fraud activities. The fund balance as of March 31, 2026, was $177,203. The 2026-2027 Proposed Budget includes an operating transfer in of $244,606 from the fund. Funds are provided through a special surcharge collected by the California Department of Insurance (CDI) Commission on automobile insurance policies. Funding levels are based on San Joaquin County's proportionate share of the State population and the proportionate share of suspected fraudulent automobile insurance claims submitted to the CDI Fraud Division. Funds are held in the DA Auto Insurance Fraud Prosecution Fund and are transferred to the DA Auto Insurance Fraud Prosecution budget unit as expenses are incurred.

Workers' Compensation Insurance Fraud Prosecution Fund

The Workers' Compensation Insurance Fraud Prosecution General Fund Special Account (#12125) receives funding through the Workers' Compensation Insurance Fraud Grant program and supports DA Workers' Compensation Insurance Fraud activities. The fund balance as of March 31, 2026, was $411,529. The 2026-2027 Proposed Budget includes an operating transfer in of $556,747 from the fund.

DA - Narcotics Enforcement

Ronald J. Freitas - District Attorney

Budget Unit

#2020210000

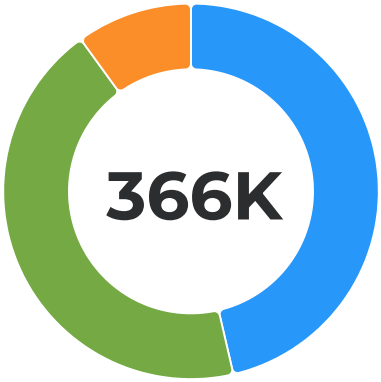
Department Overview

The DA Narcotics Enforcement budget supports the District Attorney's Asset Forfeiture program, which provides services to law enforcement agencies; State, Federal, and Tribal agencies; and the Bureau of Prisons concerning violations of Health and Safety Code 11488.5(a)(1). The District Attorney (DA) receives and holds assets, processes cases through appropriate legal procedures, liquidates and disburses declared funds and reserves 10% in the DA Narcotics Enforcement Special Revenue Fund (#20034) and 9.75% in the DA Gang and Drug Prevention Trust Fund (#81580).

Expenditures Summary

The 2026-2027 Proposed Budget of $365,777 is an increase of $130,777 from the 2025-2026 Adopted Budget of $235,000 due to an increase in disbursements to gang and drug youth prevention programs ($69,635), training ($35,000), centrally-budgeted data processing and Cost Allocation Plan charges ($17,804), and publication costs related to seized forfeitures ($8,417).

FY27 Expenditures by Type



Other Charges	**$169,635**	46.38%
Services And Supplies	**$159,600**	43.63%
Centrally-Budgeted Expenses	**$36,542**	9.99%

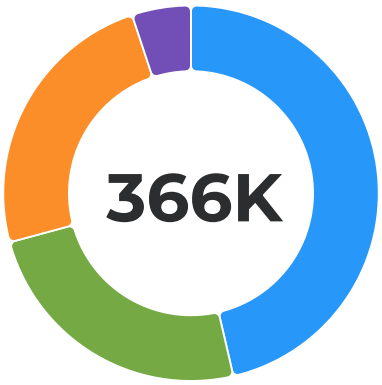
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$12,581	$69,760	$116,183	$159,600	37.37%
Centrally-Budgeted Expenses	$39,038	$58,415	$18,817	$36,542	94.20%
Other Charges	-	-	$100,000	$169,635	69.64%
Transfers Out	$70,131	-	-	-	-
Total Expenditures	**$121,750**	**$128,175**	**$235,000**	**$365,777**	**55.65%**

Funding Summary

The 2026-2027 Proposed Budget includes $169,635 in operating transfers from the Gang and Drug Prevention Trust Fund, $89,315 in seized asset forfeiture revenue, $88,211 in use of fund balance, and $18,616 in interest income.

FY27 Funding by Source



Transfers In	**$169,635**	46.38%
Miscellaneous Revenues	**$89,315**	24.42%
Fund Balance	**$88,211**	24.12%
Use Of Money And Property	**$18,616**	5.09%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$21,927	$23,685	$8,000	$18,616	132.70%
Miscellaneous Revenues	$99,823	$49,629	$127,000	$89,315	-29.67%
Transfers In	-	-	$100,000	$169,635	69.64%
Cost Reimbursements	-	$167	-	-	-
Fund Balance	-	$54,694	-	$88,211	-
Total Revenues	**$121,750**	**$128,175**	**$235,000**	**$365,777**	**55.65%**

Budget Highlights

The District Attorney processes funds and assets seized in drug-related cases. Each seizure requires a formal notice to be published in the county of jurisdiction once a week for three consecutive weeks. The 2026-2027 Proposed Budget includes $16,000 for the publication and posting of these notices.

The 2026-2027 Proposed Budget includes $108,600 for fentanyl outreach and education and $169,635 for gang and drug prevention programs. Funding for the Fentanyl Intervention and Safety Response Team will support the development of social media content and the delivery of presentations throughout the County to increase public awareness. Funding for gang and drug prevention programs will support local community-based organizations that focus on youth engagement and prevention of gang involvement and narcotic-related activity in the community. Organizations will be selected through a competitive application process, with final awards determined collaboratively by the District Attorney, Sheriff, Chief Probation Officer, and local law enforcement chiefs.

Additionally, the 2026-2027 Proposed Budget includes $35,000 for training to support the Fentanyl Intervention and Safety Response Team, as well as for major narcotics prosecutors and asset forfeiture personnel.

Fund Balances

DA Narcotics Enforcement Fund

The DA Narcotics Enforcement Special Revenue Fund (#20034) is the operating fund for the DA Narcotics Enforcement budget. As of March 31, 2026, the balance was $346,722. The 2026-2027 Proposed Budget includes the use of $88,211 in fund balance.

Gang and Drug Prevention Trust Fund

The DA Gang and Drug Prevention Trust Fund (#81580) was established per Health and Safety Code 11489(b)(2)(A)(i), which requires that 9.75% of proceeds (15% of the 65% distributed to local law enforcement agencies participating in a seizure) be used to fund programs designed to combat drug abuse and divert gang activity. As of March 31, 2026, the fund balance was $117,978. Due to the pending closure of two major asset forfeiture cases, it is estimated proceeds will increase the fund balance by $87,082. The 2026-2027 Proposed Budget includes $169,635 in operating transfers to support gang and youth drug prevention programs.

Asset Forfeiture Fund Accounts

Asset forfeiture fund accounts are established to securely hold money that has been seized during investigations while the related cases proceed through judicial or administrative forfeiture processes. During this period, the funds remain restricted and are not available for expenditure until the legal proceedings determine whether the assets will be forfeited to the agency or returned to the rightful owner. These accounts provide transparency and proper financial tracking of seized assets, ensuring that all funds are safeguarded and documented throughout the legal review. The legal proceedings can take months or even years to finalize before funds are eligible for disbursement. Once forfeiture is finalized, a portion of the funds is allocated according to statutory requirements, including 10% to the DA Narcotics Enforcement Special Revenue Fund (#20034) and 9.75% to the Gang and Drug Prevention Trust Fund (#81580). As of March 31, 2026, the combined balance of all asset forfeiture fund accounts was $4,354,474, representing funds held in the County Treasury currently pending final disposition through the forfeiture process.

DA - State Citizens' Option for Public Safety

Ronald J. Freitas - District Attorney

Budget Unit

#2020281000

Department Overview

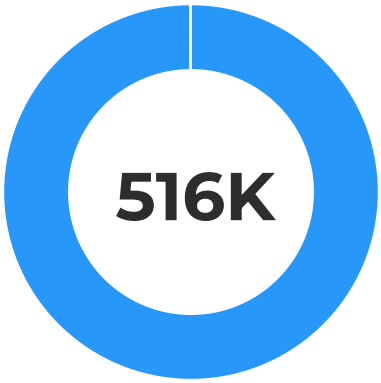
Since 1996, the State Citizens' Option for Public Safety (COPS) program has provided funding to local agencies for front-line law enforcement services, enhanced prosecution efforts, and jail operation/construction. Funding is provided from State Vehicle License Fees and allocated by formula to city and County law enforcement, the District Attorney's Office, and the County Jail.

The DA State COPS budget provides funding for training, equipment, and technology that directly enables the DA's Office to carry out law enforcement efforts effectively. Resources are allocated for investigative tools, case management software, forensic support, and operational expenses, ensuring that attorneys and investigators have the means to conduct thorough investigations, gather and analyze evidence, and prepare cases for successful prosecution.

Expenditures Summary

The 2026-2027 Proposed Budget of $515,909 is a decrease of $1,200 from the 2025-2026 Adopted Budget of $517,109, primarily due to a decrease in Cost Allocation Plan charges.

FY27 Expenditures by Type



Services And Supplies	**$515,493**	99.92%
Centrally-Budgeted Expenses	**$416**	0.08%

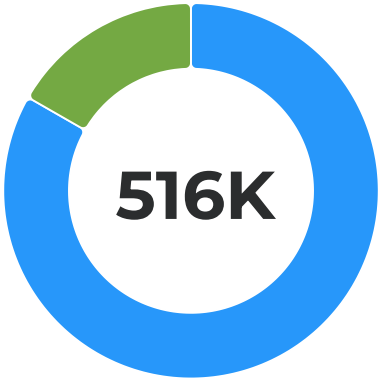
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$412,336	$279,536	$515,493	$515,493	-
Centrally-Budgeted Expenses	$601	$1,812	$1,616	$416	-74.26%
Total Expenditures	**$412,937**	**$281,349**	**$517,109**	**$515,909**	**-0.23%**

Funding Summary

The 2026-2027 Proposed Budget includes $429,622 in State Public Safety Realignment revenue and $86,287 in use of Supplemental Law Enforcement Services Fund balance. The DA's State COPS program receives 5.15% of the total State allocation per year to operate its program.

FY27 Funding by Source



Intergovernmental Revenues	**$429,622**	83.27%
Fund Balance	**$86,287**	16.73%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$412,937	$433,940	$417,109	$429,622	3.00%
Fund Balance	-	-$152,591	$100,000	$86,287	-13.71%
Total Revenues	**$412,937**	**$281,349**	**$517,109**	**$515,909**	**-0.23%**

Budget Highlights

The 2026-2027 Proposed Budget includes funding to support the implementation and expansion of investigative technology, operational tools, and community engagement initiatives. Specifically, $204,501 is designated for software platforms and licensing associated with new investigative programs, enabling enhanced data management, case tracking, and analytical capabilities to support investigative staff.

Additionally, $199,561 has been allocated to strengthen investigative operations and outreach efforts, including activities that support proactive investigations, interagency collaboration, and community engagement. These resources will assist the department in expanding investigative capacity, improving operational efficiency, and increasing awareness of available services and enforcement efforts within the community.

Collectively, this funding is intended to modernize investigative resources, enhance operational effectiveness, and support the department’s continued commitment to public safety, accountability, and responsive service delivery.

Fund Balances

Supplemental Law Enforcement Services Fund

The Supplemental Law Enforcement Services Special Revenue Fund (#20052) receives funding for the State COPS programs operated by the Sheriff and the District Attorney, as well as Juvenile Justice Crime Prevention Act activities operated by the Probation Department. For 2025-2026, the beginning fund balance for the District Attorney COPS was $310,297. The 2026-2027 Proposed Budget includes $86,287 in use of fund balance.

DA - State Grant Programs

Ronald J. Freitas - District Attorney

Budget Units

#2020273000, 2020278240, 2020278250, 2020278270

Department Overview

The California Governor's Office of Emergency Services (CalOES) and the State Local Law Enforcement Safety Account provide financial and technical assistance to agencies throughout the State, including various public safety and crime victim support grants. These agencies provide grants to the District Attorney's (DA) Office for:

Victim/Witness Program (#2020273000)

This Program provides support services to victims and witnesses of crimes. Services include responding to crime scenes with a mobile unit, crisis intervention and emergency assistance, information and referrals to other agencies, court support services, and assistance with preparing claims for assistance from the California Victim Compensation Fund.

Rural Crime Prevention Program (#2020278240)

The DA's Office provides administrative oversight for the Rural Crime Task Force, consisting of members from the District Attorney's Office, Sheriff, Agricultural Commissioner, and rural farm owners and operators. The task force's mission is to enhance education, prevent losses, recover stolen property, and prosecute crimes in rural areas.

Criminal Restitution Program (#2020278250)

The Criminal Restitution Program is funded by a grant from the California Victim Compensation Board (CalVCB) using State grant funds and fines, orders, and penalty assessments paid by criminal offenders. The purpose of the Criminal Restitution Program is to ensure the imposition of these fines, which are mandated by California law. The Program ensures the imposition of orders against criminal offenders in all cases involving an applicant who has filed a victim's compensation claim. If a victim of a violent crime has received financial assistance from CalVCB, the court shall order the offender to repay the program via a restitution order to replenish the State Restitution Fund.

Unserved/Underserved Victim Advocacy and Outreach Program (#2020278270)

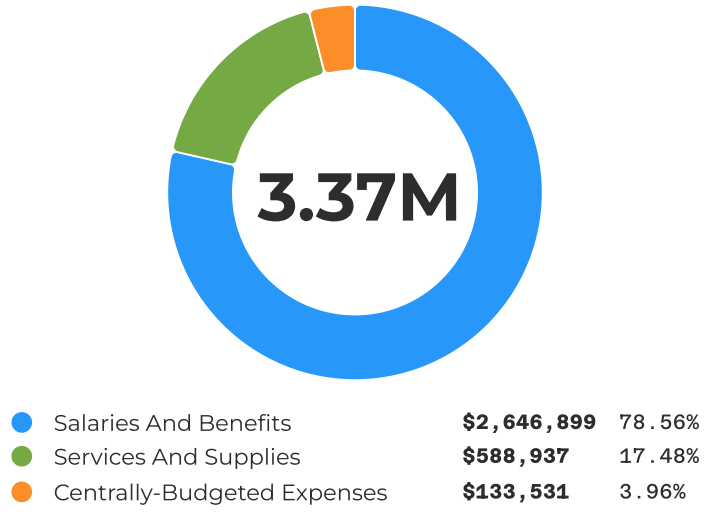
This Program is incorporated with the DA's Victim/Witness Program and enhances the provision of culturally appropriate victim services and training in the geographically isolated regions of the County. Providing this assistance reduces the severity of the psychological trauma caused by victimization and improves the willingness of victims to cooperate in the criminal process. The Victim/Witness Program's Victim/Witness Advocates provide training to law enforcement agencies in these communities and participate in outreach events to disseminate program information.

Please visit sjcda.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $3,369,367 is an increase of $42,013 from the 2025-2026 Adopted Budget of $3,327,354 primarily due to salaries and benefits adjustments ($87,759) and increases in Casualty insurance and data processing charges ($38,101) and labor costs transferred from the DA Mainline budget (#2020200000) for victim assistance ($24,891); partially offset by the deletion of a Senior Office Assistant position ($89,330).

FY27 Expenditures by Type



Expenditures by Type

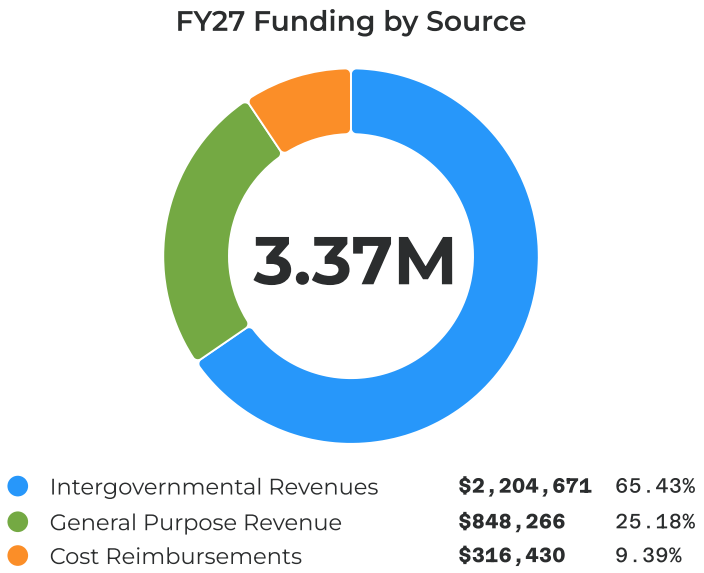
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,922,991	$2,249,791	$2,641,470	$2,646,899	0.21%
Services And Supplies	$567,229	$563,816	$594,634	$588,937	-0.96%
Centrally-Budgeted Expenses	$92,318	$120,797	$91,250	$133,531	46.34%
Total Expenditures	**$2,582,538**	**$2,934,405**	**$3,327,354**	**$3,369,367**	**1.26%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
DA-Victim Witness Prog	$1,936,875	$2,224,178	$2,476,348	$2,612,028	5.48%
DA-Rural Crimes Prevention	$254,458	$252,997	$270,000	$270,000	-
DA-Criminal Restitution Prog	$173,787	$232,707	$335,126	$262,718	-21.61%
DA-Underserved Victim Advocacy	$217,418	$224,523	$245,880	$224,621	-8.65%
Total Expenditures	**$2,582,538**	**$2,934,405**	**$3,327,354**	**$3,369,367**	**1.26%**

Funding Summary

The 2026-2027 Proposed Budget includes $1,859,209 in CalOES grant funding, $820,551 in discretionary General Fund contribution for the Victim/Witness Program, $316,430 in cost reimbursements from the Victim Assistance Center budget (#2020205000) and Unserved/Underserved budget (#2020278270), $197,721 in State AB 1186 funding, $147,741 in Proposition 172 Public Safety revenue, and $27,715 in required General Fund matching for the Unserved/Underserved Victim Advocacy and Outreach Program.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$2,030,369	$2,019,242	$2,163,834	$2,204,671	1.89%
Cost Reimbursements	$191,445	$249,670	$397,834	$316,430	-20.46%
General Purpose Revenue	$360,724	$665,493	$765,686	$848,266	10.79%
Total Revenues	**$2,582,538**	**$2,934,405**	**$3,327,354**	**$3,369,367**	**1.26%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of a vacant Senior Office Assistant from the Criminal Restitution Program budget.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	22.0	21.0	(1.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**22.0**	**21.0**	**(1.0)**

Budget Highlights

Victim/Witness Program

The 2026-2027 Proposed Budget includes $29,820 for training in crimes against children and victim advocacy. State funding, along with County contributions, supports 1 Victim/Witness Program Manager, 2 Victim/Witness Advocate Supervisors, 1 Victim/Witness Advocate III, 13 Victim/Witness Advocates I-II, and 2 Senior Office Assistants.

Criminal Restitution

The 2026-2027 Proposed Budget includes the deletion of one Senior Office Assistant ($89,330) due to a decrease in grant funding. The budget of $262,718 supports two full-time paralegals dedicated to ensuring restitution is enforced by the court in all eligible cases.

Grand Jury

Sandy Regalo - County Administrator

Budget Unit

#2021000000

Department Overview

Article I, Section 23 of the California Constitution requires that each county summon a Grand Jury annually. The Grand Jury investigates the operations of county and city governments; selectively examines the books, records, and the accounts of County offices; reports the findings to the Board of Supervisors in an annual report; investigates charges of public offenses committed or triable within the County, and may bring forth indictments.

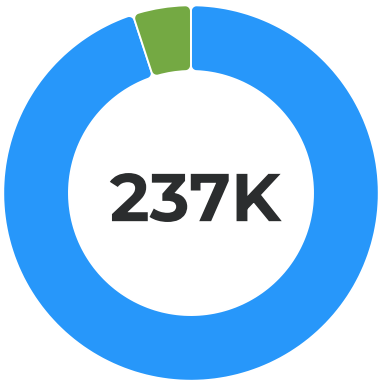
The Grand Jury budget includes funding for Grand Jury stipends, mileage reimbursement, transcription services, clerical support, training, travel expenses, and other costs incurred by the Civil Grand Jury. The budget also provides funds for impaneling separate Criminal Grand Juries as needed. The Civil and Criminal Grand Juries each include 19 members and 10 alternates. Civil and Criminal Grand Jurors receive a stipend of $15 per meeting plus mileage reimbursement.

A list of the Final Grand Jury Reports can be found by visiting sjcourts.org/grand-jury.

Expenditures Summary

The 2026-2027 Proposed Budget of $237,395 is a decrease of $18,020 from the 2025-2026 Adopted Budget of $255,415, due to a decrease in Cost Allocation Plan charges ($18,020).

FY27 Expenditures by Type



Services And Supplies	**$225,474**	94.98%
Centrally-Budgeted Expenses	**$11,921**	5.02%

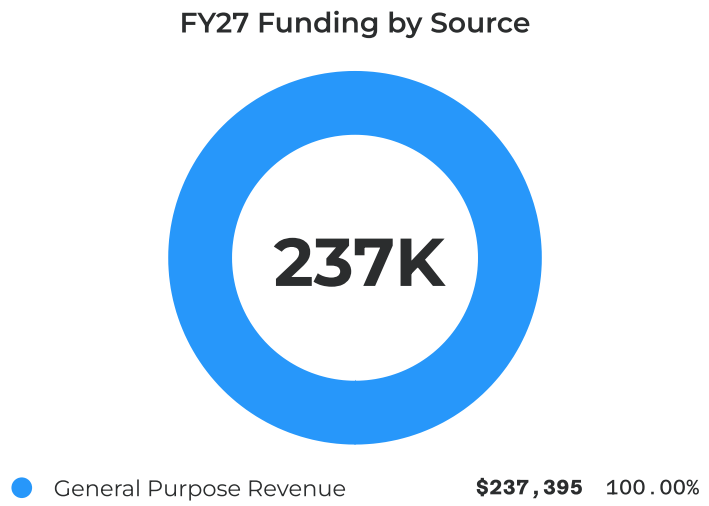
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$160,942	$170,522	$225,474	$225,474	-
Centrally-Budgeted Expenses	$14,061	$30,078	$29,941	$11,921	-60.19%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Expenditures	**$175,003**	**$200,600**	**$255,415**	**$237,395**	**-7.06%**

Funding Summary

The 2026-2027 Proposed Budget is fully funded by General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	$175,003	$200,600	$255,415	$237,395	-7.06%
Total Revenues	**$175,003**	**$200,600**	**$255,415**	**$237,395**	**-7.06%**

Budget Highlights

The 2026-2027 Proposed Budget includes $12,500 for Grand Jury members to attend the Civil Grand Jury Association Conference.

Justice Assistance Grant

Sandy Regalo - County Administrator

Budget Units

#2020225000, 2021654000, 2022710000

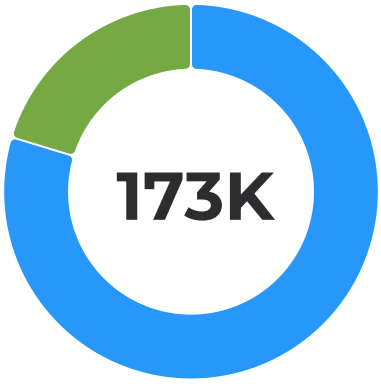
Department Overview

The Edward Byrne Memorial Justice Assistance Grant (JAG) program is a Federal grant administered by the California Board of State and Community Corrections. JAG funds are allocated annually by legislative formula to local governments and are intended to help combat crime and improve public safety. The County and City of Stockton receive a combined funding allocation and are required to participate in a joint planning process to determine the use of grant funds. This budget reflects only the County agencies' share of the overall JAG allocation in the District Attorney, Sheriff, and Probation budgets.

Expenditures Summary

The 2026-2027 Proposed Budget of $172,675 is a decrease of $18,078 from the 2025-2026 Adopted Budget of $190,753, primarily due to a decrease in overtime ($18,975).

FY27 Expenditures by Type



Services And Supplies	**$137,622**	79.70%
Salaries And Benefits	**$35,053**	20.30%

Expenditures by Type

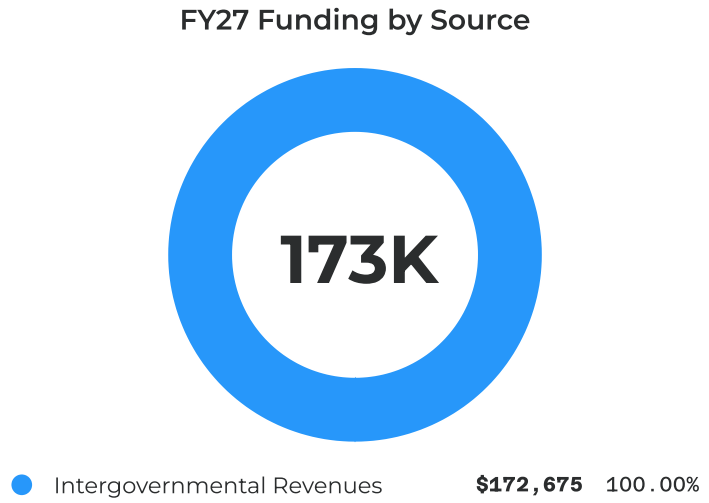
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$25,678	$12,405	$54,028	$35,053	-35.12%
Services And Supplies	$300,093	$91,230	$136,725	$137,622	0.66%
Total Expenditures	**$325,772**	**$103,635**	**$190,753**	**$172,675**	**-9.48%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
DA-Youth Gun Viole-Jag	$191,087	$62,830	$103,622	$103,622	-
Sheriff-Jag Program	$25,678	$12,405	$54,028	$35,053	-35.12%
Probation-Jag Prog	$109,006	$28,400	$33,103	$34,000	2.71%
Total Expenditures	**$325,772**	**$103,635**	**$190,753**	**$172,675**	**-9.48%**

Funding Summary

The 2026-2027 Proposed Budget is fully funded by Justice Assistance Grant revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$60	$846	-	-	-
Intergovernmental Revenues	$367,294	$118,013	$190,753	$172,675	-9.48%
Fund Balance	-$41,583	-$15,224	-	-	-
Total Revenues	**$325,772**	**$103,635**	**$190,753**	**$172,675**	**-9.48%**

Budget Highlights

Since 2011, the County and City of Stockton have used annual JAG funding for a Countywide Firearms Reduction Consortium, including the District Attorney's Office, Sheriff's Office, Probation Department, and Stockton Police Department. The intent of the partnership has been to coordinate activities that combat gun violence, with funding historically allocated for prosecution of gun/gang violence, overtime costs for gun enforcement, airplane fuel costs, and a firearms examiner/equipment.

2025 JAG award amounts were released in April 2026. The 2025 combined allocation with the City of Stockton of $340,198 did not change substantially from the 2024 amount of $331,163. Discussions to be held between County departments and the City of Stockton will provide direction on recommended funding allocation amounts to each of the agencies and the viability of continued participation in the Countywide Firearms Reduction Consortium.

The budget assumes funding will be allocated to County departments similar to the previous awards. Once the 2026 allocations are determined and after a consensus has been developed among the participating agencies regarding use of the funds and allocation amounts, a Memorandum of Understanding will be presented to the Board of Supervisors and Stockton City Council for consideration and approval of the 2026 JAG award.

Fund Balances

Justice Assistance Grant Fund

The Justice Assistance Grant Special Revenue Fund (#20024) is the operating fund for the District Attorney, Probation, and Sheriff JAG budgets and receives Federal grant revenue. As of March 31, 2026, fund balance was overdrawn by $33,777, which is a result of reimbursements from the City of Stockton which are received after expenses are initially incurred.

Summary - Probation

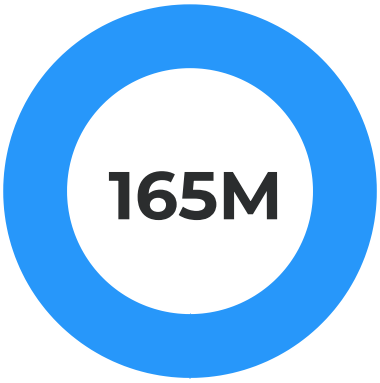
Steve C. Jackson - Chief Probation Officer

The Probation Department provides adult and juvenile probation services, including alternatives to detention and diversion services, and operates the juvenile detention and camp facilities.

This is a summary of the budgets administered by the Probation Department:

- 2021200000 – Pretrial Services
- 2022700000 – Juvenile Probation
- 2022700190 – Juvenile Justice-Assembly Bill (AB) 109
- 2022702000 – Adult Probation
- 2022702300 – Senate Bill 678
- 2022702510 – Local Community Corrections AB 109
- 2022710000 – Justice Assistance Grant
- 2022745000 – Administration
- 2022785000 – Juvenile Supplemental Law Enforcement Act
- 2022800000 – Juvenile Detention

FY27 Expenditures by Functional Area

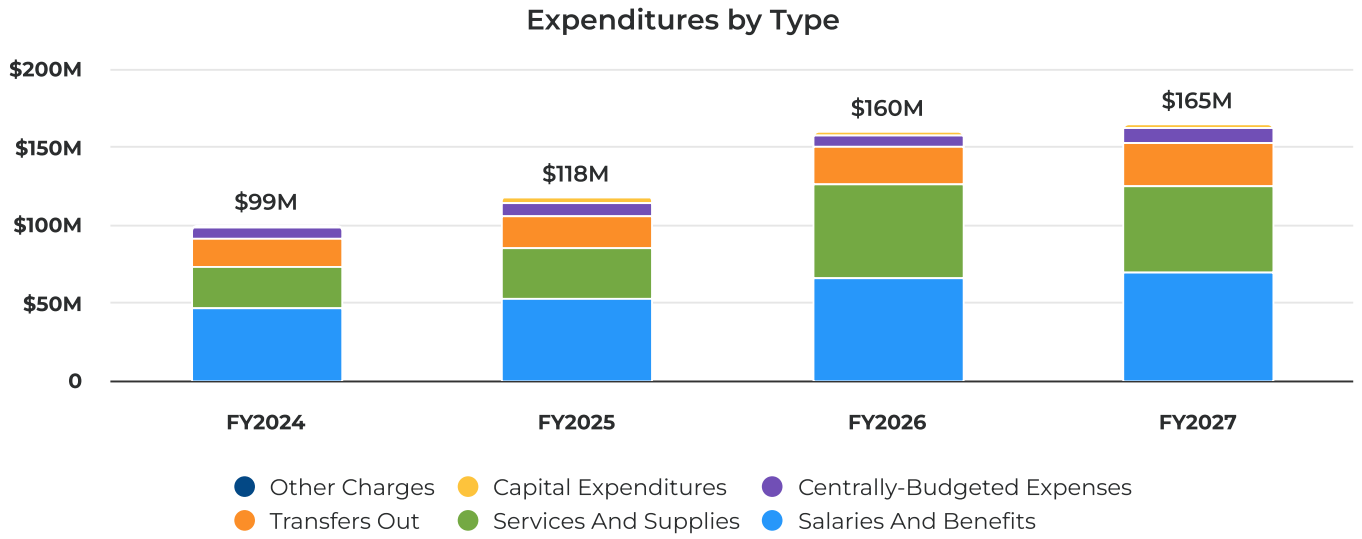


Law & Justice **$164,741,552** 100.00%

Expenditures by Fund

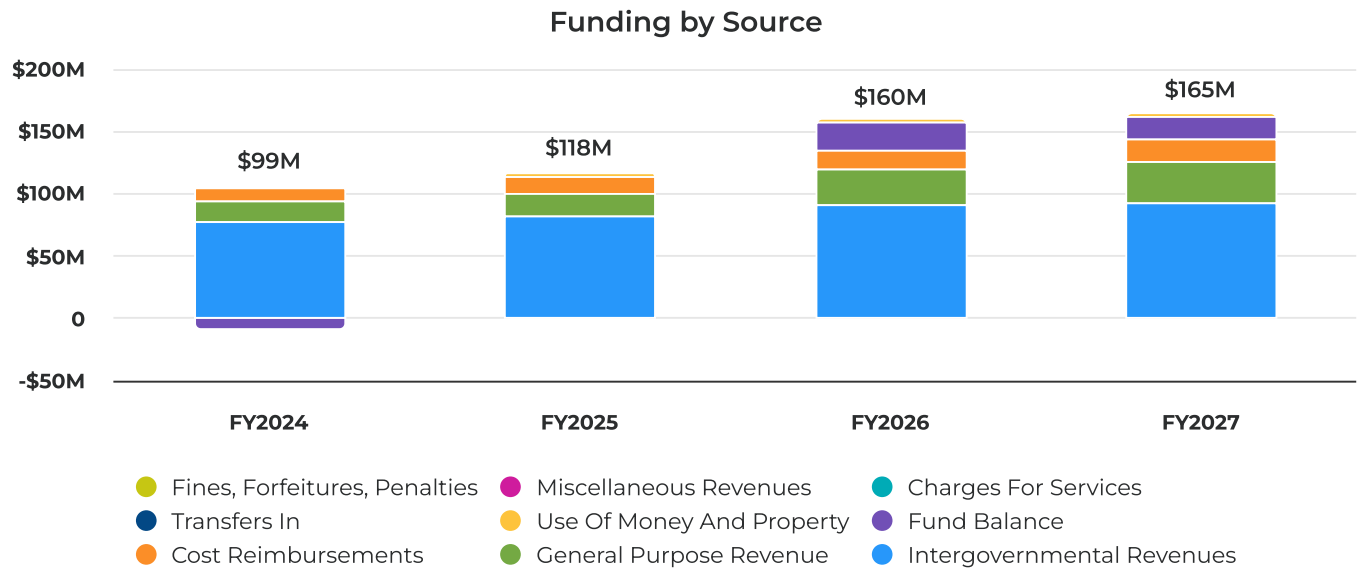
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$50,571,172	$57,637,689	$75,549,880	$85,248,629	12.84%
Pretrial Services	$3,695,479	$5,038,715	$5,823,106	$6,070,506	4.25%
Probation-Juvenile	$8,362,281	$9,046,695	$10,432,146	$10,494,169	0.59%
Probation-Adult	$10,320,346	$11,263,225	$13,254,971	$15,308,722	15.49%
Prob-Adult-Sb678	$1,355,575	$1,503,413	$1,324,049	$2,217,914	67.51%
Probation-Administration	$8,256,020	$10,368,691	$11,816,258	$13,409,252	13.48%
Probation-Juvenile Detention	$18,581,470	$20,416,950	$32,899,350	$37,748,066	14.74%
Justice Assistance Grant-Jag	$109,006	$28,400	$33,103	$34,000	2.71%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Probation-Jag Prog	$109,006	$28,400	$33,103	$34,000	2.71%
Local Community Corrections-Ab118	$34,062,071	$44,401,704	$66,224,470	$61,397,028	-7.29%
Probation-Loc Comm Corr-Ab109	$34,062,071	$44,401,704	$66,224,470	$61,397,028	-7.29%
Juv Supplemental Law Enf-Ab109	$4,498,618	$4,083,326	$5,075,408	$5,671,390	11.74%
Ab118-Eleas-Cops-Jjp	$4,498,618	$4,083,326	$5,075,408	$5,671,390	11.74%
Juvenile Justice-Ab109	$10,168,024	$12,302,635	$13,163,951	$12,390,505	-5.88%
Probation-Juv Justice-Ab109	$10,168,024	$12,302,635	$13,163,951	$12,390,505	-5.88%
Total Expenditures	**$99,408,890**	**$118,453,754**	**$160,046,812**	**$164,741,552**	**2.93%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$46,708,759	$52,417,940	$65,270,254	$68,680,598	5.22%
Services And Supplies	$26,067,289	$32,999,084	$60,239,343	$55,537,377	-7.81%
Centrally-Budgeted Expenses	$6,977,231	$7,541,449	$8,168,067	$10,444,536	27.87%
Other Charges	$865,568	$757,930	$818,104	$818,404	0.04%
Capital Expenditures	$818,605	$4,209,304	$1,477,500	$1,343,494	-9.07%
Transfers Out	$17,971,438	$20,528,048	$24,073,544	$27,917,143	15.97%
Total Expenditures	**$99,408,890**	**$118,453,754**	**$160,046,812**	**$164,741,552**	**2.93%**



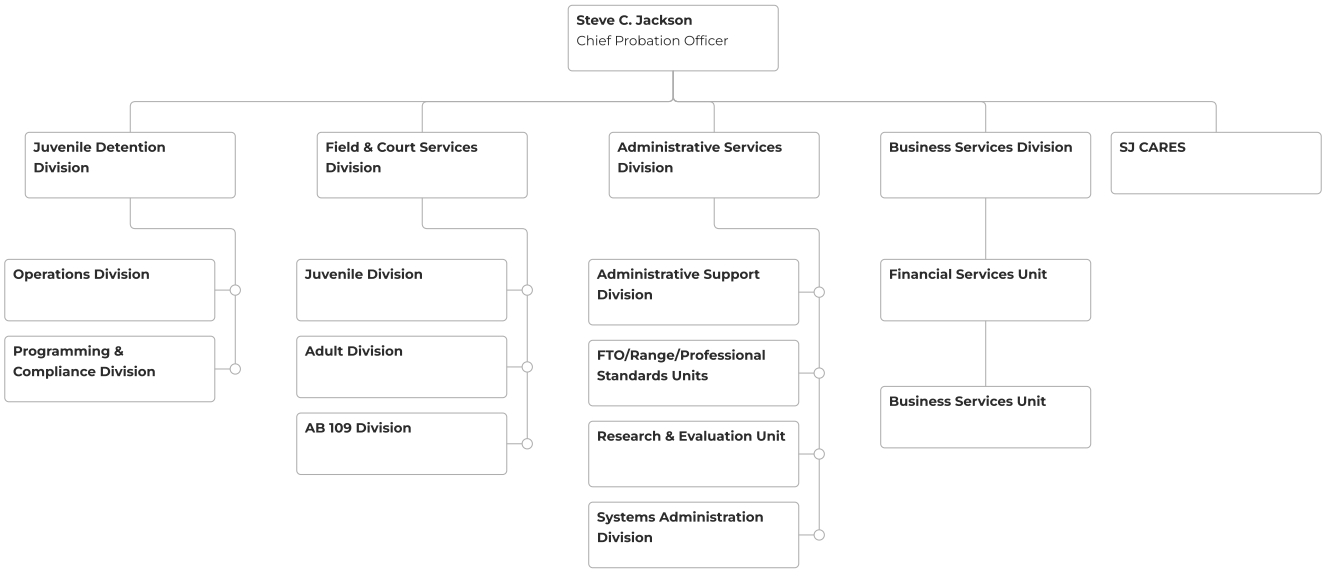
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$2,530	$2,868	$2,831	$2,030	-28.29%
Use Of Money And Property	$2,539,539	$3,198,835	$3,218,242	$3,228,071	0.31%
Intergovernmental Revenues	$77,615,238	$81,606,782	$90,114,011	$92,756,429	2.93%
Charges For Services	$19,937	$1,002	$16,250	$26,250	61.54%
Miscellaneous Revenues	$4,214	$8,781	$1,450	$450	-68.97%
Transfers In	$1,492,462	$2,360,631	$368,094	$374,129	1.64%
Cost Reimbursements	$10,189,842	$12,920,527	$14,378,933	$18,409,021	28.03%
General Purpose Revenue	$15,896,404	$18,454,690	$29,734,923	$32,391,779	8.94%
Fund Balance	-$8,351,278	-$100,363	$22,212,078	$17,553,393	-20.97%
Total Revenues	**$99,408,890**	**$118,453,754**	**$160,046,812**	**$164,741,552**	**2.93%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	352.0	348.0	(4.0)
Temporary (FTE)	37.6	42.9	5.3
Position Total	**389.6**	**390.9**	**1.3**

Probation


Steve C. Jackson
Chief Probation Officer
Juvenile Detention Division
Field & Court Services Division
Administrative Services Division
Business Services Division
SJ CARES
Operations Division
Programming & Compliance Division
Juvenile Division
Adult Division
AB 109 Division
Administrative Support Division
FTO/Range/Professional Standards Units
Research & Evaluation Unit
Systems Administration Division
Financial Services Unit
Business Services Unit

Probation - Administration

Steve C. Jackson - Chief Probation Officer

Budget Unit

#2022745000

Department Overview

Probation - Administration oversees management and support services for the Probation Department's four functional divisions: Juvenile Probation, Adult Probation, Juvenile Detention, and Local Community Corrections (AB 109). Services provided include budgeting, accounting, personnel, training, planning/research, information systems, and grants management. The Chief Probation Officer's function and responsibilities are mandated by California Government Code Sections 24000, 27770, 27771, and 27772; Welfare and Institutions Code Sections 270 and 271; and Penal Code Sections 1203.5 and 1203.6.

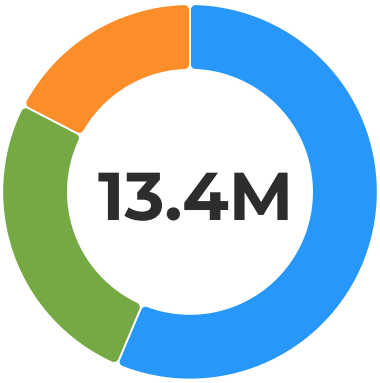
The Probation Department continues to be the Court's most used alternative to incarceration for criminal offenders. Over the past decade, the profile of the typical juvenile and adult client supervised has changed with the use of validated risk and needs assessment tools. Probation Officers now supervise clients with the highest risk of re-offending. The Department continues to work aggressively to develop and maintain a probation service model that is evidence-based, employs best practices in the field of community corrections, and follows the principles of effective intervention.

Standards and Training for Corrections is a division of the Board of State and Community Corrections (BSCC) and governs the training requirements for Probation Officers and Detention Officers. Probation Officer Core training consists of 189 hours and Juvenile Detention Officer Core consists of 168 hours. A 69-hour core training is offered for staff that have previously attended Juvenile Detention Officer Core training and are going to become Probation Officers. To learn more about the training requirements of a Probation Officer or Juvenile Detention Officer, please visit bscc.ca.gov.

Expenditures Summary

The 2026-2027 Proposed Budget of $13,409,252 is an increase of $1,592,994 from the 2025-2026 Adopted Budget of $11,816,258, primarily due to an increase in Cost Allocation Plan charges ($894,662), salaries and benefits adjustments ($242,311), an increase in training costs ($228,989), and an increase in technology costs ($115,630), partially offset by a decrease in Casualty insurance and Workers' Compensation costs ($86,665).

FY27 Expenditures by Type



Salaries And Benefits	**$7,558,859**	56.37%
Centrally-Budgeted Expenses	**$3,518,987**	26.24%
Services And Supplies	**$2,331,406**	17.39%

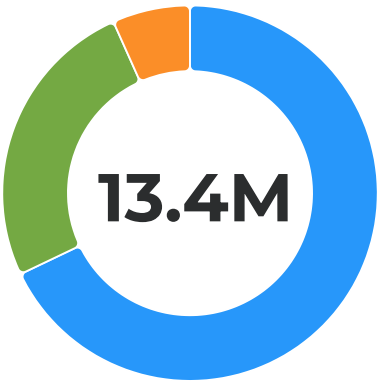
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$5,148,775	$6,494,896	$7,224,632	$7,558,859	4.63%
Services And Supplies	$1,107,843	$1,265,418	$1,913,863	$2,331,406	21.82%
Centrally-Budgeted Expenses	$1,999,403	$2,602,279	$2,677,763	$3,518,987	31.42%
Capital Expenditures	-	$6,098	-	-	-
Total Expenditures	**$8,256,020**	**$10,368,691**	**$11,816,258**	**$13,409,252**	**13.48%**

Funding Summary

The 2026-2027 Proposed Budget includes $9,105,741 in General Purpose Revenue, $2,110,146 in Juvenile Probation and Camps Funding revenue, and $1,123,768 in Proposition 172 Public Safety revenue.

FY27 Funding by Source



General Purpose Revenue	**$9,105,741**	67.91%
Intergovernmental Revenues	**$3,406,939**	25.41%
Cost Reimbursements	**$896,572**	6.69%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$3,369,090	$2,968,741	$3,057,729	$3,406,939	11.42%
Miscellaneous Revenues	$969	$847	-	-	-
Cost Reimbursements	$256,918	$833,142	$817,635	$896,572	9.65%
General Purpose Revenue	$4,629,043	$6,565,960	$7,940,894	$9,105,741	14.67%
Total Revenues	**$8,256,020**	**$10,368,691**	**$11,816,258**	**$13,409,252**	**13.48%**

Personnel Summary

The 2026-2027 Proposed Budget includes an increase in part-time help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	32.0	32.0	0.0
Temporary (FTE)	6.6	8.1	1.5
Position Total	**38.6**	**40.1**	**1.5**

Budget Highlights

Standards & Training for Corrections

Standards and Training for Corrections (STC) establishes the mandatory training requirements for Probation Officers and Detention Officers. An annual STC revenue allocation is received from the BSCC. The 2026-2027 Proposed Budget includes revenues in the amount of $169,125 for STC and will be used to fund a portion of the Probation staff's training costs.

Probation - Adult and Pretrial Services

Steve C. Jackson - Chief Probation Officer

Budget Units

#2021200000, 2022702000, 2022702300

Department Overview

The Adult Probation Division serves and assists the Court in matters concerning the supervision of adult offenders and performs other investigations as ordered. The Division comprises the following units: Investigations Unit, Assessments Unit, Pretrial Monitoring Unit, High Risk Domestic Violence Supervision Unit, Family Violence Supervision Unit, Intensive Supervision Unit, Family Focused Intervention Team, and Central Support. Partial funding is received from the California Community Corrections Performance Incentive Act (CCCPIA), otherwise known as Senate Bill (SB) 678. More details about this Division can be found here: sjcprobation.org/adult-probation.

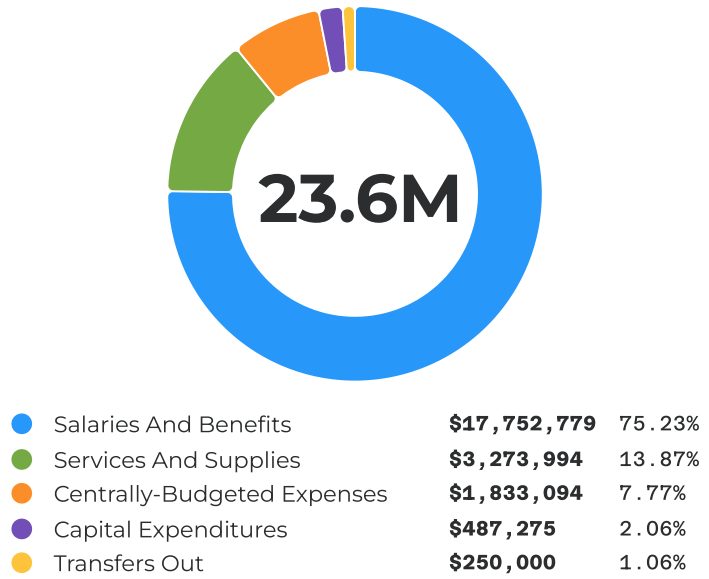
The Pretrial Assessment Unit provides information to the court on defendants booked at the County Jail and is a major component in the management of the Jail population. This Unit processes and screens defendants with misdemeanor charges for possible release on citation and provides screenings for probable cause hearings on all non-warrant arrests. The Unit is responsible for locating, abstracting, and adding all outstanding warrants for California Highway Patrol and Sheriff's Office bookings.

To learn more about these areas within the Department, please visit: sjcprobation.org/divisions. To view data outcomes related to both Adult and Pretrial Services, use the following link: sjcprobation.org/probation-data-dashboards.

Expenditures Summary

The 2026-2027 Proposed Budget of $23,597,142 is an increase of $3,195,016 from the 2025-2026 Adopted Budget of $20,402,126, primarily due to salaries and benefits adjustments ($1,239,877), the transfer in of four positions ($782,693), and an increase in Cost Allocation Plan charges ($707,896), partially offset by the deletion of four vacant positions ($357,320).

FY27 Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$12,264,963	$13,247,833	$15,867,486	$17,752,779	11.88%
Services And Supplies	$1,585,855	$2,634,278	$2,953,351	$3,273,994	10.86%
Centrally-Budgeted Expenses	$1,127,651	$1,165,220	$965,789	$1,833,094	89.80%
Capital Expenditures	$392,931	$702,539	$559,500	$487,275	-12.91%
Transfers Out	-	$55,483	$56,000	$250,000	346.43%
Total Expenditures	**$15,371,400**	**$17,805,353**	**$20,402,126**	**$23,597,142**	**15.66%**

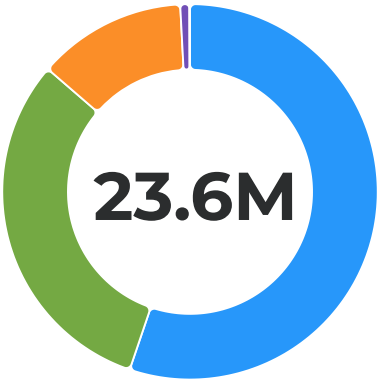
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Pretrial Services	$3,695,479	$5,038,715	$5,823,106	$6,070,506	4.25%
Probation-Adult	$10,320,346	$11,263,225	$13,254,971	$15,308,722	15.49%
Prob-Adult-Sb678	$1,355,575	$1,503,413	$1,324,049	$2,217,914	67.51%
Total Expenditures	**$15,371,400**	**$17,805,353**	**$20,402,126**	**$23,597,142**	**15.66%**

Funding Summary

The 2026-2027 Proposed Budget includes $13,029,177 in General Purpose Revenue, $4,013,105 in Proposition 172 Public Safety revenue, $2,981,888 in reimbursements from Local Community Corrections-Assembly Bill (AB) 109 funding, and $2,217,914 in CCCPIA-SB 678 revenue.

FY27 Funding by Source



General Purpose Revenue	**$13,029,177**	55.22%
Intergovernmental Revenues	**$7,345,443**	31.13%
Cost Reimbursements	**$3,027,616**	12.83%
Transfers In	**$180,961**	0.77%
Charges For Services	**$11,250**	0.05%
Fines, Forfeitures, Penalties	**$2,030**	0.01%
Use Of Money And Property	**$665**	0.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$2,530	$2,868	$2,831	$2,030	-28.29%
Use Of Money And Property	$797	$676	$750	$665	-11.33%
Intergovernmental Revenues	$6,035,854	$7,194,270	$6,928,315	$7,345,443	6.02%
Charges For Services	$1,658	$1,002	$1,250	$11,250	800.00%
Miscellaneous Revenues	$27	$396	$100	-	-100.00%
Transfers In	$175,047	$176,650	$180,505	$180,961	0.25%
Cost Reimbursements	$3,063,248	$2,785,478	$3,029,419	$3,027,616	-0.06%
General Purpose Revenue	$6,092,239	$7,644,013	$10,258,956	$13,029,177	27.00%
Total Revenues	**$15,371,400**	**$17,805,353**	**$20,402,126**	**$23,597,142**	**15.66%**

Personnel Summary

The 2026-2027 Proposed Budget includes the transfer in of four positions (one Probation Officer III, two Probation Officers II and one Senior Office Assistant), the deletion of four vacant positions (four Senior Office Assistants), and an increase in part-time staff.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	97.0	97.0	0.0
Temporary (FTE)	7.5	11.3	3.8
Position Total	**104.5**	**108.3**	**3.8**

Budget Highlights

Adult Division

The Adult division includes 62 full-time positions supporting Adult Investigations, Assessments, Family Violence Supervision, Intensive Supervision, High Risk Domestic Violence Supervision, Family Focused Intervention Team, and Central Support functions.

Backfill revenues resulting from AB 1869 and AB 199 are received annually to compensate for lost revenues that occurred from the elimination of impacted fines and fees. Beginning in 2026-2027, the collection of AB 1869 revenue in the amount of $354,509 will end. However, AB 199 backfill revenue is ongoing. The Adult budget includes $247,970 in AB 199 backfill revenue in 2026-2027.

SB 90, also known as the Mandated Cost Reimbursement law in California, is legislation that addresses the reimbursement process for specific mandated activities incurred by local agencies, which are reimbursed by the State. The Adult budget includes $245,996 in 2026-2027 for reimbursements due to unfunded mandated work.

The Adult Division has utilized a Board of State and Community Corrections (BSCC) Justice Assistance Grant (JAG) to fund the Project Navigate Constructive Change Program (PNCC), which is led by the District Attorney's Office. Though the grant term ended in 2025-2026, the final cost reimbursement is planned for 2026-2027 in the amount of $45,728.

Pretrial Services

In 2026-2027, Pretrial Services anticipates utilizing $6,070,506 to operate the Pretrial Assessments and the Pretrial Monitoring Units. There are 26 full-time positions in Pretrial Services. Cost reimbursements from Local Community Corrections-AB 109 funding are planned to partially offset the costs of Pretrial Services in the amount of $2,981,888.

The Pretrial Services budget includes an anticipated allocation from SB 129 funding in the amount of $620,458 in 2026-2027. SB 129 amended the Budget Act of 2021, which required the establishment of a Statewide pretrial program operated through the State judicial system, funding the courts to enter into contracts with a county department. The Superior Court of San Joaquin and the Probation Department continue to work together to enhance its existing Pretrial Assessment and Monitoring systems. The Governor has recommended a 30% reduction in SB 129 funding in his January 2026 Proposed Budget. Due to the Governor's proposed reduction, the Pretrial Services budget assumes a 30% reduction in its SB 129 allocation in 2026-2027.

Senate Bill (SB) 678

The Department receives SB 678 funds, which assist in providing evidence-based programming (EBP), resulting in a reduction of adult State prison commitments for violation of probation. SB 678 funding supports the Adult Probation Day Reporting Center (DRC). The DRC provides intensive rehabilitative services to moderate-high or high-risk clients. In 2026-2027, four positions will be transferred from the AB 109 budget (#2022702510) into the SB 678 budget in the DRC. One vacant position is recommended for deletion from SB 678 in 2026-2027. In 2026-2027, SB 678 funding of $2,217,914 will be used to operate the DRC.

Fund Balances

California Community Corrections Performance Incentive Act (CCCPIA) - Senate Bill (SB) 678

State funding to support SB 678 costs is received in the Probation - CCCPIA - SB 678 General Fund Special Account (#12108), which as of March 31, 2026, had a balance of $4,066,436. Over the past two years, the annual allocation has averaged $1.4 million. The 2026-2027 Proposed Budget includes $2,217,914 in SB 678 funding.

Proposition 69 DNA Identification Fund

The Proposition 69 DNA Identification Special Revenue Fund (#20737) receives funding from assessments on certain criminal fines and is used to support DNA sample collection and related activities. Fund balance as of March 31, 2026, was $1,839,164. The 2026-2027 Proposed Budget includes operating transfers in of $110,961 to support the Adult budget. The fund is further discussed in the District Attorney Family Justice/Victim Assistance Centers narrative.

Auto Theft Investigation and Prosecution Fund

The Auto Theft Investigation and Prosecution General Fund Special Account (#12124) is used exclusively to investigate and prosecute auto theft cases. As of March 31, 2026, the fund balance was $575,035. The 2026-2027 Probation-Adult Proposed Budget includes $70,000 from the Auto Theft Investigation and Prosecution Fund Special Account to support program operations.

Probation - Juvenile

Steve C. Jackson - Chief Probation Officer

Budget Unit

#2022700000

Department Overview

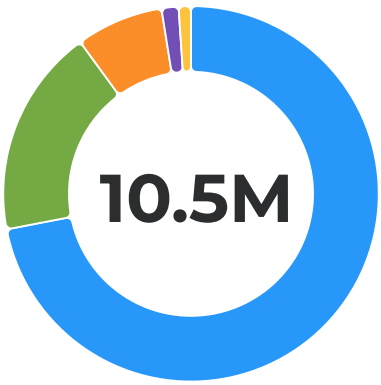
The Juvenile Division of the Probation Department serves and assists the Court in matters concerning the supervision, rehabilitation, and programming of juvenile offenders and performs other investigations as ordered. Actions are mandated by various sections of the Welfare and Institutions Code. The Juvenile Division consists of the following units: Investigations, Reconnect, Placement, Crossroads Youth Intervention Services, Central Support and Project 654 through the San Joaquin County Office of Education.

To learn more about these functions, please visit sjcprobation.org/juvenile-services-division and sjcoe.org. To view performance outcomes related to juvenile services, please visit sjcprobation.org/probation-data-dashboards.

Expenditures Summary

The 2026-2027 Proposed Budget of $10,494,169 is an increase of $62,023 from the 2025-2026 Adopted Budget of $10,432,146, primarily due to salaries and benefits adjustments ($288,602) and an increase in vehicle purchases ($65,000), partially offset by a decrease in technical assistance and training costs ($101,309), the deletion of a Senior Office Assistant position ($89,330), a decrease in the Crossroads Program administrative costs ($86,130), and a reduction in overtime costs ($85,692).

FY27 Expenditures by Type



Salaries And Benefits	**$7,552,092**	71.96%
Services And Supplies	**$1,888,825**	18.00%
Centrally-Budgeted Expenses	**$788,148**	7.51%
Capital Expenditures	**$155,000**	1.48%
Other Charges	**$110,104**	1.05%

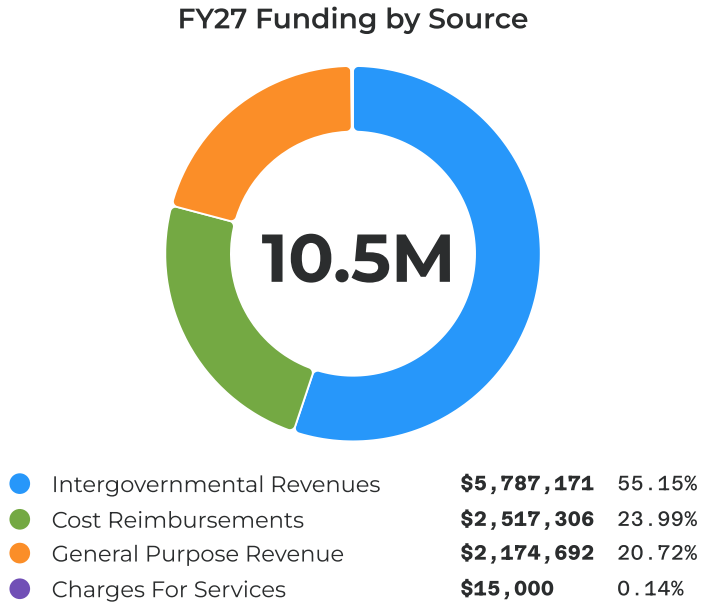
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$6,295,497	$6,580,258	$7,438,512	$7,552,092	1.53%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$1,186,981	$1,515,005	$2,000,049	$1,888,825	-5.56%
Centrally-Budgeted Expenses	$705,128	$726,431	$793,481	$788,148	-0.67%
Other Charges	$119,275	$110,100	$110,104	$110,104	-
Capital Expenditures	$55,399	$114,900	$90,000	$155,000	72.22%
Total Expenditures	**$8,362,281**	**$9,046,695**	**$10,432,146**	**$10,494,169**	**0.59%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,057,031 of Proposition 172 Public Safety revenue, a reimbursement of $2,257,170 from the Youthful Offender Block Grant (YOBG) Fund for General Fund operating costs, and $2,174,692 in General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$5,479,570	$5,762,158	$6,084,354	$5,787,171	-4.88%
Charges For Services	$18,280	-	$15,000	$15,000	-
Miscellaneous Revenues	$100	$17	-	-	-
Cost Reimbursements	$2,132,751	$2,394,614	$2,717,974	$2,517,306	-7.38%
General Purpose Revenue	$731,581	$889,905	$1,614,818	$2,174,692	34.67%
Total Revenues	**$8,362,281**	**$9,046,695**	**$10,432,146**	**$10,494,169**	**0.59%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of one vacant Senior Office Assistant position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	44.0	43.0	(1.0)
Temporary (FTE)	6.0	6.0	0.0
Position Total	**50.0**	**49.0**	**(1.0)**

Budget Highlights

Investigations Unit

Officers in the Investigations Unit prepare Social History Reports, make juvenile case recommendations to the court, develop case plans and identify needed services, and conduct investigations when youth appear to fall into the Welfare and Institutions Code (WIC) Section 300 (dependency) and Section 602 (delinquency) systems. For 2026-2027, there are 11 positions and associated costs dedicated to the Investigations Unit in the amount of $2,404,235.

Placement Unit

The Placement Unit is mandated to provide for the care, custody, and control of youths ordered removed from a parent/guardian's custody and placed into foster care. Six full-time equivalent positions and associated costs have been budgeted in 2026-2027 for this Unit in the amount of $1,851,479.

Project 654

Since 1994-1995, the Probation Department and the San Joaquin County Office of Education (SJCOE) have administered a cooperative program, Project 654, through its community schools program for at-risk youths. The program provides probation services to juveniles in an educational setting. SJCOE reimburses the Department for the cost of services, budgeted at $825,883 for 2026-2027, which includes five full-time equivalent positions and associated costs.

Crossroads Youth Intervention Services

The Crossroads Program involves Social Workers and community-based organizations providing evidence-based early intervention and prevention programs to at-risk youths to help them become independent and successful while preventing self-destructive and socially-negative behavior, such as substance use, delinquency, and family dysfunction. There are five full-time equivalent positions and associated costs totaling $815,326 in the Crossroads Program in 2026-2027.

Central Support Unit

The Central Support Unit provides clerical support to the Juvenile Division. Staff establish and maintain case files utilizing the Department's Record Management System, process violations of probation and bench warrants, compile probation reports for Juvenile Court, and scan numerous documents into the Division's case management system. Ten full-time equivalent positions in the amount of $877,696 have been budgeted in 2026-2027 for this Unit.

Fund Balances

Youthful Offender Block Grant Fund

The Youthful Offender Block Grant (YOBG) General Fund Special Account (#12106) receives an annual allocation from the State of California and is used for the custody, care, and programs for youthful offenders. As of March 31, 2026, the fund balance was $32,770,117. Funding in the amount of $2,257,170 is included in the 2026-2027 Probation Juvenile Proposed Budget to reimburse for operating expenses. YOBG funding also supports the Probation Juvenile Detention budget (#2022800000) and the Probation Juvenile Justice-AB 109 budget (#2022700190), further discussed in those sections.

Supplemental Law Enforcement Fund

The Probation Juvenile budget includes a cost reimbursement of $143,749 from the Juvenile Supplemental Law Enforcement Services Special Revenue fund (#20052) partially funding one position, further discussed in the Probation Juvenile Supplemental Law Enforcement Act narrative (#2022785000). As of March 31, 2026, the fund balance was $5,314,621.

Probation - Juvenile Justice AB109

Steve C. Jackson - Chief Probation Officer

Budget Unit

#2022700190

Department Overview

The Juvenile Justice-Assembly Bill (AB) 109 budget was established in 2020-2021. This Special Revenue Fund budget receives Probation's share of the monthly allocation from the State 2011 Realignment Fund designated to mitigate costs associated with the supervision of youth who returned to the County after being housed in a California Department of Corrections and Rehabilitation, Division of Juvenile Justice institution (CDCR-DJJ), prior to its closure on June 30, 2023. It is projected this funding will continue for the next fiscal year, to assist in re-entry efforts of youth who returned to the County prior to June 30, 2023; however, it is unclear how long this funding will remain.

Expenditures Summary

The 2026-2027 Proposed Budget of $12,390,505 is a decrease of $773,446 from the 2025-2026 Adopted Budget of $13,163,951, primarily due to a decrease in operating transfers out, for pass-through revenue from the Assembly Bill 118 Juvenile Justice Re-entry allocation to the Youthful Offender Block Grant Fund ($779,025).

FY27 Expenditures by Type



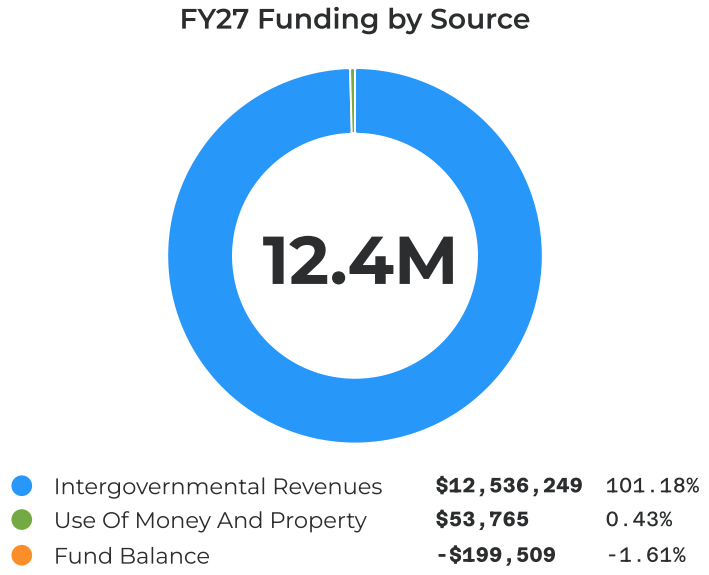
Transfers Out **$12,390,505** 100.00%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	$10,168,024	$12,302,635	$13,163,951	$12,390,505	-5.88%
Total Expenditures	**$10,168,024**	**$12,302,635**	**$13,163,951**	**$12,390,505**	**-5.88%**

Funding Summary

The 2026-2027 Proposed Budget includes $12,522,030 of Youthful Offender Block Grant (YOBG) pass through revenue from the Assembly Bill (AB) 118 Juvenile Justice Re-entry allocation. Excess revenue for the Juvenile Justice-AB 109 budget is expected to result in a contribution of $199,509 to the Juvenile Justice-AB 109 Fund.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$25,456	$45,049	$43,837	$53,765	22.65%
Intergovernmental Revenues	$10,520,522	$12,541,522	$13,400,716	$12,536,249	-6.45%
Fund Balance	-$377,954	-$283,936	-$280,602	-$199,509	-28.90%
Total Revenues	**$10,168,024**	**$12,302,635**	**$13,163,951**	**$12,390,505**	**-5.88%**

Budget Highlights

The 2026-2027 Proposed Budget includes $193,168 for reimbursement of a Probation Officer II position cost in the Juvenile Supplemental Law Enforcement Act budget (#2022785000). The remaining appropriation of $12,197,337 facilitates a pass through of funding to the Youthful Offender Block Grant fund discussed below.

Fund Balances

Juvenile Justice-AB 109 Fund

The Juvenile Justice AB 109 Special Revenue Fund (#20053) is the operating fund for the Juvenile Justice-AB 109 budget and receives funding related to AB 118, most of which is passed through to the Youthful Offender Block Grant Fund (#12106). As of March 31, 2026, the fund balance was $1,350,856. The 2026-2027 Proposed Budget includes a contribution to the fund balance of $199,509.

Youthful Offender Block Grant Fund

The Youthful Offender Block Grant (YOBG) General Fund Special Account (#12106) receives an annual allocation from the State of California and is used for the custody, care, and programs for youthful offenders. As of March 31, 2026, the

fund balance was $32,770,117. The 2026-2027 Proposed Budget includes an operating transfer out of $12,197,337 to pass YOBG revenue to this fund for programmatic costs. YOBG funding supports the Juvenile Detention budget (#2022800000) and the Probation-Juvenile budget (#2022700000), further discussed in those narratives.

Probation - Juvenile Detention

Steve C. Jackson - Chief Probation Officer

Budget Unit

#2022800000

Department Overview

Juvenile Detention funds the operation of the Juvenile Hall, Camp Peterson, In-Custody Intake/Court Transportation Unit, and Youth Advocacy Unit. Section 850 of the Welfare and Institutions Code mandates counties to provide a juvenile detention hall that is not connected with any jail or prison; and that it be managed and controlled by the Chief Probation Officer.

Peterson Juvenile Hall is San Joaquin County's youth detention facility. The facility is operated by the Probation Department and provides humane and secure care for youth whose cases are pending disposition in the Juvenile Court. Peterson Juvenile Hall also serves as one of the Department's Secure Youth Treatment Facilities (SYTF) as mandated by Section 875 of the Welfare and Institutions Code. Probation also operates a Juvenile Camp (Camp Peterson), Electronic Monitoring, and Community Supervision Programs.

To learn more about the Juvenile Detention area within the Department, please visit: sjcprobation.org/divisions. To view data outcomes related to detention, use the following link: sjcprobation.org/probation-data-dashboards.

Expenditures Summary

The 2026-2027 Proposed Budget of $37,748,066 is an increase of $4,848,716 from the 2025-2026 Adopted Budget of $32,899,350, primarily due to an increase in facility improvement project costs ($5,433,000) and salaries and benefits adjustments ($406,122), partially offset by decreases in youth programming and education costs ($609,101), Cost Allocation Plan charges ($345,654), overtime costs ($290,579), and California Advancing and Innovating Medi-Cal (Cal-AIM) Grant program costs ($243,163).

FY27 Expenditures by Type



Salaries And Benefits	$19,934,472	52.81%
Services And Supplies	$10,929,332	28.95%
Transfers Out	$4,470,000	11.84%
Centrally-Budgeted Expenses	$1,706,743	4.52%
Capital Expenditures	$701,219	1.86%
Other Charges	$6,300	0.02%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$11,623,730	$13,432,841	$19,466,553	$19,934,472	2.40%
Services And Supplies	$4,727,885	$4,754,874	$10,645,046	$10,929,332	2.67%
Centrally-Budgeted Expenses	$1,704,291	$1,797,288	$1,988,751	$1,706,743	-14.18%
Other Charges	$6,460	$4,663	$6,000	$6,300	5.00%
Capital Expenditures	$370,275	$427,283	$793,000	$701,219	-11.57%
Transfers Out	$148,830	-	-	$4,470,000	-
Total Expenditures	**$18,581,470**	**$20,416,950**	**$32,899,350**	**$37,748,066**	**14.74%**

Funding Summary

The 2026-2027 Proposed Budget includes a reimbursement of $11,473,498 from the Youthful Offender Block Grant Fund, $8,723,703 in Juvenile Justice Realignment Block Grant revenues, $8,082,169 in General Purpose Revenue, $6,636,668 in Proposition 172 Public Safety revenue, and $2,242,085 in Cal-AIM State Grant revenue.

FY27 Funding by Source



Intergovernmental Revenues	**$18,191,663**	48.19%
Cost Reimbursements	**$11,473,498**	30.39%
General Purpose Revenue	**$8,082,169**	21.41%
Miscellaneous Revenues	**$450**	0.00%
Use Of Money And Property	**$286**	0.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$240	$333	$300	$286	-4.67%
Intergovernmental Revenues	$9,880,423	$10,625,660	$15,607,786	$18,191,663	16.56%
Miscellaneous Revenues	$2,148	$604	$1,350	$450	-66.67%
Cost Reimbursements	$4,255,118	$6,435,541	$7,369,659	$11,473,498	55.69%
General Purpose Revenue	$4,443,541	$3,354,813	$9,920,255	$8,082,169	-18.53%
Total Revenues	**$18,581,470**	**$20,416,950**	**$32,899,350**	**$37,748,066**	**14.74%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of two new positions (Probation Unit Supervisor and Crafts Worker III), deletion of one vacant position (Senior Office Assistant), and an increase in temporary FTEs.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	98.0	99.0	1.0
Temporary (FTE)	12.2	13.0	0.8
Position Total	**110.2**	**112.0**	**1.8**

Budget Highlights

The Detention Division is funded in part by the Youthful Offender Block Grant (YOBG) and the Juvenile Justice Realignment Block Grant (JJRBG).

Youthful Offender Block Grant (YOBG)

YOBG provides funding for the Programming Unit, Gender Responsive Unit, Detention Transition Age Youth program, and a portion of Camp Peterson that serves as an alternative to out-of-home placement, and for youths serving a commitment by the Court. These units collaborate with various community-based organizations, County Behavioral Health Services, San Joaquin Delta College, and oversee the Behavior Management System and the incentive program to provide evidence-based programming to long-term youth at Juvenile Hall and Camp Peterson based on individual criminogenic needs. A total of $11,473,498 in YOBG funding is planned in 2026-2027 for related program costs.

Juvenile Justice Realignment Block Grant (JJRBG)

JJRBG provides funding for the Secure Youth Treatment Facility (SYTF) population located within Unit 6 of the Peterson Juvenile Hall and Camp Peterson. Camp Peterson operates as a structured residential program that serves both as an alternative to out-of-home placement and as a custodial setting for youth committed by the Court. In addition, Camp Peterson has been designated as an appropriate, less restrictive placement option for youth committed to the SYTF, consistent with the requirements outlined in Section 875 of the Welfare and Institutions Code (WIC). A total of $8,723,703 in JJRBG funding is planned in 2026-2027 for related program costs.

Youth Recreation Complex

The Department is working with Capital Projects to build a Youth Recreation Complex west of Camp Peterson. The complex will include a running track, soccer and flag football field, softball field and gardening area. $4,470,000 in operating transfers is included in the 2026-2027 Proposed Budget, consisting of a total of $3.75 million for the Field of Dreams project and $720,000 for the Camp Peterson upgrades. To enhance the programming for the Juvenile Hall and Camp Peterson population, the Department has planned $1,875,000 in YOBG funding and $2,595,000 in JJRBG funding towards the development of the youth recreation complex and Camp Peterson upgrades.

Fund Balances

Juvenile Justice Realignment Block Grant Fund

The Juvenile Justice Realignment Block Grant General Fund Special Account (#12110) funds the Secure Youth Treatment Facility. As of March 31, 2026, the fund balance was $5,994,483. The 2026-2027 Proposed Budget includes the use of $8,723,703 in revenues and fund balance.

Youthful Offender Block Grant Fund

The Youthful Offender Block Grant General Fund Special Account (#12106) receives an annual allocation from the State of California and is used to fund a portion of the custody and care of youthful offenders. As of March 31, 2026, the fund balance was $32,770,117. The 2026-2027 Proposed Budget includes a cost reimbursement of $11,473,498 for direct intervention, programming, mental health, and educational services within the Juvenile Detention budget.

Cal-AIM Providing Access and Transforming Health (PATH) Justice Involved Fund

Cal-AIM Providing Access and Transforming Health (PATH) Justice Involved Round 3 Trust Fund (#81505) received a grant award of $2,500,000 in 2024-2025 to implement a Justice Involved Capacity Building program to establish a coordinated community reentry process targeting a set of Medi-Cal services to youth and adults (B-24-552). As of March 31, 2026, the fund balance was $1,987,680. The final installment of $375,000 is expected in 2026-2027. The 2026-2027 Proposed Budget includes $2,242,085 of the grant award as revenue.

Probation - Local Community Corrections

Steve C. Jackson - Chief Probation Officer

Budget Unit

#2022702510

Department Overview

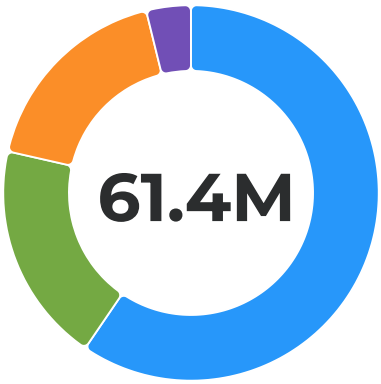
The 2011 Public Safety Realignment Act, also known as Assembly Bill (AB) 109, transferred responsibility for supervising specified lower-level inmates and parolees from the State to counties. AB 109 requirements are implemented in each county through a Community Corrections Partnership (CCP) previously established by Senate Bill (SB) 678. The CCP is charged with developing a plan of implementation and oversight of the public safety realignment process. The San Joaquin County Public Safety Realignment Plan coordinates activities among several County agencies, the Superior Court, local law enforcement, and various community-based organizations. Please visit the following link for the goals of this Division and unit breakdown: sjcprobation.org/divisions.

Funding for AB 109 activities is provided to the Probation Department, Sheriff's Office, and other agencies. This narrative describes the Local Community Corrections services provided by the Probation Department. AB 109 activities are also budgeted in various other County departments' budgets. A link to the most recent version of the Department's Public Safety Realignment Plan can be found here: sjcprobation.org/adult-probation and data/performance outcomes can be located here: https://sjcprobation.org/probation-data-dashboards.

Expenditures Summary

The 2026-2027 Proposed Budget of $61,397,028 is a decrease of $4,827,442 from the 2025-2026 Adopted Budget of $66,224,470, primarily due to a decrease in service costs through existing community-based organizations ($2,690,474), the elimination of one-time case management costs ($1,300,000), and a decrease in service costs from partnering public agencies ($1,230,900), partially offset by an increase in Cost Allocation Plan charges ($859,379).

FY27 Expenditures by Type



Services And Supplies	$36,540,928	59.52%
Salaries And Benefits	$11,694,447	19.05%
Transfers Out	$10,806,638	17.60%
Centrally-Budgeted Expenses	$2,355,015	3.84%

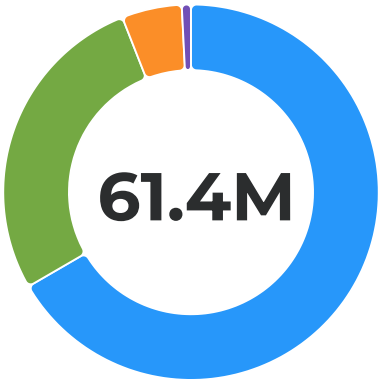
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$7,985,685	$9,616,097	$11,563,846	$11,694,447	1.13%
Services And Supplies	$17,141,074	$22,608,998	$42,312,521	$36,540,928	-13.64%
Centrally-Budgeted Expenses	$1,280,728	$1,105,645	$1,494,510	$2,355,015	57.58%
Capital Expenditures	-	$2,901,034	-	-	-
Transfers Out	$7,654,584	$8,169,930	$10,853,593	$10,806,638	-0.43%
Total Expenditures	**$34,062,071**	**$44,401,704**	**$66,224,470**	**$61,397,028**	**-7.29%**

Funding Summary

The 2026-2027 Proposed Budget includes $40,887,009 in Local Community Corrections (AB 109) revenue, $16,828,837 in use of fund balance, and $3,173,355 in interest income.

FY27 Funding by Source



Intergovernmental Revenues	**$40,909,307**	66.63%
Fund Balance	**$16,828,837**	27.41%
Use Of Money And Property	**$3,173,355**	5.17%
Cost Reimbursements	**$485,529**	0.79%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$2,512,986	$3,151,931	$3,173,355	$3,173,355	-
Intergovernmental Revenues	$38,208,524	$38,271,517	$40,669,568	$40,909,307	0.59%
Miscellaneous Revenues	$970	$6,917	-	-	-
Transfers In	$1,135,902	$2,005,968	-	-	-
Cost Reimbursements	$468,762	$456,644	$444,246	$485,529	9.29%
Fund Balance	-$8,265,074	$508,728	$21,937,301	$16,828,837	-23.29%
Total Revenues	**$34,062,071**	**$44,401,704**	**$66,224,470**	**$61,397,028**	**-7.29%**

Personnel Summary

The 2026-2027 Proposed Budget includes the transfer of four positions to the Probation-SB 678 budget (#2022702300) (one Probation Officer III, two Probation Officers II, and one Senior Office Assistant) and a decrease in part-time staff.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	62.0	58.0	(4.0)
Temporary (FTE)	3.0	1.5	(1.5)
Position Total	**65.0**	**59.5**	**(5.5)**

Budget Highlights

In 2026-2027, the Probation Department will utilize AB 109 funding for the following:

- *High-Risk Unit (HRU)* – HRU supervises high-risk clients, conducts field visits, requires in-person reporting, completes assessments, develops case plans, makes referrals, and monitors progress using evidence-based practices while also participating in multi-agency public-safety operations, oversees Post-Release Community Supervision (PRCS) Court, coordinating case plans with the Court and treatment partners for clients with significant substance use disorder needs, manages Mandatory Supervision Court caseload, beginning supervision in custody, assessing risks and needs, linking clients to services, and supporting their transition upon release. A total of $2,079,158 is budgeted in 2026-2027, including the cost of eight full-time equivalent positions performing these functions.

- *Violent Crimes Unit (VCU)* – The VCU supervises AB 109 clients assessed as high-risk for violent re-offending, conducts field and office visits to monitor activities and ensure compliance. One Officer supervises clients in Monitoring Court, a Drug Court-based program for individuals at high-risk of violent behavior who require enhanced judicial oversight. A total of $1,856,125 is budgeted in 2026-2027, including the cost of seven full-time equivalent positions performing these functions.

- *San Joaquin Community Assessment, Response, and Engagement Services (SJCARES)* – SJCARES is a Countywide multidisciplinary initiative addressing homelessness. The Unit supervises probation clients experiencing homelessness, as well as unhoused individuals identified as high utilizers of County services. The Research and Evaluation Unit supports the program by collecting and analyzing multi-system data, monitoring crime trends, and reporting program outcomes. In 2025-2026, the Probation Department contracted with a third-party vendor to develop the SHINE App enabling SJCARES outreach teams to provide case management, behavioral health and substance-use treatment, housing referrals, and related services. SJCARES also works closely with the Community Response Team (CRT) comprising Probation officers assigned to the task force including the AB 109 Taskforce, METRO, and the FBI taskforce. A total of $3,588,497 is budgeted in 2026-2027, including the cost of nine full-time equivalent positions in SJCARES along with three full-time equivalent positions in the CRT performing these functions.

- *The Transitional Age Youth (TAY) Unit* – The TAY Unit was established to serve clients ages 18 to 25 who are assessed as high-risk for re-offending. This cross-divisional unit provides supervision and support tailored to the needs of at-risk young adults, including behavioral health services, education, job training, and cognitive-behavioral programming. A total of $230,706 is budgeted in 2026-2027, including the cost of one full-time equivalent position.

- *Community Supervision Unit (CSU)* – The CSU supervises high-risk felony offenders through monthly office and home visits to ensure compliance with court-ordered conditions. Each client completes an Offender Needs Guide and participates in the Programming Passport to address criminogenic needs. The unit also oversees high-risk participants in Drug Court, providing enhanced supervision in coordination with Behavioral Health Services and the Court, with weekly court appearances to report progress. A total of $2,030,688 is budgeted in 2026-2027, including the cost of eight full-time equivalent positions performing these functions.

- The Day Reporting Center (DRC) provides evidence-based programming to Probation referred clients as part of the Department's Programming Passport services. The DRC provides structured, research-based interventions designed to address criminogenic needs, promote accountability, progress monitoring for clients under community supervision, and support successful community reentry. In 2026-2027, four full-time positions will be transferred to another Probation budget. DRC programming services in the amount of $435,510 are funded by AB 109 and are included in the 2026-2027 Proposed Budget.

- *Assessment Center* – The Assessment Center provides services to individuals released from State Prison or County Jail who are under community supervision. Probation Officers assess risk and needs, develop case plans, determine supervision levels, and refer clients to evidence-based programs and services to support reentry. An Officer assigned to the County Jail conducts in-custody assessments to ensure a seamless transition upon release. The Assessment Center, in partnership with Behavioral Health Services, Human Services Agency, Employment and Economic Development Department, and community-based organizations, serves as a centralized hub for coordinated client services through a continuum of care. A total of $1,495,232 is budgeted in 2026-2027, including the cost of eight full-time equivalent positions performing these functions.

- AB 109 Administrative Support oversees and manages County AB 109 programs, including contract development, procurement, data collection and reporting, fiscal oversight, preparation of Board letters, monitors contracts for fiscal and program compliance, collaborates with partner agencies serving AB 109 clients, supports the Community Corrections Partnership (CCP), develops the County AB 109 budget and plan, tracks recidivism, and oversees community-based organizations and programs providing services to AB 109 clients. A total of $4,158,211 is budgeted in 2026-2027, including the cost of fourteen full-time equivalent positions performing these functions.

Local Community Corrections (AB109) Programs and Services	2023-2024 Actual	2024-2025 Actual	2025-2026 Est./Actual	2026-2027 Projected
Public Agencies				
Behavioral Health Services	$1,003,144	$1,090,954	$2,931,769	$1,980,245
Community Corrections Partnership Task Force	1,573,951	3,097,650	6,534,044	3,878,412
Correctional Health Services	2,759,339	5,581,282	6,443,341	5,850,137
District Attorney (Parole Revocation Process)	372,120	361,129	586,300	568,643
Employment and Economic Development Department	765,373	1,028,386	1,225,389	1,225,389
Health Care Services (Whole Person Care)***	N/A	139,364	510,978	N/A
Human Services Agency – Eligibility Screening	142,781	147,122	232,414	232,414
Human Services Agency – Homeless Initiative	64,620	92,364	100,000	100,000
Human Services Agency – Transitional Housing	285,040	313,539	527,713	527,652
Probation Department – AB 109 Administrative Services	2,930,541	3,234,857	5,602,078	4,158,211
Probation Department – Assessments	883,759	979,856	1,104,381	1,495,232

Probation Department – Community Supervision	1,415,178	1,532,979	1,817,432	2,030,688
Probation Department – Cost Allocation Plan	620,737	198,942	416,910	1,276,289
Probation Department – Day Reporting Center (DRC)	670,403	681,883	854,887	435,510
Probation Department – Evidence Based Programming (EBP)*	195,520	158,297	269,186	N/A
Probation Department – GPS Home and Detention Services**	N/A	N/A	21,824	N/A
Probation Department – Intensive Supervision High Risk Unit (HRU)	1,449,306	1,426,168	1,720,462	1,869,058
Probation Department – Intensive Supervision Violent Crimes Unit	1,535,620	1,488,961	1,362,529	1,580,696
Probation Department – Pretrial (PAU-PMU)	2,320,952	2,519,276	2,617,514	3,396,568
Probation Department – SJ Cares Community Response Team	N/A	4,644,210	4,720,687	3,588,498
Probation Department – Transitional Aged Youth (TAY)	230,387	204,306	234,132	230,706
Probation Department – Transportation**	18,670	22,000	12,000	N/A
Public Defender – Parole Revocation Process	388,384	354,641	777,147	775,691
Public Defender – Uptrust	83,000	6,917	N/A	N/A
Sheriff's Office – AB 109 Support	1,197,880	1,387,077	1,510,951	1,510,951
Sheriff's Office – Bailiffs	290,228	297,611	352,927	352,927
Sheriff's Office – Alternatives to Incarceration	421,380	592,663	798,258	798,258
Sheriff's Office – Jail Beds	5,153,684	5,291,029	6,441,129	6,433,271
Sheriff's Office – Jail Programming	476,614	601,550	1,656,838	1,636,697
Superior Court – Mandatory Supervision Court	61,128	56,431	76,900	76,900
Superior Court – Monitoring Court	790,706	886,366	1,088,026	1,088,027
Superior Court – Post Release Supervision Court	770,394	1,215,631	1,555,344	1,555,345
Community-Based Organizations				
San Joaquin County Office of Education – Workforce Development	N/A	N/A	$1,044,402	$936,144
Community Partnership for Families – Cal Fresh/E&T	177,469	74,845	N/A	N/A
Community Partnership for Families – Case Management	410,975	521,777	664,894	570,842
El Concilio – AB 109 Case Management	466,446	318,182	1,217,200	922,193
El Concilio – Making the Transition	N/A	N/A	484,305	351,999
El Concilio – Uplift to Career Pathways****	N/A	N/A	747,118	N/A
Five Keys – Workforce Development	N/A	N/A	601,772	523,171

Friends Outside – Case Management	17,254	N/A	N/A	N/A
Friends Outside – Warrant Reduction Advocacy Program	288,786	268,237	593,446	523,887
Ink Doctors – Tattoo Removal Services	25,200	39,000	60,900	54,400
Mary Magdalene Community Services – Case Management	33,450	N/A	N/A	N/A
Mary Magdalene Community Services – Felony Probation	462,188	532,845	881,448	709,000
Ready to Work – Homelessness and Recidivism Prevention	622,753	670,120	2,007,446	1,369,121
Uplift All Foundation – Beyond Barriers Housing Services Almond View	N/A	N/A	2,937,352	2,189,072
Uplift All Foundation – Beyond Barriers Housing Services Maharlika	N/A	N/A	1,826,663	1,208,211
Uplift All Foundation – Mobile Support Services	246,564	776,224	2,545,106	1,894,402
Other Support Services				
Intercept – Transdermal Monitoring	$372,909	$404,304	$492,295	$432,110
San Joaquin Community Data Co-Op	110,694	N/A	N/A	N/A
TOTAL	**$32,105,526**	**$43,238,973**	**$70,207,837**	**$60,336,967**

Note: Numbers may not sum due to rounding.
*EBP included in DRC in fiscal year 2026-2027
**Included in other AB1 09 programs in fiscal year 2026-2027
***CHS and Health Care Services Whole Person Care are combined in fiscal year 2026-2027
****Program ending June 30, 2026

Fund Balances

Local Community Corrections Fund

The Local Community Corrections Special Revenue Fund (#20051) is the operating fund for the Probation - Local Community Corrections budget. As of March 31, 2026, the fund balance was $63,947,550. The 2026-2027 Proposed Budget includes $16,828,837 in use of fund balance.

Probation - Juvenile Supplemental Law Enforcement Act

Steve C. Jackson - Chief Probation Officer

Budget Unit

#2022785000

Department Overview

The Juvenile Supplemental Law Enforcement Act (JSLEA), formerly known as the Juvenile Justice Crime Prevention Act (JJCPA), provides funding for community-based programs that reduce crime and delinquency among at-risk youth and young offenders. Funding is provided primarily from State Vehicle License Fee revenue and distributed to counties by statutory formula. In San Joaquin County, the JSLEA provides funding for the following programs: Reconnect Unit, Family Focused Intervention Team, Neighborhood Service Centers through Community Partnerships for Families, and the Transitional Aged Youth Unit.

For information related to these services, please visit: sjcprobation.org/probation-data-dashboards, sjcoe.org, and cpfsj.org.

Expenditures Summary

The 2026-2027 Proposed Budget of $5,671,390 is an increase of $595,982 from the 2025-2026 Adopted Budget of $5,075,408, primarily due to salaries and benefits adjustments of $390,000 and $143,749 to partially reimburse for a position in the Probation Juvenile budget (#2022700000).

FY27 Expenditures by Type



Salaries And Benefits	**$4,187,949**	73.84%
Other Charges	**$702,000**	12.38%
Services And Supplies	**$538,892**	9.50%
Centrally-Budgeted Expenses	**$242,549**	4.28%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$3,390,109	$3,046,014	$3,709,225	$4,187,949	12.91%
Services And Supplies	$208,646	$192,109	$381,410	$538,892	41.29%
Centrally-Budgeted Expenses	$160,030	$144,586	$247,773	$242,549	-2.11%
Other Charges	$739,833	$643,167	$702,000	$702,000	-
Capital Expenditures	-	$57,450	$35,000	-	-100.00%
Total Expenditures	**$4,498,618**	**$4,083,326**	**$5,075,408**	**$5,671,390**	**11.74%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,545,657 in State Public Safety Realignment funding, $924,065 in use of fund balance, and $193,168 in operating transfers from the Juvenile Justice-AB 109 fund.

FY27 Funding by Source



Intergovernmental Revenues	**$4,545,657**	80.15%
Fund Balance	**$924,065**	16.29%
Transfers In	**$193,168**	3.41%
Cost Reimbursements	**$8,500**	0.15%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$4,009,093	$4,213,012	$4,332,440	$4,545,657	4.92%
Transfers In	$181,513	$178,013	$187,589	$193,168	2.97%
Cost Reimbursements	$13,046	$15,108	-	$8,500	-
Fund Balance	$294,966	-$322,807	$555,379	$924,065	66.38%
Total Revenues	**$4,498,618**	**$4,083,326**	**$5,075,408**	**$5,671,390**	**11.74%**

Personnel Summary

The 2026-2027 Proposed Budget includes an increase in temporary FTEs.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	19.0	19.0	0.0
Temporary (FTE)	2.3	3.0	0.7
Position Total	**21.3**	**22.0**	**0.7**

Budget Highlights

Reconnect Unit

The Reconnect Unit is the Department's sole youth supervision unit, including students attending the Reconnect program on-site through the San Joaquin County Office of Education, and those in the community under supervision. Officers provide delinquency prevention, crisis intervention, and supervision services and are currently assigned to police departments in the cities of Tracy, Lathrop, and Lodi, as well as at the One Reconnect School. A total of $2,268,151 is included in the 2026-2027 Proposed Budget for nine full-time equivalent positions and operating costs.

Family Focused Invervention Team (FFIT)

FFIT Officers provide wraparound case management services to parents under probation jurisdiction and where significant risk factors exist for youth in the home. The program's goal is to intervene in these high-risk families to prevent/reduce violence in the home by providing case management services and evidence-based programming to directly address family needs. A total of $1,460,979 is included in the 2026-2027 Proposed Budget for six full-time equivalent positions and operating costs.

Transitional Age Youth (TAY) Unit

The TAY Unit is designed to provide added support and supervision for at-risk young adults, including, but not limited to, behavioral health services, education, job training and assistance, and cognitive behavioral programming. Officers assigned to the Unit are trained in the principles of effective correctional interventions and cognitive behavioral curricula. A total of $1,114,266 is included in the 2026-2027 Proposed Budget for three full-time equivalent positions and operating costs.

Neighborhood Service Centers (NSC)

The NSC program is operated by the Community Partnership for Families of San Joaquin. NSCs co-locate services and support, providing opportunities for families in underserved, high-risk neighborhoods, focusing on reducing the number of youths that ultimately come to the attention of the juvenile justice system and other "high-end" social services systems. The 2026-2027 Proposed Budget includes a total of $702,000 in JSLEA funding for the NSCs.

Fund Balances

Supplemental Law Enforcement Fund

The Supplemental Law Enforcement Services Special Revenue Fund (#20052) receives funding for the State COPS programs operated by the Sheriff and the District Attorney, as well as Juvenile Justice Crime Prevention Act activities operated by the Probation Department. For 2025-2026, the beginning fund balance for Juvenile Justice was $1,524,798. The 2026-2027 Proposed Budget includes the use of $924,065 of fund balance.

Juvenile Justice-AB 109 Fund

The Juvenile Justice AB 109 Special Revenue Fund (#20053) is the operating fund for the Juvenile Justice-AB 109 budget (#2022700190). As of March 31, 2026, the fund balance was $1,350,856. The 2026-2027 Proposed Juvenile Supplemental Law Enforcement Act Budget includes $193,168 in operating transfers in, budgeted in the Juvenile Justice-AB 109 budget.

Public Defender

Judyanne Vallado - Public Defender

Budget Unit

#2020400000

Department Overview

The Office of the Public Defender provides mandated indigent defense services in all criminal matters as required by the U.S. Constitution. The Office also represents clients in Juvenile Dependency, Conservatorship, and CARE Act proceedings. The Office fights to ensure fairness and equal justice by providing compassionate and zealous representation and is committed to protecting the constitutional rights and stability of all individuals, regardless of income or circumstance.

Essential programs provided by the Public Defender include, but are not limited to, the following:

CARE Court

Senate Bill 1338 established the Community Assistance, Recovery, and Empowerment (CARE) Act in 2022, which created a new civil court process where individuals can petition the Court to create a voluntary CARE agreement or Court-ordered CARE plan for persons with schizophrenia or other psychotic disorders. The CARE Act aims to provide early action, support, and accountability for both the client and the government agencies responsible for providing behavioral health services in hopes of preventing psychiatric hospitalizations, incarcerations, and Lanterman-Petris-Short (LPS) Conservatorships. The Public Defender worked closely with the Superior Court, Behavioral Health Services (BHS), and County Counsel to plan, implement, and advertise the County's CARE Court program, launched on December 1, 2024.

Collaborative Court

The Collaborative Court serves as a post-incarceration, post-conviction program for individuals convicted of misdemeanor or felony offenses. These courts include Drug Courts, DUI Compliance, Monitoring Court, Parole Re-Entry, and Post-Release Community Supervision. A study by the Department of Health and Human Services concluded that for every $1.00 invested in collaborative courts, taxpayers receive $2.00 in savings due to positive outcomes such as a lower participant recidivism rate.

Veterans Treatment Court

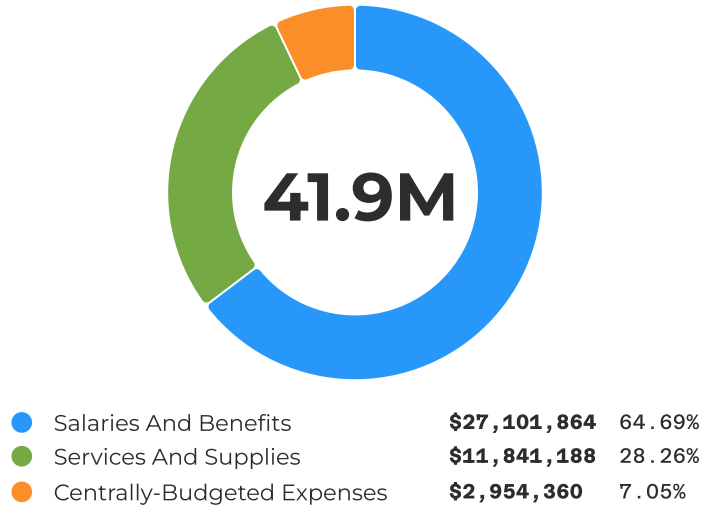
The Public Defender and collaborative County partners continue their work to divert veterans into alternatives to traditional prosecution and sentencing. The Veterans Treatment Court recognizes the collateral consequences of combat. Its mission is to identify eligible veterans and place them in an appropriate treatment program with monthly Court supervision. A Deputy Public Defender participates in the Court, held twice a month, by providing legal advice and encouragement to clients. This case management approach increases public safety and reduces recidivism, incarceration, and institutionalization.

For more information, please visit sjgov.org/pubdef.

Expenditures Summary

The 2026-2027 Proposed Budget of $41,897,412 is an increase of $1,883,238 from the 2025-2026 Adopted Budget of $40,014,174, primarily due to the addition of six positions ($1,630,925), salaries and benefits adjustments ($1,491,158), the addition of two positions midyear 2025-2026 ($592,122), and an increase in Casualty insurance ($215,798); partially offset by the deletion of six positions ($1,539,090) and the deletion of three positions midyear 2025-2026 ($619,626).

FY27 Expenditures by Type



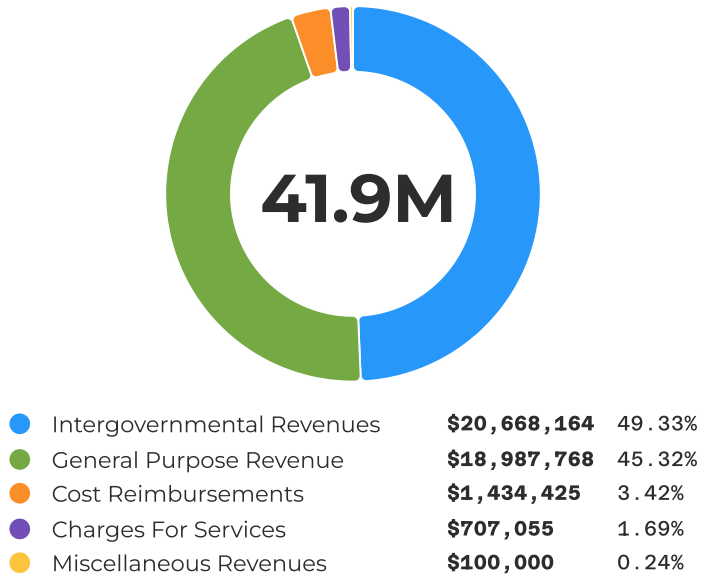
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$17,664,691	$19,864,426	$25,583,954	$27,101,864	5.93%
Services And Supplies	$1,706,576	$2,209,011	$12,037,605	$11,841,188	-1.63%
Centrally-Budgeted Expenses	$1,994,715	$2,051,587	$2,392,615	$2,954,360	23.48%
Capital Expenditures	$26,549	-	-	-	-
Total Expenditures	**$21,392,531**	**$24,125,023**	**$40,014,174**	**$41,897,412**	**4.71%**

Funding Summary

The 2026-2027 Proposed Budget includes $18,987,768 in General Purpose Revenue, $10,525,000 from the Department of State Hospitals Felony Incompetent-to-Stand Trial (IST) Diversion Grant, $9,832,999 in Proposition 172 funding, and $1,434,425 in Assembly Bill (AB) 109 cost reimbursements.

FY27 Funding by Source



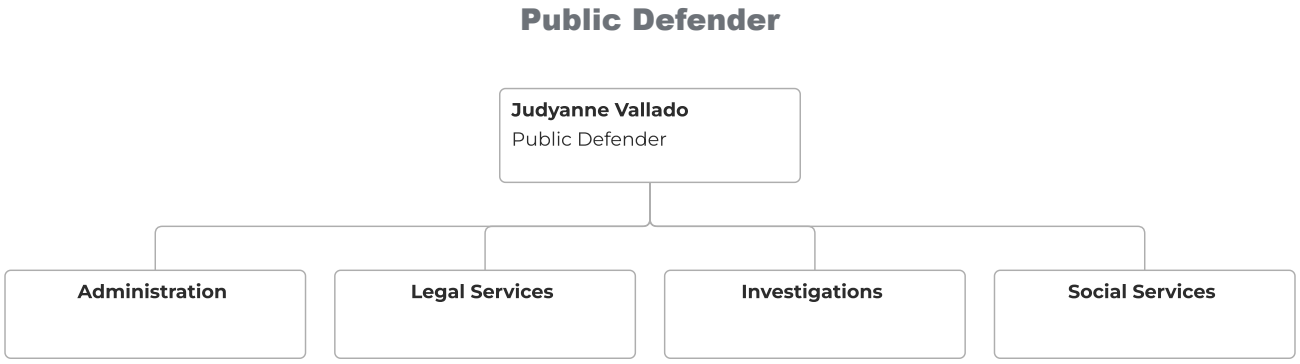
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$12,066,402	$9,507,345	$20,815,348	$20,668,164	-0.71%
Charges For Services	$598,809	$673,323	$627,000	$707,055	12.77%
Miscellaneous Revenues	$1,108	$14,536	-	$100,000	-
Cost Reimbursements	$827,270	$725,769	$1,004,663	$1,434,425	42.78%
General Purpose Revenue	$7,898,942	$13,204,050	$17,567,163	$18,987,768	8.09%
Total Revenues	**$21,392,531**	**$24,125,023**	**$40,014,174**	**$41,897,412**	**4.71%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of one Senior Office Assistant and two Deputy Public Defender I-IV positions and the addition of two Deputy Public Defender V positions midyear 2025-2026 (R-26-29); the addition of five Deputy Public Defender V positions and one Management Analyst II position; and the deletion of five Deputy Public Defender I-IV positions and one Administrative Assistant II position. The 2026-2027 Proposed Budget also includes a decrease in extra-help and temporary staff of 1.4 FTEs.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	119.0	119.0	0.0
Temporary (FTE)	7.1	5.7	(1.4)
Position Total	**126.1**	**124.7**	**(1.4)**



Budget Highlights

Department of State Hospitals Felony Incompetent to Stand Trial Diversion Grant

In July 2022, the Public Defender received a grant of up to $3,692,000 from the Department of State Hospitals to implement and administer the Felony Pre-Trial Incompetent to Stand Trial (IST) Diversion Program through May 31, 2025 (B-22-385). The goal of the Diversion Program is to reduce recidivism and improve public safety by providing clients with a history of mental illness and homelessness with housing and wraparound services so they can avoid institutionalization and safely reintegrate back into the community. Services provided through the grant include housing, psychiatric services, medication management, one-on-one and group counseling sessions, substance abuse treatment, job training, socialization, and life skills classes, along with transportation to each of their appointments. Case managers also assist the client with connecting to resources upon graduation from the program. There have been 18 graduates from the program since its inception. An additional two clients are currently enrolled in the program and are preparing for graduation.

In February 2025, the Board of Supervisors approved a retroactive agreement between the Public Defender and the Department of State Hospitals to substantially expand the Felony IST Diversion Program and extend the grant through June 30, 2029 (B-25-113). Under the new agreement, the Public Defender is eligible for up to $49,659,000 in grant funding to provide housing and wraparound services to up to 62 clients per year through the Felony IST Diversion Program. To execute this agreement, the Public Defender partners with BHS to identify service providers and to assist with contract monitoring to ensure quality of care. BHS has also hired a court liaison to conduct risk assessments and eligibility determinations. They will also appoint case managers to provide additional support and ensure a smooth transition to voluntary mental health services upon graduation from the program. The 2026-2027 Proposed Budget includes $10,525,000 for the Felony IST Diversion Program.

Collaborative Courts and Clean Slate Program

The 2026-2027 Proposed Budget includes $775,691 in cost reimbursements from the Community Corrections Partnership (CCP), the organization that administers funding under the 2011 Public Safety Realignment Act to cover the costs of alternatives to incarceration, treatment, and re-entry support. The Public Defender utilizes these funds primarily for collaborative courts (drug court, DUI compliance, veterans court, homeless court, and mental health court) and Clean Slate services under the umbrella of the Parole Revocation Process. The Clean Slate program launched in July 2020 and helps clients apply for expungements, reductions, and record sealing. Demand for Clean

Slate services has increased substantially since the program's inception due to changes in the law that have expanded the number of people eligible for these services and in response to the Office's collaboration with agencies such as Probation, BHS, WorkNet, Salvation Army, the Department of Child Support Services, and Friends Outside.

Postrelease Community Supervision Act of 2011

As a result of the Postrelease Community Supervision Act of 2011, which realigns the postrelease supervision of certain felons reentering the community after serving a prison term from State to local community corrections programs, a joint fund was established for both the District Attorney and Public Defender to support the costs associated with revocation proceedings. Per Government Code section 30025(f)(12), this funding may be used for "planning, implementation, and training costs for these proceedings." The 2026-2027 Proposed Budget includes $658,734 in cost reimbursements for these services.

Fund Balances

Collaborative Community Stakeholder Workgroup Grant Fund

The Collaborative Community Stakeholder Workgroup General Fund Special Account (#12045) contains funds from the Department of State Hospitals to coordinate and participate in collaborative community stakeholder workgroups focused on developing and implementing local solutions that reduce the number of individuals with serious mental illness arrested and incarcerated for behavior connected to their illness. These funds are used to offset eligible expenses through June 30, 2028. The fund balance as of March 31, 2026, was $188,981. The 2026-2027 Proposed Budget includes the transfer of $100,000 from this fund.

District Attorney Public Defender AB 109 Fund

The District Attorney Public Defender AB 109 Special Revenue Fund (#20108) is shared by the District Attorney and Public Defender Offices to fund costs associated with revocation proceedings involving persons subject to state parole and the Postrelease Community Supervision Act of 2011. The total fund balance as of March 31, 2026, was $5,650,445 of which approximately $4.2 million is available for Public Defender. The 2026-2027 Proposed Budget includes the transfer of $658,734 from this fund.

PD-State Hospital Diversion Grant Fund

The PD-State Hospital Diversion Grant General Fund Special Account (#12240) contains funds from the Department of State Hospitals to be used to administer a pre-trial jail felony mental health diversion program for clients. The fund balance as of March 31, 2026, was $53,896. As the Office anticipates drawing down remaining funds in 2025-2026, the projected balance as of June 30, 2026, is $0. The 2026-2027 Proposed Budget includes no transfers from this fund.

Public Defense Pilot Program Fund

The Public Defense Pilot Program General Fund Special Account (#12040) contains funds from the Board of State and Community Corrections derived through Senate Bill 129, to offset expenses for conflict panel attorneys to handle California Penal Code Section 1170.95 resentencing petitions. The fund balance as of March 31, 2026, was $193,885. As the Office anticipates drawing down remaining funds in 2025-2026, the projected balance as of June 30, 2026, is $0. The 2026-2027 Proposed Budget includes no transfers from this fund.

Supplemental Requests

The Public Defender requested supplemental funding totaling $104,564 for the following:

Law Clerk Program Funding

Ongoing funding was requested in the amount of $104,564 to maintain the Law Clerk Program consisting of temporary and part-time help equivalent to 2.2 FTEs. The Office typically employs five student law clerks for an eight-

week period during the summer and six post-bar law clerks for the fall. The Law Clerk Program has been the main source of recruitment over the last two years. It has allowed the Office to compete with other public defender offices that offer paid clerkship positions. Building strong relationships before they join the Office as attorneys, has also helped with new attorney turnover.

The 2026-2027 Proposed Budget has been augmented by $104,564 to address this request.

Summary - Sheriff

Patrick Withrow - Sheriff-Public Administrator

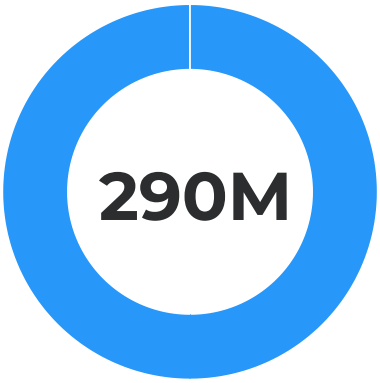
The Sheriff's Office is responsible for preserving the peace, enforcing the law, and administering contract policing in San Joaquin County. The Sheriff is mandated to provide and operate a correctional and detention facility and provide bailiff services for courts operating within the County. As the Public Administrator, the Office also investigates and administers decedents' estates where no one is willing or able to administer the estate. The Sheriff's Office also serves court processes and provides animal control services throughout the County.

Please visit sjsheriff.org for more information.

This is a summary of the budgets administered by the Sheriff's Office:

- 2021602000 – Boating Safety
- 2021609000 – Cal-MMET
- 2021614000 – Special Services Division
- 2021615000 – Mountain House Police Services
- 2021619000 – Animal Services
- 2021620000 – Patrol
- 2021622000 – Communications
- 2021626000 – Detectives
- 2021628000 – Records
- 2021635000 – Civil
- 2021645000 – Administration
- 2021649000 – Information Systems
- 2021654000 – Sheriff Justice Assistance Grant
- 2021658000 – Court Services
- 2022600000 – Custody
- 2022610000 – Local Community Corrections
- 2022620000 – Work Programs
- 2025700000 – Public Administrator
- 2026500000 – Fish & Game Propagation
- 2021655000 – COPS Patrol
- 2021657000 – COPS Custody
- *Operational Grants*
  - 2021608000 – Abandoned Watercraft
  - 2021614170 – Off Highway Enforcement
  - 2021616000 – Port Security Grant Program
- *Special Fund Programs*
  - 2021606000 – State Narcotics Enforcement
  - 2021607000 – Federal Narcotics Enforcement
  - 2021610000 – Automated Fingerprint ID
  - 2021627000 – Auto Theft Task Force

FY27 Expenditures by Functional Area



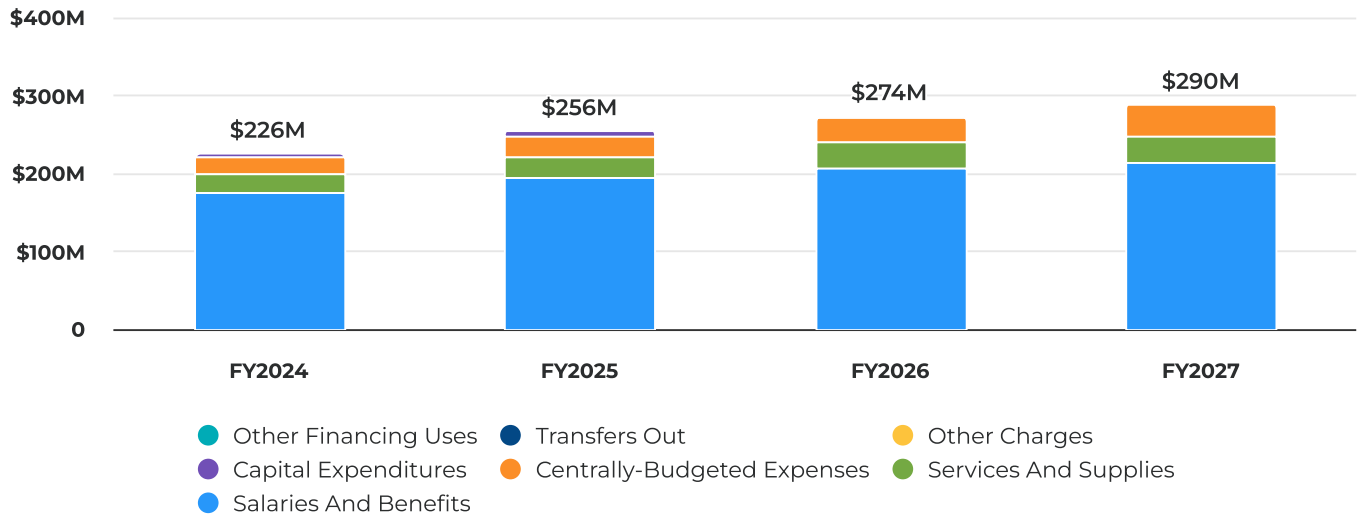
Law & Justice	**$290,102,439**	100.00%
Environmental Protection	**$2,500**	0.00%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$216,963,390	$245,832,632	$260,216,333	$276,913,969	6.42%
Sheriff-Boating Safety	$3,468,148	$3,671,821	$3,519,087	$3,680,115	4.58%
Sheriff-Abandoned Watercraft	$123,290	$197,399	$322,300	$232,714	-27.80%
Sheriff-Cal Mmet	$4,201,195	$9,257,685	$5,467,631	$6,187,275	13.16%
Sheriff-Automated Fingerprint	$1,084,131	$1,382,615	$1,354,730	$1,363,680	0.66%
Sheriff-Spec Services Division	$18,410,016	$19,926,568	$22,928,905	$23,314,512	1.68%
Sheriff-Off Highway Enforcmnt	$56,351	$46,389	$37,840	$53,020	40.12%
Sheriff-Mountain House	$2,237,783	$3,259,461	$3,859,881	$4,665,901	20.88%
Sheriff-Port Security Grant	$144,168	-	-	-	-
Sheriff-Animal Control	$1,969,583	$2,512,268	$3,275,680	$3,405,385	3.96%
Sheriff-Patrol	$40,762,781	$44,726,087	$46,121,099	$48,870,490	5.96%
Sheriff-Communications	$5,594,864	$6,186,867	$7,017,011	$7,248,940	3.31%
Sheriff-Detectives	$14,286,616	$16,305,176	$17,127,914	$18,505,370	8.04%
Sheriff-Auto Theft Prog	$222,528	$236,787	$365,194	$371,028	1.60%
Sheriff-Records	$5,348,276	$6,443,690	$7,143,433	$7,476,902	4.67%
Sheriff-Civil	$2,783,280	$2,771,390	$3,323,779	$3,506,631	5.50%
Sheriff-Admin Support Services	$14,538,117	$17,461,352	$18,173,390	$17,538,352	-3.49%
Sheriff-Information Systems	$4,584,569	$4,798,934	$5,499,548	$5,576,502	1.40%
Sheriff-Court Services	$12,638,467	$13,901,575	$16,426,668	$17,703,484	7.77%

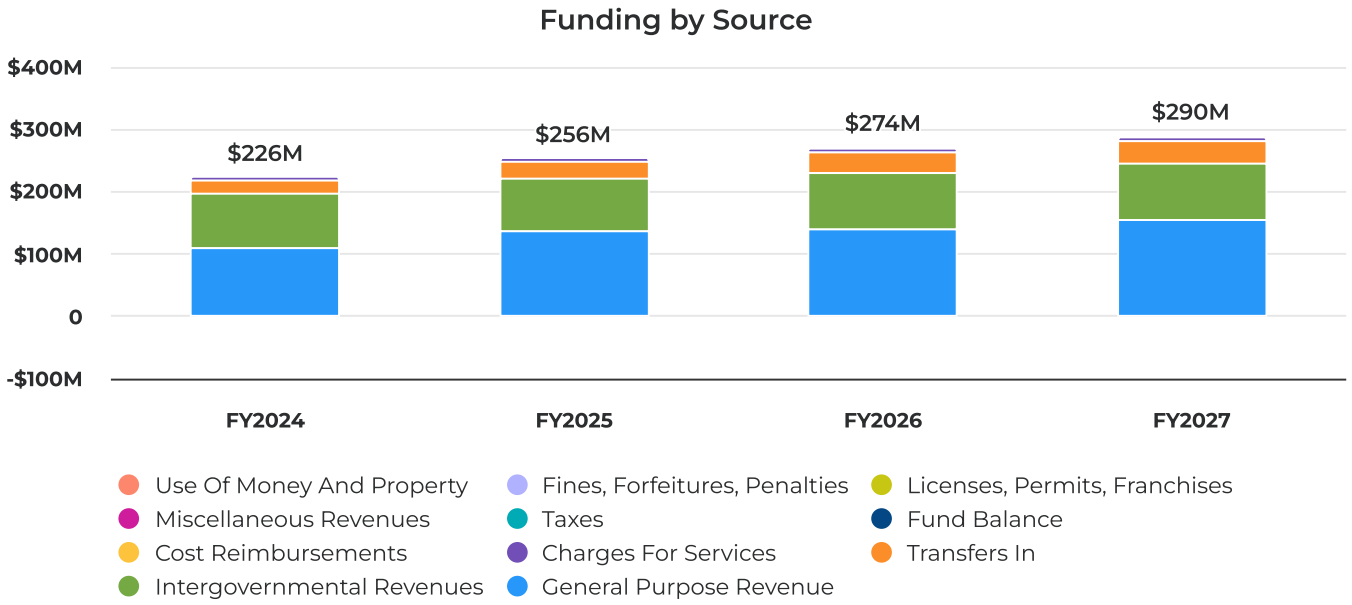
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sheriff-Custody	$82,359,720	$90,423,630	$95,809,936	$104,789,379	9.37%
Sheriff-Work Program	$1,420,606	$1,510,526	$1,458,253	$1,484,881	1.83%
Sheriff-Public Administrator	$728,902	$812,414	$984,054	$939,408	-4.54%
Fish And Game	-	$5,000	$2,500	$2,500	-
Fish - Game Propagation	-	$5,000	$2,500	$2,500	-
Justice Assistance Grant-Jag	$25,678	$12,405	$54,028	$35,053	-35.12%
Sheriff-Jag Program	$25,678	$12,405	$54,028	$35,053	-35.12%
Sheriff Narc Enforcement	$277,968	$203,638	$279,401	$235,001	-15.89%
Sheriff-Narcotics Enforcement	$20,057	$4,418	$124,401	$10,001	-91.96%
Sheriff-Narcotics-Fed-Doj	$257,911	$199,220	$155,000	$225,000	45.16%
Local Community Corrections-Ab118	$7,539,786	$8,169,930	$10,760,103	$10,732,104	-0.26%
Sheriff-Loc Comm Corr-Ab109	$7,539,786	$8,169,930	$10,760,103	$10,732,104	-0.26%
Juv Supplemental Law Enf-Ab109	$1,094,422	$1,340,032	$2,343,775	$2,186,312	-6.72%
Sheriff-Patrol-Slesf-Ab109	$640,764	$782,574	$1,234,474	$816,801	-33.83%
Sheriff-Custody-Slesf-Ab109	$453,658	$557,458	$1,109,301	$1,369,511	23.46%
Total Expenditures	**$225,901,244**	**$255,563,637**	**$273,656,140**	**$290,104,939**	**6.01%**

Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$174,510,491	$192,940,858	$206,364,133	$212,769,842	3.10%
Services And Supplies	$25,007,345	$27,272,303	$32,599,319	$35,000,081	7.36%
Centrally-Budgeted Expenses	$21,192,911	$26,475,332	$31,657,695	$39,490,686	24.74%
Other Charges	$947,029	$952,233	$1,600,416	$1,510,416	-5.62%
Other Financing Uses	$56,082	$56,084	$56,082	-	-100.00%
Capital Expenditures	$4,097,387	$7,771,827	$1,285,995	$1,241,414	-3.47%
Transfers Out	$90,000	$95,000	$92,500	$92,500	-
Total Expenditures	**$225,901,244**	**$255,563,637**	**$273,656,140**	**$290,104,939**	**6.01%**



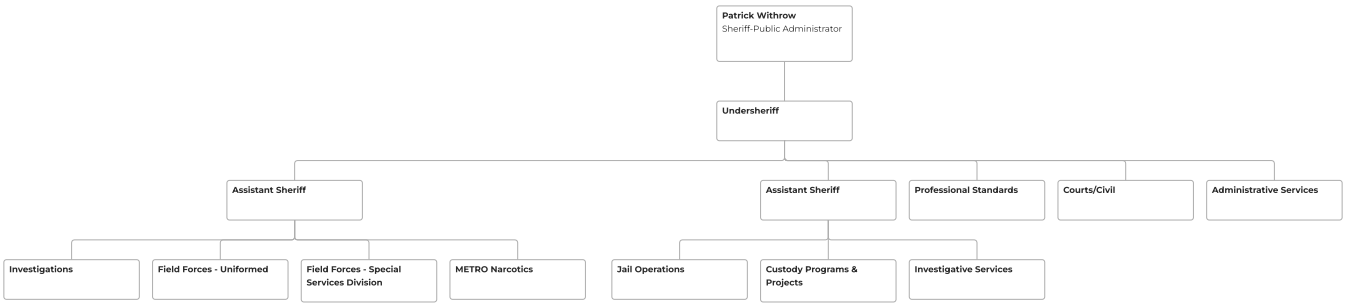
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$366,700	$295,020	$370,730	$267,702	-27.79%
Licenses, Permits, Franchises	$178,455	$137,876	$126,754	$126,754	-
Fines, Forfeitures, Penalties	$124,332	$104,368	$108,500	$146,500	35.02%
Use Of Money And Property	$209,519	$233,897	$750	$10,001	1,233.47%
Intergovernmental Revenues	$85,158,481	$86,163,668	$90,169,027	$91,834,435	1.85%
Charges For Services	$4,430,690	$4,574,367	$6,241,306	$6,980,357	11.84%
Miscellaneous Revenues	$305,706	$123,847	$256,071	$12,520	-95.11%
Transfers In	$23,219,036	$26,193,681	$33,276,532	$34,529,279	3.76%
Cost Reimbursements	$1,333,872	$1,663,107	$1,325,035	$1,399,895	5.65%
General Purpose Revenue	$110,584,622	$135,882,057	$140,307,430	$153,499,179	9.40%
Fund Balance	-$10,169	$191,749	$1,474,005	$1,298,317	-11.92%
Total Revenues	**$225,901,244**	**$255,563,637**	**$273,656,140**	**$290,104,939**	**6.01%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	911.0	913.0	2.0
Temporary (FTE)	21.2	18.5	(2.7)
Position Total	**932.2**	**931.5**	**(0.7)**

Sheriff - Public Administrator



Sheriff - Administration / Support Services

Patrick Withrow - Sheriff-Public Administrator

Budget Units

#2021645000, 2021649000

Department Overview

Administration Division

The Administration Division provides management and support services for the Sheriff's Office. Responsibilities include policy setting, Board correspondence, budgeting, accounting, payroll, grants management, and contracts. Professional Standards Division (PSD) responsibilities include staff development, recruitment and retention, personnel management, concealed carry weapons permits, evidence management, and public information.

Information Systems Division

The Information Systems Division supports a wide variety of critical automation systems on a 24 hours a day, 7 days per week basis. Systems include Computer Aided Dispatch, Mobile Data Computers, Custody Information, Records Management System, Automated Reporting, Automated Fingerprint, and Civil Automated Processing System. Staff is also responsible for communications, including portable and mobile radios, cell phones, pagers, and landline phones.

Expenditures Summary

The 2026-2027 Proposed Budget of $23,114,854 is a decrease of $558,084 from the 2025-2026 Adopted Budget of $23,672,938, primarily due to a decrease in Cost Allocation Plan charges ($569,355) and Casualty insurance and Workers' Compensation costs ($493,130), partially offset by an increase in fleet charges ($226,125) and the addition of a new Public Information Supervisor position ($200,821).

FY27 Expenditures by Type



Salaries And Benefits	**$14,839,141**	64.20%
Services And Supplies	**$5,255,407**	22.74%
Centrally-Budgeted Expenses	**$3,020,306**	13.07%

Expenditures by Type

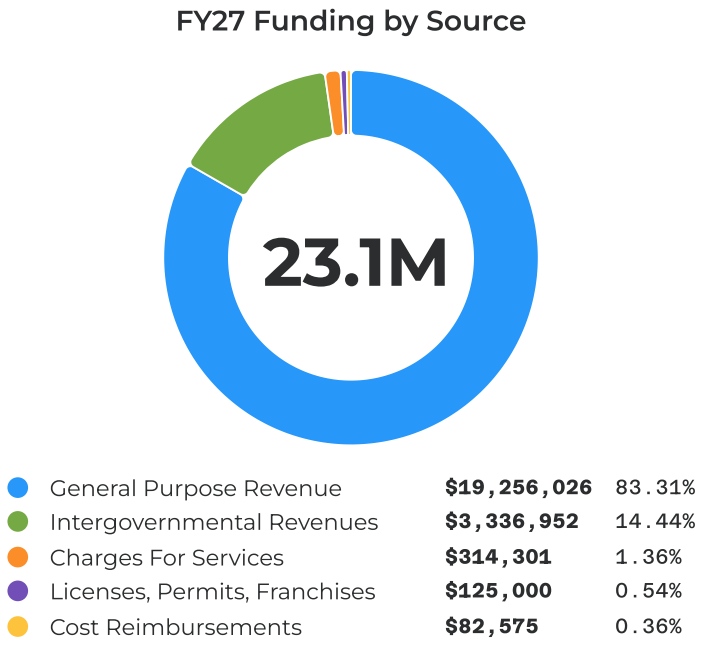
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$12,162,203	$15,094,704	$14,554,111	$14,839,141	1.96%
Services And Supplies	$3,400,089	$4,070,377	$5,220,354	$5,255,407	0.67%
Centrally-Budgeted Expenses	$2,840,305	$2,884,310	$3,898,473	$3,020,306	-22.53%
Capital Expenditures	$720,088	$210,894	-	-	-
Total Expenditures	**$19,122,686**	**$22,260,286**	**$23,672,938**	**$23,114,854**	**-2.36%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sheriff-Admin Support Services	$14,538,117	$17,461,352	$18,173,390	$17,538,352	-3.49%
Sheriff-Information Systems	$4,584,569	$4,798,934	$5,499,548	$5,576,502	1.40%
Total Expenditures	**$19,122,686**	**$22,260,286**	**$23,672,938**	**$23,114,854**	**-2.36%**

Funding Summary

The 2026-2027 Proposed Budget includes $19,256,026 in General Purpose Revenue and $3,176,952 in Proposition 172 Public Safety revenue.



Funding by Source

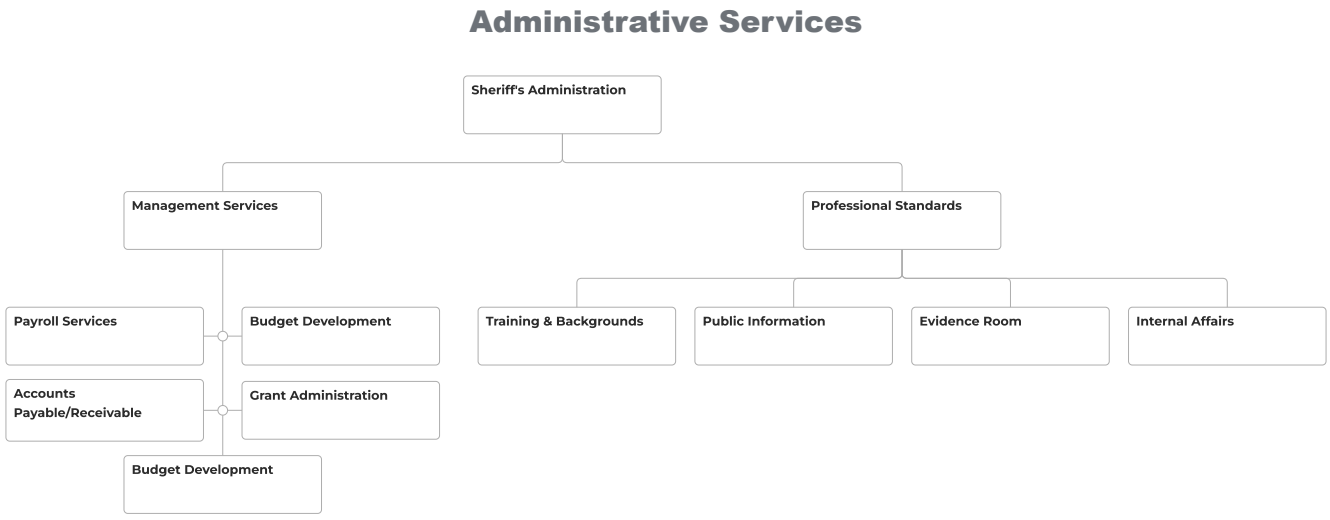
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$176,920	$136,670	$125,000	$125,000	-
Intergovernmental Revenues	$3,081,489	$3,019,648	$3,209,670	$3,336,952	3.97%
Charges For Services	$225,132	$146,961	$141,000	$314,301	122.91%
Miscellaneous Revenues	$122,506	$34,735	$119,900	-	-100.00%
Transfers In	$15,695	-	-	-	-

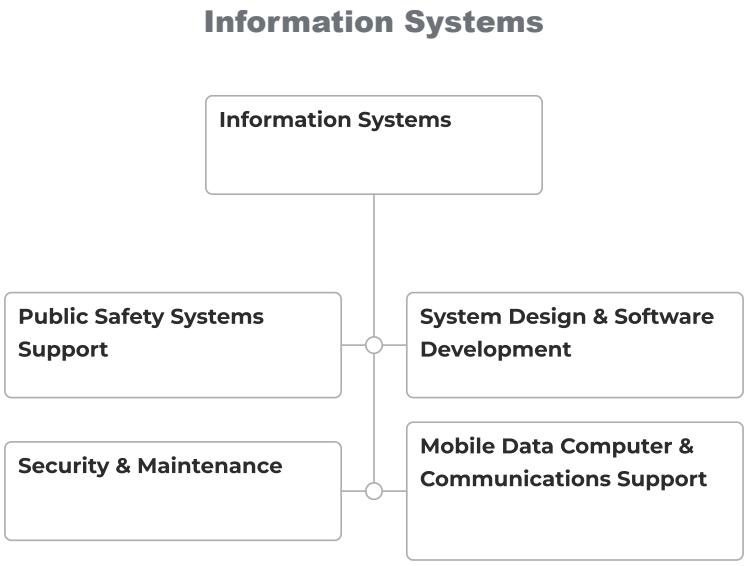
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Cost Reimbursements	$62,028	$104,052	-	$82,575	-
General Purpose Revenue	$15,438,916	$18,818,220	$20,077,368	$19,256,026	-4.09%
Total Revenues	**$19,122,686**	**$22,260,286**	**$23,672,938**	**$23,114,854**	**-2.36%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of a Public Information Supervisor position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	60.0	61.0	1.0
Temporary (FTE)	5.8	5.8	0.0
Position Total	**65.8**	**66.8**	**1.0**





Budget Highlights

Administration/Support Services

Recruitment and Retention

The Sheriff's Administration budget includes $383,777 for costs associated with new employee onboarding, recruitment, and retention. Such costs include psychiatric, polygraph, and physical exams; pre-employment drug screening, background checks, credit checks, and fingerprinting; and recruitment activities.

In May 2020, the Board approved a Recruitment and Retention Pilot Program (B-20-250) directed toward professional recruitment efforts, including media production, conventional advertisements, data analytics, promotional items, social media services, and signing and referral bonuses for Deputy Sheriff, Correctional Officer, and Dispatcher positions. The Recruitment and Retention Program is due to expire June 2026 (B-25-23). The Sheriff plans to return to the Board for approval to extend the program to 2028. As of March 31, 2026, a total of $1,289,000 had been paid in signing and referral bonuses since the program began.

As of March 31, 2026, 131 full-time positions (14.4%) department-wide remain vacant. Currently, the Professional Standards Division (PSD) is actively conducting background checks to fill vacancies in all Sheriff's Office divisions.

Leadership Training

The Sheriff's Administration budget also includes $705,427 for training, travel, and tuition, as well as the Peace Officer Standards and Training (POST) advanced officer training. This is a reduction of $128,241 from the previous year, reflecting a reduction in non-mandated training expenses as a cost savings measure.

A 40-hour, POST certified, leadership course was developed for Deputy Sheriffs, Correctional Officers, Professional staff, Supervisors, Sergeants, Lieutenants, and Captains. The leadership course consists of two series of classes, which focus on learning objectives to enhance leadership and decision-making skills, identifying and resolving organizational needs, applying ethical and moral philosophies for effective conflict resolution, and effective communication. Two courses are planned for fiscal year 2026-2027.

Information Systems

CAD/RMS

A contract to upgrade the Sheriff's Office Computer Aided Dispatch (CAD) and Records Management System (RMS) was approved by the Board during 2023-2024 (B-23-659). The CAD/RMS upgrade will add improved capabilities for the Records Division, Communications Division, and METRO investigations, as well as provide the ability to integrate with Sheriff's Office applications that house video, jail management, and evidence information.

Implementation was postponed from September 2025 to October 2026. Sheriff's Office information technology staff continues to work closely with the vendor to review and select hardware, install applications, set up Amazon Web Services (AWS), and deploy the RMS application. The 2026-2027 Proposed Budget includes $590,000 for costs associated with the CAD/RMS project.

Supplemental Requests

The Sheriff's Office requested additional funding of $283,922 for the following:

Vehicle Operating Costs

Ongoing funding of $226,125 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department's vehicle assets. $222,896 was requested in Administration and $3,229 was requested in Information Systems.

CommSys Subscription

Ongoing funding of $57,797 was requested for CAD/RMS to implement a California Law Enforcement Telecommunications System (CLETS) message switch platform to support secure and continuous connectivity to criminal justice information.

The 2026-2027 Proposed Budget has been augmented by $283,922 to address these requests.

Sheriff - Animal Services

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021619000

Department Overview

The Sheriff's Animal Services Unit protects public health and safety by implementing dog licensing and rabies vaccination programs, responding to complaints regarding dangerous or rabid animals, and removing injured, sick, or dead strays. This Unit also provides assistance with predatory animals, investigates complaints of animal abuse or neglect, and takes appropriate action to deal with other problems associated with the care and control of animals.

Expenditures Summary

The 2026-2027 Proposed Budget of $3,405,385 is an increase of $129,705 from the 2025-2026 Adopted Budget of $3,275,680, primarily due to salaries and benefits adjustments ($53,388) and increases in fleet charges ($32,882) and Casualty insurance costs ($26,151).

FY27 Expenditures by Type



Other Charges	**$1,438,575**	42.24%
Salaries And Benefits	**$1,296,273**	38.07%
Services And Supplies	**$396,200**	11.63%
Centrally-Budgeted Expenses	**$274,337**	8.06%

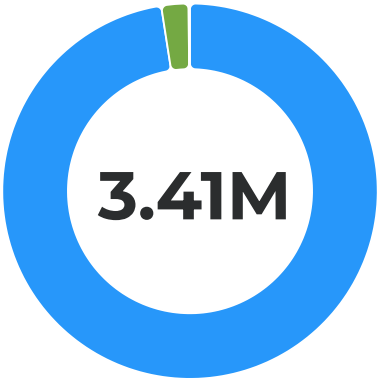
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$665,178	$1,037,308	$1,242,885	$1,296,273	4.30%
Services And Supplies	$295,468	$432,482	$362,981	$396,200	9.15%
Centrally-Budgeted Expenses	$135,231	$141,440	$231,239	$274,337	18.64%
Other Charges	$873,707	$880,392	$1,438,575	$1,438,575	-
Capital Expenditures	-	$20,646	-	-	-
Total Expenditures	**$1,969,583**	**$2,512,268**	**$3,275,680**	**$3,405,385**	**3.96%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded with General Purpose Revenue of $3,321,758, with allowable expenditures funded by the Rabies Treatment and Eradication Special Revenue Fund of $79,827.

FY27 Funding by Source



General Purpose Revenue	**$3,321,758**	97.54%
Transfers In	**$79,827**	2.34%
Charges For Services	**$3,800**	0.11%

Funding by Source

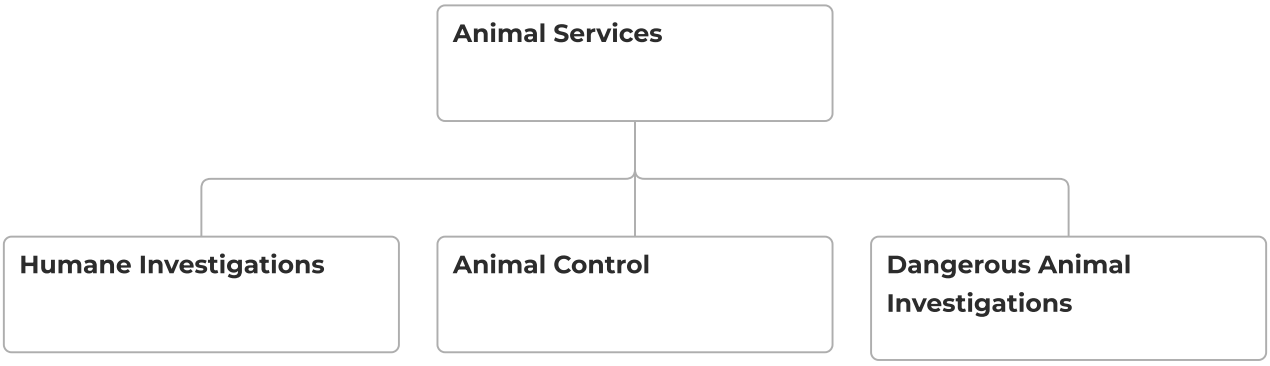
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$1,901	$1,698	$3,800	$3,800	-
Miscellaneous Revenues	$1,903	$45	-	-	-
Transfers In	$3,775	$12,824	$79,827	$79,827	-
General Purpose Revenue	$1,962,004	$2,497,700	$3,192,053	$3,321,758	4.06%
Total Revenues	**$1,969,583**	**$2,512,268**	**$3,275,680**	**$3,405,385**	**3.96%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	11.0	11.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**11.0**	**11.0**	**0.0**

Animal Services



Budget Highlights

A Memorandum of Understanding (MOU) between the County and the City of Stockton for shelter services was approved in July 2023 (B-23-377). The MOU extended the partnership between the County and City for an additional five years, which is set to expire on June 30, 2028. During 2025-2026, shelter facility fees increased 14% to $599.59 per animal up to 3,000 animals and $798.71 for animals exceeding 3,000. Fees for 2026-2027 will remain at 2025-2026 rates.

Based on increased pricing in 2018, the 2019-2020 budget added $780,457 to the Animal Services budget for shelter services, for a total of $1,438,575 and has remained the same in subsequent years. Due to the Unit's efforts to reduce shelter costs by working to return animals to their owners prior to impoundment, the 2026-2027 Proposed Budget remains at this level and is expected to be sufficient.

Fund Balances

Rabies Treatment and Eradication Fund

The Rabies Treatment and Eradication Special Revenue Fund (#20010) receives revenue from dog licenses and fines. Fund proceeds are used to offset costs of enforcing rabies control measures. Annual revenue is approximately $26,716. As of March 31, 2026, the fund balance was $362,405. In 2026-2027, $79,827 is budgeted from this fund for rabies-related activities.

Supplemental Requests

Vehicle Operating Costs

The Sheriff's Office requested ongoing funding of $32,882 to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department's vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $32,882 to address this request.

Sheriff - Boating Safety

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021602000

Department Overview

The Sheriff's Boating Safety program enforces State and local laws and regulations on the County's waterways. Assigned deputies also inspect vessels, aid injured persons, assist emergency medical personnel, perform search and rescue operations, and recover drowning victims.

Expenditures Summary

The 2026-2027 Proposed Budget of $3,680,115 is an increase of $161,028 from the 2025-2026 Adopted Budget of $3,519,087, primarily due to salaries and benefits adjustments ($126,242) and an increase in Casualty insurance costs ($23,204).

FY27 Expenditures by Type



Salaries And Benefits	**$2,960,527**	80.45%
Centrally-Budgeted Expenses	**$364,477**	9.90%
Services And Supplies	**$355,111**	9.65%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$2,442,040	$2,825,922	$2,834,285	$2,960,527	4.45%
Services And Supplies	$353,989	$381,334	$336,479	$355,111	5.54%
Centrally-Budgeted Expenses	$218,045	$242,925	$348,323	$364,477	4.64%
Capital Expenditures	$454,073	$221,640	-	-	-
Total Expenditures	**$3,468,148**	**$3,671,821**	**$3,519,087**	**$3,680,115**	**4.58%**

Funding Summary

The 2026-2027 Proposed Budget includes $2,746,668 in General Purpose Revenue, $485,832 in State funding from the Department of Boating and Waterways, and $267,702 in unsecured property tax revenue related to boats. The budget also includes $107,013 in Proposition 172 Public Safety revenue.

FY27 Funding by Source



General Purpose Revenue	**$2,746,668**	74.64%
Intergovernmental Revenues	**$665,145**	18.07%
Taxes	**$267,702**	7.27%
Fines, Forfeitures, Penalties	**$600**	0.02%

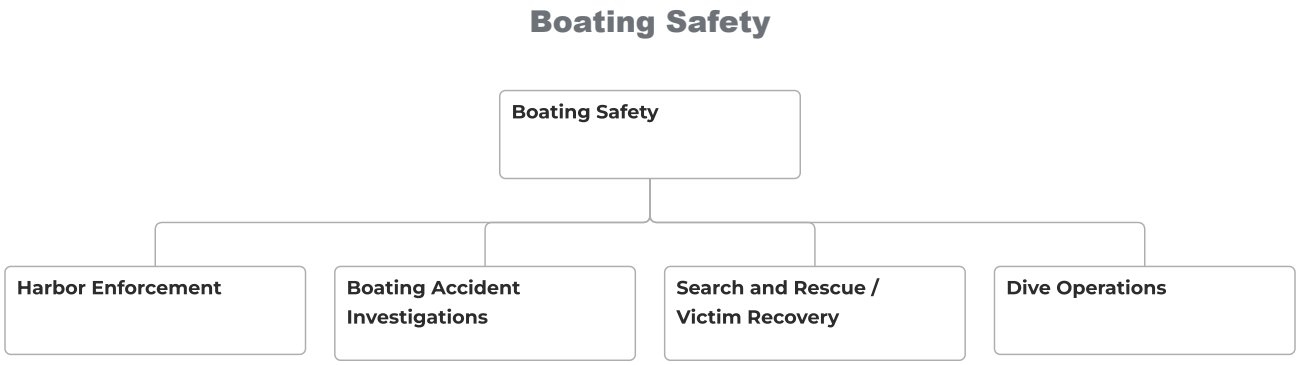
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$366,700	$295,020	$370,730	$267,702	-27.79%
Fines, Forfeitures, Penalties	$300	$600	$600	$600	-
Intergovernmental Revenues	$952,706	$1,013,746	$856,622	$665,145	-22.35%
Transfers In	-	$27,000	-	-	-
General Purpose Revenue	$2,148,441	$2,335,455	$2,291,135	$2,746,668	19.88%
Total Revenues	**$3,468,148**	**$3,671,821**	**$3,519,087**	**$3,680,115**	**4.58%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	9.0	9.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**9.0**	**9.0**	**0.0**



Budget Highlights

In 2025-2026, the Rescue Dive Team (RDT) continued to help address the County's need for trained underwater search, rescue, and recovery capabilities. In calendar year 2025, the RDT responded to 19 service calls to assist with ongoing investigations and successfully completed 15 victim recoveries. The 2026-2027 boating season is expected to see significant increases in recreational boating contacts, verbal warnings, citations, and arrests due to lake closures tied to the prevention of the golden mussel. A total of $20,877 for communications and safety equipment to support dive team operations is included in the 2026-2027 Proposed Budget.

The Rescue Dive Team also played a significant role in assisting with environmental and evidence recovery efforts. Previously, the Boating Unit relied on the use of Remotely Operated Vehicles (ROVs) for locating submerged vehicles and providing security checks at the Port of Stockton and various docks on the Delta waterways. In calendar year 2025, a total of 37 submerged vehicles were located and recovered throughout the Delta waterways.

A total of $232,714 is included in the Abandoned Watercraft Proposed Budget (#2021608000) for the Boating Safety Unit to continue removing abandoned vessels from Delta waterways and continue efforts with the Vessel Turn-In Program (VTIP), funded by the Surrendered and Abandoned Vessel Exchange (SAVE) grant and a 10% match. Additional details regarding the program are discussed in the Sheriff-Operational Grants-Abandoned Watercraft narrative.

Supplemental Requests

The Sheriff's Office requested additional funding of $218,935 for the following:

Boating Subvention Grant Revenue Shortfall

Ongoing funding of $200,764 was requested to assist with the loss of revenue from the State Division of Boating and Waterways. In 2025-2026, the annual allocation from the California Department of Parks and Recreation, Division of Boating and Waterways was reduced to $485,832, a decrease of $200,764, from previous fiscal years. The allocation is expected to remain at the reduced level for fiscal year 2026-2027, which, if not backfilled, will reduce the program's capacity and result in slower vessel-removal timelines, a growing backlog of derelict boats, increased environmental impacts, and heightened navigational hazards.

Vehicle Operating Costs

Ongoing funding of $18,171 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the department's vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $218,935 to address these requests.

Sheriff - California Multi-Jurisdictional Methamphetamine Enforcement Team

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021609000

Department Overview

California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) focuses on narcotic producers and distributors by creating specialized investigative units, staffed by experienced personnel. The Team operates the Metropolitan Narcotics Task Force (METRO) for San Joaquin County. The Task Force coordinates with other law enforcement agencies to combat narcotic-related crimes.

Expenditures Summary

The 2026-2027 Proposed Budget of $6,187,275 is an increase of $719,644 from the 2025-2026 Adopted Budget of $5,467,631, primarily due to salaries and benefits adjustments ($398,768) and an increase in fleet charges ($385,704), partially offset by a reduction in investigative expenses ($94,443).

FY27 Expenditures by Type



Salaries And Benefits	**$4,865,367**	78.64%
Services And Supplies	**$868,137**	14.03%
Centrally-Budgeted Expenses	**$430,475**	6.96%
Capital Expenditures	**$23,296**	0.38%

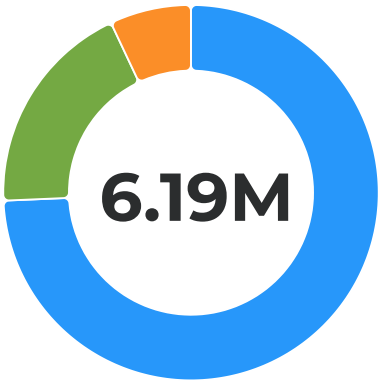
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$3,355,244	$3,848,576	$4,466,599	$4,865,367	8.93%
Services And Supplies	$463,870	$743,275	$512,470	$868,137	69.40%
Centrally-Budgeted Expenses	$131,938	$263,309	$432,480	$430,475	-0.46%
Other Financing Uses	$56,082	$56,084	$56,082	-	-100.00%
Capital Expenditures	$194,061	$4,346,441	-	$23,296	-
Total Expenditures	**$4,201,195**	**$9,257,685**	**$5,467,631**	**$6,187,275**	**13.16%**

Funding Summary

The 2026-2027 Proposed Budget consists of $4,598,925 in General Purpose Revenue, $975,000 in State Public Safety funding, $433,643 in funding from State asset forfeiture proceeds, and $179,707 in Federal grant revenue.

FY27 Funding by Source



General Purpose Revenue	**$4,598,925**	74.33%
Intergovernmental Revenues	**$1,154,707**	18.66%
Transfers In	**$433,643**	7.01%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$68	$53	-	-	-
Intergovernmental Revenues	$1,025,769	$1,174,826	$1,190,000	$1,154,707	-2.97%
Miscellaneous Revenues	-	$3,098	-	-	-
Transfers In	$243,289	$777,875	$408,058	$433,643	6.27%
General Purpose Revenue	$2,932,068	$7,301,832	$3,869,573	$4,598,925	18.85%
Total Revenues	**$4,201,195**	**$9,257,685**	**$5,467,631**	**$6,187,275**	**13.16%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)

Allocated Total	15.0	15.0	0.0
Temporary (FTE)	0.4	0.4	0.0
Position Total	**15.4**	**15.4**	**0.0**



Budget Highlights

Cal-MMET consists of one Captain, one Lieutenant, two Sergeants, nine Deputy Sheriffs, and two Office Assistant Specialists. Representatives from the Stockton and Tracy police departments, Drug Enforcement Administration, Homeland Security Investigations, District Attorney's Office, Probation Department, and the United States Postal Services Investigations participate in the METRO Task Force. Salaries and benefits for representatives from non-County agencies are assumed by their respective agency.

State funding for 2026-2027 is estimated at $975,000. An additional $433,643 will be transferred from asset forfeiture proceeds to support METRO Task Force operations.

High Intensity Drug Trafficking Areas Grant

The High Intensity Drug Trafficking Areas (HIDTA) Grant provides additional funding that can be applied to overtime and other operational expenses incurred by the Task Force.

The 2026-2027 Proposed Budget includes $89,707 in HIDTA funding for overtime and equipment expenses. Should additional funding become available, the Sheriff will return to the Board of Supervisors for approval.

Drug Enforcement Administration Marijuana Eradication/Suppression Program

The Drug Enforcement Administration (DEA) Marijuana Eradication/Suppression Program provides additional funding that can be applied to overtime and other operational expenses incurred by the Task Force. The 2026-2027 Proposed Budget includes $90,000 in DEA grant funding.

Aerial Surveillance Operations

The METRO Task Force provides aerial surveillance throughout San Joaquin County and surrounding areas in joint task force operations. Aerial surveillance allows for improved observation and provides an added layer of safety for law enforcement on the ground.

In 2024-2025, the Board approved the purchase of a new aircraft totaling $3,636,767 (B-24-501) to replace the preowned airplane, which the METRO Task Force had been utilizing since 2020. The new plane, equipped with a high-tech camera system, was put into operation November 2025. Integrating aviation programs associated with the new plane has required extensive training, onboarding, and workflow adjustments. This has created a temporary lag in deployments as teams adapt to a new process. The Sheriff's Office is working with the Purchasing Department to sell the existing aircraft in 2026-2027. Proceeds from the sale will partially offset the General Fund cost of the new aircraft.

The 2026-2027 Proposed Budget includes $130,552 for costs associated with the aircraft, including fuel, routine maintenance, hangar rent, and a Wi-Fi subscription. Additionally, the cost of an aircraft screen in the amount of $23,296 is also included, funded with State asset forfeiture proceeds.

Fund Balances

Anti-Drug Abuse – CRACNET Fund

The Anti-Drug Abuse Combined Rural and City Narcotic Enforcement Team Trust Fund (#81449) provides funding from State asset forfeiture proceeds to support the METRO Task Force. As of March 31, 2026, the fund balance was $562,011. The 2026-2027 Proposed Budget includes $433,643 in operating transfers in.

Supplemental Requests

Vehicle Operating Costs

Ongoing funding of $385,704 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department’s vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $385,704 to address this request.

Sheriff - Civil

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021635000

Department Overview

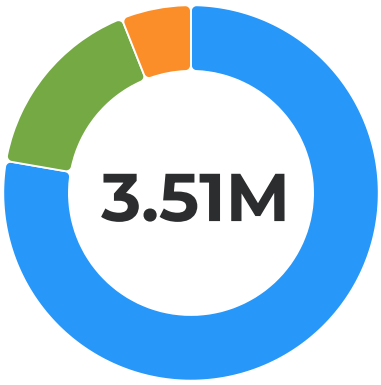
The Civil Division of the Sheriff's Office provides process and legal notice services for the courts. Other responsibilities include enforcing Writs of Possession (evictions) and Writs of Execution (money judgments) for the seizure and sale of property. The Division maintains trust funds for seizure of property, makes appropriate disbursements to litigants, and provides an accounting of all transactions to the County Auditor-Controller. Fees charged by the Civil Division are legislated by the State each January.

Please visit sjsheriff.org/civil-division for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $3,506,631 is an increase of $182,852 from the 2025-2026 Adopted Budget of $3,323,779, primarily due to an increase in fleet charges ($120,350) and salaries and benefits adjustments ($85,445), partially offset by a decrease in Cost Allocation Plan charges ($46,934).

FY27 Expenditures by Type



Salaries And Benefits	**$2,725,453**	77.72%
Services And Supplies	**$569,986**	16.25%
Centrally-Budgeted Expenses	**$211,192**	6.02%

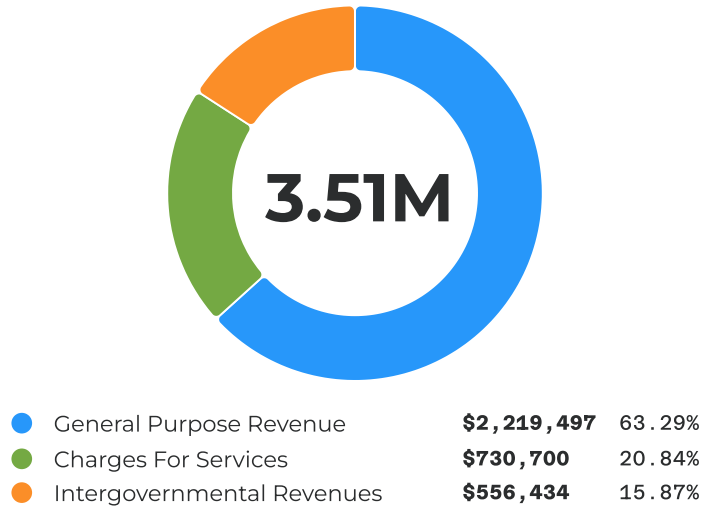
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$2,246,096	$2,243,140	$2,640,008	$2,725,453	3.24%
Services And Supplies	$319,243	$290,930	$419,487	$569,986	35.88%
Centrally-Budgeted Expenses	$161,662	$237,319	$264,284	$211,192	-20.09%
Capital Expenditures	$56,278	-	-	-	-
Total Expenditures	**$2,783,280**	**$2,771,390**	**$3,323,779**	**$3,506,631**	**5.50%**

Funding Summary

The 2026-2027 Proposed Budget consists of $2,219,497 in General Purpose Revenue, $730,700 in Civil Processing Fee revenue, and $556,434 in Proposition 172 Public Safety revenue.

FY27 Funding by Source



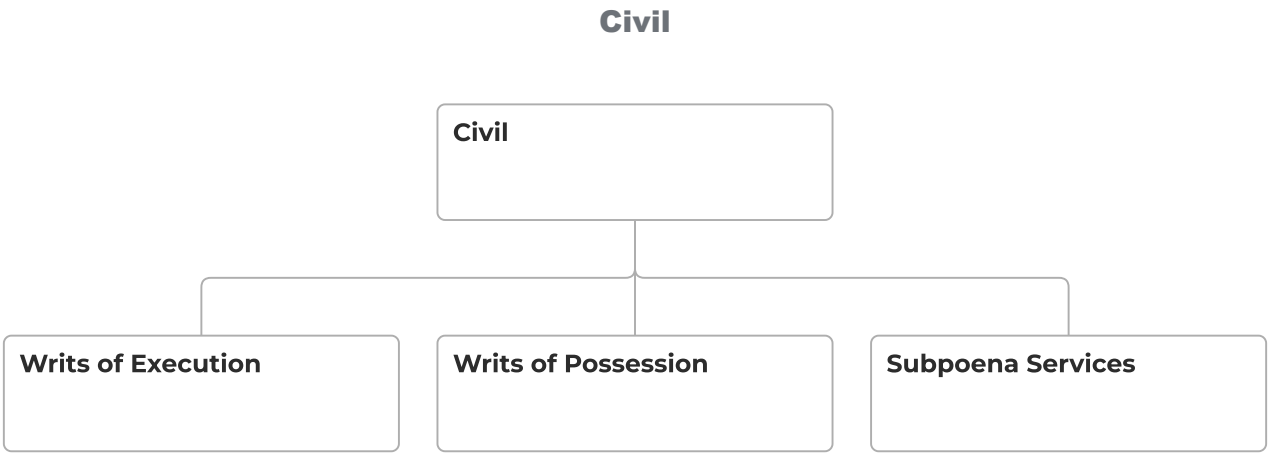
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$499,902	$509,246	$534,141	$556,434	4.17%
Charges For Services	$772,487	$915,759	$908,326	$730,700	-19.56%
Miscellaneous Revenues	$315	$10,216	-	-	-
General Purpose Revenue	$1,510,577	$1,336,169	$1,881,312	$2,219,497	17.98%
Total Revenues	**$2,783,280**	**$2,771,390**	**$3,323,779**	**$3,506,631**	**5.50%**

Personnel Summary

The 2026-2027 Proposed Budget includes a slight decrease in part-time help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	15.0	15.0	0.0
Temporary (FTE)	0.6	0.5	(0.1)
Position Total	**15.6**	**15.5**	**(0.1)**



Budget Highlights

The Civil Division transitioned to Teleosoft for its case management system software in 2019-2020. Since the inception of Teleosoft, the Division has worked with the vendor to make incremental improvements to the system, including the ability for the public to submit documents electronically, streamlined workflows, and added accounting functionality. The 2026-2027 Proposed Budget includes $50,512 in case management software subscription costs.

Fund Balances

Civil Process Fee Fund

A processing fee is assessed for each disbursement of money collected under a writ of attachment, execution, possession, or sale and must be kept in the Civil Process Fee General Fund Special Account (#11217) to supplement the cost of equipment, maintenance, and civil process operations. As of March 31, 2026, the fund balance was $72,846. A total of $100,193 of fund balance and estimated new revenue is designated for use in the 2026-2027 Proposed Budget.

Civil Automated Fee Fund

A portion of fees collected by the Civil Division is required to be placed in the Civil Automated Fee General Fund Special Account (#11218) for the purchase and maintenance of automated systems or other equipment supporting Civil Division functions. As of March 31, 2026, the fund balance was $110,815. A total of $150,519 of fund balance and estimated new revenue is designated for use in the 2026-2027 Proposed Budget.

Supplemental Requests

The Sheriff's Office requested additional funding of $156,302 for the following:

Rent Expense - New Building 400 E. Main Street

One-time funding of $35,952 was requested to support rental expenses for Civil's new office space located at 400 E. Main Street in downtown Stockton. On February 25, 2025, the Board approved a lease agreement for the Sheriff's Office to occupy 4,841 square feet of space on the seventh floor of the building (B-25-90) for the Public Administrator and Civil divisions. In July 2025, the Civil and Public Administrator divisions relocated to downtown Stockton to provide

more efficiency as many of the Divisions' responsibilities involve court proceedings, court appearances, and meetings with County Counsel. Monthly rental costs are $9,328 in 2026-2027, of which 75% is paid by the Civil Division and 25% is paid by the Public Administrator Division. $48,000 is included in the 2026-2027 Proposed Budget for rent with a remaining balance of $35,952 requested in supplemental funding for Civil. It is anticipated by fiscal year 2027-2028, the rent will be part of the Cost Allocation Plan.

Vehicle Operating Costs

Ongoing funding of $120,350 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department’s vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $156,302 to address these requests.

Sheriff - Communications

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021622000

Department Overview

The Communications Division of the Sheriff's Office is responsible for radio dispatching for Patrol, Animal Services and the Probation Department, and providing investigative support to field forces and allied agencies, including research and data entry access to various Criminal Justice Information Systems. The Communications Center handles all incoming phone traffic, both emergency and non-emergency.

The Communications Center is the Public Safety Answering Point (PSAP) for all emergency 911 calls originating in the unincorporated areas of the County. Emergency 911 calls from any phone outside a city limit are automatically routed to the Sheriff's Communications Center, with calls requiring emergency medical services and/or fire response forwarded to the appropriate agency. The Communications Center also serves as the alternate answering point for other PSAPs in the County during a crisis. The Communications Center is staffed 24 hours a day, 7 days per week.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,248,940 is an increase of $231,929 from the 2025-2026 Adopted Budget of $7,017,011, primarily due to salaries and benefits adjustments ($169,837) and an increase in maintenance for the 911 call system ($107,495), partially offset by a decrease in Workers' Compensation costs ($57,081).

FY27 Expenditures by Type



Salaries And Benefits	**$6,367,230**	87.84%
Centrally-Budgeted Expenses	**$651,704**	8.99%
Services And Supplies	**$230,006**	3.17%

Expenditures by Type

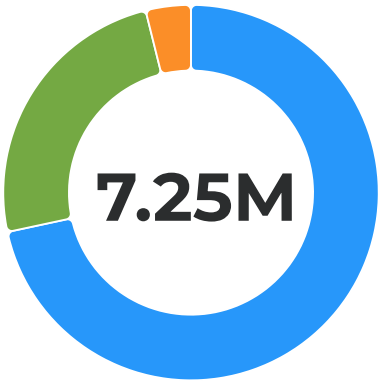
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,981,316	$5,444,192	$6,197,393	$6,367,230	2.74%
Services And Supplies	$111,007	$115,285	$176,499	$230,006	30.32%
Centrally-Budgeted Expenses	$442,541	$627,390	$643,119	$651,704	1.33%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Capital Expenditures	$60,000	-	-	-	-
Total Expenditures	**$5,594,864**	**$6,186,867**	**$7,017,011**	**$7,248,940**	**3.31%**

Funding Summary

The 2026-2027 Proposed Budget includes $5,042,028 in funding from Proposition 172 Public Safety revenue, $1,774,403 in General Purpose Revenue, and a cost reimbursement of $282,434 from the Probation Department for dispatching services and associated costs.

FY27 Funding by Source



Intergovernmental Revenues	**$5,192,103**	71.63%
General Purpose Revenue	**$1,774,403**	24.48%
Cost Reimbursements	**$282,434**	3.90%

Funding by Source

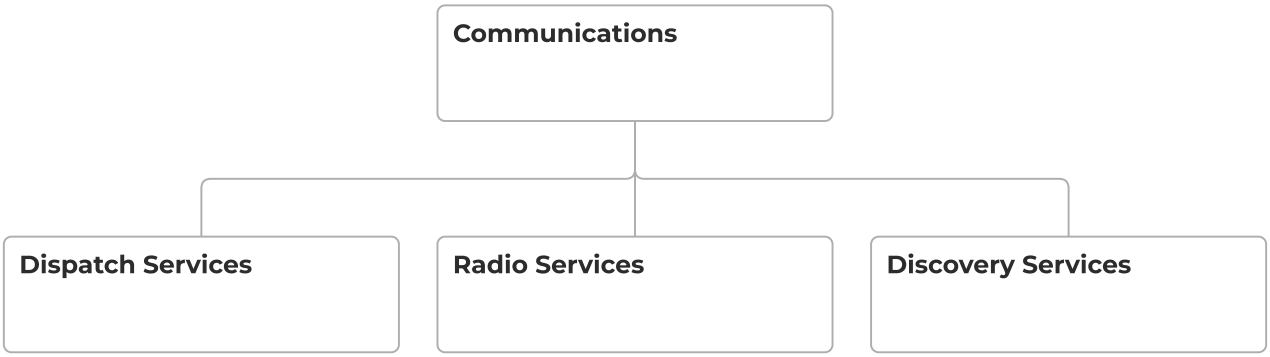
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$4,613,248	$4,687,786	$4,872,024	$5,192,103	6.57%
Cost Reimbursements	$267,122	$283,647	$282,434	$282,434	-
General Purpose Revenue	$714,494	$1,215,434	$1,862,553	$1,774,403	-4.73%
Total Revenues	**$5,594,864**	**$6,186,867**	**$7,017,011**	**$7,248,940**	**3.31%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	40.0	40.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**40.0**	**40.0**	**0.0**

Sheriff - Communications



Budget Highlights

The Sheriff's Office Communications Division provides dispatch services to unincorporated areas of the County, Mountain House and the Probation Department. Two Communications Dispatcher positions were added in 2022-2023 to accommodate the increased workload of dispatching for Probation. Additionally, the Sheriff's Information Technology staff maintains the Probation Department's mobile data computers (MDC). The 2026-2027 Proposed Budget includes a cost reimbursement of $282,434 from the Probation Department for dispatching services and associated costs.

The Communications Center is outfitted with a Vesta 911 (Vesta) system for receiving 911 emergency calls for the County. The Sheriff's Vesta system, purchased in 2019, is entering the seventh year of its operational term, which is beyond the five-year term limit for the State Office of Emergency Services (CalOES) to pay the vendor directly for the annual warranty. However, CalOES will reimburse agencies the cost of the warranty beyond the five-year term. The 2026-2027 Proposed Budget includes $107,495, with offsetting State revenues, for warranty costs associated with the Vesta system.

In May 2020, the Board of Supervisors approved the Recruitment and Retention Program (B-20-250), which approved a signing and referral bonus for the Communications Dispatcher series job classification. The Recruitment and Retention Program was extended through June 2026 (B-25-23). Since initiation of the Recruitment and Retention Program, 203 staff members have received hiring bonuses, with approximately 86% remaining employed at the Sheriff's Office. Prior to the end of fiscal year 2025-2026 , the Sheriff plans to request to extend the program through 2028. As of March 31, 2026, the Communications Dispatcher II series was staffed at 84%. The Division will continue to work closely with the Professional Standards Division to fill all vacancies.

Sheriff - Court Services

Patrick Withrow - Sheriff-Public Administrator

Budget Unit
#2021658000

Department Overview

The Sheriff's Office Court Services budget provides courtroom safety and security for the Superior Court at four locations, including Stockton, Lodi, Juvenile Justice (French Camp), and Manteca. Most costs incurred for court security operations are reimbursed from the Trial Court Security Special Revenue Fund.

Expenditures Summary

The 2026-2027 Proposed Budget of $17,703,484 is an increase of $1,276,816 from the 2025-2026 Adopted Budget of $16,426,668, primarily due to salaries and benefits adjustments ($1,204,839) and an increase in Cost Allocation Plan charges ($187,279), partially offset by a decrease in Workers' Compensation and Casualty insurance costs ($179,599).

FY27 Expenditures by Type



Salaries And Benefits	**$15,939,183**	90.03%
Centrally-Budgeted Expenses	**$1,316,571**	7.44%
Services And Supplies	**$447,730**	2.53%

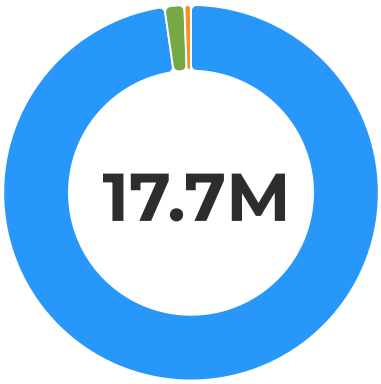
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$11,158,350	$12,833,157	$14,734,344	$15,939,183	8.18%
Services And Supplies	$247,435	$44,154	$438,321	$447,730	2.15%
Centrally-Budgeted Expenses	$1,232,682	$1,024,264	$1,254,003	$1,316,571	4.99%
Total Expenditures	**$12,638,467**	**$13,901,575**	**$16,426,668**	**$17,703,484**	**7.77%**

Funding Summary

The 2026-2027 Proposed Budget includes $17,301,299 in operating transfers in from the Trial Court Security Special Revenue Fund. General Purpose Revenue of $302,185 is included in the 2026-2027 Proposed Budget to cover Cost Allocation Plan charges that are not allowable under the Trial Court Funding Act.

FY27 Funding by Source



Transfers In	**$17,301,299**	97.73%
General Purpose Revenue	**$302,185**	1.71%
Charges For Services	**$100,000**	0.56%

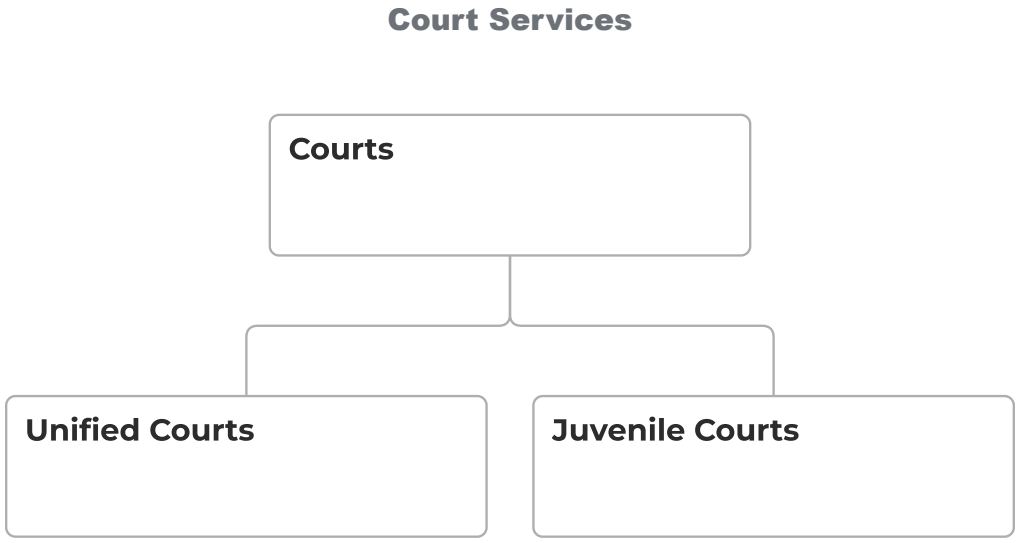
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$60,554	$73,460	$100,000	$100,000	-
Transfers In	$12,195,849	$13,526,014	$16,211,762	$17,301,299	6.72%
Cost Reimbursements	$14,423	$244,056	-	-	-
General Purpose Revenue	$367,641	$58,045	$114,906	$302,185	162.98%
Total Revenues	**$12,638,467**	**$13,901,575**	**$16,426,668**	**$17,703,484**	**7.77%**

Personnel Summary

The 2026-2027 Proposed Budget includes a slight decrease in part-time hours.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	54.0	54.0	0.0
Temporary (FTE)	4.5	4.3	(0.2)
Position Total	**58.5**	**58.3**	**(0.2)**



Budget Highlights

In 2025-2026, the Court Services Division created the Judicial Protection Terrorism Liaison Program Division. The primary mission of the program is to provide security and protection to San Joaquin County judiciary members at multiple locations while executing their duties. In 2026-2027, the Division will focus on training, performing threat assessments, and conducting risk analysis. The 2026-2027 Proposed Budget includes $15,000 in funding for the Division's training costs.

In 2024-2025, the Sheriff's Office entered into a five-year agreement with AXON to equip sworn staff with new body-worn cameras and tasers (B-24-587). The 2026-2027 Proposed Budget includes $357,036 in funding, which represents the portion of the costs attributable to Court Services staff.

Fund Balances

Trial Court Security Fund

Court Services activities are funded from the Trial Court Security Special Revenue Fund (#20107), which receives State sales tax revenue as part of the Public Safety Realignment Act. Annual revenue has averaged approximately $12 million over the last three fiscal years. As of March 31, 2026, the fund balance was $8,753,265. A total of $17,301,299 in combined new revenue and fund balance is designated for use in the 2026-2027 Proposed Budget. The Department is projecting to significantly draw down the fund balance by the end of fiscal year 2026-2027 and is taking cost-saving measures, such as reallocating workforce to other divisions and holding positions vacant, and will continue to monitor the fund balance.

Sheriff - Custody and Work Programs

Patrick Withrow - Sheriff-Public Administrator

Budget Units

#2022600000, 2022620000

Department Overview

The Custody Division of the Sheriff's Office provides for the secure detention of adults awaiting criminal trial or incarceration by the courts in the County Jail. Responsibilities include: operations of the Jail Core, South Jail, and Honor Farm facilities; in-custody transportation to court and for medical treatment; and oversight of inmate programs, including Community Corps (C-Corps). Central Services operations include responsibility for inmate property, laundry, grounds, mailroom, and warehouse.

The Sheriff's Work Programs budget includes programs that provide alternatives to incarceration for eligible individuals who have been sentenced by the Court. These programs are an effective means of reducing overcrowding in the County Jail. The programs include the Alternative Work Program, Electronic Monitoring Program, Electronic Monitoring Work Program, and Alcohol Monitoring Program.

The Alternative to Work Program (AWP) allows participants to serve two to five days per week in community service in lieu of serving time in custody.

The Electronic Monitoring Program (EMP) is available for qualified participants with medical or physical restrictions, which allows participants to seek medical care independently. Participants are equipped with a Global Positioning System (GPS) ankle bracelet for monitoring that allows the Sheriff's Work Programs staff to ensure program participants adhere to program rules and regulations.

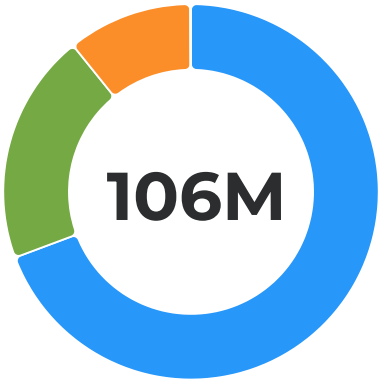
The Electronic Monitoring Work Program (EMWP) allows both employed and unemployed participants to work or attend school at an approved site and offers an alternative to home detention monitoring which provides a benefit to the participant and the community.

The Alcohol Monitoring Program uses an electronic monitor, in conjunction with other release programs, to measure skin alcohol levels continuously for those whose participation is dependent on abstaining from alcohol.

Expenditures Summary

The 2026-2027 Proposed Budget of $106,274,260 is an increase of $9,006,071 from the 2025-2026 Adopted Budget of $97,268,189, primarily due to an increase in Cost Allocation Plan charges ($5,496,971), salaries and benefits adjustments ($1,665,354), and increases in Casualty insurance costs ($751,927), food service charges ($563,378), and data processing charges ($554,282), partially offset by a decrease in Workers' Compensation costs ($655,428).

FY27 Expenditures by Type



Salaries And Benefits	**$73,664,823**	69.32%
Centrally-Budgeted Expenses	**$21,128,811**	19.88%
Services And Supplies	**$11,408,785**	10.74%
Other Charges	**$71,841**	0.07%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$64,542,333	$68,648,327	$72,157,448	$73,664,823	2.09%
Services And Supplies	$10,574,184	$10,910,167	$10,534,927	$11,408,785	8.29%
Centrally-Budgeted Expenses	$8,495,154	$12,027,013	$14,503,973	$21,128,811	45.68%
Other Charges	$71,841	$71,841	$71,841	$71,841	-
Capital Expenditures	$96,813	$276,809	-	-	-
Total Expenditures	**$83,780,326**	**$91,934,157**	**$97,268,189**	**$106,274,260**	**9.26%**

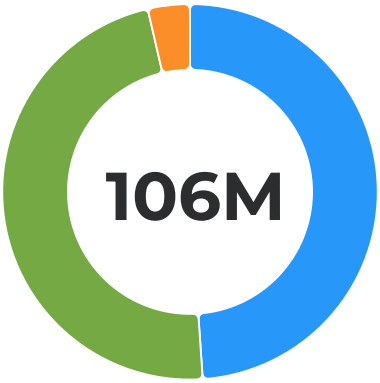
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sheriff-Custody	$82,359,720	$90,423,630	$95,809,936	$104,789,379	9.37%
Sheriff-Work Program	$1,420,606	$1,510,526	$1,458,253	$1,484,881	1.83%
Total Expenditures	**$83,780,326**	**$91,934,157**	**$97,268,189**	**$106,274,260**	**9.26%**

Funding Summary

The 2026-2027 Proposed Budget includes $51,993,319 in General Purpose Revenue, $48,193,395 in Proposition 172 Public Safety revenue, $3,829,318 in operating transfers in from the Inmate Welfare Fund, and $1,704,238 in State funding.

FY27 Funding by Source



●	General Purpose Revenue	**$51,993,319**	48.92%
●	Intergovernmental Revenues	**$50,435,980**	47.46%
●	Transfers In	**$3,837,361**	3.61%
●	Charges For Services	**$4,400**	0.00%
●	Miscellaneous Revenues	**$3,200**	0.00%

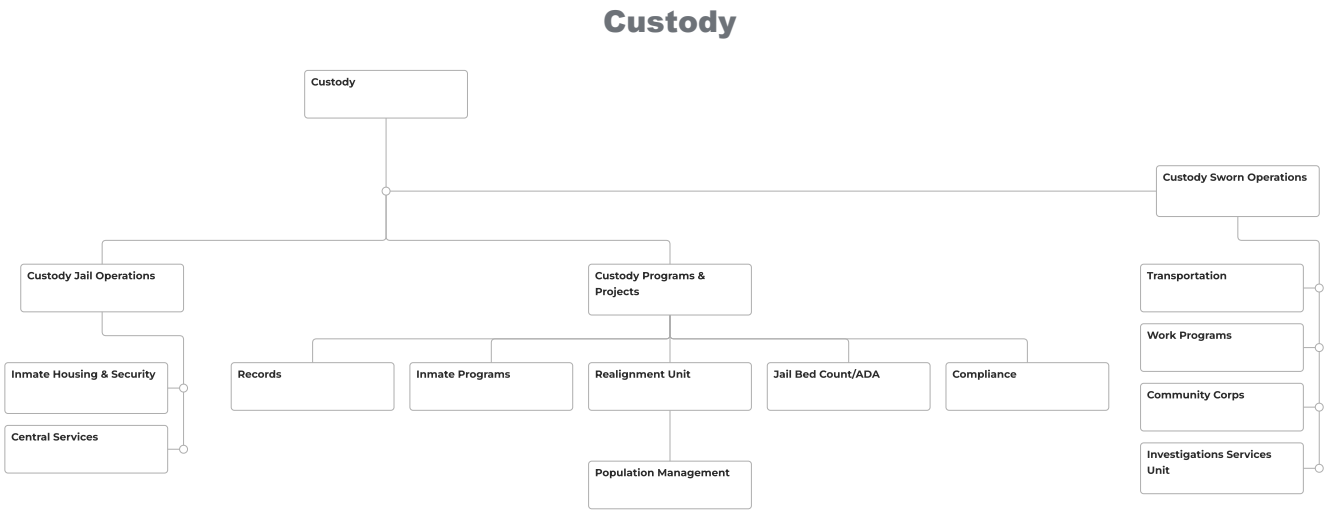
Funding by Source

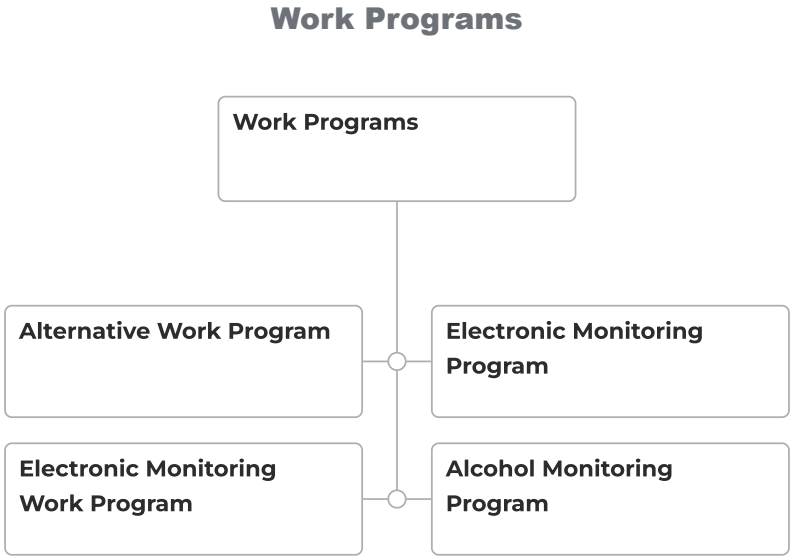
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$47,004,138	$47,750,000	$50,049,179	$50,435,980	0.77%
Charges For Services	$33,507	$33,222	$4,400	$4,400	-
Miscellaneous Revenues	$7,566	$25,837	$3,200	$3,200	-
Transfers In	$1,641,837	$1,799,732	$3,780,458	$3,837,361	1.51%
General Purpose Revenue	$35,093,279	$42,325,366	$43,430,952	$51,993,319	19.71%
Total Revenues	**$83,780,326**	**$91,934,157**	**$97,268,189**	**$106,274,260**	**9.26%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of one vacant Correctional Officer position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	342.0	341.0	(1.0)
Temporary (FTE)	2.0	2.0	0.0
Position Total	**344.0**	**343.0**	**(1.0)**





Budget Highlights

Custody

The 2026-2027 Proposed Budget includes $595,761 in funding for body-worn cameras, tasers, and virtual reality training and equipment.

Investigative Services Unit

The Investigative Services Unit (ISU) is responsible for investigating crimes that occur within the County's four jail facilities, which include the Honor Farm and the new jail facility which was opened in 2025-2026. The Unit investigates narcotics, weapons, assault crimes, as well as homicides and criminal gang activity that have increased as a result of the introduction of State inmates into the County Jail.

Additional equipment for the Custody Division and equipment for the ISU is included in the COPS Custody Proposed Budget (#2021657000).

Work Programs

The Work Programs Unit comprises one Correctional Sergeant, one Deputy Sheriff, and seven Work Program Specialists to administer the Alternative to Work, Electronic Monitoring, and Electronic Monitoring Work programs. Each program assists in managing the jail population and allows improved management of low-risk inmates. The 2026-2027 Proposed Budget includes $21,000 for GPS tracking services, equipment rental, and offsite alcohol monitoring for clients.

Fund Balances

Proposition 69 DNA Identification Fund

The Proposition 69 DNA Identification Special Revenue Fund (#20737) receives funding from assessments on certain criminal fines and is used to support DNA sample collection and related activities. Fund balance as of March 31, 2026, was $1,839,164. The 2026-2027 Proposed Budget includes operating transfers in of $8,043 to support the Sheriff's Office Custody Division. The fund is further discussed in the District Attorney Family Justice/Victim Assistance Centers (#2020204000/2020205000) narrative.

Inmate Welfare Fund

The Inmate Welfare General Fund Special Account (#11212) receives funding from certain inmate operations which are then dedicated to programs benefiting the inmate population. Fund balance as of March 31, 2026, was $9,604,981. The 2026-2027 Proposed Budget includes operating transfers in of $3,829,318 to support position costs in the Custody Division.

Supplemental Requests

The Sheriff's Office requested additional funding of $1,609,853 for the following:

Assembly Bill (AB) 1869 Revenue Shortfall

Ongoing funding of $986,237 was requested to assist with the loss of revenue from AB 1869, which took effect on July 1, 2021 and prevented Sheriff's Offices from charging administrative fees for alternative to incarceration programs. The revenue loss was temporarily backfilled by the State for fiscal years 2021-2022 through 2025-2026. The Sheriff's Office previously received $84,463 and $901,774 for the Custody and Work Programs divisions, respectively.

Inmate Food Service Increase

Ongoing funding of $563,378 was requested due to a 4% cost increase in the inmate food service contract based on the annual Consumer Price Index.

Vehicle Operating Costs

Ongoing funding of $60,238 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the department's vehicle assets. $50,235 was requested for the Custody division and $10,003 was requested for Work Programs.

The 2026-2027 Proposed Budget has been augmented by $1,609,853 to address these requests.

Sheriff - Detectives

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021626000

Department Overview

The Detectives Division provides law enforcement investigative services in the unincorporated areas of the County, as well as technical evidence services to the Sheriff's Office and other agencies.

The following Units are primarily assigned to the Detective's budget:

- *Child Abuse and Sexual Assault Unit* – Investigates cases involving rape, sexual assaults, child/elder abuse, child neglect, molestation, abduction, and missing or runaway children. The Unit carries the responsibility for the application of Megan's Law, dealing with the identification and mandated registration of known sex offenders.

- *Persons Unit* – Investigates homicides, suspicious deaths, robberies, assaults, domestic violence, kidnappings, adult missing persons, officer-involved shooting incidents and protocol case investigations. The Unit also consists of the Joint Terrorism Task Force.

- *Property Unit* – Investigates burglary, property theft, identity theft, arson, and fraud.

- *Technical Services Unit* – Provides investigative support in the form of photographs, evidence collection and storage, fingerprinting of crime scenes and applicants, processing of blood and chemical evidence, processing of latent prints, and assistance to other law enforcement agencies.

- *Cold Case Unit* – Investigates cold case homicides, missing persons, sexual assault cases, special circumstance cases, and participates in the San Joaquin County Cold Case Task Force.

- *Hi-Tech Unit* – Investigates computer crimes involving child abuse, sexual assault, and performs forensic cellphone extraction and analysis.

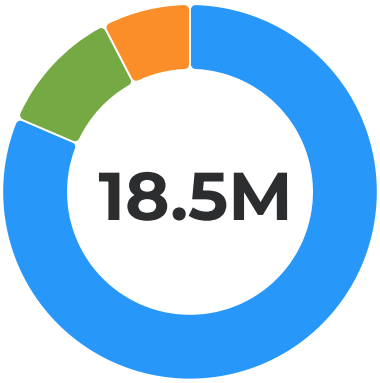
- *Jail Crimes Unit* – Investigates jail-related crimes requiring additional investigative time beyond the Custody Division's Investigative Services Unit.

- *Human Trafficking* – Investigates crimes involving Sexual and Labor trafficking. The Unit identifies suspected traffickers and victims that are being trafficked to rescue and reunite the victims back with their families or to a safe location. The Unit is part of the San Joaquin County Human Trafficking Task Force (ASALT).

Expenditures Summary

The 2026-2027 Proposed Budget of $18,505,370 is an increase of $1,377,456 from the 2025-2026 Adopted Budget of $17,127,914, primarily due to salaries and benefits adjustments ($767,478) and increases in Casualty insurance costs ($450,987) and fleet charges ($332,105), partially offset by a decrease in Workers' Compensation costs ($98,752).

FY27 Expenditures by Type



Salaries And Benefits	**$15,070,122**	81.44%
Centrally-Budgeted Expenses	**$2,025,745**	10.95%
Services And Supplies	**$1,409,503**	7.62%

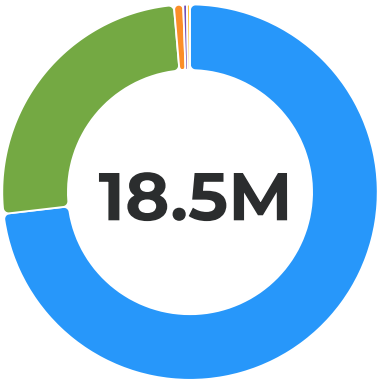
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$11,772,709	$13,526,671	$14,302,644	$15,070,122	5.37%
Services And Supplies	$993,451	$1,174,857	$1,181,295	$1,409,503	19.32%
Centrally-Budgeted Expenses	$1,158,608	$1,412,307	$1,643,975	$2,025,745	23.22%
Capital Expenditures	$361,848	$191,341	-	-	-
Total Expenditures	**$14,286,616**	**$16,305,176**	**$17,127,914**	**$18,505,370**	**8.04%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $13,535,657 in General Purpose Revenue and $4,709,406 in Proposition 172 Public Safety revenue.

FY27 Funding by Source



General Purpose Revenue	**$13,535,657**	73.14%
Intergovernmental Revenues	**$4,716,276**	25.49%
Cost Reimbursements	**$146,100**	0.79%
Charges For Services	**$60,000**	0.32%
Transfers In	**$47,337**	0.26%

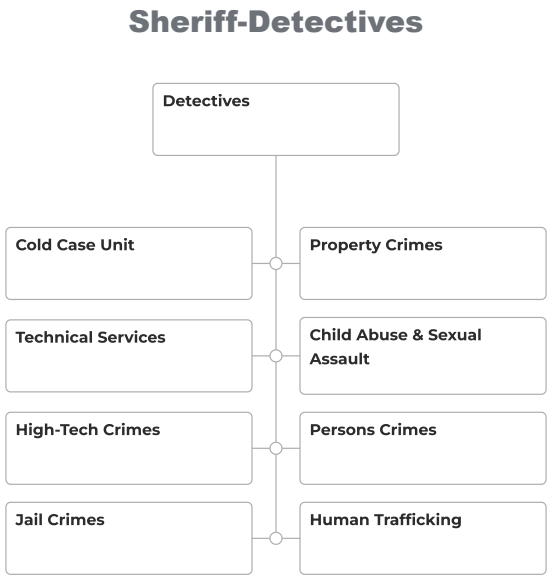
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$4,302,878	$4,308,037	$4,671,938	$4,716,276	0.95%
Charges For Services	$41,116	$54,846	$60,000	$60,000	-
Transfers In	-	$23,198	$23,400	$47,337	102.29%
Cost Reimbursements	$132,087	$130,000	$146,100	$146,100	-
General Purpose Revenue	$9,810,535	$11,789,096	$12,226,476	$13,535,657	10.71%
Total Revenues	**$14,286,616**	**$16,305,176**	**$17,127,914**	**$18,505,370**	**8.04%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	56.0	56.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**56.0**	**56.0**	**0.0**



Budget Highlights

Cold Case Unit

The Sheriff's Office participates in the San Joaquin County Cold Case Task Force and has spearheaded the development of a cold case matrix of data points, which is shared with all law enforcement agencies within the County. The Unit continues to make significant developments in decades-old cases by identifying DNA profiles and partnering with local, State, and Federal law enforcement agencies. During 2025-2026, the Unit was able to identify an

unidentified homicide victim from 1982 and can now use the victim's identity to produce new leads. The 2026-2027 Proposed Budget includes $88,000 for forensic services to continue progress in cases requiring forensic testing.

The 2026-2027 Proposed Budget includes $23,400 in Proposition 69 funds to continue working with outside laboratories to process degraded DNA samples that the Department of Justice is unable to process due to the quality of the samples.

Technical Services

The Technical Services Unit is responsible for responding to and processing crime scenes using photography, videography, and 3D imaging, as well as collecting biological evidence, gunshot residue, and latent fingerprints. The Unit also conducts laboratory testing such as weapons serial number restoration, rapid DNA, and spent casing analysis. The 2026-2027 Proposed Budget includes $23,937 for replacement cameras for field staff, funded by Proposition 69.

The 2026-2027 Proposed Budget also allows for continued operations for the Persons, Property, Child Abuse and Sexual Assault, Hi-Tech Crimes, and Jail Crimes Units. The Divisions will also continue to assign three detectives to participate in the Human Trafficking, Joint Terrorism, and Hi-Tech Crimes Task Forces.

Fund Balances

Proposition 69 DNA Identification Fund

The Proposition 69 DNA Identification Special Revenue Fund (#20737) receives funding from assessments on certain criminal fines and is used to support DNA sample collection and related activities. The fund balance as of March 31, 2026, was $1,839,164. The 2026-2027 Proposed Budget includes operating transfers of $47,337 in the Sheriff-Detectives budget. The fund is further discussed in the District Attorney Family Justice/Victim Assistance Centers (#2020204000/2020205000) narrative.

Supplemental Requests

Vehicle Operating Costs

The Sheriff's Office requested ongoing funding of $332,105 to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department’s vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $332,105 to address this request.

Sheriff - Local Community Corrections

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2022610000

Department Overview

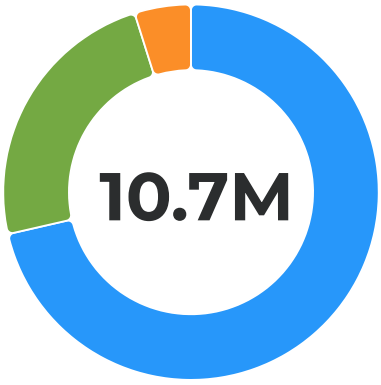
The 2011 Public Safety Realignment Act (also known as Assembly Bill (AB) 109) became effective on October 1, 2011. This legislation transferred responsibility for supervising specified lower-level inmates and parolees from the State to counties. Funding for AB 109 activities is provided to the Probation Department, the Sheriff's Office, and other agencies through the County budget. This narrative describes the Local Community Corrections services provided by the Sheriff's Office.

AB 109 requirements are implemented in each county through a Community Corrections Partnership (CCP) previously established by Senate Bill (SB) 678. The CCP develops a plan of implementation and oversight of the public safety realignment process.

Expenditures Summary

The 2026-2027 Proposed Budget of $10,732,104 is a decrease of $27,999 from the 2025-2026 Adopted Budget of $10,760,103, primarily due to a decrease in extra-help ($153,459), holiday pay ($80,000), and technology service costs ($75,083); partially offset by salaries and benefits adjustments ($230,996).

FY27 Expenditures by Type



Salaries And Benefits	**$7,664,045**	71.41%
Services And Supplies	**$2,546,611**	23.73%
Centrally-Budgeted Expenses	**$521,448**	4.86%

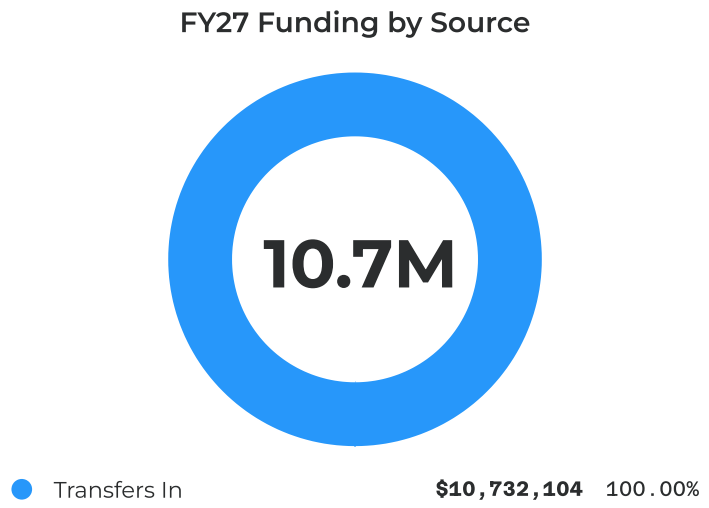
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$6,291,358	$6,732,920	$7,626,784	$7,664,045	0.49%
Services And Supplies	$922,757	$944,769	$2,649,893	$2,546,611	-3.90%
Centrally-Budgeted Expenses	$325,671	$397,220	$483,426	$521,448	7.87%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Capital Expenditures	-	$95,021	-	-	-
Total Expenditures	**$7,539,786**	**$8,169,930**	**$10,760,103**	**$10,732,104**	**-0.26%**

Funding Summary

The 2026-2027 Proposed Budget is fully funded by the Local Community Corrections Special Revenue Fund.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Miscellaneous Revenues	$3,000	-	-	-	-
Transfers In	$7,536,423	$8,169,930	$10,760,103	$10,732,104	-0.26%
Fund Balance	$363	-	-	-	-
Total Revenues	**$7,539,786**	**$8,169,930**	**$10,760,103**	**$10,732,104**	**-0.26%**

Personnel Summary

The 2026-2027 Proposed Budget includes the elimination of part-time staff.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	40.0	40.0	0.0
Temporary (FTE)	1.6	0.0	(1.6)
Position Total	**41.6**	**40.0**	**(1.6)**

Budget Highlights

The 2026-2027 Proposed Budget represents the anticipated allocation of AB 109 funding for 40 full-time Sheriff's Office positions to provide bailiff services, inmate housing, and other costs approved by the CCP.

Program and Services

For 2026-2027, the CCP Approved AB 109 funding of $10,732,104 to support the Sheriff's operation in the Sheriff's Local Community Corrections budget in five service need areas:

CCP Approved Continuing AB 109 Funding	
Service Area Need	**Cost**
Housing and Staffing Costs	$6,433,271
Inmate Programming	1,636,697
Alternatives to Incarceration	798,258
Bailiff Services	352,927
Program Support	1,510,951
Total	**$10,732,104**

Costs charged to CCP for jail food service, laundry, and household expenses are based on the actual portion of inmates classified as AB 109.

Fund Balances

Local Community Corrections Fund

As of March 31, 2026, the Local Community Corrections Special Revenue Fund (#20051) balance was $63,947,550 and is used to fund programs in several County agencies and the community (see Probation - Local Community Corrections (#2022702510)). The 2026-2027 Proposed Budget for the Sheriff includes $10,732,104 in operating transfers in from the fund.

Sheriff - Mountain House Police Services

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021615000

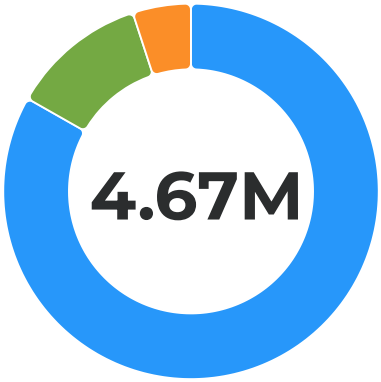
Department Overview

The Mountain House budget captures costs and reimbursements for the Sheriff's Office to provide contract law enforcement services to the City of Mountain House. Patrol services have been provided since 2004 through a Police Protection Services Agreement with costs fully reimbursed by Mountain House.

Expenditures Summary

The 2026-2027 Proposed Budget of $4,665,901 is an increase of $806,020 from the 2025-2026 Adopted Budget of $3,859,881, primarily due to the addition of two new Deputy Sheriff positions ($435,934), salaries and benefits adjustments ($139,180), and increases in vehicle operating costs ($140,533).

FY27 Expenditures by Type



Salaries And Benefits	**$3,882,697**	83.21%
Services And Supplies	**$549,360**	11.77%
Centrally-Budgeted Expenses	**$233,844**	5.01%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,965,351	$2,895,441	$3,307,583	$3,882,697	17.39%
Services And Supplies	$107,146	$157,915	$349,663	$549,360	57.11%
Centrally-Budgeted Expenses	$128,322	$146,067	$202,635	$233,844	15.40%
Capital Expenditures	$36,963	$60,037	-	-	-
Total Expenditures	**$2,237,783**	**$3,259,461**	**$3,859,881**	**$4,665,901**	**20.88%**

Funding Summary

The 2026-2027 Proposed Budget consists of $4,665,901 in funding from the City of Mountain House to fully reimburse the Sheriff's Office for services provided.

FY27 Funding by Source



Charges For Services **$4,665,901** 100.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$2,250,911	$2,374,101	$3,859,881	$4,665,901	20.88%
General Purpose Revenue	-$13,129	$885,360	-	-	-
Total Revenues	**$2,237,783**	**$3,259,461**	**$3,859,881**	**$4,665,901**	**20.88%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of two new Deputy Sheriff II positions.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	11.0	13.0	2.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**11.0**	**13.0**	**2.0**

Budget Highlights

The City of Mountain House was incorporated in July 2024. Subsequently, on January 14, 2025, the Board of Supervisors approved a Memorandum of Understanding (MOU) with the City of Mountain House to provide law enforcement services, which include, but are not limited to, investigations, traffic enforcement, and collision reporting (B-25-22). The MOU between the County and the City of Mountain House is scheduled to expire on June 30, 2029.

The 2026-2027 Proposed Budget includes a Lieutenant, Sergeant, and eleven Deputy Sheriffs. The Sheriff's Office will continue to provide law enforcement services and supervision of sworn staff, facilitate and maintain communications equipment, and provide information technology services. Additionally, the Sheriff will provide support services, which include dispatch services, animal control, records management, technical services, case management, and evidence room services.

Two Deputy Sheriff II positions are added to address officer safety concerns during high-risk situations. On several occasions, response times were delayed while Mountain House Deputies were required to wait for assistance. In those situations, the Sheriff's Office dispatches the nearest available Deputy. However, in the event a Deputy Sheriff is not available, the Unit has relied on the Tracy Police Department or the California Highway Patrol for assistance. The addition of two Deputy Sheriff II positions will help to improve response times when assistance is needed. Total position and ancillary costs are $489,104 for the two new positions, fully reimbursable by the City of Mountain House.

Sheriff - Operational Grants

Patrick Withrow - Sheriff-Public Administrator

Budget Units

#2021608000, 2021614170, 2021616000

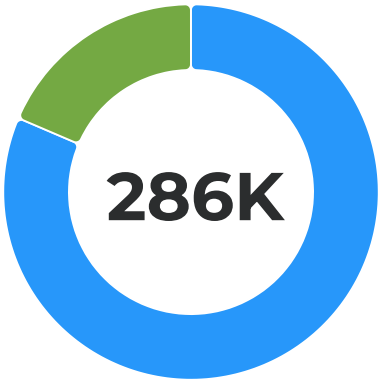
Department Overview

The Sheriff's Office receives various grants, which provide funding for specialized areas of law enforcement, including the Abandoned Watercraft, Off-Highway Enforcement, and the Port Security Grant Program.

Expenditures Summary

The 2026-2027 Proposed Budget of $285,734 is a decrease of $74,406 from the 2025-2026 Adopted Budget of $360,140, primarily due to a decrease in abandoned watercraft program costs due to a reduction in funding ($89,586).

FY27 Expenditures by Type



Services And Supplies	**$232,714**	81.44%
Salaries And Benefits	**$53,020**	18.56%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$54,758	$22,224	-	$53,020	-
Services And Supplies	$124,883	$201,439	$360,140	$232,714	-35.38%
Centrally-Budgeted Expenses	-	-$263	-	-	-
Capital Expenditures	$144,168	$20,388	-	-	-
Total Expenditures	**$323,809**	**$243,788**	**$360,140**	**$285,734**	**-20.66%**

Expenditures by Budget Unit

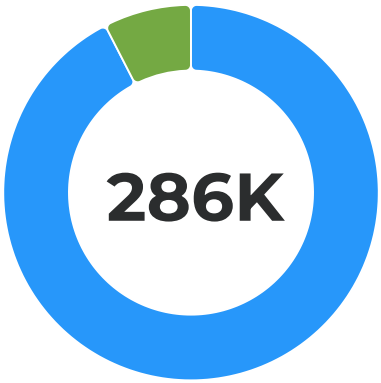
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sheriff-Abandoned Watercraft	$123,290	$197,399	$322,300	$232,714	-27.80%
Sheriff-Off Highway Enforcmnt	$56,351	$46,389	$37,840	$53,020	40.12%
Sheriff-Port Security Grant	$144,168	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Expenditures	**$323,809**	**$243,788**	**$360,140**	**$285,734**	**-20.66%**

Funding Summary

The 2026-2027 Proposed Budget includes $211,129 in State revenue for the Surrendered and Abandoned Vessel Exchange (SAVE) Grant program, $53,020 in State funding for off-highway vehicle enforcement, and $21,585 in cost reimbursements, which represents the General Fund match for the SAVE grant and is included in the Sheriff's Patrol budget (#2021620000). The Sheriff's Office was not awarded Port Security Grant Program funding for 2025-2026.

FY27 Funding by Source



Intergovernmental Revenues	**$264,149**	92.45%
Cost Reimbursements	**$21,585**	7.55%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$158,952	$95,106	$330,840	$264,149	-20.16%
Miscellaneous Revenues	$146,071	-	-	-	-
Cost Reimbursements	$47,130	$6,701	$29,300	$21,585	-26.33%
General Purpose Revenue	-$28,344	$141,980	-	-	-
Total Revenues	**$323,809**	**$243,788**	**$360,140**	**$285,734**	**-20.66%**

Budget Highlights

Abandoned Watercraft/Surrendered and Abandoned Vessel Exchange (SAVE) Grant

Since 2000, the Sheriff's Office has received a total of $1,781,987 in State grant funding for removal of abandoned watercraft from Delta waterways.

In February 2026, the Board of Supervisors accepted a new SAVE grant (B-26-81) in the amount of $65,850. This new grant award plus a 10% County match provides funding of $72,435 for removals through September 2027. A balance of $160,279 from the previous grant award and match is being re-budgeted to facilitate the purchasing process. This budget includes Net County Cost of $21,585, which represents the 10% County match, transferred through a cost reimbursement from the Sheriff's Patrol budget (#2021620000).

SAVE Grant	Award	Total with 10% County Match	2025-2026 Remaining Re-Budgeted
Grant Details			
January 2025	$150,000	$165,000	$160,279
February 2026	65,850	72,435	72,435
Total	**$215,850**	**$237,435**	**$232,714**

Off-Highway Enforcement Grant

The Sheriff's Office has historically received State grant monies to perform off-highway vehicle law enforcement, including funding for staff overtime, off-highway vehicles, equipment, and public education through attendance at many off-road enthusiast events.

During 2025-2026, the Sheriff's Office received a grant award from the California Department of Parks and Recreation Off-Highway Vehicle Division for $53,020 for the period January 1, 2026 through December 31, 2026 (B-25-677). This award, plus a match requirement of $17,674 funded by off-highway license fees (Fund #11211), provides for a total of $70,694 in program funding.

The 2026-2027 Proposed Budget includes $53,020 to utilize this grant award in 2026-2027, which will be exhausted by December 31, 2026. The Sheriff's Office will submit another grant application during 2026-2027 for calendar year 2027. If awarded, the Sheriff will return to the Board to accept the grant and adjust the budget as appropriate. If not, enforcement will continue on a limited basis.

Port Security Grant Program (PSGP)

Since September 11, 2001, the U.S. Congress has appropriated funding for competitive grants to U.S. seaports to finance the cost of enhancing national port security. The Federal Emergency Management Agency (FEMA) has made a portion of these funds available through the Port Security Grant Program. This program has provided funding for the purchase of equipment necessary to assist law enforcement in and around the Delta waterways. Since 2013, the Sheriff's Office has purchased a boat, a bomb robot, a SWAT vehicle, night-vision goggle systems, two underwater remotely operated vehicles (ROVs), and a 27-foot regional response vessel for the Sheriff's Boating Safety Unit.

The Sheriff's Office applied but was not awarded funding for 2025-2026. A request for funding was submitted for 2026-2027. If additional funding opportunities become available, the Sheriff will return to the Board to accept the grant and establish appropriations.

Fund Balances

Off Highway License Fee Fund

The Off Highway License Fee General Fund Special Account (#11211) is used to perform off-highway vehicle law enforcement. As of March 31, 2026, the fund balance was $168,882. The 2026-2027 Proposed Budget does not include transfers from this fund. However, $17,674 is committed in order to match the re-budgeted grant award of $53,020.

Sheriff - Patrol

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021620000

Department Overview

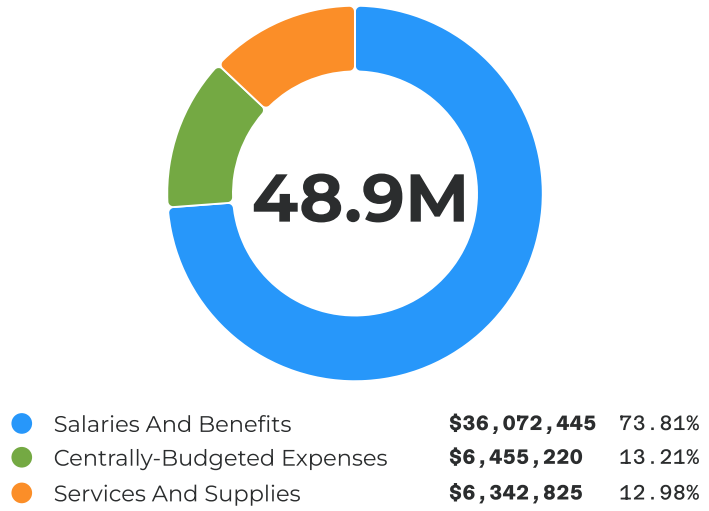
The Patrol Division of the Sheriff's Office provides law enforcement services in the unincorporated areas of the County. The Deputy Sheriffs assigned to Patrol work on one of eight Patrol teams allocated to provide overlapping shift coverage throughout the County based upon eight geographical beat areas. Deputies respond to calls for service and engage in proactive law enforcement designed to enhance public safety and reduce criminal activity.

The Division also maintains a Critical Incident Management Team covering Special Weapons and Tactics (SWAT), Explosive Ordnance Disposal (EOD) Team, Hostage Negotiations Team (HNT), Mobile Field Forces (MFF), and Unmanned Aircraft System (UAS). Teams are managed within the Patrol Division, but members may be assigned to other divisions. Citizen volunteer units such as the Sheriff's Team of Active Retired Seniors (STARS) complement Division operations.

Expenditures Summary

The 2026-2027 Proposed Budget of $48,870,490 is an increase of $2,749,391 from the 2025-2026 Adopted Budget of $46,121,099, primarily due to an increase in Casualty insurance costs ($1,330,170), salaries and benefits adjustments ($928,644), and an increase in fleet charges ($738,305), partially offset by a decrease in Workers' Compensation costs ($249,271).

FY27 Expenditures by Type



Expenditures by Type

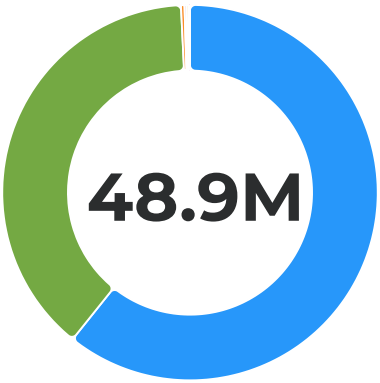
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$31,138,103	$34,225,678	$35,143,801	$36,072,445	2.64%
Services And Supplies	$4,594,570	$5,135,148	$5,794,608	$6,342,825	9.46%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Centrally-Budgeted Expenses	$4,516,516	$5,067,833	$5,182,690	$6,455,220	24.55%
Capital Expenditures	$513,592	$297,427	-	-	-
Total Expenditures	**$40,762,781**	**$44,726,087**	**$46,121,099**	**$48,870,490**	**5.96%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $29,687,249 in General Purpose Revenue and $18,269,408 in Proposition 172 Public Safety revenue.

FY27 Funding by Source



General Purpose Revenue	**$29,687,249**	60.75%
Intergovernmental Revenues	**$18,808,969**	38.49%
Fines, Forfeitures, Penalties	**$143,400**	0.29%
Cost Reimbursements	**$89,926**	0.18%
Charges For Services	**$82,255**	0.17%
Transfers In	**$48,000**	0.10%
Miscellaneous Revenues	**$8,937**	0.02%
Licenses, Permits, Franchises	**$1,754**	0.00%

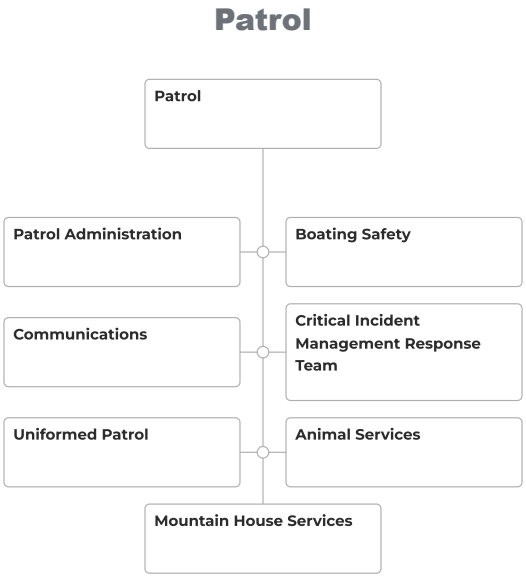
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$1,535	$1,206	$1,754	$1,754	-
Fines, Forfeitures, Penalties	$121,859	$99,920	$105,400	$143,400	36.05%
Intergovernmental Revenues	$17,157,163	$17,291,924	$18,082,022	$18,808,969	4.02%
Charges For Services	$273,995	$151,918	$144,899	$82,255	-43.23%
Miscellaneous Revenues	$2,283	$997	$8,937	$8,937	-
Transfers In	$96,338	$73,445	$48,000	$48,000	-
Cost Reimbursements	$78,041	$76,127	$89,926	$89,926	-
General Purpose Revenue	$23,031,567	$27,030,550	$27,640,161	$29,687,249	7.41%
Total Revenues	**$40,762,781**	**$44,726,087**	**$46,121,099**	**$48,870,490**	**5.96%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	122.0	122.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**122.0**	**122.0**	**0.0**



Budget Highlights

The 2026-2027 Sheriff's Patrol budget provides funding for the salaries, benefits, and operational costs for the Patrol Division and special teams. Law enforcement equipment needs for special teams within the Patrol Division are augmented by the COPS-Patrol Proposed Budget (#2021655000).

Patrol

The 2026-2027 Proposed Budget includes $1,328,229 in funding for body-worn cameras, tasers, and in-dash cameras for patrol vehicles.

Special Weapons and Tactics (SWAT)

The Sheriff’s Office SWAT Team is responsible for serving search warrants, conducting parole and probation searches, assisting the Mobile Field Forces team, and responding to critical incidents beyond the capabilities of Patrol teams. The SWAT Team also participates in nonenforcement situations such as: presentations, providing training to all staff; and community events. During 2024-2025, SWAT conducted 95 operations and 46 operations by midyear 2025-2026.

A total of $51,574 is included in the COPS Patrol 2026-2027 Proposed Budget for sniper rifles and to maintain the Team's existing equipment.

In 2025-2026, the Sheriff's Office received a total of $438,273 for the purchase of a new armored vehicle (B-25-534) allocated from 2024-2025 year end savings. The SWAT Team has conducted between 80 and 100 operations annually, with the number of operations continuing to increase.

Explosive Ordnance Disposal (EOD)

The EOD Team is responsible for calls for service that involve suspicious packages, explosive incidents, illegal firework sales, and arson investigations. Additionally, the Team assists with SWAT missions, intelligence gathering, and reconstructing explosions post-blast for investigative purposes. During 2025, the EOD Team responded to 92 calls for service.

A total of $134,841 is included in the COPS Patrol 2026-2027 Proposed Budget for protective vest and helmets, safety equipment, and training. Also included is x-ray equipment that will provide advanced imaging capabilities for improving operational safety.

Unmanned Aircraft Systems (UAS)

The UAS Unit is responsible for responding to calls for service where aerial photography or video is needed. The UAS Unit provides assistance with search and rescue missions and also provides investigative assistance by documenting crime scenes from an aerial view to supplement ground level photographs and provide prospective.

Currently, the Sheriff's Office has 22 certified UAS pilots; 8 of which are assigned to the Patrol Division. Pilots are licensed through the Federal Aviation Administration (FAA) and require recertification every two years. During 2025, the Unit flew 385 missions.

A total of $74,178 is included in the COPS Patrol 2026-2027 Proposed Budget for new drones and drone maintenance.

Fund Balances

Abandoned Vehicle Fund

The Abandoned Vehicle Abatement General Fund Special Account (#11229) receives funding from vehicle-related violations. Fund balance as of March 31, 2026, was $1,074,876. The 2026-2027 Proposed Budget includes operating transfers in of $48,000 to support Patrol operations.

Supplemental Requests

Vehicle Operating Costs

The Sheriff's Office requested ongoing funding of $738,305 to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department’s vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $738,305 to address this request.

Sheriff - Public Administrator

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2025700000

Department Overview

The Public Administrator is mandated under California law to take charge of estates when no other person qualifies. This includes the administration of estates when an executor is not able to serve, and where no person having priority of appointment over the Public Administrator can be, or is willing to be, appointed as administrator.

Staff participate in a full range of activities established by the California Probate Code. Responsibilities include locating and determining heirs; marshaling, protecting, and liquidating assets as required; making funeral arrangements; paying estate debts; managing and selling real and personal property; clearing tax obligations of estates; preparing estate financial reports; distributing residuals to those entitled; and coordinating casework with County Counsel, the courts, and other agencies.

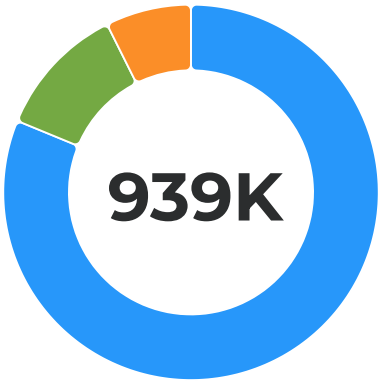
In some cases, the Public Administrator serves to administer the estate to its conclusion; in others, the Public Administrator serves as caretaker until the family is located, and then refers the case to the family for completion.

Please visit sjsheriff.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $939,408 is a decrease of $44,646 from the 2025-2026 Adopted Budget of $984,054, primarily due to a decrease in casualty insurance costs ($49,292) and Cost Allocation Plan charges ($40,091), partially offset by an increase in office rental costs ($27,984).

FY27 Expenditures by Type



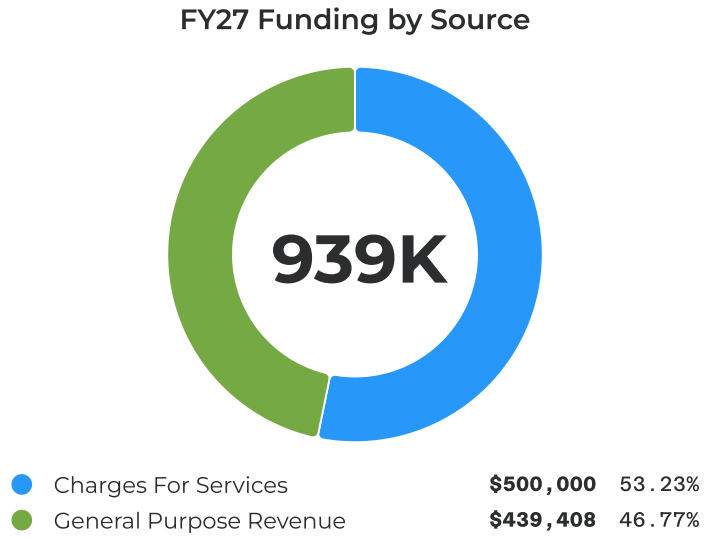
Salaries And Benefits	**$762,964**	81.22%
Centrally-Budgeted Expenses	**$107,212**	11.41%
Services And Supplies	**$69,232**	7.37%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$605,815	$701,476	$754,896	$762,964	1.07%
Services And Supplies	$28,591	$24,136	$41,911	$69,232	65.19%
Centrally-Budgeted Expenses	$94,496	$86,801	$187,247	$107,212	-42.74%
Total Expenditures	**$728,902**	**$812,414**	**$984,054**	**$939,408**	**-4.54%**

Funding Summary

The 2026-2027 Proposed Budget includes $500,000 in estimated Estate Fees Revenue and $439,408 in General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$334,354	$383,340	$500,000	$500,000	-
General Purpose Revenue	$394,548	$429,074	$484,054	$439,408	-9.22%
Total Revenues	**$728,902**	**$812,414**	**$984,054**	**$939,408**	**-4.54%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	5.0	5.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**5.0**	**5.0**	**0.0**

Public Administrator



Budget Highlights

The California Probate Code mandates annual certification by the California State Association of Public Administrators, Public Guardians, and Public Conservators (CAPAPGPC) for any staff member of the Public Administrator that makes case-related decisions and visits or assesses clients. The 2026-2027 Proposed Budget includes funding totaling $7,028 to maintain certification and training for Public Administrator staff members.

Supplemental Requests

The Sheriff's Office requested additional funding of $37,992 for the following:

Rent Expense – New Building 400 E. Main Street

One-time funding of $27,984 was requested to support rental expenses for the Public Administrator's new office space located at 400 E. Main Street in downtown Stockton. On February 25, 2025, the Board approved a lease agreement for the Sheriff's Office to occupy 4,841 square feet of space on the seventh floor of the building (B-25-90) for the Public Administrator and Civil divisions. In July 2025, the Civil and Public Administrator divisions relocated to downtown Stockton to provide more efficiency as many of the Divisions' responsibilities involve court proceedings, court appearances, and meetings with County Counsel. Monthly rental costs are $9,328 in 2026-2027, of which 75% is paid by the Civil Division and 25% is paid by the Public Administrator division. It is anticipated by fiscal year 2027-2028, the rent will be part of the Cost Allocation Plan.

Vehicle Operating Costs

Ongoing funding of $10,008 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the Department’s vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $37,992 to address these requests.

Sheriff - Records

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021628000

Department Overview

The Records Division of the Sheriff's Office performs specialized criminal and jail inmate recordkeeping functions. The Division consists of two primary areas:

Criminal Records

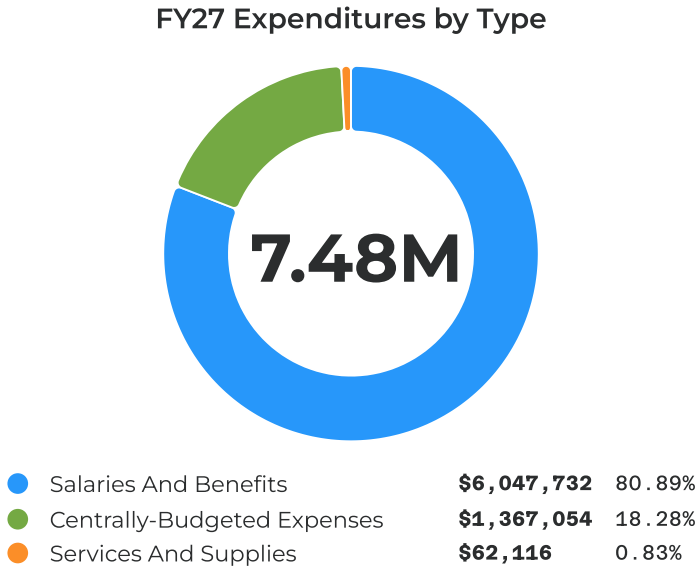
Functions involve processing, maintenance, and dissemination of law enforcement records such as crime reports, citations, warrants, subpoenas, restraining orders, and court-ordered records expungement, as well as maintenance of databases used for inquiry and submission of crime statistics to State and Federal agencies.

Custody Records

Maintains and updates records related to inmates in custody, including court appearances, sentences, court orders, bail bonds, bookings, citations, and releases. Also provides customer assistance to the public regarding inmate and custodial operational procedures.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,476,902 is an increase of $333,469 from the 2025-2026 Adopted Budget of $7,143,433, primarily due to an increase in casualty insurance costs ($290,697) and data processing charges ($123,225).



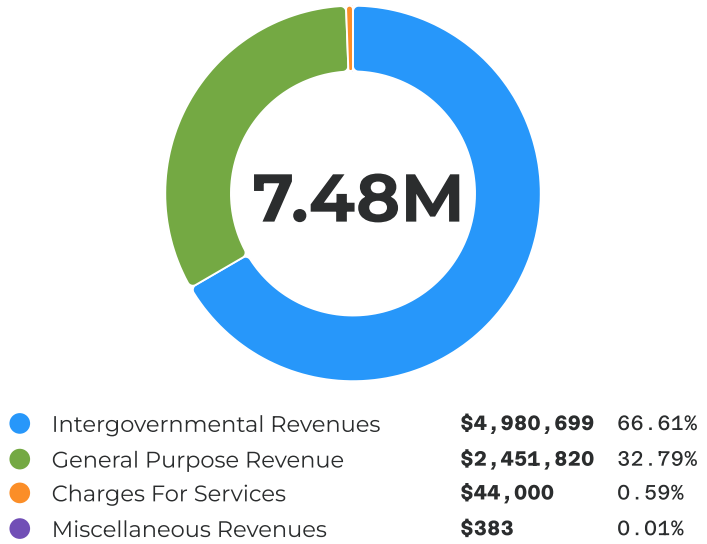
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,711,412	$5,566,868	$6,073,681	$6,047,732	-0.43%
Services And Supplies	$61,847	$71,365	$87,116	$62,116	-28.70%
Centrally-Budgeted Expenses	$575,018	$805,456	$982,636	$1,367,054	39.12%
Total Expenditures	**$5,348,276**	**$6,443,690**	**$7,143,433**	**$7,476,902**	**4.67%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,975,957 in Proposition 172 Public Safety revenue and $2,451,820 in General Purpose Revenue.

FY27 Funding by Source



Funding by Source

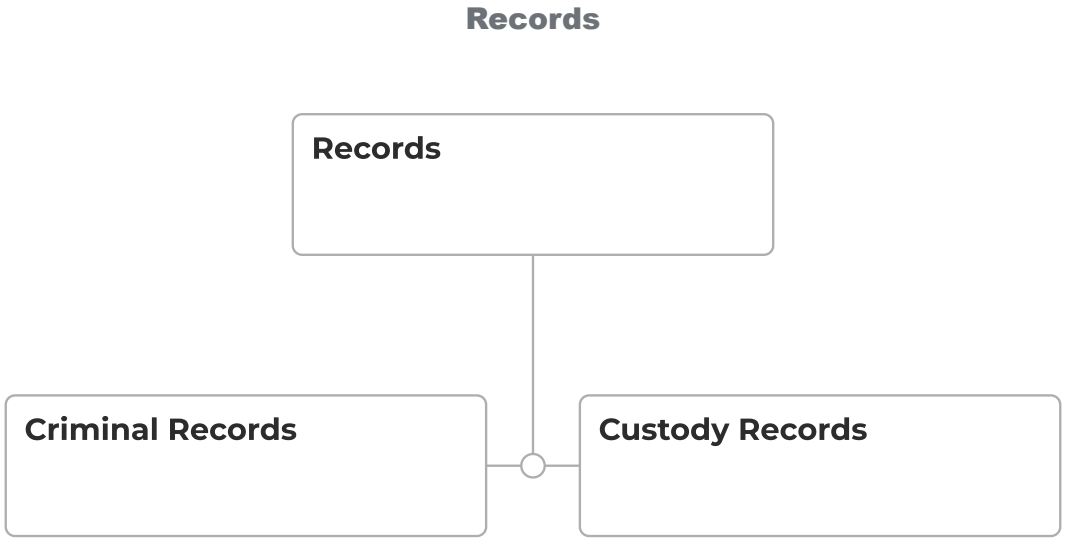
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$4,477,659	$4,556,631	$4,781,342	$4,980,699	4.17%
Charges For Services	$57,583	$56,095	$44,000	$44,000	-
Miscellaneous Revenues	$1	-	$383	$383	-
General Purpose Revenue	$813,033	$1,830,964	$2,317,708	$2,451,820	5.79%
Total Revenues	**$5,348,276**	**$6,443,690**	**$7,143,433**	**$7,476,902**	**4.67%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	54.0	54.0	0.0

Temporary (FTE)	1.5	1.5	0.0
Position Total	**55.5**	**55.5**	**0.0**



Budget Highlights

During 2023-2024, the Information Systems Division (ISD) initiated a competitive procurement process for selecting a new vendor to upgrade and replace the Local Warrant System (LAWS). Phase I of the project, which primarily focused on search warrants, went live in August 2024. Phase II, which primarily focuses on arrest warrants, is projected to go live by the end of fiscal year 2025-2026 and will impact Records Division operations while legacy infrastructure is retired and replaced with a cloud-hosted system. Records staff will continue to undergo training in 2026-2027 and work to streamline workflows between the Sheriff's Office, the Courts, and outside law enforcement partners in the new warrant system.

Sheriff - Special Fund Programs

Patrick Withrow - Sheriff-Public Administrator

Budget Units

#2021606000, 2021607000, 2021610000, 2021627000

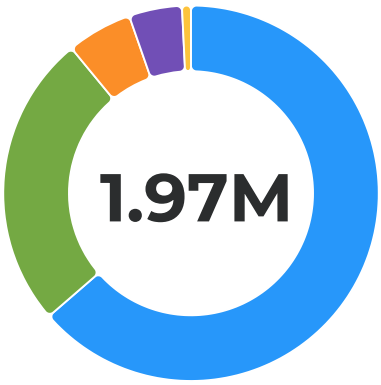
Department Overview

The Sheriff's Office receives asset forfeiture funds from both the State and Federal governments as the result of narcotics-related arrests. In addition, vehicle registration fees provide funding for the Automated Fingerprint Identification (ID) Program and the Auto Theft Task Force. The Special Fund Programs discussion includes the following budget units: State Narcotics Enforcement, Federal Narcotics Enforcement, Automated Fingerprint ID, and Auto Theft Task Force.

Expenditures Summary

The 2026-2027 Proposed Budget of $1,969,709 represents a decrease of $29,616 from the 2025-2026 Adopted Budget of $1,999,325, primarily due to a decrease in maintenance and service contract costs ($48,395) and the elimination of extra-help costs ($47,894), partially offset by an increase in narcotics investigation costs ($70,000) and software costs ($66,190).

FY27 Expenditures by Type



Services And Supplies	**$1,253,603**	63.64%
Capital Expenditures	**$500,000**	25.38%
Salaries And Benefits	**$111,083**	5.64%
Transfers Out	**$90,000**	4.57%
Centrally-Budgeted Expenses	**$15,023**	0.76%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$97,535	$105,395	$157,368	$111,083	-29.41%
Services And Supplies	$892,776	$1,015,956	$1,217,654	$1,253,603	2.95%
Centrally-Budgeted Expenses	$11,691	$15,877	$15,823	$15,023	-5.06%
Capital Expenditures	$492,626	$595,812	$518,480	$500,000	-3.56%
Transfers Out	$90,000	$90,000	$90,000	$90,000	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Expenditures	**$1,584,627**	**$1,823,040**	**$1,999,325**	**$1,969,709**	**-1.48%**

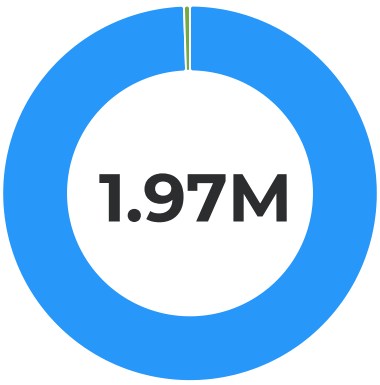
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sheriff-Narcotics Enforcement	$20,057	$4,418	$124,401	$10,001	-91.96%
Sheriff-Narcotics-Fed-Doj	$257,911	$199,220	$155,000	$225,000	45.16%
Sheriff-Automated Fingerprint	$1,084,131	$1,382,615	$1,354,730	$1,363,680	0.66%
Sheriff-Auto Theft Prog	$222,528	$236,787	$365,194	$371,028	1.60%
Total Expenditures	**$1,584,627**	**$1,823,040**	**$1,999,325**	**$1,969,709**	**-1.48%**

Funding Summary

The 2026-2027 Proposed Budget includes operating transfers from the Automated Fingerprint ID Fund ($1,363,680) and the Auto Theft Investigation and Prosecution Fund ($371,028), and asset forfeiture proceeds ($225,000).

FY27 Funding by Source



Transfers In	**$1,959,708**	99.49%
Use Of Money And Property	**$10,001**	0.51%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$8,478	$10,139	$750	$10,001	1,233.47%
Intergovernmental Revenues	$197,641	$199,220	-	-	-
Miscellaneous Revenues	$22,061	$8,919	$123,651	-	-100.00%
Transfers In	$1,340,048	$1,629,027	$1,874,924	$1,959,708	4.52%
General Purpose Revenue	$10,071	-$9,625	-	-	-
Fund Balance	$6,329	-$14,640	-	-	-
Total Revenues	**$1,584,627**	**$1,823,040**	**$1,999,325**	**$1,969,709**	**-1.48%**

Personnel Summary

The 2026-2027 Proposed Budget includes the elimination of part-time staff for the Auto Theft Task Force due to funding constraints.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	1.0	1.0	0.0
Temporary (FTE)	0.8	0.0	(0.8)
Position Total	**1.8**	**1.0**	**(0.8)**

Budget Highlights

State Narcotics Enforcement Fund

State law establishes procedures for the forfeiture and distribution of property used in the commission of controlled substance offenses and requires that property transferred to a local agency, including cash or proceeds, be used for law enforcement purposes. The Sheriff's State Narcotics Enforcement Special Revenue Fund (#20035) is the operating fund for the State Narcotics Enforcement Fund budget. As of March 31, 2026, the fund balance was $242,788.

The 2026-2027 Proposed Budget of $10,001 consists of interest income to be used for law enforcement equipment purchases and utility costs at the Port of Stockton warehouse.

Federal Narcotics Enforcement Fund

Federal law prescribes the method for disposing of assets or proceeds used in drug crimes, including the transfer of seized assets to local law enforcement agencies. Following the close of each fiscal year, the Board of Supervisors approves an agreement to participate in the Federal Equitable Sharing Program. This agreement and an annual certification report must be submitted within 60 days after the close of the fiscal year to receive shared cash, property, or proceeds seized as part of a Federal Asset Forfeiture Case.

As of March 31, 2026, the fund balance in the Sheriff's Federal Narcotics Enforcement General Fund Special Account (#11201) was $881,547. The 2026-2027 Proposed Budget includes $225,000 in operating transfers for law enforcement equipment and replenishing an investigations cash fund to support the METRO Narcotics Task Force, Investigations, Special Services, and Patrol divisions.

Automated Fingerprint Identification (ID) Fund

The Automated Fingerprint ID General Fund Special Account (#11216) is funded by an assessment added to various fines, penalties, and forfeitures. The fund also receives a fee of $1 per vehicle registered in the County. Average annual revenue is approximately $836,825 over the last three years. As of March 31, 2026, the fund balance was $1,728,191.

In 2026-2027, a total of $1,363,680 is budgeted for automation equipment, systems maintenance, communications, software, reimbursement for an Evidence Technician, and centrally-budgeted Casualty insurance and Cost Allocation Plan charges.

Auto Theft Task Force

The Auto Theft Task Force includes personnel from the California Highway Patrol, District Attorney's Office, Probation Department, and local police departments. Funded by a fee per vehicle registered in the County, monies in the Auto

Theft Investigation and Prosecution General Fund Special Account (#12124) are used exclusively to investigate and prosecute auto theft cases. Average annual revenue is approximately $712,613 over the last three years. As of March 31, 2026, the fund balance was $575,035. In 2024-2025, the Board approved a Resolution authorizing the Department of Motor Vehicles to increase the fee from $1 to $2 (R-24-100). The increased fee is expected to take effect in fiscal year 2026-2027. Annual revenue is expected to increase when the fee increase takes effect, although exact estimates are unknown at this time.

The 2026-2027 Sheriff Auto Theft Task Force budget of $371,028 provides funding for a Senior Office Assistant, partial reimbursement for a Special Services Division (#2021614000) Deputy Sheriff assigned to the Auto Theft Task Force, and miscellaneous supplies and equipment. Costs for Task Force personnel from other agencies are paid directly from the Auto Theft Investigation and Prosecution General Fund Special Account (#12124) and are not included in this budget.

Sheriff - Special Services Division

Patrick Withrow - Sheriff-Public Administrator

Budget Unit

#2021614000

Department Overview

The Special Services Division is responsible for the Agriculture, Gang, and Narcotics Enforcement Team (AGNET), the Community Car Program, the Community Revitalization Unit (CRU), and the Research and Intelligence Division (RAID). In addition to these major programs, the Special Services Division also oversees the School Resource Deputy Program, Airport security, Auto Theft, Safe Street, Community Partnership Task Force, the Cadet Program, and the Abatement Program.

Expenditures Summary

The 2026-2027 Proposed Budget of $23,314,512 is an increase of $385,607 from the 2025-2026 Adopted Budget of $22,928,905, primarily due to salaries and benefits adjustments ($262,014) and an increase in fleet charges ($243,815), partially offset by a decrease in Workers' Compensation costs ($136,519).

FY27 Expenditures by Type



Salaries And Benefits	**$20,029,838**	85.91%
Services And Supplies	**$1,945,231**	8.34%
Centrally-Budgeted Expenses	**$1,339,443**	5.75%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$16,295,012	$17,176,454	$19,745,864	$20,029,838	1.44%
Services And Supplies	$1,090,049	$1,401,858	$1,740,857	$1,945,231	11.74%
Centrally-Budgeted Expenses	$713,915	$1,080,116	$1,352,184	$1,339,443	-0.94%
Other Charges	$1,481	-	$90,000	-	-100.00%
Capital Expenditures	$309,559	$268,140	-	-	-
Total Expenditures	**$18,410,016**	**$19,926,568**	**$22,928,905**	**$23,314,512**	**1.68%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $21,172,264 in General Purpose Revenue, $1,252,275 in cost reimbursements and charges for law enforcement services, and $394,561 in Assembly Bill 199 funding. The budget also includes $90,000 in operating transfers from the Auto Theft Investigation and Prosecution General Fund Special Account.

FY27 Funding by Source



General Purpose Revenue	**$21,172,264**	90.81%
Intergovernmental Revenues	**$799,973**	3.43%
Cost Reimbursements	**$777,275**	3.33%
Charges For Services	**$475,000**	2.04%
Transfers In	**$90,000**	0.39%

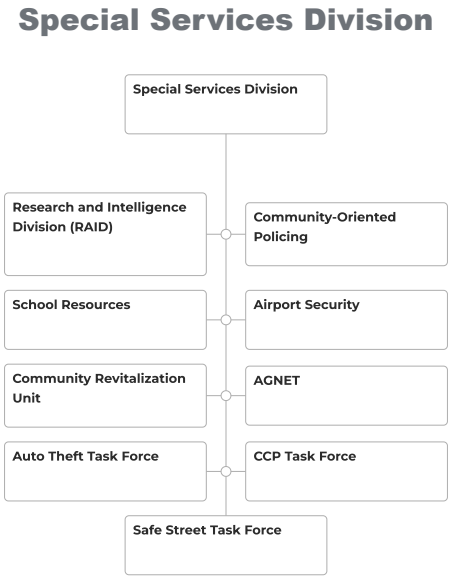
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	-	$175	-	-	-
Intergovernmental Revenues	$753,120	$633,829	$667,451	$799,973	19.85%
Charges For Services	$379,150	$382,967	$475,000	$475,000	-
Miscellaneous Revenues	-	$40,000	-	-	-
Transfers In	$145,783	$154,634	$90,000	$90,000	-
Cost Reimbursements	$733,042	$818,525	$777,275	$777,275	-
General Purpose Revenue	$16,398,921	$17,896,437	$20,919,179	$21,172,264	1.21%
Total Revenues	**$18,410,016**	**$19,926,568**	**$22,928,905**	**$23,314,512**	**1.68%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	74.0	74.0	0.0
Temporary (FTE)	4.0	4.0	0.0
Position Total	**78.0**	**78.0**	**0.0**



Budget Highlights

In 2025-2026, eleven AXON Fleet cameras were added to equip the Division's vehicles with in-dash camera systems. The 2026-2027 Proposed Budget includes $36,045 for Axon video equipment costs.

Research and Intelligence Division (RAID)

The Research and Intelligence Division (RAID) provides analytical support to the Department, through detailed workups on subjects and properties, identifying officer safety concerns, associations, and patterns of behavior. RAID is also responsible for networking with outside agencies and identifying crime series and crime trends occurring within the Sheriff's Office jurisdiction. RAID collects, analyzes, organizes, and disseminates pertinent information to executive staff and sworn personnel in the field, who in turn modify, develop, and deploy effective policing strategies in response to problems and issues in the community.

The Sheriff entered into an agreement, for up to five years, with Peregrine Technologies for intelligence software that allows for integration between various Sheriff's Office systems utilized by RAID (B-25-484). This allows for the Sheriff's computer aided dispatch (CAD), records management system (RMS), and automated license plate readers (LPR) to integrate without the need to develop and maintain separate interfaces. Funding totaling $246,068 is included to extend this agreement through fiscal year 2026-2027.

Effective July 2023, the Sheriff entered into a three-year agreement for facial recognition software that utilizes artificial intelligence to search for open-source images to assist in investigations by helping to identify suspects, victims, and witnesses. Funding totaling $28,544 is included in the 2026-2027 Proposed Budget to enter into a new agreement. Total costs for a three-year term are expected to be $85,632 and will be included in future year's proposed budgets.

Community-Oriented Policing Unit

The Community-Oriented Policing Unit provides personalized, community-oriented style policing, attends area meetings, facilitates neighborhood watch meetings, and handles calls for service in their assigned micro beat areas. The Sheriff's Office currently deploys four Community Car Deputies in Thornton, Lockeford, Woodbridge, Morada, Linden, Country Club, Lincoln Center, Taft, Garden Acres, Gianone, Boggs Tract, and French Camp.

The Community Car Program also manages and supervises the Sheriff's Office School Resource Deputies and Airport Deputies. School Resource Deputies (SRD) are currently provided to Lincoln Unified, Linden Unified, and Lodi Unified School Districts. Deputies provide highly-visible patrols, interact with students, staff, and work closely with district intervention programs aimed at at-risk students. These full-time positions are partially funded by their respective school districts. Revenue is estimated to be $375,000 for providing SRD services and $560,752 in cost reimbursements for Airport Security services is included in the 2026-2027 Proposed Budget.

Abandoned Vehicle Abatement Program (AVA)

In 2024-2025, all functions of the AVA Program were transferred from the Community Development Department to the Sheriff, which includes administrative functions and private party abatement. In 2025-2026, the Sheriff's Office underfilled two Deputy Sheriff positions with Code Enforcement Officers to assist with increased workload. As part of the Administrative Allocation Correction for the 2026-2027 Proposed Budget, Human Resources will permanently convert the positions to Code Enforcement Officers.

Fund Balances

Auto Theft Investigation and Prosecution Fund

The Auto Theft Investigation and Prosecution General Fund Special Account (#12124) is used exclusively to investigate and prosecute auto theft cases. As of March 31, 2026, the fund balance was $575,035. The 2026-2027 Proposed Budget includes $90,000 from the Auto Theft Investigation and Prosecution Fund to partially fund a Deputy Sheriff assigned to auto theft cases.

Supplemental Requests

Vehicle Operating Costs

Ongoing funding of $243,815 was requested to address rising maintenance, repair, and fuel costs for Sheriff's Office vehicles. The funding will support the Fleet Services rate increase and ensure the continued maintenance, operation, and long-term reliability and safety of the department's vehicle assets.

The 2026-2027 Proposed Budget has been augmented by $243,815 to address this request.

Sheriff - State COPS - Patrol & Custody

Patrick Withrow - Sheriff-Public Administrator

Budget Units

#2021655000, 2021657000

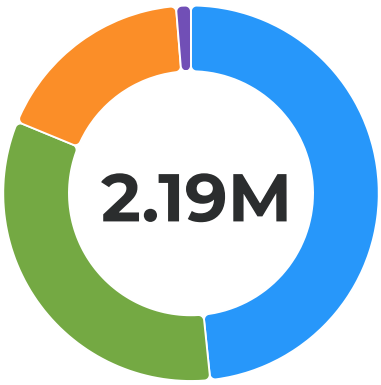
Department Overview

Since 1996, the State Citizens' Option for Public Safety (COPS) program has provided funding to local agencies for front-line law enforcement services, enhanced prosecution efforts, and jail operation/construction. Funding is provided from State Vehicle License Fees and allocated by formula to city and county law enforcement, the District Attorney's Office, and the County Jail. This narrative represents the program funding allocated by the State to Sheriff's law enforcement operations, including COPS Patrol and COPS Custody.

Expenditures Summary

The 2026-2027 Proposed Budget of $2,186,312 is a decrease of $157,463 from the 2025-2026 Adopted Budget of $2,343,775, primarily due to decreases in law enforcement equipment costs ($431,940) and the elimination of automation equipment costs ($211,097), partially offset by an increase in vehicle purchases ($224,241) and furniture costs ($168,811).

FY27 Expenditures by Type



Services And Supplies	**$1,057,524**	48.37%
Capital Expenditures	**$718,118**	32.85%
Salaries And Benefits	**$382,846**	17.51%
Centrally-Budgeted Expenses	**$27,824**	1.27%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	-	-	$370,411	$382,846	3.36%
Services And Supplies	$425,990	$156,854	$1,174,664	$1,057,524	-9.97%
Centrally-Budgeted Expenses	$11,117	$15,948	$31,185	$27,824	-10.78%
Capital Expenditures	$657,315	$1,167,231	$767,515	$718,118	-6.44%
Total Expenditures	**$1,094,422**	**$1,340,032**	**$2,343,775**	**$2,186,312**	**-6.72%**

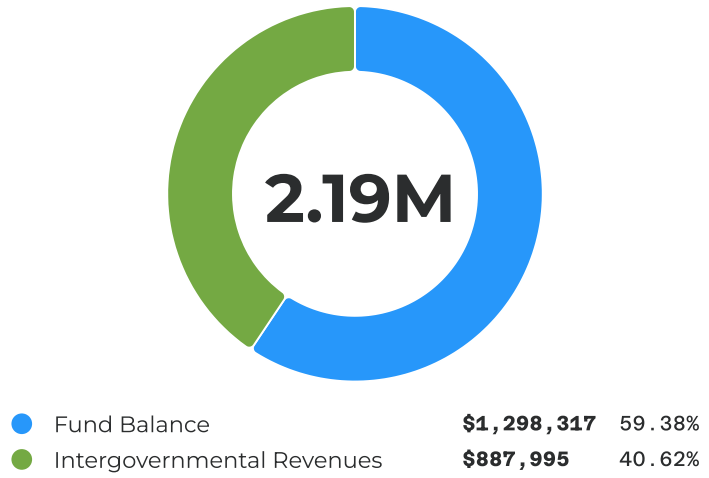
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Sheriff-Patrol-Slesf-Ab109	$640,764	$782,574	$1,234,474	$816,801	-33.83%
Sheriff-Custody-Slesf-Ab109	$453,658	$557,458	$1,109,301	$1,369,511	23.46%
Total Expenditures	**$1,094,422**	**$1,340,032**	**$2,343,775**	**$2,186,312**	**-6.72%**

Funding Summary

The 2026-2027 Proposed Budget includes $1,298,317 in use of fund balance from the Supplemental Law Enforcement Services Special Revenue Fund (#20052) and a State allocation of $887,995 for the COPS Patrol and Custody Divisions.

FY27 Funding by Source



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$200,973	$223,705	-	-	-
Intergovernmental Revenues	$869,769	$879,277	$869,770	$887,995	2.10%
Fund Balance	$23,680	$237,050	$1,474,005	$1,298,317	-11.92%
Total Revenues	**$1,094,422**	**$1,340,032**	**$2,343,775**	**$2,186,312**	**-6.72%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	2.0	2.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**2.0**	**2.0**	**0.0**

Budget Highlights

COPS Patrol

The 2026-2027 COPS Patrol allocation of $454,055, along with a re-budgeted fund balance of $362,746, provides funding for a Deputy Sheriff, software maintenance and license fees, training and travel, supplies for the Mounted Patrol Unit, and other program expenses. Front-line law enforcement equipment purchases to support the Sheriff's Office Special Weapons and Tactics (SWAT), Dive, and Explosive Ordnance Disposal (EOD) special teams, totaling $283,514, are also included. Notable purchases include, but are not limited to, canine and associated equipment replacement costs, vest and helmet protection equipment, less-lethal ammunition, drones and communication equipment costs.

COPS Custody

The 2026-2027 COPS Custody allocation of $433,940, along with a re-budgeted fund balance of $935,571, provides funding for a Correctional Officer, law enforcement equipment, training and travel, and other program expenses. The 2026-2027 Proposed Budget includes funding for the replacement of a garbage truck for Community Corps ($302,625), a Custody fleet vehicle ($133,438), and a Custody Emergency Response Team (CERT) vehicle ($75,822). Law enforcement equipment purchases to provide added safety for both detainees and Correctional Officers in the detention centers, totaling $356,787, are also included. Other purchases include less-lethal ammunition, handcuffs, and Automated External Defibrillator (AED) devices.

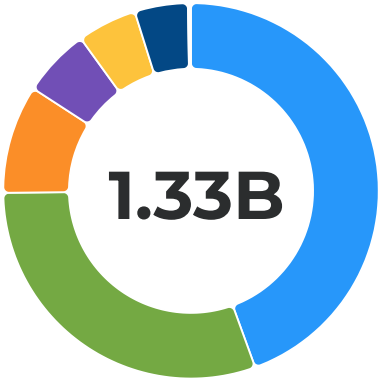
Fund Balances

Supplemental Law Enforcement Services Fund

The Supplemental Law Enforcement Services Special Revenue Fund (#20052) receives funding for the State COPS programs operated by the Sheriff and the District Attorney, as well as Juvenile Justice Crime Prevention Act activities operated by the Probation Department. For 2025-2026, the beginning fund balances for Sheriff COPS Patrol and COPS Custody were $416,847 and $1,303,193, respectively.

Health Services

FY27 Expenditures by Fund

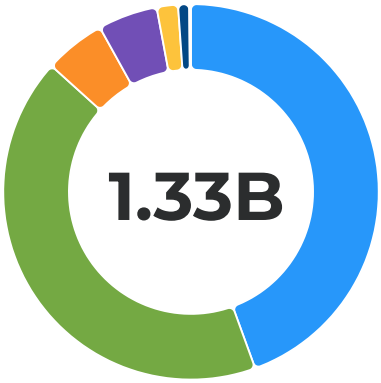


Hospital Enterprise Fund	**$592,476,449**	44.44%
Behavioral Health	**$405,207,606**	30.39%
General	**$124,380,617**	9.33%
San Joaquin Health Centers Enterprise Fund	**$78,192,145**	5.87%
SJ BeWell Capital Outlay	**$68,259,343**	5.12%
Solid Waste Enterprise Fund	**$61,172,947**	4.59%
Children And Families	**$1,998,233**	0.15%
CSA 31 Sewer Enterprise Fund	**$1,473,906**	0.11%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$119,061,764	$129,086,052	$166,087,490	$124,380,617	-25.11%
Behavioral Health	$281,239,583	$312,996,769	$417,410,875	$405,207,606	-2.92%
Children And Families	$2,155,316	$2,053,853	$2,118,536	$1,998,233	-5.68%
Whole Person Care	$2,453,891	$1,896,031	$2,724,670	-	-100.00%
Solid Waste Enterprise Fund	$39,728,841	$42,312,006	$78,097,070	$61,172,947	-21.67%
Hospital Enterprise Fund	$495,128,453	$532,563,981	$536,362,811	$592,476,449	10.46%
CSA 31 Sewer Enterprise Fund	$1,343,348	$1,047,449	$1,357,411	$1,473,906	8.58%
SJ BeWell Capital Outlay	-	-	-	$68,259,343	-
San Joaquin Health Centers Enterprise Fund	-	-	-	$78,192,145	-
Total Expenditures	**$941,111,196**	**$1,021,956,141**	**$1,204,158,863**	**$1,333,161,246**	**10.71%**

FY27 Expenditures by Department



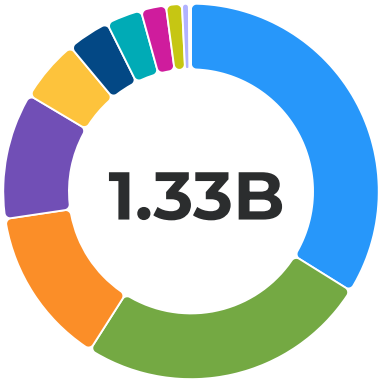
San Joaquin General Hospital	**$592,476,449**	44.44%
Health Care Services Agency	**$563,126,482**	42.24%
Public Works	**$70,198,797**	5.27%
Capital Projects	**$68,259,343**	5.12%
Health Care Contribution	**$24,348,288**	1.83%
Environmental Health	**$12,753,654**	0.96%
Human Services Agency	**$1,998,233**	0.15%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Public Works	$45,261,728	$47,633,340	$87,532,425	$70,198,797	-19.80%
Utility Districts	$4,189,539	$4,273,885	$8,077,944	$7,551,944	-6.51%
Sw Enterprise Fd-Rollup	$39,728,841	$42,312,006	$78,097,070	$61,172,947	-21.67%
Csa 31 Sewer Enterprise	$1,343,348	$1,047,449	$1,357,411	$1,473,906	8.58%
Health Care Services Agency	$365,930,863	$403,889,711	$541,000,870	$563,126,482	4.09%
Behavioral Health Pharmacy	$12,661,839	-	-	-	-
Behavioral Health Services	$211,651,887	$285,644,935	$380,875,643	$369,069,880	-3.10%
Substance Use Disorder Services	$34,510,547	-	-	-	-
Behavioral Health Admin	$18,139,951	$22,603,585	$31,116,213	$30,411,183	-2.27%
Public Health Svs	$40,606,569	$44,257,519	$50,638,095	$45,582,912	-9.98%
Conservator Services	$4,275,360	$4,748,248	$5,419,019	$5,726,543	5.67%
Emergency Medical Service Agcy	$2,984,713	$3,808,664	$5,398,135	$5,819,597	7.81%
California Childrens Services	$5,292,729	$5,643,818	$7,450,122	$7,555,611	1.42%
Health Care Services Admin	$6,576,452	$7,629,819	$10,601,076	$12,418,950	17.15%
Whole Person Care Program	$2,453,891	$1,896,031	$2,724,670	-	-100.00%
Office of The Medical Examiner	$5,502,052	$6,348,688	$7,611,327	$8,349,661	9.70%
San Joaquin Health Centers	$21,274,876	$21,308,403	$39,166,570	$78,192,145	99.64%
Environmental Health	$10,034,113	$11,438,807	$13,107,043	$12,753,654	-2.70%
Environmental Health	$10,034,113	$11,438,807	$13,107,043	$12,753,654	-2.70%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Human Services Agency	$2,155,316	$2,053,853	$2,118,536	$1,998,233	-5.68%
Children & Families Program	$2,155,316	$2,053,853	$2,118,536	$1,998,233	-5.68%
Health Care Contribution	$22,600,722	$24,376,449	$24,037,178	$24,348,288	1.29%
Health Care Contribution	$22,600,722	$24,376,449	$24,037,178	$24,348,288	1.29%
San Joaquin General Hospital	$495,128,453	$532,563,981	$536,362,811	$592,476,449	10.46%
S J General Hospital	$495,128,453	$532,563,981	$536,362,811	$592,476,449	10.46%
Capital Projects	-	-	-	$68,259,343	-
SJ Bewell Construction Project	-	-	-	$68,259,343	-
Total Expenditures	**$941,111,196**	**$1,021,956,141**	**$1,204,158,863**	**$1,333,161,246**	**10.71%**

FY27 Funding by Source



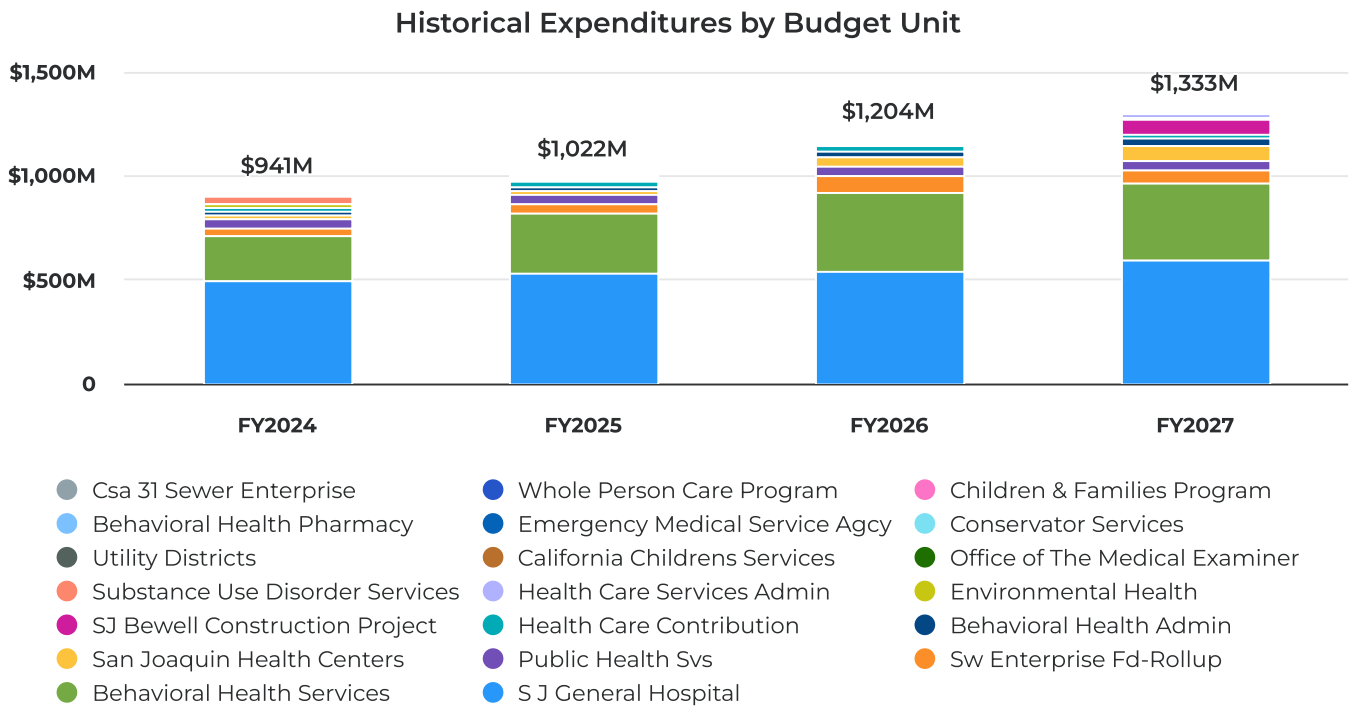
Hospital Special Revenues	**$451,517,475**	33.87%
Intergovernmental Revenues	**$335,355,154**	25.15%
Charges For Services	**$181,580,723**	13.62%
Transfers In	**$145,269,257**	10.90%
Cost Reimbursements	**$71,820,210**	5.39%
Solid Waste Special Revenues	**$49,233,618**	3.69%
General Purpose Revenue	**$40,937,520**	3.07%
Miscellaneous Revenues	**$29,029,111**	2.18%
Fund Balance	**$18,177,590**	1.36%
Use Of Money And Property	**$7,759,864**	0.58%
Licenses, Permits, Franchises	**$1,635,710**	0.12%
Fines, Forfeitures, Penalties	**$845,014**	0.06%

Funding by Source

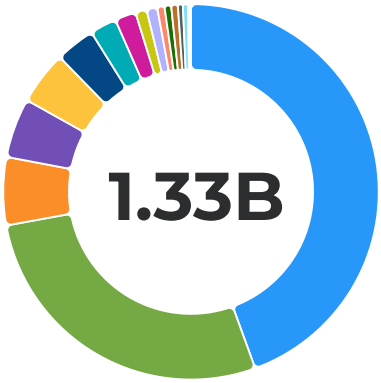
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Licenses, Permits, Franchises	$1,017,579	$1,338,057	$1,355,536	$1,635,710	20.67%
Fines, Forfeitures, Penalties	-$58,568	$1,116	$845,014	$845,014	-
Use Of Money And Property	$6,832,326	$6,464,784	$8,414,548	$7,759,864	-7.78%
Intergovernmental Revenues	$128,037,980	$145,227,938	$234,316,050	$335,355,154	43.12%
Charges For Services	$62,962,236	$139,771,862	$136,863,035	$181,580,723	32.67%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Miscellaneous Revenues	$355,016	$1,663,575	$12,801,495	$29,029,111	126.76%
Transfers In	$114,798,575	$89,220,062	$142,119,785	$145,269,257	2.22%
Solid Waste Special Revenues	$38,675,510	$43,051,170	$45,749,300	$49,233,618	7.62%
Hospital Special Revenues	$556,080,885	$538,490,800	$434,320,314	$451,517,475	3.96%
Cost Reimbursements	$59,780,005	$67,148,809	$124,780,426	$71,820,210	-42.44%
General Purpose Revenue	$27,794,199	$32,240,052	$39,979,598	$40,937,520	2.40%
Fund Balance	-$55,164,547	-$42,662,084	$22,613,762	$18,177,590	-19.62%
Total Revenues	**$941,111,196**	**$1,021,956,142**	**$1,204,158,863**	**$1,333,161,246**	**10.71%**

Expenditures by Budget Unit



FY27 Expenditures by Budget Unit



S J General Hospital	**$592,476,449**	44.44%
Behavioral Health Services	**$369,069,880**	27.68%
San Joaquin Health Centers	**$78,192,145**	5.87%
SJ Bewell Construction Project	**$68,259,343**	5.12%
Sw Enterprise Fd-Rollup	**$61,172,947**	4.59%
Public Health Svs	**$45,582,912**	3.42%
Behavioral Health Admin	**$30,411,183**	2.28%
Health Care Contribution	**$24,348,288**	1.83%
Environmental Health	**$12,753,654**	0.96%
Health Care Services Admin	**$12,418,950**	0.93%
Office of The Medical Examiner	**$8,349,661**	0.63%
California Childrens Services	**$7,555,611**	0.57%
Utility Districts	**$7,551,944**	0.57%
Emergency Medical Service Agcy	**$5,819,597**	0.44%
Conservator Services	**$5,726,543**	0.43%
Children & Families Program	**$1,998,233**	0.15%
Csa 31 Sewer Enterprise	**$1,473,906**	0.11%

Expenditures by Budget Unit

Category	FY 2026 Budget	Budget	FY 2026 Budget vs. Budget (% Change)
Behavioral Health Services	$380,875,643.00	$369,069,880.00	-3.10%
Behavioral Health Admin	$31,116,213.00	$30,411,183.00	-2.27%
Utility Districts	$8,077,944.00	$7,551,944.00	-6.51%
Public Health Svs	$50,638,095.00	$45,582,912.00	-9.98%
Conservator Services	$5,419,019.00	$5,726,543.00	5.67%
Emergency Medical Service Agcy	$5,398,135.00	$5,819,597.00	7.81%
Environmental Health	$13,107,043.00	$12,753,654.00	-2.70%
California Childrens Services	$7,450,122.00	$7,555,611.00	1.42%
Children & Families Program	$2,118,536.00	$1,998,233.00	-5.68%
Health Care Contribution	$24,037,178.00	$24,348,288.00	1.29%
Health Care Services Admin	$10,601,076.00	$12,418,950.00	17.15%
Whole Person Care Program	$2,724,670.00	-	-100.00%
Office of The Medical Examiner	$7,611,327.00	$8,349,661.00	9.70%
San Joaquin Health Centers	$39,166,570.00	$78,192,145.00	99.64%
Sw Enterprise Fd-Rollup	$78,097,070.00	$61,172,947.00	-21.67%
S J General Hospital	$536,362,811.00	$592,476,449.00	10.46%
Csa 31 Sewer Enterprise	$1,357,411.00	$1,473,906.00	8.58%

Category	FY 2026 Budget	Budget	FY 2026 Budget vs. Budget (% Change)
SJ Bewell Construction Project	-	$68,259,343.00	-
Total Expenditures	**$1,204,158,863.00**	**$1,333,161,246.00**	**10.71%**

Children and Families Administration (First 5)

Chris Woods - Director of Human Services Agency

Budget Unit

#4049100000

Department Overview

The Children and Families Act of 1998 (Proposition 10) created the San Joaquin County Children and Families Program (First 5 San Joaquin) for “promoting, supporting, and improving the early development of children from the prenatal stage to five years of age.”

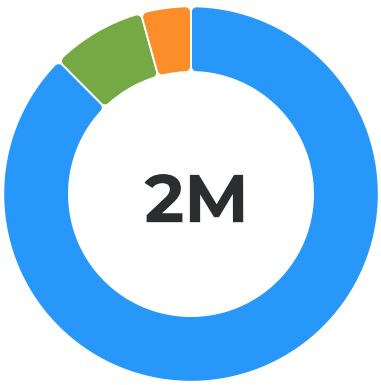
Excise taxes collected by the State on tobacco products are the program’s primary funding source. San Joaquin County receives approximately $4.5 million annually into the County’s First 5 San Joaquin Special Revenue Fund, established in 1999. First 5 San Joaquin must spend these funds according to the strategic plan prepared by the Children and Families Commission (Commission).

The Commission is composed of nine members, including one member of the County Board of Supervisors (Board), the Director of Public Health, the Director of the Human Services Agency , and six members nominated by the Board. In accordance with Proposition 10, program funds are contained in First 5 San Joaquin Special Revenue Fund and are spent via Program Budget not governed by the Board of Supervisors. The Children and Families Administration Budget described here includes staffing and administrative support costs approved by the Commission to implement the Commission strategic initiatives.

Expenditures Summary

The 2026-2027 Proposed Budget of $1,998,233 is a decrease of $120,303 from the 2025-2026 Adopted Budget of $2,118,536, primarily due to the deletion of one position ($210,063) and a decrease in professional services and employee training ($12,000), partially offset by an increase in Cost Allocation Plan charges ($91,217).

FY27 Expenditures by Type



Salaries And Benefits	**$1,749,480**	87.55%
Services And Supplies	**$162,700**	8.14%
Centrally-Budgeted Expenses	**$86,053**	4.31%

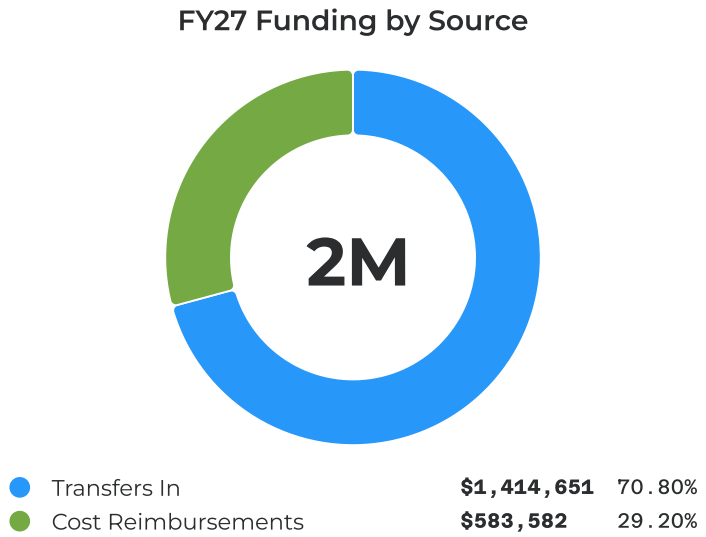
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,860,487	$1,910,765	$1,949,124	$1,749,480	-10.24%
Services And Supplies	$218,522	$135,369	$174,700	$162,700	-6.87%
Centrally-Budgeted Expenses	$76,308	$7,719	-$5,288	$86,053	-1,727.33%
Total Expenditures	**$2,155,316**	**$2,053,853**	**$2,118,536**	**$1,998,233**	**-5.68%**

Funding Summary

The 2026-2027 Proposed Budget includes operating transfers of $1,414,651 from the First 5 San Joaquin Special Revenue Fund and $583,582 in cost reimbursements from the Human Services Agency-Administration budget (#5950101000) funded by California Department of Social Services (CDSS) California Work Opportunity and Responsibility to Kids (CalWORKs) programs and First 5 California.

The First 5 San Joaquin Program Budget, a separate preliminary spending plan approved by the Commission, includes $6,155,071 for Commission strategic initiatives and $1,998,233 for staffing and administrative support. The Program Budget is primarily supported by $4,019,151 in CalWORKs funding and $4,510,324 in Proposition 10 funding from excise taxes on tobacco products.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Miscellaneous Revenues	$40	-	-	-	-
Transfers In	$1,532,232	$1,428,675	$1,585,377	$1,414,651	-10.77%
Cost Reimbursements	$623,044	$625,178	$533,159	$583,582	9.46%
Total Revenues	**$2,155,316**	**$2,053,853**	**$2,118,536**	**$1,998,233**	**-5.68%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of one vacant Contracts Analyst position.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	10.0	9.0	(1.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**10.0**	**9.0**	**(1.0)**

Budget Highlights

In addition to the staffing and administrative support costs included in the Children and Families Administration budget (#4049100000), the Commission approves program costs not approved by the Board of Supervisors. These are included in this discussion for informational purposes only.

First 5 San Joaquin Strategic Plan 2022-2027

The First 5 San Joaquin Strategic Plan 2022-2027 (Plan) and the 2026-2027 budget assume Proposition 10 revenue will continue to decline over time due to decreasing smoking rates and declining birth rates in California. The Plan was created with an emphasis on determining the role of First 5 San Joaquin post-COVID-19 pandemic. The Commission adopted the Plan on December 2, 2021, and reviews it annually. Additionally, the Ten-Year Financial Plan is updated annually to reflect current and future priority spending trends. With revenues declining in most years, the Plan prioritizes leveraging new and existing resources.

Strategic Partnerships

First 5 San Joaquin staff continue to use a broad communications network and strategic partnerships to educate and engage varying audiences about key early childhood issues. Communication strategies include outreach events, targeted messaging, electronic newsletters to approximately 2,200 recipients, coverage by the media, and hands-on educational materials.

First 5 San Joaquin will leverage shared materials, curriculum, and in-kind services to build and maintain relationships with school districts, government agencies, faith-based organizations, and multiple community consortia. These partnerships enable First 5 San Joaquin to maximize efforts to address outcomes in identified areas of need for children and families.

Improve and Maximize Programs so All Children Thrive Legacy (IMPACT Legacy)

The First 5 San Joaquin anticipates receiving $409,650 of IMPACT Legacy Family, Friend, and Neighbor (FFN) funds from First 5 California for 2026-2027 to support the quality of early care and education in the community. The First 5 San Joaquin IMPACT Legacy Family, Friend, and Neighbor program is intended to serve license-exempt providers with a focus on grandparents, family childcare homes, and home visiting programs not receiving Federal or State funding. First 5 San Joaquin plans to use the $409,650 of First 5 California funds and $189,000 of match funds in 2026-2027 to continue the work of the IMPACT Legacy program. It is anticipated that the program will serve 100 underserved grandparents in 2026-2027. This will offset First 5 San Joaquin's salaries, benefits, and administrative costs by approximately $145,600.

FamilyWORKs

FamilyWORKs, a CDSS CalWORKs-funded Home Visiting Program (HVP), promotes self-sufficiency and uses health education and the Parents as Teachers curriculum to encourage literacy, financial planning, and increased work participation rates for CalWORKs families. FamilyWORKs expects to serve 207 families in 2026-2027, with anticipated $1,999,084 of CDSS funds. This will offset First 5 San Joaquin's salaries, benefits, and administrative costs by approximately $172,193.

JourneyWORKs

JourneyWORKs, a CDSS CalWORKs-funded substance abuse and behavioral health program, provides care coordination and home visitation services to CalWORKs recipients who are pregnant and/or caring for a child under the age of five and have a substance use disorder or a mental health condition. JourneyWORKs expects to serve up to 60 families in 2026-2027, with $627,344 in funding. This will offset First 5 San Joaquin's salaries, benefits, and administrative costs by approximately $77,500.

HousingWORKs

HousingWORKs, a CDSS CalWORKs-funded Housing Support Program (HSP), has provided homeless CalWORKs families with housing navigation and case management services since December 2019. HousingWORKs expects to serve 126 families in 2026-2027, with $1,119,723 in CDSS CalWORKs HSP funding and $140,000 of CalWORKs Single Allocation funds. This will offset First 5 San Joaquin's salaries, benefits, and administrative costs by approximately $167,798.

Ongoing Evaluation of Program Requirements

The Commission has established a structure to evaluate funded programs and services to comply with Proposition 10 requirements and ensure accountability. First 5 San Joaquin created customized databases for each Commission-funded program or service to capture outcomes. These databases will continue to be used in 2026-2027.

Behavioral Health and Substance Use Disorder Campaign

First 5 San Joaquin receives funding from CalWORKs to support messaging that addresses the effects of substance misuse and mental health conditions of families with young children. In 2025-2026, First 5 San Joaquin developed a comprehensive Strategic Communications Plan for 2025-2027. The plan provides a roadmap to strengthen communications with stakeholders, elevate issues impacting families in San Joaquin County, and more clearly articulate First 5 San Joaquin's role and impact in supporting families. This plan also supports the growing need for a unified communication framework that guides messaging, audience targeting, and stakeholder engagement. This is especially important given the variety of funding sources supporting First 5 San Joaquin programs and services, each requiring distinct, yet cohesive communication objectives.

2025-2026 communications strategies included: newsletters that promote awareness of and access to mental health and substance use disorder resources; social media audits to enhance the reach of social media messages among targeted audiences; User Generated Content featuring local families, for organic and paid promotion covered messages that support parent mental health and family well-being; and earn media that focuses on family well-being and spotlights community impact. First 5 San Joaquin will continue these communications strategies in 2026-2027.

Fund Balances

Children and Families Program Fund

The Children and Families Fund (#20041) is the operating fund for the Children and Families Program budget and does not typically carry a fund balance. Quarterly operating transfers from the First 5 San Joaquin Special Revenue Fund (#20491) reimburse the County for staff and administration costs.

First 5 San Joaquin Special Revenue Fund

The 2026-2027 Proposed Budget includes $1,414,651 in operating transfers from the First 5 San Joaquin Special Revenue Fund (#20491) to support staffing and administrative costs in 2026-2027. As of March 31, 2026, the First 5 San Joaquin Special Revenue Fund had a balance of $9,705,704.

Environmental Health

Jasjit Kang, REHS - Director of Environmental Health

Budget Unit

#4042000000

Department Overview

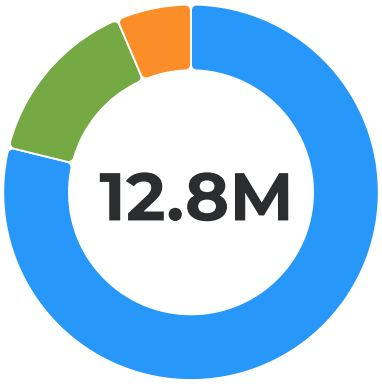
The Environmental Health Department (EHD) provides services to protect and enhance public health, well-being, and safety through prevention, education, inspection, and enforcement of State and local environmental laws, ordinances, and regulations. Oversight for business and property owners is provided in food protection, recreational health, wells, liquid waste, hazardous materials and hazardous waste, underground storage tanks, solid waste, body art, and small public water systems.

Please visit sjgov.org/envhealth for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $12,753,654 is a decrease of $353,389 from the 2025-2026 Adopted Budget of $13,107,043 due to a decrease in Casualty insurance ($240,027), the deletion of a Management Analyst II position ($175,409), and a decrease in Cost Allocation Plan charges ($169,359), partially offset by salaries and benefits adjustments ($185,676) and increases in data processing charges ($68,639), radio maintenance ($38,749), vehicle operating expenses ($30,656), and automation equipment leases ($25,552).

FY27 Expenditures by Type



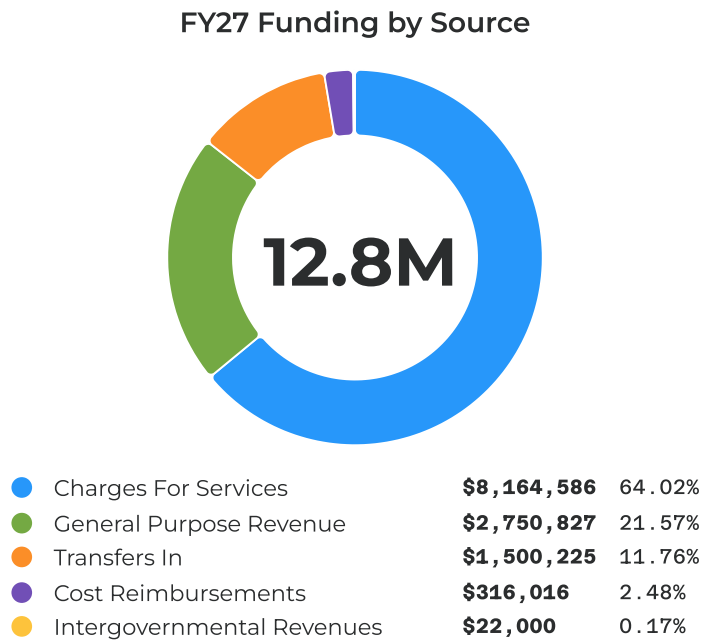
Salaries And Benefits	**$10,055,061**	78.84%
Centrally-Budgeted Expenses	**$1,878,991**	14.73%
Services And Supplies	**$819,602**	6.43%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$7,948,600	$8,980,133	$10,060,995	$10,055,061	-0.06%
Services And Supplies	$619,936	$695,232	$878,120	$819,602	-6.66%
Centrally-Budgeted Expenses	$1,465,577	$1,763,442	$2,167,928	$1,878,991	-13.33%
Total Expenditures	**$10,034,113**	**$11,438,807**	**$13,107,043**	**$12,753,654**	**-2.70%**

Funding Summary

The 2026-2027 Proposed Budget Includes $8,164,586 in charges for services, $2,750,827 in General Purpose Revenue, $1,500,225 in operating transfers in, and $316,016 in cost reimbursements.



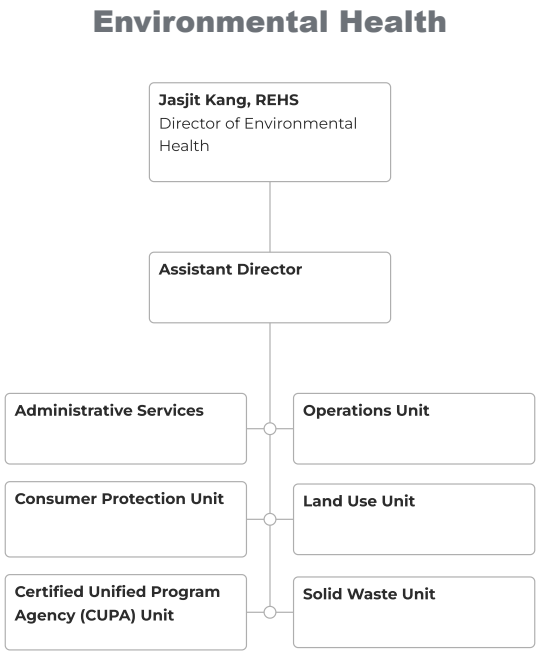
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$20,742	-	$22,000	$22,000	-
Charges For Services	$6,448,009	$5,701,833	$8,278,702	$8,164,586	-1.38%
Miscellaneous Revenues	$57,864	$1,975	-	-	-
Transfers In	$5,182	$711,472	$1,465,254	$1,500,225	2.39%
Cost Reimbursements	$250,921	$225,860	$410,220	$316,016	-22.96%
General Purpose Revenue	$3,251,395	$4,797,667	$2,930,867	$2,750,827	-6.14%
Total Revenues	**$10,034,113**	**$11,438,807**	**$13,107,043**	**$12,753,654**	**-2.70%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of a vacant Management Analyst II position and the elimination of the extra-help budget.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	61.0	60.0	(1.0)
Temporary (FTE)	0.3	0.0	(0.3)
Position Total	**61.3**	**60.0**	**(1.3)**



Budget Highlights

Fee Adjustments

EHD is committed to developing a balanced budget while reducing its reliance on the General Fund. The Department faces the challenge of delivering mandated services to the regulated community without imposing excessive fees that could negatively impact businesses. For 2026-2027, proposed fee increases primarily reflected higher hourly rates and were anticipated to generate $413,193 in additional revenue for 2026-2027.

Although the proposed fee increases were not adopted by the Board during the Fee Hearing on May 12, 2026, the Department remains committed to meeting its operational and fiscal objectives. The County Administrator's Office will work closely with the Department monitoring its revenues and may recommend appropriations adjustments during 2026-2027 if needed.

Fiscal

The Department continues to focus on long-term fiscal stability through modernization of billing, permitting, and workflow systems. As Accela automation development progresses, EHD anticipates reduced reliance on temporary

help as permitting processes become more efficient and automated. Long-term stabilization across billing, permitting, and workflow automation is expected to support operational savings in future fiscal years. The implementation of billing controls was completed in January 2026, ensuring accurate and timely revenue collection. Time-accounting billing processes are scheduled for process improvements that include report development and enhanced fiscal controls during billing review to be implemented on or before July 1, 2026, which will improve the precision of service-based billing and strengthen the alignment between workload and revenue.

Administration

EHD is actively building its internal capacity to manage report development, workflow configuration, and system enhancement requests, reducing dependency on the Information Systems Division (ISD) and external consultants. Strengthening internal technical proficiency will allow ISD and vendors to focus on complex system development while enabling EHD to complete standard configuration work more efficiently. By fiscal year 2027-2028, operational processes are expected to be fully stabilized, and system support costs are projected to decline as reliance on third-party resources diminishes. Increased automation and improved workflows are anticipated to streamline administrative functions, contributing to more efficient permit processing and a sustained reduction in administrative overhead. As systems mature, the Department anticipates the ability to achieve staffing efficiencies.

Operations

Mobile application development is projected to begin prior to July 1, 2026, eventually allowing inspectors to complete inspections, documentation, and data management in the field. The customer portal is undergoing enhancements to simplify online services and allow customers to pay invoices directly within the system, improving permit issuance turnaround times and reducing workload for accounting personnel. Permit automation is in development and is expected to improve customer service by reducing processing times and standardizing workflows. As development continues, EHD expects to realize measurable operational efficiencies that strengthen service delivery and support the Department's goal of stabilizing costs while maintaining regulatory oversight responsibilities.

Cost Recovery Efforts

The Department continues to strengthen cost-recovery efforts through targeted back-billing activities to address unpaid invoices that resulted from earlier Accela system development issues. Although most businesses pay their fees upon receiving the first invoice, second invoices will be issued for customers that may have experienced invoice delivery failures, missed invoices, or other technical issues delaying payment. The Department is actively recovering past-due amounts across multiple aging categories, including older balances, most of which originated from the last two fiscal years when system limitations prevented timely and accurate billing. The Department's back-billing initiative is intended to complete recovery of these legacy receivables.

Fund Balances

Solid Waste Management Fund

The Solid Waste Management General Fund Special Account (#13423) revenue is derived from tipping fees assessed on a 0.61 cents per-ton basis for waste disposal. These revenues serve as the primary funding source to maintain reserve levels necessary to support the ongoing inspection, monitoring, and regulatory oversight of inactive and closed disposal facilities. As of March 31, 2026, the fund balance was $4,590,821. The 2026-2027 Proposed Budget includes an estimated $1,138,576 in operating transfers in to reimburse EHD for eligible costs.

Environmental Health Fund

The Environmental Health General Fund (#13424) is used to reimburse costs for compliance training for business and agricultural communities; inspection, response, and enforcement activities; and equipment and resources relating to hazardous materials and hazardous waste programs. Fund revenue is derived from local and Statewide enforcement case fines and penalties. The fund balance as of March 31, 2026, was $3,399,390. The 2026-2027 Proposed Budget includes $183,824 in operating transfers in to support the Certified Unified Program Agency (CUPA) program costs.

EHD – Information Technology Fee Fund

The Information Technology Fee Trust Fund (#81336) is designated to offset the costs associated with maintaining the Accela System and other technology-related expenses. Revenue for this fund is generated through a $15 fee charged per facility regulated by EHD. The fund balance as of March 31, 2026, was $169,668. The 2026-2027 Proposed Budget includes $177,825 in operating transfers using fund balance and new revenue to reimburse EHD for eligible costs.

Summary - Health Care Services Agency

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

The Health Care Services Agency provides quality care and services to residents of San Joaquin County. In the course of fulfilling its governmental mandate, the Agency advocates for the comprehensive physical and psychological health needs of the disadvantaged, for good public health, and for accessible services for all. The Agency educates health professionals who serve the community and through service, improves health in the community as a whole.

This is a summary of the budgets administered by the Director of Health Care Services (HCS) consisting of:

- 2022621000 – Correctional Health Services*
- 4040500000 – Behavioral Health Services**
- 4040700000 – Behavioral Health Administration
- 4041000000 – Public Health Services*
- 4041200000 – Public Guardian/Conservator
- 4041800000 – Emergency Medical Services
- 4045415000 – California Children's Services
- 4049500000 – HCS Administration
- 4049700000 – Office of the Medical Examiner
- 5055600000 – Veterans Services Office
- 9600000000 – San Joaquin Health Centers Enterprise Fund*

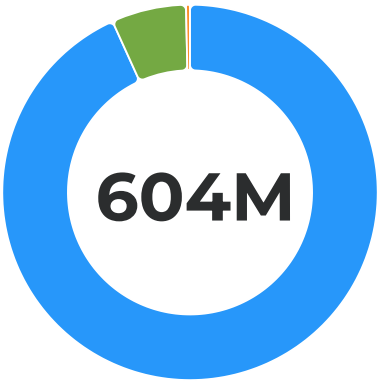
*The Whole Person Care (WPC) budget (#4049600000) is no longer in use effective July 1, 2026. Resources were dispersed to the Correctional Health Services, Public Health Services, and San Joaquin Health Centers Enterprise Fund budgets.

**Behavioral Health Pharmacy (#4040300000) and Substance Use Disorder Services (#4040600000) are included in the Behavioral Health Services budget effective July 1, 2024.

The information presented here, both current and historical, excludes the Neighborhood Preservation budget (#5955246000) which was transferred to the Human Services Agency effective June 3, 2024.

Please visit sjgov.org/hcs for more information.

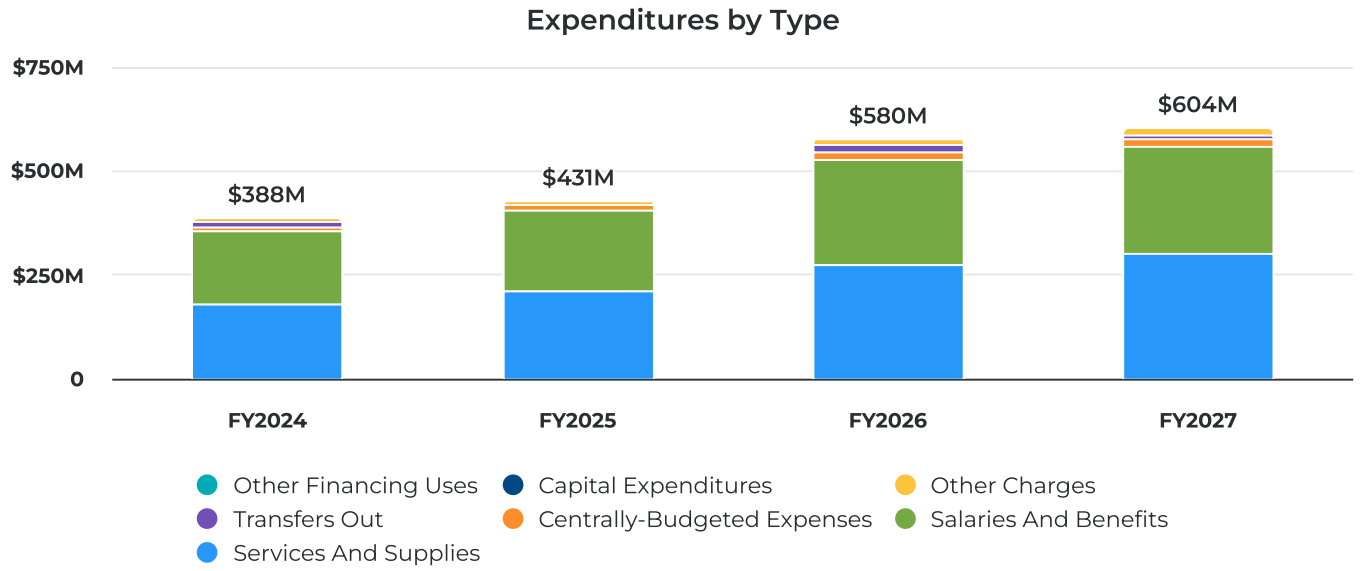
FY27 Expenditures by Functional Area



Health Services	$563,126,482	93.23%
Law & Justice	$38,814,409	6.43%
Human Services	$2,076,180	0.34%

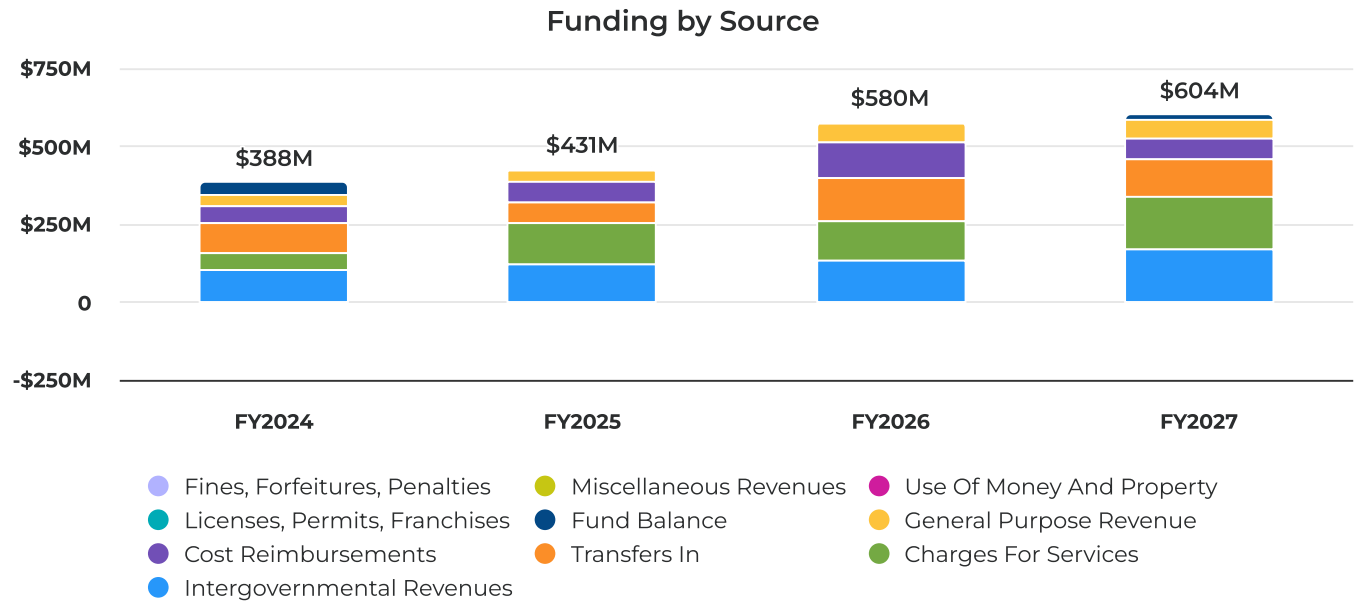
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$104,296,700	$116,281,472	$160,175,071	$120,617,320	-24.70%
Correctional Health Services	$21,127,438	$25,970,599	$37,451,826	$38,814,409	3.64%
Public Health Svs	$40,606,569	$44,257,519	$50,638,095	$45,582,912	-9.98%
Emergency Medical Service Agcy	$2,984,713	$3,808,664	$5,398,135	$5,819,597	7.81%
California Childrens Services	$5,292,729	$5,643,818	$7,450,122	$7,555,611	1.42%
Health Care Services Admin	$6,576,452	$7,629,819	$10,601,076	$12,418,950	17.15%
Office of The Medical Examiner	$5,502,052	$6,348,688	$7,611,327	$8,349,661	9.70%
San Joaquin Health Centers	$21,274,876	$21,308,403	$39,166,570	-	-100.00%
Veterans Service Office	$931,872	$1,313,962	$1,857,920	$2,076,180	11.75%
Behavioral Health	$281,239,583	$312,996,769	$417,410,875	$405,207,606	-2.92%
Behavioral Health Pharmacy	$12,661,839	-	-	-	-
Behavioral Health Services	$211,651,887	$285,644,935	$380,875,643	$369,069,880	-3.10%
Substance Use Disorder Services	$34,510,547	-	-	-	-
Behavioral Health Admin	$18,139,951	$22,603,585	$31,116,213	$30,411,183	-2.27%
Conservator Services	$4,275,360	$4,748,248	$5,419,019	$5,726,543	5.67%
Whole Person Care	$2,453,891	$1,896,031	$2,724,670	-	-100.00%
Whole Person Care Program	$2,453,891	$1,896,031	$2,724,670	-	-100.00%
San Joaquin Health Centers Enterprise Fund	-	-	-	$78,192,145	-
San Joaquin Health Centers	-	-	-	$78,192,145	-
Total Expenditures	**$387,990,173**	**$431,174,272**	**$580,310,616**	**$604,017,071**	**4.09%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$173,977,598	$193,329,164	$256,261,620	$257,127,574	0.34%
Services And Supplies	$180,212,497	$211,790,978	$272,233,837	$302,344,749	11.06%
Centrally-Budgeted Expenses	$8,719,038	$11,924,440	$14,599,756	$17,150,272	17.47%
Other Charges	$7,742,489	$9,333,157	$12,696,503	$14,705,803	15.83%
Other Financing Uses	-	-	-	$28,173	-
Capital Expenditures	$2,573,387	$4,772,638	$3,968,900	$2,060,500	-48.08%
Transfers Out	$14,765,165	$23,895	$20,550,000	$10,600,000	-48.42%
Total Expenditures	**$387,990,173**	**$431,174,272**	**$580,310,616**	**$604,017,071**	**4.09%**



Operating Transfers In includes a General Fund contribution of $4,829,166 representing the Minimum Maintenance of Effort (MOE) required of $1,395,617 and a discretionary contribution of $3,433,549.

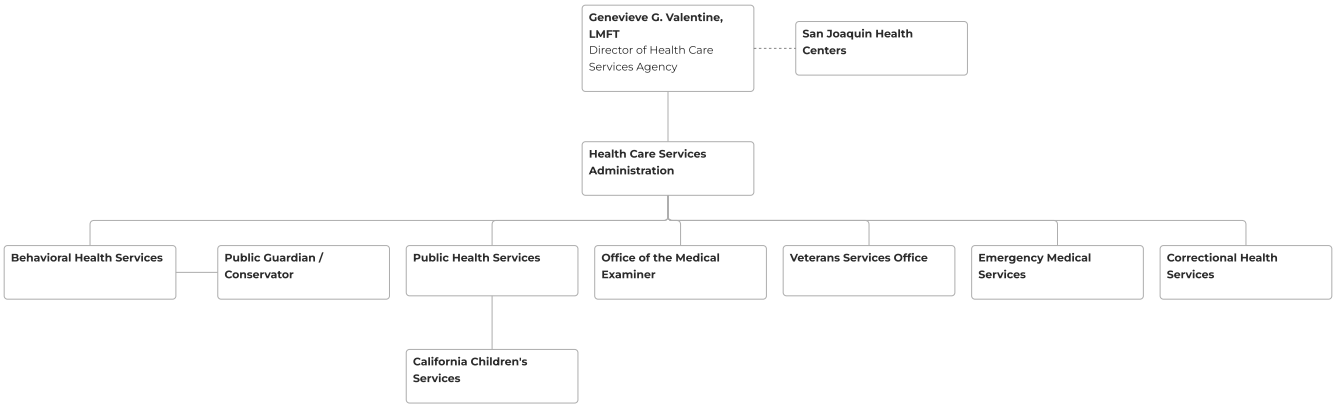
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$1,017,579	$1,338,057	$1,355,536	$1,635,710	20.67%
Fines, Forfeitures, Penalties	-$58,568	$1,116	$845,014	$845,014	-
Use Of Money And Property	$1,745,900	$247,817	$1,763,000	$1,100,000	-37.61%
Intergovernmental Revenues	$104,032,591	$119,694,004	$132,594,725	$168,131,277	26.80%
Charges For Services	$53,682,661	$132,766,534	$126,972,521	$168,958,377	33.07%
Miscellaneous Revenues	$2,566,767	$688,961	$486,445	$945,267	94.32%
Transfers In	$95,677,967	$66,841,537	$136,931,101	$119,731,891	-12.56%
Cost Reimbursements	$54,361,328	$63,539,843	$115,923,944	$65,222,321	-43.74%
General Purpose Revenue	$36,027,245	$39,706,614	$58,464,461	$61,265,034	4.79%
Fund Balance	$38,936,703	$6,349,789	$4,973,869	$16,182,180	225.34%
Total Revenues	**$387,990,173**	**$431,174,272**	**$580,310,616**	**$604,017,071**	**4.09%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	1,509.0	1,488.0	(21.0)
Temporary (FTE)	124.4	116.0	(8.4)
Position Total	**1,633.4**	**1,604.0**	**(29.4)**

Health Care Services Agency



Health Care Services - Summary of Net County Cost
(2026-2027 Proposed Budget)

Budget	Budget Name	Required Match/MOE*	Overmatch/ Discretionary	Total Net County Cost	Total Budget (Expenditures)	NCC % of Total Budget
2022621000	Correctional Health Services	$0	$28,394,380	$28,394,380	$38,814,409	73.2%
4040500000	Behavioral Health Services	1,063,736	1,323,311	2,387,047	369,069,880	0.6%
4040700000	Behavioral Health Administration	0	0	0	30,411,183	0.0%
4041000000	Public Health Services	331,881	19,043,799	19,375,680	45,582,912	42.5%
4041200000	Public Guardian/Conservator	0	2,110,238	2,110,238	5,726,543	36.9%
4041800000	Emergency Medical Services	0	1,914,046	1,914,046	5,819,597	32.9%
4045415000	California Children's Services	0	2,196,725	2,196,725	7,555,611	29.1%
4049500000	HCS Administration	0	0	0	12,418,950	0.0%
4049700000	Office of the Medical Examiner	0	8,064,904	8,064,904	8,349,661	96.6%
5055600000	Veterans Services Office	0	1,651,180	1,651,180	2,076,180	79.5%
9600000000	San Joaquin Health Centers Enterprise Fund	0	0	0	78,192,145	0.0%
Total		**$1,395,617**	**$64,698,583**	**$66,094,200**	**$604,017,071**	**10.9%**

*Maintenance of Effort

Behavioral Health Services

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Units

#4040500000, 4040700000

Effective July 1, 2024, the Behavioral Health Services (BHS) budget includes the consolidation of the Substance Use Disorder Services budget (#4040600000) and Behavioral Health Pharmacy budget (#4040300000).

Department Overview

Behavioral Health Services

BHS provides programs to all age groups, including but not limited to, inpatient and outpatient treatment services and 24-hour emergency crisis intervention. Clinics are located in Lodi, Manteca, Stockton, and Tracy, but BHS services are provided throughout the County by both County staff and contractors.

Behavioral Health Administration

Behavioral Health Administration (BHA) provides administrative support for BHS, which includes the specialty Mental Health Medi-Cal Managed Care Plan and Substance Use Disorder Services, the Public Guardian/Conservator's Office, and youth Psychiatric Services at the Juvenile Justice Center. BHA consists of Accounting and Business Offices, Contracts, Medical Records, Quality Improvement, Administration Leadership, Service Integrity, and Human Resources divisions.

Housing for Health

To meet the growing needs of San Joaquin County, BHS launched a new division in September 2024 named Housing for Health, which oversees homelessness and engagement, the BHS housing continuum, and employment services. BHS continues to deploy robust teams aimed at outreach and engagement services for mentally ill individuals who are homeless or at risk of homelessness. These teams include the BHS Whole Person Care team and collaboration with the San Joaquin Community Assessment, Response, and Engagement (SJ CARES) 2.0, which includes co-responding efforts to link homeless individuals to safe housing and mental health and substance use disorder services.

Substance Use Disorder Services

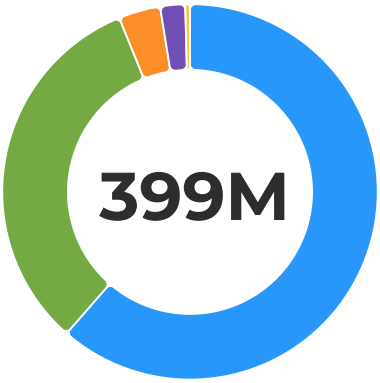
The Substance Use Disorder Services (SUDS) programs provide a range of drug and alcohol prevention and treatment services for County residents, including outpatient, intensive outpatient, residential, and narcotic treatment. SUDS plays a significant role in the community's effort to reduce the harmful effects of alcohol and drug addiction.

Please visit sjcbhs.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $399,481,063 is a decrease of $12,510,793 from the 2025-2026 Adopted Budget of $411,991,856, primarily due to decreases in one-time transfers out for capital projects ($19,750,000), capital expenditures ($1,577,400), grant related expenses ($1,454,668), allocated cost for Health Care Services Administration ($1,103,309), and the deletion of seven vacant positions ($955,553). These decreases are partially offset by increases in costs for software contracts ($2,743,800), inpatient hospital contracts ($2,009,300), cost allocation plan charges ($1,752,228), pharmacy and lab supplies ($1,579,345), eight new positions and three positions added midyear ($1,470,427), salaries and benefits adjustments ($1,388,664), and contracted security providers ($1,181,134).

FY27 Expenditures by Type



Services And Supplies	**$245,351,322**	61.42%
Salaries And Benefits	**$129,578,294**	32.44%
Other Charges	**$14,380,803**	3.60%
Centrally-Budgeted Expenses	**$8,538,144**	2.14%
Capital Expenditures	**$1,632,500**	0.41%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$92,259,219	$103,804,616	$127,728,833	$129,578,294	1.45%
Services And Supplies	$157,234,116	$186,447,247	$242,293,829	$245,351,322	1.26%
Centrally-Budgeted Expenses	$4,234,535	$5,428,496	$6,637,791	$8,538,144	28.63%
Other Charges	$7,595,578	$9,220,530	$12,371,503	$14,380,803	16.24%
Capital Expenditures	$875,611	$3,347,632	$3,209,900	$1,632,500	-49.14%
Transfers Out	$14,765,165	-	$19,750,000	-	-100.00%
Total Expenditures	**$276,964,223**	**$308,248,521**	**$411,991,856**	**$399,481,063**	**-3.04%**

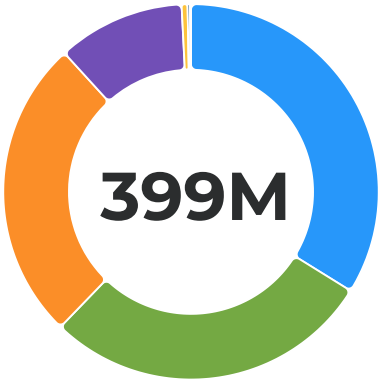
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Behavioral Health Pharmacy	$12,661,839	-	-	-	-
Behavioral Health Services	$211,651,887	$285,644,935	$380,875,643	$369,069,880	-3.10%
Substance Use Disorder Services	$34,510,547	-	-	-	-
Behavioral Health Admin	$18,139,951	$22,603,585	$31,116,213	$30,411,183	-2.27%
Total Expenditures	**$276,964,223**	**$308,248,521**	**$411,991,856**	**$399,481,063**	**-3.04%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $391,776,349 in department earned revenues and reimbursements including Medi-Cal, Behavioral Health Services Act (BHSA), State Mental Health Realignment, and Federal Block Grant funding; operating transfers in of $2,581,369; General Purpose Revenue of $2,387,047 processed through operating transfers in; $2,043,606 of fund balance, and Proposition 172 revenue of $391,597.

FY27 Funding by Source



Charges For Services	**$135,178,927**	33.84%
Transfers In	**$113,380,037**	28.38%
Intergovernmental Revenues	**$103,928,105**	26.02%
Cost Reimbursements	**$43,804,779**	10.97%
Fund Balance	**$2,043,606**	0.51%
Fines, Forfeitures, Penalties	**$844,514**	0.21%
Use Of Money And Property	**$200,000**	0.05%
Miscellaneous Revenues	**$101,095**	0.03%

Funding by Source

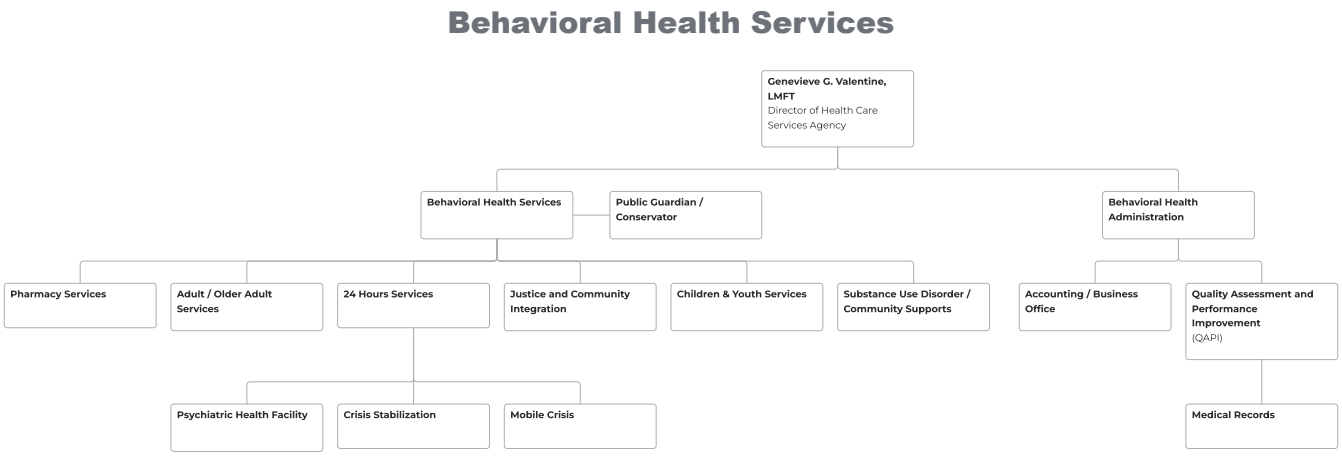
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	-$59,481	-	$844,514	$844,514	-
Use Of Money And Property	$1,684,788	$172,984	$1,700,000	$200,000	-88.24%
Intergovernmental Revenues	$72,225,018	$87,584,219	$97,860,480	$103,928,105	6.20%
Charges For Services	$50,606,549	$127,356,983	$122,318,443	$135,178,927	10.51%
Miscellaneous Revenues	$74,490	$132,599	$111,845	$101,095	-9.61%
Transfers In	$93,162,121	$64,075,134	$130,594,634	$113,380,037	-13.18%
Cost Reimbursements	$22,558,012	$27,135,689	$57,347,039	$43,804,779	-23.61%
Fund Balance	$36,712,727	$1,790,912	$1,214,901	$2,043,606	68.21%
Total Revenues	**$276,964,223**	**$308,248,521**	**$411,991,856**	**$399,481,063**	**-3.04%**

Personnel Summary

The 2026-2027 Proposed Budget includes three positions added midyear 2025-2026. On February 10, 2026, the Board approved adding two Mental Health Specialist II and a Mental Health Clinician II to the BHS budget (R-26-16). The Proposed Budget also includes the addition of eight positions (four Patient Services Representatives, one Staff Nurse V, one Mental Health Specialist II, one Housekeeping Service Worker SB-525, and one Accounting Technician I) and the deletion of seven vacant positions (four Senior Office Assistants SB-525, one Mental Health Charge Nurse, one Behavioral Health Outreach Coordinator, and one Office Assistant Specialist SB-525).

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	785.0	786.0	1.0
Temporary (FTE)	66.7	63.1	(3.6)

Position Total	**851.7**	**849.1**	**(2.6)**



Budget Highlights

The 2026-2027 Proposed Budget includes eight new positions ($1,054,356), including a Mental Health Specialist II to assist with Care Court Expansion signed into law by the California Governor in 2025 (Senate Bill 27). Four Patient Services Representatives are added to ensure members are properly enrolled in Medi-Cal, and will allow the department to bill for services. The Proposed Budget also includes a Housekeeping Service Worker SB-525 to replace contracted services by providing a variety of cleaning, sanitizing, trash removal and related work, and an Accounting Technician I to manage accounts receivable and support the BHS business office with patient accounts, State reporting and service error reconciliations. A Staff Nurse V is added to replace a vacant Mental Health Charge Nurse position. The deletion of seven vacant positions ($955,553) partially offsets the cost of the new positions.

California Advancing and Innovating Medi-Cal (CalAIM)

The State's multi-year, multi-phase initiatives for the restructuring of Medi-Cal have continued to unfold, with BHS working to implement new electronic reporting requirements, and preparing to serve an expanded population. CalAIM payment reform has continued to present challenges to recouping the maximum amount of revenue, with the State's transition to a fee-for-service (FFS) model requiring the department to streamline its functions and operate more efficiently. In 2025-2026, the department expanded the Revenue Cycle Management contract in an effort to reduce the number of payment denials due to billing errors. BHS has worked hard to stay on pace with the significant systemic changes and will continue to work closely with the State and local partners to enhance infrastructure and service delivery models that ensure San Joaquin County Medi-Cal members receive quality care.

Services for Homeless Individuals

The BHS housing continuum includes transitional settings funded by Behavioral Health Bridge Housing, a homeless and transitional housing program that progressively moves individuals to permanent housing placements, licensed board and care facilities, independent lease-based room and board, allocated Mental Health Services Act (MHSA)/Behavioral Health Services Act (BHSA) units in community apartment complexes, and dedicated BHS County apartments in partnership with the Housing Authority of the County of San Joaquin (HACSJ). BHS also provides dedicated housing for justice-involved individuals and CARE Court participants. The Housing for Health division

assigns case management teams to each housing setting to provide supportive services and help members reduce the risk of homelessness.

In an effort to continue to further combat homelessness and meet the growing need to access affordable housing, in 2025-2026, BHS contracted with Health Plan of San Joaquin, Health Net of California, and Kaiser Foundation Health Plan to be the transitional rent provider for Medi-Cal beneficiaries who meet the criteria for specialty mental health services. Transitional rent provides six months of rental subsidies for individuals in an interim or permanent setting. The goal of this benefit is to leverage the Managed Care Plan's resources for housing and BHS housing intervention dollars to support individuals in being linked to housing and reduce the risk of homelessness.

Community Assistance, Recovery, and Empowerment (CARE) Act

The Community Assistance, Recovery, and Empowerment (CARE) Act creates a new pathway to deliver mental health and substance use disorder services to the most severely impaired Californians who often suffer in homelessness or incarceration without treatment. San Joaquin County is part of the State's second cohort to implement Care Court, which went live in October 2024. This civil process is designed to provide eligible clients with an array of court-ordered intensive services. Care Court is intended as a diversion to prevent more restrictive conservatorships or incarceration. In October 2025, the Governor signed Senate Bill 27 into effect, expanding the list of diagnoses that would qualify an individual for the program. This is expected to increase the number of referrals received for Care Court.

Drug Medi-Cal Organized Delivery System (DMC-ODS)

The continuum of care in the DMC-ODS is modeled after the American Society of Addiction Medicine (ASAM) criteria for substance use disorder treatment services. In the last three years, BHS increased both its internal ASAM levels of care and its extended provider network for these services. In 2026-2027, continued expansion will focus on filling the remaining gaps in service providers.

The Behavioral Health Services Act (BHSA) mandates an expansion of Substance Use Disorder Services. By 2029, BHS must uplift Assertive Based Treatment that includes three components:

1. Field Based Medication Assisted Treatment
2. Low Barrier Walk In Treatment
3. SUD specific Outreach Team

Individual Service Level (ISL) Reporting

Under the Behavioral Health Transformation initiative, the California Department of Health Care Services (DHCS) is implementing a process to report non-Medi-Cal person-level encounter data for services and expenditures. This process is called Individual Service Level (ISL) reporting and will go live in January 2027. This unfunded mandate is a substantial new initiative for counties and will create a significant amount of additional work for the BHS Contracts, Fiscal/Accounting, Electronic Health Record and clinical teams.

Mental Health Services Act (MHSA) Transition to Behavioral Health Services Act (BHSA)

The Mental Health Services Act (MHSA) will transition to the Behavioral Health Services Act (BHSA) effective July 1, 2026. MHSA funds are generated through a 1% personal State income tax for taxable earnings exceeding $1 million. The distribution of funds, and the restrictions on their use have been updated to focus more on housing and services for those with severe and persistent mental illness. Like MHSA, BHSA will continue to be a major funding source for BHS with expenses of $108.4 million programmed for use in the 2026-2027 Proposed Budget.

The March 2024 passage of Proposition 1 implemented BHSA, and the department has worked diligently to draft the first integrated BHSA Plan. With the implementation of BHSA, California DHCS will double its rate for administrative overhead, taking 10% of the County's BHSA funds for oversight. It is estimated this change will decrease funding to BHS by $36.8 million annually.

BHSA redefines funding categories, with treatment services now included in the same funding category as outreach, engagement, workforce education, and capital facilities and technologies. BHSA funding categories are allocated as follows:

- Behavioral Health Support Services (35%): Early intervention; outreach and engagement; workforce; education and training; capital facilities and technological needs; and innovation pilots and projects.
- Full Service Partnerships (35%): Comprehensive and intensive care for people at any age with the most complex needs.
- Housing Interventions (30%): Rent subsidies, operating subsidies, shared housing, family housing for eligible children/youth, and non-Federal share of specific transitional rent.

Effective July 1, 2026, prevention dollars will be shifted from local programming to the California Department of Public Health (CDPH). The 2025-2026 Adopted Budget included $14.4 million for Prevention and Early Intervention. The State has required Behavioral Health Plans to refocus on serving those with severe mental illness.

Fund Balances

Mental Health Fund

The Mental Health Special Revenue Fund (#20007) is the operating fund for Behavioral Health Services, Behavioral Health Administration, and the Public Guardian/Conservator. Fund balance as of March 31, 2026, was $14,951,615. The 2026-2027 Proposed Budget includes $2,043,606 in fund balance for use in the BHS budget. This fund is further discussed in the Public Guardian/Conservator budget (#4041200000).

Dorothy Chase Estate Mental Health Fund

The Dorothy Chase Estate Mental Health Trust Fund (#81261) is dedicated to the development and funding of mental health services, especially those benefiting senior citizens in the County. Fund balance as of March 31, 2026, was $46,645. The 2026-2027 Proposed Budget includes no transfers from this fund.

Construction Capital Outlay Fund

The Health Construction Capital Outlay Fund (#37400) received proceeds of $9 million from the State General Fund via Assembly Bill 179 for the renovation of a County-owned building to serve as an additional 16-bed inpatient psychiatric health facility (PHF). These funds were being held in trust as Health Care Services finalizes plans for a new Behavioral Health campus in French Camp, which will include the additional PHF. During 2025-2026 this funding was transferred to the SJ BeWell Capital Outlay Fund (#37401) as construction has started and is ongoing. Fund balance as of March 31, 2026, was $66,515. The 2026-2027 Proposed Budget includes no transfers from this fund.

Substance Abuse Problem Assessment Fund

The Substance Abuse Problem Assessment Special Revenue Fund (#20604) receives funds collected by the Court from individuals ordered to participate in a County alcohol and drug problem assessment program. Fund balance as of March 31, 2026, was $295,902. The 2026-2027 Proposed Budget includes $32,799 in transfers from this fund.

Alcohol/Drug Abuse Education Funds

The Alcohol Abuse Education Special Revenue Fund (#20605) and Drug Abuse Education Special Revenue Fund (#20607) support the County's alcohol and drug abuse education and prevention efforts. Fund balances as of March 31, 2026, were $839,853 and $281,477, respectively. The 2026-2027 Proposed Budget includes no transfers from these funds.

Statham Drunk Driving Fund

The Statham Drunk Driving Special Revenue Fund (#20609) is used for treatment of clients with alcohol dependency in certified residential programs. Fines are collected by the County from Driving while Under the Influence offenses. Fund balance as of March 31, 2026, was $2,118,348. The 2026-2027 Proposed Budget includes $811,715 in transfers from this fund.

Department of State Hospitals Action (DSH) Plan Fund

The Department of State Hospitals (DSH) Action Plan General Fund Special Account (#13450) was established by the Board on September 23, 2025 (B-25-534) for the deposit of returned penalty payments to be utilized for local behavioral health initiatives per the DSH approved plan and is used for identifying strategies and solutions to address the increasing number of justice-involved individuals with serious mental illness deemed Incompetent to Stand Trial (IST) on felony charges. Returned funds must be used to support local initiatives designed to prevent the arrest of individuals with serious mental illness. Fund balance as of March 31, 2026, was $5,175,000.

Mental Health Services Act (MHSA) Funds

MHSA funds are generated through a 1% personal State income tax for taxable earnings exceeding $1 million. Revenues generated are used to provide funding for mental health services and programs. Funds must be appropriated within three years of receipt or be subject to reversion to the State. Funds can only be used in accordance with the MHSA legislation and as part of an approved local MHSA program and expenditure plan, which is subject to stakeholder input.

As of March 31, 2026, MHSA Special Revenue Fund balances are:

MHSA Fund	March 31, 2026 Balance
20606 - Prudent Reserve	$10,218,728
20610 - Community Services & Supports	82,255,845
20611 - Prevention & Early Intervention	46,272,464
20612 - Innovation	8,807,158
20613 - Capital Facility & Technology Needs	6,549,801
20614 - Workforce Education & Training	1,078,487
Total	**$155,182,483**

Behavioral Health Services Act (BHSA) Funds

MHSA transitions to BHSA effective July 1, 2026. Previously used funding allocations above will be changed to:

- 35% Behavioral Health Support Services
- 35% Full Service Partnerships
- 30% Housing Interventions

The 2026-2027 Proposed Budget establishes three new funds: the Behavioral Health Support Services Fund (#2214), the Full Service Partnerships Fund (#2215), and the Housing Interventions Fund (#2216). Budgeted use for 2026-2027 are:

BHSA Fund	2026-2027 Budgeted Use
2214 - Behavioral Health Support Services	$53,875,206
2215 - Full Service Partnerships	33,410,226
2216 - Housing Interventions	21,126,189
Total	**$108,411,621**

Emergency Medical Services

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#4041800000

Department Overview

The California Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act provide for State and local coordination and integration of emergency medical services systems through the local designation of an agency. The Emergency Medical Services Agency (EMS) coordinates, monitors and enforces more than 60 agreements, permits, and authorizations to provide ambulance response and transport, 911 emergency medical protocols, emergency department receiving and specialty care hospital designations, pre-hospital continued education programs, local emergency medical technician (EMT) certification and paramedic accreditation, EMT and paramedic training programs, and medical control ensuring an organized and coordinated response to system needs. EMS serves as the lead agency for all Continuous Quality Improvement (CQI) activities throughout the County's system.

As the Medical Health Operational Area Coordinator, the Department serves as the primary contact for medical and health mutual aid requests at the local, regional, and State levels. A duty officer is on call 24 hours a day, 7 days per week, to manage mutual aid responses, support disaster medical operations, and assist hospitals and providers. Transparency and accountability are maintained through detailed public system reports, opportunities for stakeholder input during policy development, and quarterly Advisory Committee meetings that include designated representatives and system participants.

Stroke, Cardiac, and Trauma Systems

EMS continues efforts to designate all seven general acute care hospitals as Primary Stroke Centers, focusing on rapid identification, treatment, and, under specific circumstances, transfer to Comprehensive Stroke Center hospitals outside the County. In addition, the Department evaluates and monitors two designated ST Elevation Myocardial Infarction (STEMI) Receiving Centers that provide specialized personnel and care for heart attacks caused by blocked arteries, monitors the performance of San Joaquin General Hospital, the locally designated Level II Trauma Center, and evaluates the County's trauma system of care.

Please visit sjgov.org/ems for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $5,819,597 is an increase of $421,462 from the 2025-2026 Adopted Budget of $5,398,135, primarily due to increases in computer software, licenses, and maintenance ($207,183), and centrally budgeted Data Processing and Cost Allocation Plan charges ($163,859), and salaries and benefits adjustments ($80,105).

FY27 Expenditures by Type



Salaries And Benefits	**$2,672,009**	45.91%
Services And Supplies	**$1,911,906**	32.85%
Transfers Out	**$800,000**	13.75%
Centrally-Budgeted Expenses	**$435,682**	7.49%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,926,306	$2,093,492	$2,596,904	$2,672,009	2.89%
Services And Supplies	$829,040	$1,219,007	$1,780,954	$1,911,906	7.35%
Centrally-Budgeted Expenses	$172,991	$241,621	$220,277	$435,682	97.79%
Capital Expenditures	$56,376	$230,649	-	-	-
Transfers Out	-	$23,895	$800,000	$800,000	-
Total Expenditures	**$2,984,713**	**$3,808,664**	**$5,398,135**	**$5,819,597**	**7.81%**

Funding Summary

The 2026-2027 Proposed Budget is funded by earned revenue of $2,687,551, General Purpose Revenue of $1,914,046, operating transfers of $818,000, and cost reimbursements of $400,000. Earned revenue includes the collection of contractual revenues, fees, grants, and accumulated reserves from ambulance contract performance penalties. EMS administers the Hospital Preparedness Program (HPP) grant, which provides funding for disaster planning and training, including hospital surge capacity, mass fatality management, emergency communications, and advanced registration of medical volunteers ($285,000), also included in earned revenue. Operating transfers and cost reimbursements come from Maddy EMS ($818,000) and Opioid Settlement Funds ($400,000).

FY27 Funding by Source



General Purpose Revenue	**$1,914,046**	32.89%
Licenses, Permits, Franchises	**$1,620,710**	27.85%
Transfers In	**$818,000**	14.06%
Charges For Services	**$654,269**	11.24%
Cost Reimbursements	**$400,000**	6.87%
Intergovernmental Revenues	**$285,000**	4.90%
Miscellaneous Revenues	**$127,572**	2.19%

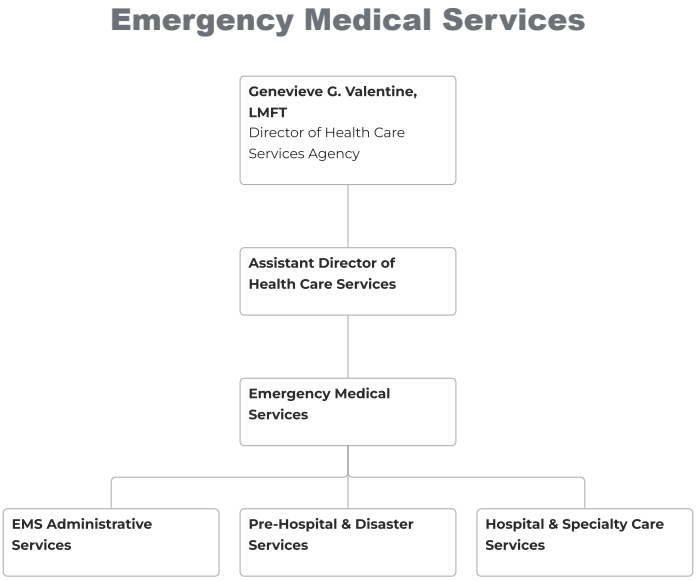
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$1,002,553	$1,323,439	$1,340,536	$1,620,710	20.90%
Intergovernmental Revenues	$283,312	$473,715	$285,000	$285,000	-
Charges For Services	$569,860	$640,811	$635,063	$654,269	3.02%
Miscellaneous Revenues	$583,994	$357,734	$300,000	$127,572	-57.48%
Transfers In	$20,832	$572,255	$1,219,000	$818,000	-32.90%
Cost Reimbursements	-	-	-	$400,000	-
General Purpose Revenue	$524,163	$440,710	$1,618,536	$1,914,046	18.26%
Total Revenues	**$2,984,713**	**$3,808,664**	**$5,398,135**	**$5,819,597**	**7.81%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	13.0	13.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**13.0**	**13.0**	**0.0**



Budget Highlights

EMS Replacement Facility Project

An EMS replacement facility to accommodate office space, training and meeting space, medical supply storage, and distribution needs was included in the County's Five-Year Capital Improvement Plan and is included in the Public Improvement Budget (1040148000) for construction design in 2026-2027. A total of $4,520,000 in Maddy Other EMS funds was transferred to the Capital Outlay Fund (#37004) in 2024-2025 for this project and will be significant in offsetting the costs of the EMS replacement facility.

Ambulance Patient Offload Delays

EMS continues to address Ambulance Patient Offload Delays (APOD) at receiving hospitals. APOD results in extensive wait times for arriving ambulance patients and reduces ambulance availability for other emergency responses. New State regulations, effective as a result of AB40, address the issue Statewide. EMS has reduced APOD time in the County by up to 50% over the last year through continued observations and engagement with hospitals. These efforts have increased the number of ambulances available to the EMS system and improved ambulance coverage.

EMT and Paramedic Training Access

In 2023, EMS partnered with the National College of Technical Instruction (NCTI) to establish a local paramedic “bridge” program to expand career advancement opportunities within the emergency medical workforce. Following this effort, NCTI received EMS approval in late 2023 to deliver two paramedic training cohorts in the County during 2024 and 2025.

EMS also collaborated with Delta College to broaden access to EMT and paramedic training programs, strengthening the local workforce pipeline. Building on these efforts, EMS is actively working with Delta College to develop and implement a jointly administered San Joaquin County paramedic program planned for 2026-2027.

Emergency Ambulance and Dispatch Services

In February 2026, EMS implemented a five-year exclusive agreement (A-26-26) with CENCAL Fire and EMS Authority to provide emergency ambulance and dispatch services to the greater San Joaquin County area. The agreement will provide improved ambulance availability, pre-hospital field supervision, scene management, training between fire departments and ambulances, and a greater focus on patient outcomes and clinical metrics. The terms of the agreement are May 1, 2026, through May 1, 2031, with a five-year extension option.

EMS Data Management and Analytics

The EMS system continues to benefit from robust data and analytical activities that support system-wide planning and performance monitoring. Data from multiple sources, including 911 computer-aided dispatch (CAD) systems, electronic patient care records (ePCR), and hospital registries, are centralized into integrated repositories. This allows for comprehensive reporting, trend analysis, and forecasting of system needs. EMS leverages this data to monitor compliance, ensure high standards of care, and inform clinical and policy decisions that improve patient outcomes. In 2026, EMS will implement clinical data dashboards accessible to emergency ambulance providers and first responders to support local continuous quality improvement (CQI) efforts. The 2026-2027 Proposed Budget includes $450,000 to support these efforts.

Nurse Navigation through EMS Dispatch

In 2026, EMS will implement Nurse Navigation services into existing EMS call-taking and dispatch processes, as well as field assessment and treatment procedures. Nurse Navigation services connect certain low-acuity 911 callers to alternatives to sending an ambulance, such as self-care; referral to virtual care or Mobile Integrated Health; referral to alternative destinations; scheduled Basic Life Support (BLS) ambulance; or ride-share options. These alternatives reduce unnecessary emergency ambulance responses and reduce costly non-transport. The Board-approved Opioid Settlement Spending Plan (B-22-692) has identified a revenue source for these services. EMS will be implementing these services in 2026. The 2026-2027 Proposed Budget includes $400,000 for Nurse Navigation services.

Ambulance Transport to Alternative Destinations

In 2026-2027, EMS will establish an alternative destination for emergency ambulances to behavioral health facilities and crisis stabilization units (CSUs) in the County. The first site will be located at the County Behavioral Health Services facility and CSU. Additional sites will include the Lodi Access Center and the SJ BeWell campus.

Fund Balances

Maddy EMS Funds

Maddy EMS Special Revenue Funds are generated from court fines, penalties, forfeitures, and a portion of violator school traffic fees. Monies collected are distributed by formula to fund EMS administrative activities, to physicians and surgeons for uncompensated emergency services, to hospitals providing disproportionate trauma services, and to other emergency medical services as determined by the County, including capital projects supporting EMS. Budgeted operating transfers from the Maddy Hospital Services Fund and Maddy Other Services Fund are based on potential reimbursement requests.

The following table includes Maddy EMS Special Revenue Fund balances as of March 31, 2026, and operating transfers programmed in the 2026-2027 Proposed Budget.

	Fund No.	March 31, 2026 Balance	2026-2027 Budgeted Transfers
Maddy Administration Fund	20801	$21,014	$18,000
Maddy Physician Services Fund	20802	147,626	0
Maddy Hospital Services Fund	20803	482,564	300,000
Maddy Other Services Fund	20804	2,549,735	500,000
Total		**$3,200,939**	**$818,000**

Opioid Settlement Funds

The 2026-2027 Proposed Budget includes $400,000 from the various Opioid Settlement Funds for nursing navigation services, a referral service integrated with the 911 system designed to take low-acuity 911 calls that have been pre-screened and connect callers to specially trained nurses who assess and refer people to appropriate services, including those with substance use problems. Opioid Settlement Funds are discussed further in the Health Care Services Administration budget narrative (#4049500000).

Health Care Services Administration

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#4049500000

Department Overview

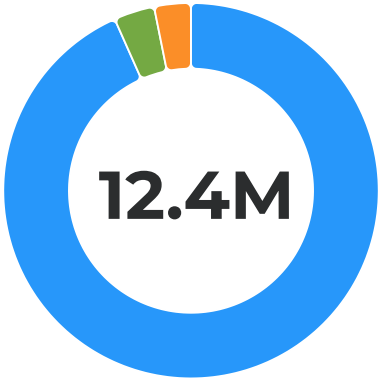
Health Care Services Administration (HCSA) provides administrative, fiscal, human resources, information technology, and policy oversight and coordination for a variety of budget units within the Health Care Services (HCS) Agency. This includes, but is not limited to, support for Behavioral Health Services (BHS), Correctional Health Services (CHS), the Office of the Medical Examiner (OME), Public Health Services (PHS), and the Veterans Services Office (VSO).

Please visit sjgov.org/hcs for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $12,418,950 is an increase of $1,817,874 from the 2025-2026 Adopted Budget of $10,601,076, primarily due to the addition of eight positions ($1,336,193), salaries and benefits adjustments ($258,437), and increases in centrally-budgeted data processing and Cost Allocation Plan charges ($180,496).

FY27 Expenditures by Type



Salaries And Benefits	**$11,591,743**	93.34%
Services And Supplies	**$434,536**	3.50%
Centrally-Budgeted Expenses	**$392,671**	3.16%

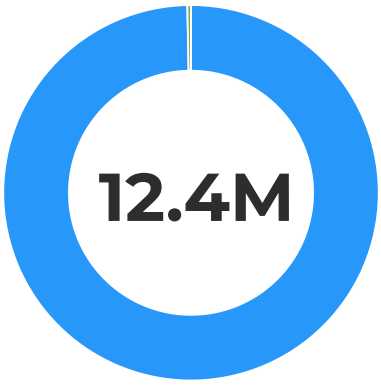
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$6,263,923	$6,987,734	$9,997,113	$11,591,743	15.95%
Services And Supplies	$193,405	$236,110	$404,267	$434,536	7.49%
Centrally-Budgeted Expenses	$119,124	$137,892	$199,696	$392,671	96.63%
Capital Expenditures	-	$268,082	-	-	-
Total Expenditures	**$6,576,452**	**$7,629,819**	**$10,601,076**	**$12,418,950**	**17.15%**

Funding Summary

Funding for Health Care Services Administration is primarily provided through reimbursement from the wider Health Care Services operational budgets. The 2026-2027 Proposed Budget includes $12,380,152 in cost reimbursements, and operating transfers in of $38,798 from the Whole Person Care Special Revenue Fund .

FY27 Funding by Source



Cost Reimbursements	**$12,380,152**	99.69%
Transfers In	**$38,798**	0.31%

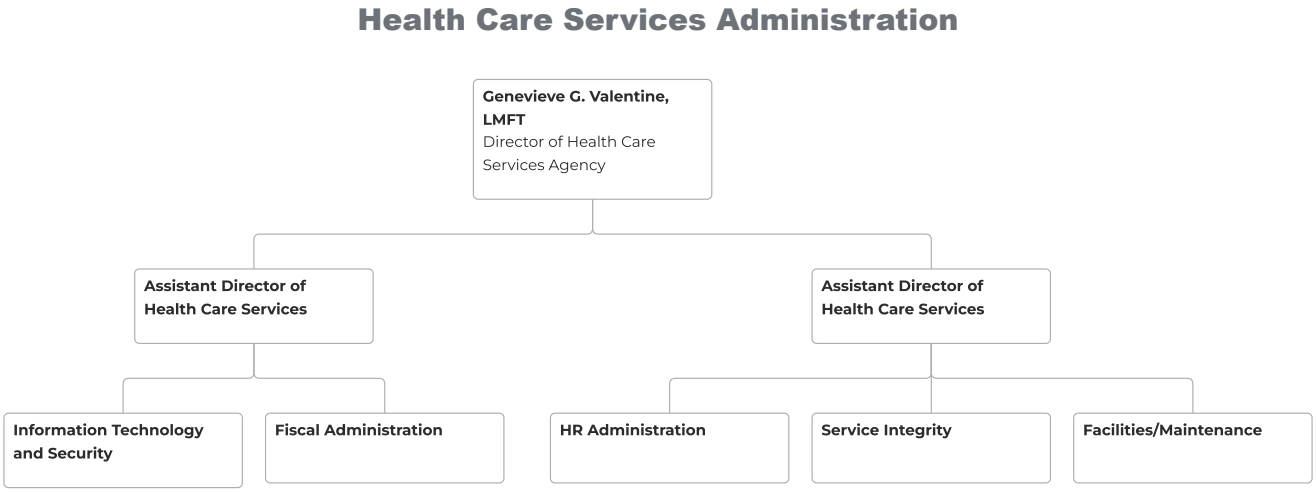
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	-	-	$13,000	-	-100.00%
Intergovernmental Revenues	$1,750	-	-	-	-
Miscellaneous Revenues	$9	-	-	-	-
Transfers In	-	-	-	$38,798	-
Cost Reimbursements	$6,577,147	$7,527,816	$10,588,076	$12,380,152	16.93%
General Purpose Revenue	-$2,454	$102,003	-	-	-
Total Revenues	**$6,576,452**	**$7,629,819**	**$10,601,076**	**$12,418,950**	**17.15%**

Personnel Summary

The 2026-2027 Proposed Budget includes eight new positions consisting of one Department Information Systems Manager, one Department Applications Analyst IV, one Facilities Manager-Health Care Services, one Department Applications Analyst III, one Department Applications Analyst II, one Department Information Systems Analyst III and two Patient Services Representatives.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	48.0	56.0	8.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**48.0**	**56.0**	**8.0**



Budget Highlights

Staffing

The 2026-2027 Proposed Budget includes $1,336,193 for eight new positions.

Two Patient Service Representatives will gather and maintain pre-admission information for the BHS Electronic Health Record billing system. These positions will minimize billing errors caused by incorrect patient registration and maximize efficiency for claims during the rate-setting period for future capitation rates. Additionally, these positions will expedite State and Federal reimbursement for services provided by the department. The Facilities Manager-Health Care Services will streamline operations and centralize the agency's shared functions as part of HCS centralization. This position will provide direction and organization to the facilities team as HCS implements the design build for the new SJ BeWell Campus. The position will manage all HCS facilities throughout the County, including several under construction and a growing number of campuses requiring maintenance and repair.

Five new Information Technology (IT) positions will provide centralized coordination, services and support to SJ Health, including one Department Information Systems Manager, one Department Applications Analyst IV, one Department Applications Analyst III, one Department Applications Analyst II, and one Department Information Systems Analyst III. Several of these positions replace long-term contractors currently performing essential infrastructure, cybersecurity, analytics, and regulatory reporting functions. The Department Information Systems Manager will provide strategic oversight of clinical business intelligence, data governance, enterprise data warehouse development, and major quality reporting programs including Quality Incentive Program (QIP), Healthcare Effectiveness Data and Information Set (HEDIS), Uniform Data System (UDS), and other regulatory initiatives. The Department Information Systems Analyst III will support server administration, cybersecurity compliance, patching, vulnerability management, and infrastructure modernization efforts. The Department Applications Analyst IV will lead the Business Intelligence/Data Analysis team, which is critical in establishing, monitoring, analyzing, and reporting on performance and quality measures that directly affect department revenue. The Department Applications Analyst II and III positions will manage development and reporting of inpatient and ambulatory quality measures, build dashboards and visualization tools, and maintain centralized data warehouse functions to ensure regulatory compliance and optimize measure-based reimbursement revenue. Funding will be supported in part by revenue generated through quality reporting initiatives. Converting these roles to permanent staffing enhances cost predictability, operational continuity, and long-term sustainability.

Fund Balances

Opioid Settlement Funds

Opioid Settlement funds consist of settlements and bankruptcy awards by organization. The Board initially approved the Opioid Settlement Fund (#13412) on December 13, 2022 (B-22-692) to account in aggregate for the County's abatement and subdivision receipts and related expenditures. Due to State reporting requirements, funds were established to track revenues, expenses, and interest separately by individual settlement. Fund balances as of March 31, 2026, were:

Opioid Settlement Funds	March 31, 2026 Fund Balance	2026-2027 Estimated Revenue	2026-2027 Budgeted Use	June 30, 2027 Estimated Balance
13412 - Opioid Settlement Fund	$341,441	$6,829	$19,608	$328,662
13413 - Opioid - Allergan	1,392,312	466,285	-	1,858,597
13414 - Opioid - CVS	1,792,879	841,491	1,500,000	1,134,370
13415 - Opioid - Distributors	7,033,463	1,500,959	7,000,000	1,534,422
13416 - Opioid - Janssen	4,194,722	332,092	3,500,000	1,026,814
13417 - Opioid - Walgreens	1,467,069	427,576	-	1,894,645
13418 - Opioid - Walmart	4,070,077	111,942	1,750,000	2,432,019
13419 - Opioid - Teva	1,239,310	424,068	-	1,663,378
13420 - Opioid - Mallinckrodt	380,044	7,601	387,645	-
13441 - Opioid - McKinsey	358,322	7,166	365,488	-
13442 - Opioid - Kroger	338,428	168,543	34,512	472,459
Total	**$22,608,067**	**$4,294,552***	**$14,557,253**	**$12,345,366**

*Estimated revenues include projected annual interest in addition to settlement payments.

The 2026-2027 Proposed Budget includes $14,557,253 in Opioid Settlement funding to reimburse:

- *$152,355* – Correctional Health Services (#2022621000) for 50% of the cost of a Pharmacist position.
- *$254,898* – Public Health Services (#4041000000) for the cost of a Supervising Public Health Educator position ($169,898) and programmatic expenses for the Opioid Coalition ($85,000).
- *$400,000* – Emergency Medical Services Agency (#4041800000) for the cost of Nursing Navigator professional services.
- *$13,750,000* – SJ BeWell Construction Project (#4037401000) for the Behavioral Health Continuum Infrastructure Program (BHCIP) Round 1 grant funding match.

Whole Person Care Fund

The Whole Person Care (WPC) Special Revenue Fund (#20046) was the operating fund for WPC activities. Effective July 1, 2026, the WPC budget (#4049600000) is being discontinued, with resources redistributed among the Correctional Health Services, Public Health Services, and San Joaquin Health Centers Enterprise Fund budgets. Fund balance as of March 31, 2026, was $254,182. The 2026-2027 Proposed Budget includes $38,798 in operating transfers to the Health Care Services Administration budget.

Public Guardian/Conservator

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#4041200000

Department Overview

The Office of the Public Guardian/Conservator ensures the protection of both the person and the estate of individuals incapacitated either by a mental illness or a major neurocognitive disorder and have been deemed to meet the medical and legal criteria for conservatorship when there is no viable alternative to public conservatorship.

The Office of the Public Guardian/Conservator (PG/C) provides:

- Lanterman Petris Short (LPS) Conservatorship services for residents who have been adjudicated by the Superior Court to be gravely disabled due to a mental illness. These services include investigation of all LPS referrals from acute care hospitals and criminal courts, establishing and maintaining benefits, paying all valid bills with the conservatee's funds, consenting to mental health treatment, storage and protection of personal property, monitoring of legal matters connected to the conservatorship, and assisting Behavioral Health Services (BHS) to help the conservatee meet treatment goals.
    - *Senate Bill (SB) 43*
        - SB 43 was signed into law in 2023 and expands the definition of grave disability to include individuals unable to provide for personal safety or necessary medical care due to mental illness or severe substance use disorder (SUD).
        - SB 43 added the following to the criteria of grave disability: an individual unable to provide for personal safety or necessary medical care (due to a mental illness or severe SUD). The expansion of grave disability was subsequently implemented. However, it is too early to determine how much of an effect there will be on LPS referrals.

- Probate Guardianship/Conservatorship services for residents who have been adjudicated by the Superior Court to be incapacitated due to a major neurocognitive disorder. These services include investigation of referrals, placement of conservatees in appropriate least restrictive placements, consenting to medical treatment, managing estates including real and personal property, establishing and maintaining benefits, and paying valid bills with the conservatee’s funds.

- Representative Payee services as defined by the United States Social Security Administration and United States Department of Veterans Affairs for persons deemed by those agencies as unable to responsibly utilize funds for food, clothing, and shelter. The PG/C provides these services for consumers actively case managed by BHS, for incapacitated individuals in order to avoid the more restrictive conservatorship process, and for incapacitated individuals to avoid homelessness.

Please visit sjgov.org/public-guardian-conservator for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $5,726,543 is an increase of $307,524 from the 2025-2026 Adopted Budget of $5,419,019, primarily due to increases in centrally-budgeted Cost Allocation Plan charges ($246,553) and increased costs for legal services ($50,000).

FY27 Expenditures by Type



Salaries And Benefits	**$4,150,905**	72.49%
Services And Supplies	**$1,309,406**	22.87%
Centrally-Budgeted Expenses	**$266,232**	4.65%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$3,178,693	$3,425,982	$4,151,786	$4,150,905	-0.02%
Services And Supplies	$1,043,223	$997,324	$1,263,614	$1,309,406	3.62%
Centrally-Budgeted Expenses	$53,443	$50,204	$3,619	$266,232	7,256.51%
Capital Expenditures	-	$274,738	-	-	-
Total Expenditures	**$4,275,360**	**$4,748,248**	**$5,419,019**	**$5,726,543**	**5.67%**

Funding Summary

The 2026-2027 Proposed Budget is funded by $2,956,305 of fund balance, $2,110,238 in General Fund contributions processed through operating transfers in to support probate conservatorships, and $660,000 in departmental earned revenues.

FY27 Funding by Source



Fund Balance	**$2,956,305**	51.62%
Transfers In	**$2,110,238**	36.85%
Charges For Services	**$660,000**	11.53%

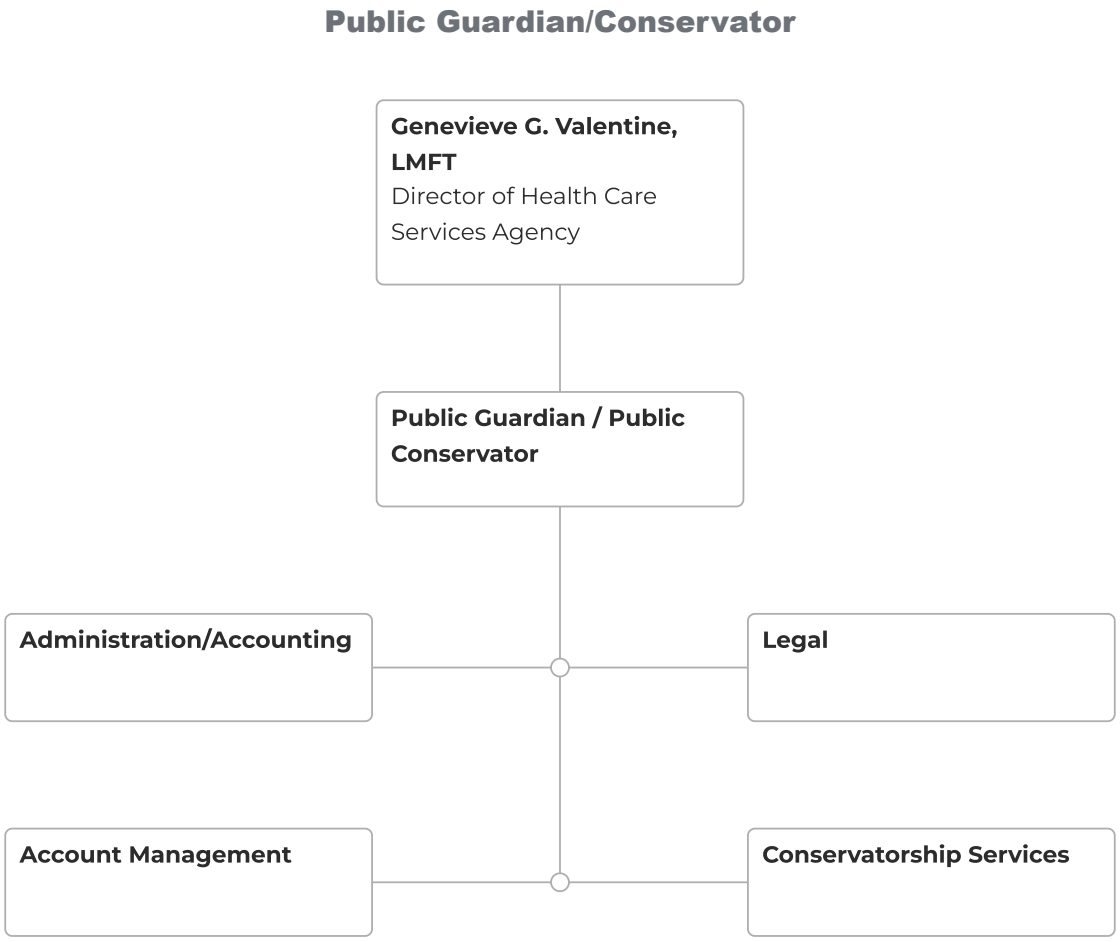
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$1,500	-	-	-	-
Charges For Services	$639,780	$645,455	$687,000	$660,000	-3.93%
Miscellaneous Revenues	-	$7,846	-	-	-
Transfers In	$928,073	$928,073	$1,799,128	$2,110,238	17.29%
Fund Balance	$2,706,007	$3,166,874	$2,932,891	$2,956,305	0.80%
Total Revenues	**$4,275,360**	**$4,748,248**	**$5,419,019**	**$5,726,543**	**5.67%**

Personnel Summary

The 2026-2027 Proposed Budget includes a slight increase in part-time FTE.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	32.0	32.0	0.0
Temporary (FTE)	1.5	1.9	0.4
Position Total	**33.5**	**33.9**	**0.4**



Budget Highlights

The 2026-2027 Proposed Budget includes $3,216,305 to support LPS Conservatorships and Representative Payee services, and $2,510,238 to support Probate Conservatorships.

Lanterman Petris Short (LPS) Conservatorship

In 2025-2026, the PG/C Office was reorganized under Behavioral Health Services (BHS) and has added the Alternative Placement Team (APT) to case manage and provide placement services for all LPS conservatees. This includes all locked Mental Health Rehabilitation Centers, locked Skilled Nursing Facilities, and enhanced board and care.

There has been an increase in the number of trials for LPS conservatees. These trials require the conservatee to attend the court hearing in person. Due to the number and length of some of these client transports, the PG/C Office is working to secure a contract with a transport company that specializes in this type of transportation.

The PG/C's Office continues to receive referrals from the criminal justice system for defendants arrested for a criminal offense who are incompetent to stand trial and may have a mental illness. These referrals are trending to increase in number from 2025-2026, for a total of 40 referrals anticipated through June 2026. The PG/C's Office is obligated by law to conduct a new investigation for each referral and evaluations are subsequently performed to determine if the defendant will meet the criteria for LPS conservatorship. These referrals also include investigations for Murphy conservatorships for which the following criteria have been met: a person has committed a serious felony, probable cause has been found, the person is incompetent to stand trial, and the person represents a substantial danger of physical harm to others by reason of a mental disease, defect, or disorder.

Probate Conservatorship

Although referral numbers remain stable, the PG/C Office faces several challenges. Delays for the courts to hear conservatorship petitions remain long. Contested conservatorships are being set for trial over a year out. This requires the Deputy Public Guardian Investigator to spend more time managing the case and increases the size of their caseloads. Increased processing times also affect petitions to sell property and for temporary conservatorships.

The PG/C is responsible for Probate conservatees' care, including case management and placement. Shortages of appropriate housing placements persist, especially for conservatees with a major neurocognitive disorder and an accompanying behavioral disturbance diagnosis. Referrals from criminal courts where the proposed conservatee is incompetent due to a major neurocognitive disorder have continued. Facilities are hesitant to admit these conservatees directly from the jail. Adult Protective Services makes roughly half of all probate referrals. These referrals may involve abuse and neglect and require swift action. There are no emergency placements for probate conservatees requiring immediate placement due to neglect, abuse, or for conservatees with behavioral or criminal issues.

Fund Balances

Mental Health Fund

The Mental Health Special Revenue Fund (#20007) is the operating fund for BHS and the Public Guardian/Conservator, which is discussed further in the BHS narrative. The 2026-2027 Proposed Budget includes $2,956,305 in use of fund balance.

Supplemental Requests

The Director of Health Care Services requested supplemental funding totaling $1,182,165 for the following:

Probate Conservatorship

As part of the 2025-2026 Adopted Budget, the Public Guardian/Conservator budget received a one-time augment of $871,055 to support probate conservatorship.

Ongoing funding of $871,055 and one-time funding of $311,110, for a total of $1,182,165 was requested to continue to support probate conservatorship. Individuals incapacitated due to a major neurological disorder meet the criteria for probate conservatorship. The PG/C's Office petitions for conservatorship when these individuals do not have any other alternatives to the conservatorship and have no family or friends that can serve as a conservator. Probate conservatees are managed exclusively by the Public Guardian/Conservator. BHS is unable to provide financial assistance as the cost of probate conservatorships and placements are not a compliant use of Mental Health funds. Placements must be found for these conservatees based on their needs and their own financial means. The previous General Fund contribution of $928,073 is substantially less than the cost of providing probate conservatorship services. Approval of this request would provide a General Fund contribution of $2,110,238, in addition to $400,000 in probate conservatorship fees, for the discharge of probate conservatees from inpatient beds and placements.

The 2026-2027 Proposed Budget has been augmented by $1,182,165 to address these requests.

Public Health Services

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Units

#4041000000, 4045415000

Department Overview

Public Health Services

Public Health Services (PHS) provides a wide variety of health programs and services to the community. Services include but are not limited to, patient education and case management, monitoring and investigation of reportable communicable diseases, maintaining vital records, statistical analysis and mapping of disease data, regional public health laboratory services, public health emergency preparedness planning, health promotion, and chronic disease prevention activities. Some activities include community-based organization partnerships and coalition building.

California Children's Services

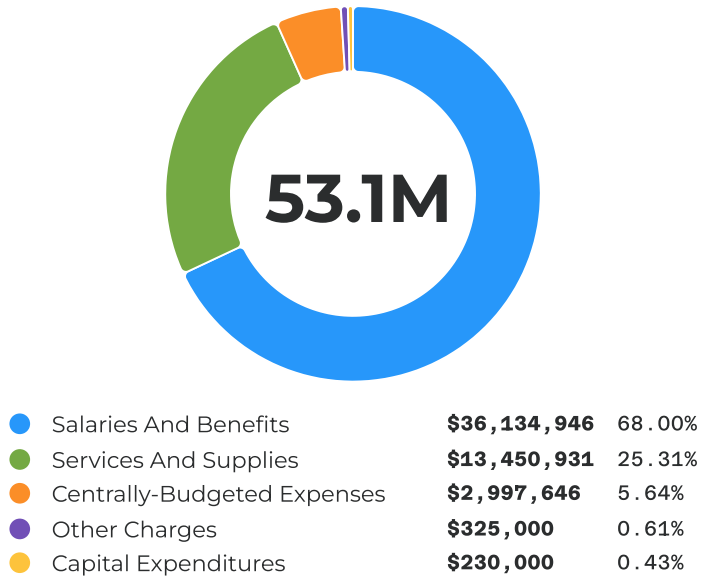
California Children's Services (CCS) is a State-mandated program providing diagnostic and treatment services, medical case management, and physical and occupational therapy services to financially and residentially eligible children and young adults under age 21 with a qualifying medical condition. PHS administers CCS by providing complex case management, arranging, directing, authorizing, and paying for medical care, equipment, and rehabilitation services for participants with a CCS-eligible chronic medical condition such as cystic fibrosis, hemophilia, cerebral palsy, heart disease, cancer, traumatic injury, and infectious disease producing major sequelae. CCS also provides medical therapy services delivered at public schools.

Please visit sjcphs.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $53,138,523 is a decrease of $4,949,694 from the 2025-2026 Adopted Budget of $58,088,217, primarily due to the deletion of 19 positions ($2,342,480), reduced services costs related to sunsetting grant programs ($1,560,000), decreases in centrally-budgeted Cost Allocation Plan charges ($868,079) and lower costs for information technology support from Health Care Services Administration ($701,231); partially offset by increased software costs ($528,281).

FY27 Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$29,658,679	$31,412,952	$37,834,688	$36,134,946	-4.49%
Services And Supplies	$13,186,092	$14,157,807	$15,599,317	$13,450,931	-13.77%
Centrally-Budgeted Expenses	$2,256,294	$3,593,728	$3,670,212	$2,997,646	-18.32%
Other Charges	$146,911	$112,627	$325,000	$325,000	-
Capital Expenditures	$651,321	$624,223	$659,000	$230,000	-65.10%
Total Expenditures	**$45,899,298**	**$49,901,337**	**$58,088,217**	**$53,138,523**	**-8.52%**

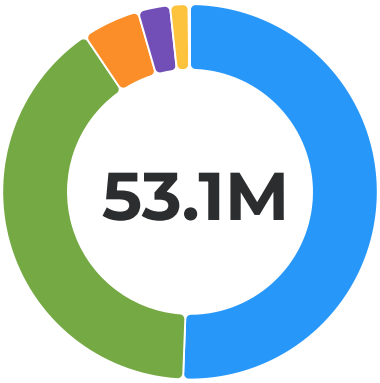
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Public Health Svs	$40,606,569	$44,257,519	$50,638,095	$45,582,912	-9.98%
California Childrens Services	$5,292,729	$5,643,818	$7,450,122	$7,555,611	1.42%
Total Expenditures	**$45,899,298**	**$49,901,337**	**$58,088,217**	**$53,138,523**	**-8.52%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $31,051,118 in department earned revenues and cost reimbursements, and $21,572,405 in General Purpose Revenue including $331,881 via operating transfers in.

FY27 Funding by Source



●	Intergovernmental Revenues	**$26,880,891**	50.59%
●	General Purpose Revenue	**$21,240,524**	39.97%
●	Cost Reimbursements	**$2,634,898**	4.96%
●	Charges For Services	**$1,474,829**	2.78%
●	Transfers In	**$846,881**	1.59%
●	Miscellaneous Revenues	**$60,000**	0.11%
●	Fines, Forfeitures, Penalties	**$500**	0.00%

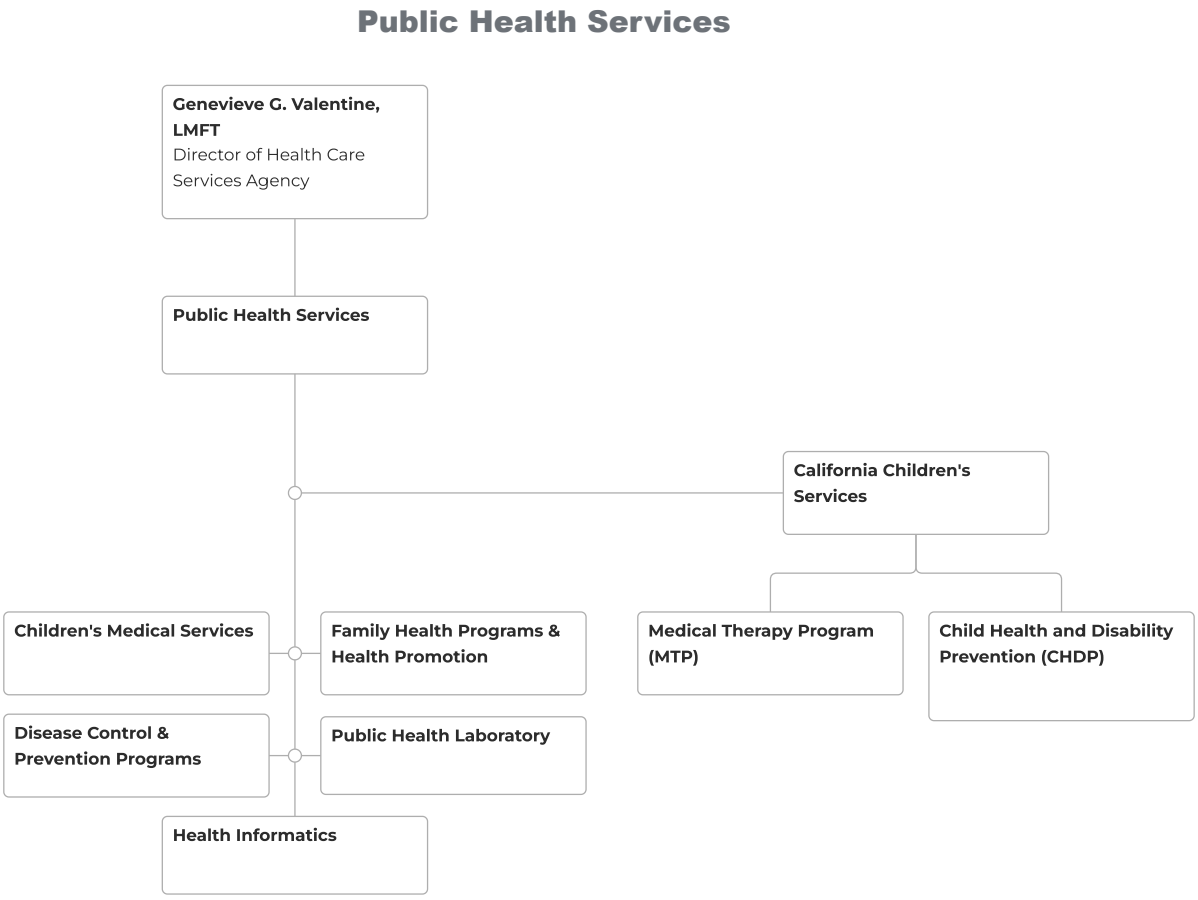
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Fines, Forfeitures, Penalties	$913	$1,116	$500	$500	-
Use Of Money And Property	-	$425	-	-	-
Intergovernmental Revenues	$28,807,055	$30,210,416	$32,392,844	$26,880,891	-17.02%
Charges For Services	$1,368,103	$1,628,860	$1,146,100	$1,474,829	28.68%
Miscellaneous Revenues	$109,873	$170,211	$60,000	$60,000	-
Transfers In	$1,522,223	$1,266,075	$807,361	$846,881	4.89%
Cost Reimbursements	$962,970	$1,482,853	$2,123,756	$2,634,898	24.07%
General Purpose Revenue	$13,128,160	$15,141,381	$21,557,656	$21,240,524	-1.47%
Total Revenues	**$45,899,298**	**$49,901,337**	**$58,088,217**	**$53,138,523**	**-8.52%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of 19 vacant positions and a slight decrease in part-time FTE.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	214.0	195.0	(19.0)
Temporary (FTE)	13.7	13.0	(0.7)
Position Total	**227.7**	**208.0**	**(19.7)**



Budget Highlights

The 2026-2027 Proposed Budget deletes 19 vacant grant-funded positions at a cost reduction of $2,342,480 to manage available funding for existing grant programs and in anticipation of reduced availability of funds in the future. These vacant positions are: seven Communicable Disease Investigators, three Supervising Public Health Educators, four Public Health Educators, one Physical Therapist IV, one Office Supervisor, one WIC Nutrition Assistant II, and two Senior Office Assistants.

Funding impacts include: dissolution of the Supplemental Nutrition Assistance Program-Education (SNAP-Ed) program with an impact of $1.2 million annually, and a decrease of $1.7 million in the Proposed Budget due to a reduction of programs including California Strengthening Public Health Initiative, Local Oral Health Program, Tobacco Prevention, and California Children's Services.

The 2026-2027 Proposed Budget and associated programs are subject to change due to ongoing Federal funding restructuring.

Disease Control and Prevention (DCP)

PHS continues to work with local partners to promote safe, healthy communities. Strategies include addressing opioid misuse/abuse, preventing accidental/violent injuries, and reducing the impact of acute/chronic diseases. DCP staff continue to monitor and respond to over 80 reportable communicable diseases and outbreaks, with syphilis and tuberculosis (TB) remaining priorities. In addition, Measles and Avian Flu (H5N1) are on watch due to spread throughout the U.S. The San Joaquin County Public Health Laboratory (PHL) performs routine testing and surveillance

activities, and has made significant progress on expanding testing capabilities with improved infrastructure. The PHL serves as a regional lab for neighboring and rural counties.

Syphilis remains the most commonly reported infection, with a total of 1,200 reports projected for 2025-2026. The team monitors active and latent TB. For latent TB, the team anticipates 1,725 follow-ups and for active TB, there are 50 cases for complex case management, consistent with the caseload levels from the previous year. The HIV team anticipates 900 encounters for case management in anticipation of a fully staffed team. The immunization program projects a total of 2,696 immunizations will be provided in fiscal year 2025-2026, and anticipates a reduced level of services to be provided in 2026-2027 due to decreased funding.

Public Health Laboratory

The PHL is a regional lab supporting seven counties within the Central Valley and Foothills. The lab continues to perform routine diagnostic testing and public health surveillance activities each year. The total test volume projected for fiscal year 2025-2026 is 29,080. Software updates have been implemented and will enhance efficiency, infrastructure, data exchange, reporting capabilities, and overall system reliability.

Maternal, Child, and Adolescent Health (MCAH)

MCAH includes direct services to clients who are high-risk, underserved, and/or pregnant. This unit includes Nurse Home Visiting, Healthy Families America (HFA), Black Infant Health (BIH), and Perinatal Equity Initiative. Nurse Home Visiting will complete 612 home visits in 2025-2026, an increase of 15% from the prior fiscal year. The program also provides educational classes for mothers to support their health and well-being. In 2025-2026, the class participation rate increased from 20 to 108 due to filled vacancies. The HFA Program is a framework used to address Adverse Childhood Experiences (ACEs) and is administered through the Perinatal Equity Initiative. It is estimated the program will have served 100 families and complete 1,038 home visits for 2025-2026. The BIH program goal is to have 160 participants of pregnant Black moms to help reduce maternal and infant mortality rates. The program anticipates exceeding this goal, with a total of 165 participants projected for 2025-2026.

Future of Public Health Funding (FoPH)

The 2026-2027 Proposed Budget includes $3,472,846 of FoPH funding, which is flexible funding to bridge funding gaps in programs across public health and support infrastructure. The funding currently supports 25 positions including Information Technology, Communicable Disease Investigators, a Public Information Specialist, Health Educators, a Senior Deputy Director, laboratory staff, and Epidemiologists. The program also supports lab capacity by providing one-time funding for software and equipment updates. The funding also supports Tableau, Smartsheets, and other application licenses as well as funding for department accreditation.

Accomplishments include: quality improvement projects, comprehensive gap analysis on PHS data systems, and the creation of protocol for building, implementing, and maintaining Admission, Discharge, and Transfer panels for the Manifest Medex and Bamboo Health platforms. FoPH funding has also been used to strengthen collaborative efforts to bridge academic innovation with public health practice with University of the Pacific. Additional accomplishments include advancing data interoperability, creating a data warehouse, and digitizing department unit case management to move departments from paper to electronic charting.

Vital Records

Vital Records provides birth and death certificates, burial permits, as well as medical marijuana identification cards. In 2025-2026, PHS provided approximately 27,000 birth and death certificates, and 6,500 burial permits, an 11% decrease over the prior year. During the same time period, 40 medical marijuana identification cards were provided, reflecting an ongoing reduction in cards issued since 2018.

Public Information and Media Relations

In calendar year 2025, the PHS website had 167,348 unique visitors. There were six press releases and two health advisories issued. Activity on social media included 501 posts on Facebook with 228,197 impressions; 499 posts on

Instagram with 64,068 impressions; and 211 posts on X, formerly Twitter, with 11,330 impressions.

Fund Balances

California Children's Services Fund

The California Children's Services (CCS) General Fund Special Account (#13401) receives donations to provide CCS clients with items deemed necessary by the medical case manager but do not qualify for reimbursement through the CCS program. Fund balance as of March 31, 2026, was $3,244. The 2026-2027 Proposed Budget includes no transfers from this fund.

Ryan White Care Consortium Fund

The Ryan White Care Consortium General Fund Special Account (#13403) receives donations to assist HIV patients and serves as a last resort when clients do not qualify for other assistance. Fund balance as of March 31, 2026, was $52,473. The 2026-2027 Proposed Budget does not include transfers from this fund.

Child Passenger Restraint Fund

The Child Passenger Restraint General Fund Special Account (#13404) receives a portion of fines charged to violators for not utilizing car seats appropriately. Funds are used to support the Child Passenger Safety Program, which provides education and reduced-priced car seats to clients attending training on the proper use of car seats. Fund balance as of March 31, 2026, was $137,075. The 2026-2027 Proposed Budget includes $10,000 in transfers from this fund.

Public Health Vital Statistics Fund

The Public Health Vital Statistics General Fund Special Account (#13407), funded through a restricted portion of each birth and death certificate sold, defrays the administrative costs of collecting and reporting fees, technical support of vital record systems, and community health data collection and analysis. Fund balance as of March 31, 2026, was $1,011,317. The 2026-2027 Proposed Budget includes $15,000 in transfers from this fund.

Tobacco Program Funds

General Fund Special Accounts for the Tobacco Control Program/Proposition 99 (#13410) and California Healthcare Research and Prevention Tobacco Tax Act/Proposition 56 (#13405) receive State tobacco tax revenues for the Smoking and Tobacco Outreach/Prevention Program. Funds are transferred to the General Fund based on Program expenditures. Fund balances as of March 31, 2026, were $421,818 and $169,370 respectively. The 2026-2027 Proposed Budget includes no transfers from these funds.

Opioid Settlement Funds

Opioid Settlement Fund balances for multiple funds as of March 31, 2026, totaled $22,608,067. The 2026-2027 Public Health Services Proposed Budget includes $254,898 in cost reimbursements from these funds for a Supervising Public Health Educator position ($169,898) and programmatic expenses for the Opioid Coalition ($85,000). A list of balances and uses of the Opioid Settlement funds are discussed in the Health Care Services Administration budget (#4049500000) narrative.

Office of the Medical Examiner

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#4049700000

Department Overview

The Office of the Medical Examiner is statutorily responsible for determining the circumstances, cause, and manner of all deaths falling under the jurisdiction of the Office of the Medical Examiner (OME), as defined in California Government Code section 27491, including sudden, unattended, unusual, violent, or accidental deaths. Field death investigations, postmortem examinations, and related forensic testing processes are used to establish a medical cause and manner of death.

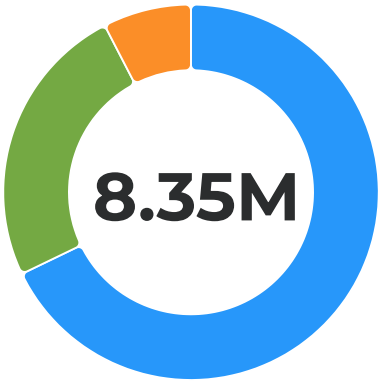
The OME budget provides funding for the County's mandated responsibility to provide for the disposition of indigent decedents. The Board of Supervisors' adopted policy of cremation, with exceptions in certain limited cases, helps contain costs associated with scrutinizing financial eligibility.

Please visit sjgov.org/ome for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $8,349,661 is an increase of $738,334 from the 2025-2026 Adopted Budget of $7,611,327, primarily due to the addition of two Forensic Pathologist positions ($925,220), the full-year cost of a Chief Medical Examiner position added midyear 2025-2026 ($582,183), increased utilities and other operating costs associated with the move to the new OME facility ($432,922), an increase in extra-help ($395,978), and an increase in centrally-budgeted Casualty insurance and Cost Allocation Plan charges ($138,485); partially offset by a reduction in contracted forensic autopsy services ($1,722,768).

FY27 Expenditures by Type



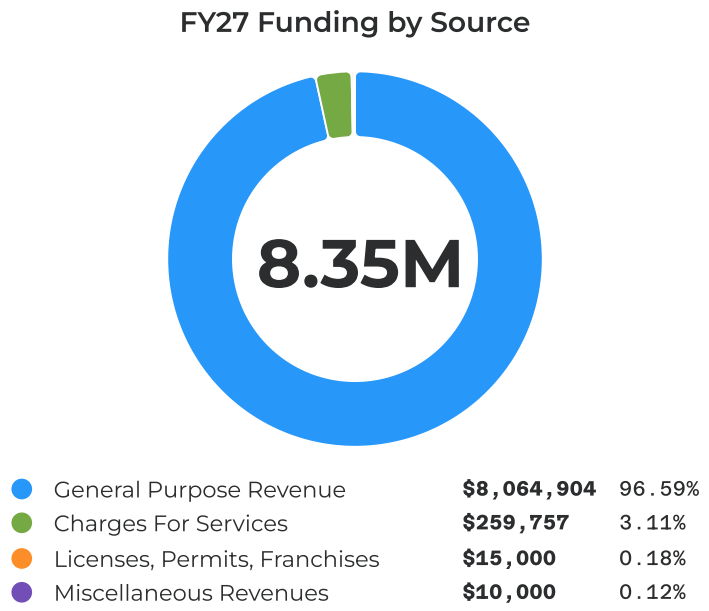
Salaries And Benefits	$5,665,147	67.85%
Services And Supplies	$2,050,404	24.56%
Centrally-Budgeted Expenses	$634,110	7.59%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$2,458,020	$3,047,272	$3,749,829	$5,665,147	51.08%
Services And Supplies	$2,763,712	$2,883,927	$3,318,326	$2,050,404	-38.21%
Centrally-Budgeted Expenses	$240,241	$417,490	$443,172	$634,110	43.08%
Capital Expenditures	$40,079	-	$100,000	-	-100.00%
Total Expenditures	**$5,502,052**	**$6,348,688**	**$7,611,327**	**$8,349,661**	**9.70%**

Funding Summary

The 2026-2027 Proposed Budget includes $8,064,904 in General Purpose Revenue and $274,757 in department-earned revenue from permitting fees and charges for services.



Funding by Source

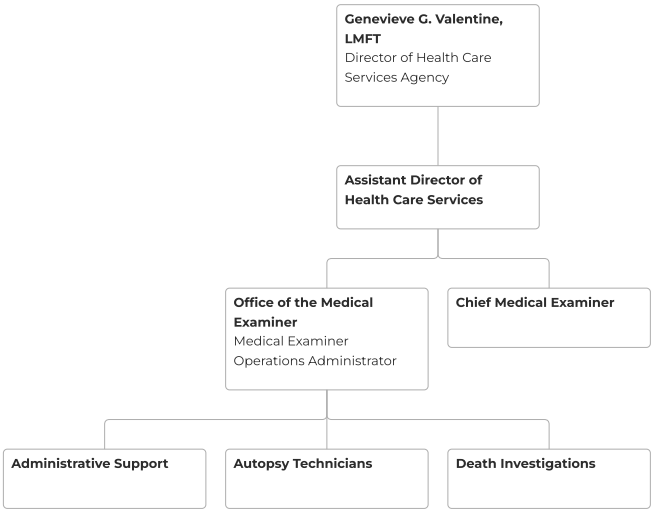
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Licenses, Permits, Franchises	$15,026	$14,618	$15,000	$15,000	-
Intergovernmental Revenues	$3,000	-	-	-	-
Charges For Services	$359,133	$352,916	$369,897	$259,757	-29.78%
Miscellaneous Revenues	$17,122	$7,918	$10,000	$10,000	-
General Purpose Revenue	$5,107,771	$5,973,237	$7,216,430	$8,064,904	11.76%
Total Revenues	**$5,502,052**	**$6,348,688**	**$7,611,327**	**$8,349,661**	**9.70%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of one Chief Medical Examiner added midyear 2025-2026 (R-25-102), and two new Forensic Pathologist positions. The 2026-2027 Proposed Budget also includes an increase of 3.9 FTEs for extra-help to provide as-needed investigative support.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	22.0	24.0	2.0
Temporary (FTE)	2.2	6.1	3.9
Position Total	**24.2**	**30.1**	**5.9**

Office of the Medical Examiner



Budget Highlights

Pathology and Autopsy Work

In July 2025, the Board of Supervisors adopted a resolution (R-25-102) establishing the Chief Medical Examiner classification and authorized the addition of one position to the Department. In 2026-2027, the OME anticipates reducing contracted services with Forensic Doctors Group for medical examiner services, and returning forensic pathology and autopsy work primarily back to County-employed staff. To further support this transition, two Forensic Pathologist positions are included in the 2026-2027 Proposed Budget.

Morgue Facility

The new Medical Examiner and Morgue Facility, which began construction in late 2023, was completed in April 2026, providing a state-of-the-art facility for the critical work that the OME performs. There will be new costs associated with the facility that are difficult to predict without operating the building at full capacity. The 2026-2027 Proposed Budget includes an increase of $432,922 to support costs associated with the new facility.

Medical Examiner Services

With the completion of the new Medical Examiner facility in 2025-2026, the OME will shift its focus in 2026-2027 to pursuing accreditation from the National Association of Medical Examiners (NAME), the leading accrediting body for coroner and medical examiner offices in the United States. NAME establishes rigorous standards for autopsies, facilities, and operational procedures, and requires a comprehensive onsite peer review for accreditation. This process emphasizes strong policies, consistent practices, and high-quality forensic investigations. Achieving NAME accreditation represents a nationally recognized benchmark of excellence and reflects the OME's commitment to maintaining the highest level of professional and operational standards.

Case Management Software Project

Design and implementation of the new OME case management system began in January 2026 and is anticipated to be fully operational in the first quarter of 2026-2027. The system will enhance the OME's ability to respond to statistical inquiries and streamline responses to California Public Records Act (CPRA) requests, resulting in improved efficiency and reduced staff time. In addition, implementing an integrated barcoding system will strengthen tracking of decedents, property and evidence, improve overall accountability, and support more effective case management in service to the County's residents.

Supplemental Requests

Janitorial Services for New OME Facility

Ongoing funding of $125,499 and one-time funding of $26,923 were requested to support an increase in specialized janitorial service costs for the new OME facility. The administrative and laboratory areas require cleaning methods, equipment, and safety protocols beyond the scope of standard housekeeping, including proper handling of biohazardous waste, use of specialized tools for epoxy and stainless-steel surfaces, enhanced background clearances, and strict protection of the decedent's health information. Multiple internal housekeeping teams have attempted to meet these needs, but the complexity of the now-larger environment necessitates dedicated, specialized services to ensure safety, compliance, and operational integrity.

The 2026-2027 Proposed Budget has been augmented by $152,422 to address the above request.

San Joaquin Health Centers Enterprise Fund

Ahad Yousuf - Project Director/Chief Executive Officer

Budget Unit

#9600000000

Effective July 1, 2026, the San Joaquin Health Centers Enterprise Fund budget consolidates the San Joaquin Health Centers budget (#4049800000) and the agency's operating budget which was previously approved by the Board of Supervisors, but not included in the County Budget.

Department Overview

San Joaquin Health Centers (SJ Health) operates seven primary health care clinics and a mobile clinic serving more than 33,000 patients annually through more than 123,000 patient visits to its campuses located in French Camp, Manteca, and downtown Stockton.

The County was designated as a Federally Qualified Health Center Look-Alike (FQHC-LAL) by the Health Resources and Services Administration (HRSA) in 2014. To fulfill its responsibilities as an FQHC-LAL, the County partners with San Joaquin County Clinics (SJCC), a 501(c)(3) corporation, pursuant to Board authorization (B-10-839). The County and SJCC jointly operate SJ Health under the governance framework outlined in the updated Co-Applicant Agreement approved by the Board of Supervisors on April 22, 2025 (B-25-220). As the HRSA-designated public entity, the County maintains ultimate responsibility for compliance, fiscal oversight, and personnel authority.

SJ Health delivers comprehensive primary care services, including adult and pediatric medicine, prenatal and women’s health, integrated behavioral health, substance use disorder treatment, chiropractic services, chronic disease management, and community health outreach. In 2026-2027, SJ Health will expand care delivery models that address the needs of individuals experiencing homelessness and other vulnerable populations. In 2027-2028, SJ Health plans to operationalize primary care services at the Lodi Access Center site.

Partnership with managed care plans remains central to service expansion. SJ Health will continue delivering Enhanced Care Management (ECM) and Community Supports (CS) services, while refining enrollment criteria, care coordination workflows, and outcome tracking to ensure compliance and measurable impact. Street medicine services and mobile outreach will be expanded strategically to improve access for high-risk populations and reduce avoidable emergency department utilization.

Please visit sjhealth.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $78,192,145 is an increase of $39,025,575 from the 2025-2026 Adopted Budget of $39,166,570 primarily due to the consolidation of the agency's operating budget ($25,205,958), the addition of one-time transfers out to support the SJ BeWell Campus project ($9,800,000), and increased costs for four positions transferred from the Whole Person Care budget ($594,656) and the addition of two new positions ($526,363). These increases are partially offset by salaries and benefits adjustments ($731,412), and the deletion of three positions ($399,105).

FY27 Expenditures by Type



Salaries And Benefits	**$37,918,820**	48.49%
Services And Supplies	**$29,246,835**	37.40%
Transfers Out	**$9,800,000**	12.53%
Centrally-Budgeted Expenses	**$1,090,317**	1.39%
Capital Expenditures	**$108,000**	0.14%
Other Financing Uses	**$28,173**	0.04%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$20,765,089	$20,619,203	$37,969,959	$37,918,820	-0.13%
Services And Supplies	$64,331	$132,763	$149,100	$29,246,835	19,515.58%
Centrally-Budgeted Expenses	$445,457	$556,438	$1,047,511	$1,090,317	4.09%
Other Financing Uses	-	-	-	$28,173	-
Capital Expenditures	-	-	-	$108,000	-
Transfers Out	-	-	-	$9,800,000	-
Total Expenditures	**$21,274,876**	**$21,308,403**	**$39,166,570**	**$78,192,145**	**99.64%**

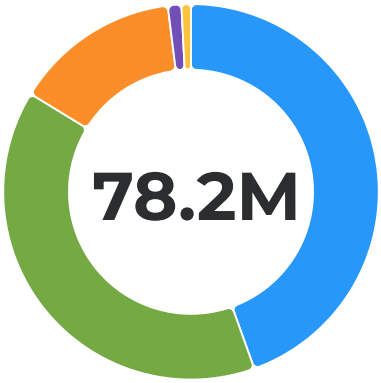
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$21,274,876	$21,308,403	$39,166,570	-	-100.00%
San Joaquin Health Centers Enterprise Fund	-	-	-	$78,192,145	-
Total Expenditures	**$21,274,876**	**$21,308,403**	**$39,166,570**	**$78,192,145**	**99.64%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by $30,698,530 in supplemental revenue from the State Quality Incentive Pool (QIP) Program, $26,655,595 in patient revenue, $11,182,269 in use of fund balance, $5,205,751 in miscellaneous operating revenues, and $4,000,000 in capitation revenue.

FY27 Funding by Source



Intergovernmental Revenues	**$34,812,281**	44.52%
Charges For Services	**$30,655,595**	39.21%
Fund Balance	**$11,182,269**	14.30%
Use Of Money And Property	**$900,000**	1.15%
Miscellaneous Revenues	**$642,000**	0.82%

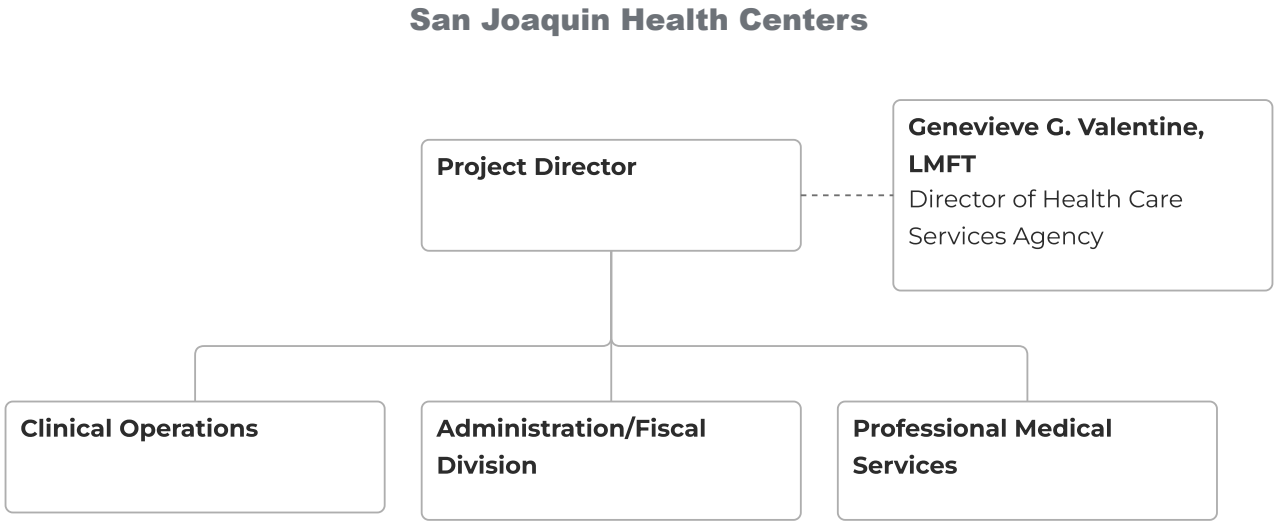
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	-	-	-	$900,000	-
Intergovernmental Revenues	$5,000	-	-	$34,812,281	-
Charges For Services	-	-	-	$30,655,595	-
Miscellaneous Revenues	-	-	-	$642,000	-
Cost Reimbursements	$21,269,766	$21,308,403	$39,166,570	-	-100.00%
General Purpose Revenue	$110	-	-	-	-
Fund Balance	-	-	-	$11,182,269	-
Total Revenues	**$21,274,876**	**$21,308,403**	**$39,166,570**	**$78,192,145**	**99.64%**

Personnel Summary

The 2026-2027 Proposed Budget includes four positions transferred from the Whole Person Care budget (#4049600000), adds two new positions, deletes three vacant positions, and includes a slight decrease of 0.3 FTEs for extra-help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	239.0	242.0	3.0
Temporary (FTE)	12.0	11.7	(0.3)
Position Total	**251.0**	**253.7**	**2.7**



Budget Highlights

As of April 22, 2026, the department vacancy rate is approximately 17% (40 of 239 allocated positions), spanning 20 job classifications. Notably, more than half of these vacancies are concentrated in four critical frontline roles: Medical Assistants, Physicians, Patient Registration Clerks, and Nurses, all of which are essential to maintaining access and care delivery. Given the operational importance of these positions, the Proposed Budget does not recommend broad staffing reductions. SJ Health's strategy is to prioritize target recruitment and retention efforts in these high-impact classifications, while continuing to evaluate opportunities to realign resources, improve workflow efficiencies, and stabilize staffing over time, with continued emphasis on employee retention, leadership development, and succession planning. This approach preserves core service capacity while advancing fiscal and operational sustainability.

The 2026-2027 Proposed Budget transfers four positions from the Whole Person Care budget ($594,656), including two Mental Health Specialist IIs, one Management Analyst III, and one Accounting Technician I. The 2026-2027 Proposed Budget also adds two new positions ($526,363), including a Deputy Director-Clinical to centralize clinical program leadership, strengthen integration across services, and ensure effective execution of high-priority initiatives, and a Deputy Director-Administrative to serve as the executive leader over core administrative and operational infrastructure functions, including quality and patient access, with responsibility for performance, compliance, and service delivery across these critical domains. The cost of the new positions is partially offset by the deletion of three vacant positions ($399,105).

In 2026-2027, SJ Health will transition from organizational stabilization to performance optimization and sustainable growth. Following leadership restructuring and workforce investments in 2025-2026, the Department will focus on strengthening operational efficiency, improving provider productivity, reducing contracted labor dependence, and enhancing patient access. Targeted efforts will include panel management optimization, reduction of time to the next available appointment, lowering no-show rates, and expanding team-based care delivery models to improve continuity and quality outcomes. The agency will also advance quality improvement infrastructure, data analytics capabilities, and revenue cycle performance to ensure financial sustainability in a predominantly Medi-Cal managed care environment.

The 2026-2027 Proposed Budget reflects continued investment in workforce stability, infrastructure modernization, and patient-centered service delivery. Budget allocations prioritize direct patient care services, quality improvement initiatives, and operational efficiencies that align with County strategic priorities and HRSA program requirements. Through disciplined operational management, strengthened governance, and expanded access to care, SJ Health will

continue advancing its mission to provide high-quality, accessible, and comprehensive healthcare services to the residents of San Joaquin County.

Fund Balances

San Joaquin Health Centers Enterprise Fund

The 2026-2027 Proposed Budget establishes the San Joaquin Health Centers Enterprise Fund (#39600), replacing the San Joaquin Health Centers Trust Fund (#59001) as the operating fund for SJ Health. The San Joaquin Health Centers Trust Fund balance as of March 31, 2026, was $22,701,762. Effective July 1, 2026, the fund balance will be transferred to the San Joaquin Health Centers Enterprise Fund.

The 2026-2027 Proposed Budget includes $9,800,000 in transfers out from this fund to the SJ BeWell Capital Outlay Fund (#37401) to support the SJ BeWell Campus project.

Whole Person Care

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#4049600000

Department Overview

The Whole Person Care (WPC) budget is no longer in use effective July 1, 2026. Resources were dispersed to the Correctional Health Services (#2022621000), Public Health Services (#4041000000), and San Joaquin Health Centers Enterprise Fund (#9600000000) budgets. This narrative is included for the purpose of displaying prior year budget and actuals.

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,363,621	$1,551,653	$2,303,021	-	-100.00%
Services And Supplies	$1,080,067	$322,509	$388,913	-	-100.00%
Centrally-Budgeted Expenses	$10,202	$21,869	$32,736	-	-100.00%
Total Expenditures	**$2,453,891**	**$1,896,031**	**$2,724,670**	**-**	**-100.00%**

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$61,112	$74,408	$50,000	-	-100.00%
Intergovernmental Revenues	$968,518	-$162,610	-	-	-
Charges For Services	$128,509	$241,508	$275,000	-	-100.00%
Miscellaneous Revenues	$1,733,063	$9,856	-	-	-
Transfers In	$44,719	-	$510,978	-	-100.00%
Cost Reimbursements	-	$340,866	$1,062,615	-	-100.00%
Fund Balance	-$482,031	$1,392,002	$826,077	-	-100.00%
Total Revenues	**$2,453,891**	**$1,896,031**	**$2,724,670**	**-**	**-100.00%**

Personnel Summary

The 2026-2027 Proposed Budget transfers four positions to the San Joaquin Health Centers Enterprise Fund budget (#9600000000), three positions to the Correctional Health Services budget (#2022621000), and deletes twelve vacant positions.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	19.0	0.0	(19.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**19.0**	**0.0**	**(19.0)**

Fund Balances

Whole Person Care Fund

The Whole Person Care Special Revenue Fund (#20046) was the operating fund for WPC activities. Fund balance as of March 31, 2026, was $254,182. Any remaining fund balance as of July 1, 2026, will be used to support residual expenditures and a budgeted transfer of $38,798 to the Health Care Services Administration budget (#4049500000) in 2026-2027.

Hospital Enterprise Fund

Richard Castro - Chief Executive Officer

Budget Unit

#9221100000

Department Overview

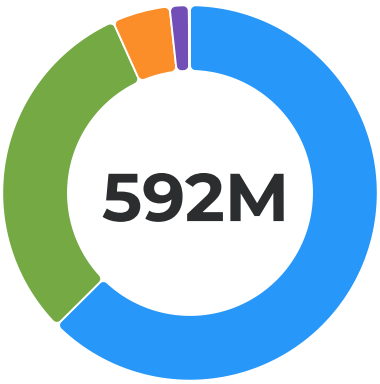
San Joaquin General Hospital (SJGH) provides comprehensive and accessible health care services to the citizens of San Joaquin County, specialized health care delivery programs not otherwise available in the community, and organized health care programs and services for public and private organizations. SJGH, one of twelve county-owned and operated public hospitals in California, offers education and training programs for physicians and paramedical personnel and initiates and participates in community-wide health care planning. California Welfare and Institutions Code Section 17000 mandates the provision of medical care to the indigent population in the County. The Board of Supervisors determines the level of service. Although the County is not mandated to own and operate a hospital, once the institution is established, services must be delivered according to various laws and regulations. As an Enterprise Fund, SJGH ensures its budget is self-sustaining by relying on effective business management and operating in a cost-effective manner.

Please visit sanjoaquingeneral.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $592,476,449 is an increase of $56,113,638 from the 2025-2026 Adopted Budget of $536,362,811, primarily due to increases in extra-help ($35,444,697), overtime ($10,814,147), and medical supplies ($6,018,416); salaries and benefits adjustments ($4,898,491), increases in centrally-budgeted insurance ($3,097,406), and Cost Allocation Plan charges ($1,649,254). The increase is partially offset by an increase in projected salary savings from vacancies offsetting budgeted supplemental staffing ($12,178,274) and a decrease in capital expenditures ($6,176,506).

FY27 Expenditures by Type



Salaries And Benefits	**$370,639,806**	62.56%
Services And Supplies	**$181,976,734**	30.71%
Centrally-Budgeted Expenses	**$29,505,539**	4.98%
Capital Expenditures	**$9,749,700**	1.65%
Other Financing Uses	**$604,670**	0.10%

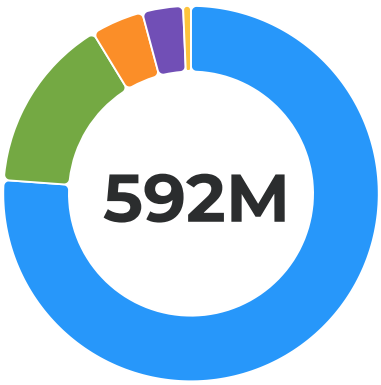
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$303,250,587	$339,101,192	$331,252,087	$370,639,806	11.89%
Services And Supplies	$159,592,795	$154,989,854	$164,418,526	$181,976,734	10.68%
Centrally-Budgeted Expenses	$15,486,540	$20,465,721	$24,015,992	$29,505,539	22.86%
Other Financing Uses	-	$288	$750,000	$604,670	-19.38%
Capital Expenditures	-	-	$15,926,206	$9,749,700	-38.78%
Transfers Out	$531,138	$439,820	-	-	-
Clearing Accounts	$16,267,392	$17,567,106	-	-	-
Total Expenditures	**$495,128,453**	**$532,563,981**	**$536,362,811**	**$592,476,449**	**10.46%**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by net patient revenue of $355,173,524, and supplemental funding of $175,876,497. The 2026-2027 Proposed Budget includes Realignment revenue of $29 million, and a one-time contribution from the Medical Education Fund of $5 million. A General Fund contribution of $2,138,053 is included in operating transfers in. The 2026-2027 Proposed Budget projects a contribution of $474,182 to the Hospital Enterprise Fund's cash balance, but a net loss of $4,550,260 on an accrual basis, including depreciation and excluding capital purchases.

FY27 Funding by Source



Hospital Special Revenues	**$451,517,475**	76.21%
Intergovernmental Revenues	**$89,810,172**	15.16%
Miscellaneous Revenues	**$26,722,693**	4.51%
Transfers In	**$20,860,427**	3.52%
Use Of Money And Property	**$4,039,864**	0.68%
Fund Balance	**-$474,182**	-0.08%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$3,351,050	$3,806,520	$4,610,548	$4,039,864	-12.38%
Intergovernmental Revenues	$8,162,847	$8,235,643	$86,039,407	$89,810,172	4.38%
Miscellaneous Revenues	-$3,687,238	-$481,664	$10,908,785	$26,722,693	144.96%
Transfers In	$17,583,193	$20,238,379	$2,138,053	$20,860,427	875.67%

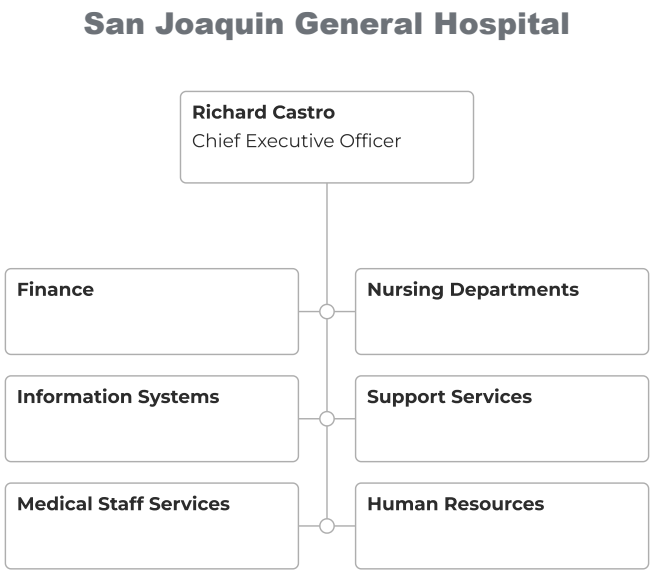
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Hospital Special Revenues	$556,080,885	$538,490,800	$434,320,314	$451,517,475	3.96%
Cost Reimbursements	-	$607,701	-	-	-
Fund Balance	-$86,362,285	-$38,333,398	-$1,654,296	-$474,182	-71.34%
Total Revenues	**$495,128,453**	**$532,563,982**	**$536,362,811**	**$592,476,449**	**10.46%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of one Management Analyst II and an increase of 242.2 FTEs for extra-help to reflect the current level of part-time staffing.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	1,451.0	1,452.0	1.0
Temporary (FTE)*	317.4	559.6	242.2
Position Total	**1,768.4**	**2,011.6**	**243.2**

*FTEs for extra-help do not include temporary staffing budgeted as professional services.



Budget Highlights

Comprehensive Staffing Review

As of March 31, 2026, 112 positions were vacant out of 1,451 full-time positions (7.7%). This is an improvement over the vacancy rate at the same time last year (9.5%). There are 14 vacant Registered Nurses (RNs) out of 444 (3.2%). The need to utilize part-time and contract staffing for Registered Nurses has decreased, but there is still a need to backfill the vacancies in other ancillary departments within the hospital.

The 2026-2027 Proposed Budget includes an increase of $10.8 million in overtime costs and an additional 242.2 FTEs of extra-help at an increased cost of $35.4 million. These increases reflect SJGH's under-budgeting for these costs in the

2025-2026 Adopted Budget. To address these increases, and in response to growing concerns about the sustainability of Federal and State funding, the SJGH Executive Team and the County Administrator's Office have identified the need to launch a comprehensive staffing review. This initiative will assess how well the current staffing structure aligns with patient volume, regulatory requirements, and financial realities. The goal will be to develop a flexible, sustainable staffing model that ensures SJGH can staff appropriately for patient needs while operating within fiscal constraints. The final model will support operational stability, regulatory compliance, and long-term financial stewardship.

The staffing review project will include a detailed analysis of:

- *Hospital census trends* – recent patterns, seasonal fluctuations, and projected demand.
- *Current staffing models* – including scheduling practices, coverage patterns, and alignment with patient acuity.
- *Mandated staffing ratios* – compliance requirements and their operational impact.
- S*alaries and benefits costs* – full labor cost modeling across all classifications.
- *Use of part-time, extra-help, and contracted staff* – cost-effectiveness, utilization patterns, and opportunities for optimization.

Hospital Operations

SJGH has a total of 152 licensed beds and provides comprehensive health care services to the community, including emergency, stroke, trauma, inpatient, outpatient, and specialty clinic care. As a designated Level II Trauma Center with a fully equipped emergency room and 11 operating rooms, SJGH provides services to community members needing a high level of care. Unique inpatient departments include a 25-bed Medical Guarded Unit, treating patients pursuant to an agreement with the California Department of Corrections and Rehabilitation; and a state-of-the-art 25-bed Neonatal Intensive Care Unit that allows newborns to receive optimal care without needing to be transferred to other hospitals. The facility also has two robotic minimally invasive surgical systems.

The total availability for adult inpatient stays is 102 beds. In 2025-2026, the average daily inpatient census was 119 (117% of capacity) through March 31, 2026. SJGH expects the trend to continue in 2026-2027.

	2026-2027 Projected
Patient Days	43,560
Discharges	8,343
Average Daily Inpatient Census	119
Average Length of Stay (Days)	5.22
Labor and Delivery Births	1,663
Emergency Room Visits	51,796
Outpatient Clinic Visits	55,086
Surgeries Including Gastrointestinal	7,839
Trauma Cases Included in Surgeries	3,960

Revenue

Net Patient Revenue

In 2026-2027, net patient revenue is expected to increase by $19.1 million (5.7%) from the 2025-2026 Adopted Budget of $336,036,666, driven by an increase in patient charges, a slight increase in the reimbursement rate received from insurance payers, and a reduction in the average length of stay of 2%.

The 2026-2027 projected payer mix is based on actual experience through January 31, 2026, as follows:

Payer	2026-2027 Projected
Medi-Cal	36.0%
Medicare	20.6%
Private Pay	0.1%
Commercial Insurance	42.7%
Other	0.6%

Supplemental Funding

Supplemental funding revenue, developed with the assistance of external specialists, represents approximately 31% of operating revenue at $175,876,497 and is projected to increase 5.7% over the 2025-2026 Adopted Budget of $166,323,055. Supplemental funding sources include the Enhanced Payment Program; Global Payment Program, combining Disproportionate Share Hospital and uncompensated care funding; Graduate Medical Education, Hospital Quality Assurance Fee Program, and Quality Incentive Pool.

SJGH Income Statement (includes depreciation, excludes capital)	Audited 2023-2024	Audited 2024-2025	Budgeted* 2025-2026	Projected 2025-2026	Budgeted 2026-2027	Budget to Budget Incr/(Decr)
Operating Revenue						
Gross Patient Revenue Inpatient	$1,370,362,376	$1,427,994,705	$1,552,085,071	$1,591,868,265	$1,661,471,272	$109,386,201
Gross Patient Revenue Outpatient	947,686,911	1,077,903,131	1,074,501,045	1,169,338,599	1,161,566,339	87,065,294
Total Gross Patient Revenue	**$2,318,049,287**	**$2,505,897,836**	**$2,626,586,116**	**$2,761,206,864**	**$2,823,037,611**	**$196,451,495**
Net Patient Revenue %	*13.05%*	*13.32%*	*12.79%*	*12.24%*	*12.58%*	*-0.21%*
Net Patient Revenue	$302,399,688	$333,777,081	$336,036,667	$337,982,776	$355,173,524	$19,136,857
Supplemental Payments	133,587,942	191,589,567	166,323,055	183,933,780	175,876,497	9,553,442
Other Operating Revenue	28,751,643	7,867,768	15,519,333	22,905,761	30,762,557	15,243,224
Total Operating Revenue	**$464,739,273**	**$533,234,416**	**$517,879,055**	**$544,822,317**	**$561,812,578**	**$43,933,523**
Operating Expenses						
Salaries and Benefits	$283,908,997	$315,441,426	$331,252,087	$359,411,580	$370,639,806	$39,387,719
Prof Fees – Physicians & Locums	26,390,311	32,476,937	32,856,959	34,145,868	34,436,017	1,579,058
Prof Fees – Med Therapist	12,170,469	11,556,431	10,636,371	11,547,536	11,500,000	863,629
Prof Fees – Temp Staffing	16,429,665	5,865,657	2,000,000	4,452,415	4,450,000	2,450,000
Subtotal Salaries, Benefits, and Contract Labor	**$338,899,442**	**$365,340,451**	**$376,745,417**	**$409,557,399**	**$421,025,823**	**$44,280,406**
Prof Fees – Consulting	$7,360,486	$7,232,058	$6,527,681	$9,076,019	$8,951,583	$2,423,902
Prof Fees – All Others	4,195,138	5,668,976	6,015,241	6,948,408	3,502,000	-2,513,241
Supplies	61,826,690	63,262,240	63,276,363	69,345,804	70,987,269	7,710,906
Purchased Services	28,916,271	32,378,740	34,761,450	35,785,318	40,604,380	5,842,930
Other	22,231,297	29,099,031	32,360,454	33,411,497	37,051,024	4,690,570
Interest	754,539	752,999	750,000	608,712	604,670	-145,330
Depreciation	16,637,925	15,314,574	15,926,206	14,326,178	14,774,142	-1,152,064
Total Operating Expense	**$480,821,789**	**$519,049,069**	**$536,362,812**	**$579,059,335**	**$597,500,891**	**$61,138,079**
Income from Operations	**-$16,082,516**	**$14,185,347**	**-$18,483,757**	**-$34,237,018**	**-$35,688,313**	**-$17,204,556**
Realignment	$28,554,092	$13,500,554	$18,000,000	$23,142,866	$29,000,000	$11,000,000
County General Fund Contribution	2,138,053	2,138,053	2,138,053	2,138,053	2,138,053	0
Net Income	**$14,609,629**	**$29,823,954**	**$1,654,296**	**-$8,956,099**	**-$4,550,260**	**-$6,204,556**

*2025-2026 Net Patient Revenue and Other Operating Revenue Restated.

Fund Balances

Hospital Enterprise Fund

The projected cash balance of the Hospital Enterprise Fund (#39022) as of June 30, 2026, is -$23,577,630. The 2026-2027 Proposed Budget projects a net increase to the cash balance of $474,182. During the first quarter of 2026-2027, SJGH anticipates receiving supplemental funding of $82,318,000. With these receipts the negative fund balance will recover to a positive position. The cash flow at SJGH is driven by the payer mix and leveraged funding from State and Federal sources. Through a convoluted process known as Intergovernmental Transfers (IGTs), SJGH is required by the

Federal government to transfer local match funds to the State (the non-federal share) for the specific funding program. The Federal government then matches those funds and returns the full amount. The IGT process is a significant burden, typically requiring a large financial outlay with uncertain timing for payment, depleting local funding sources for an extended period. SJGH will continue to work closely with the County Administrator's Office to develop strategies for SJGH to end the year in a positive cash position.

Medical Education Fund

The Medical Education Fund, held in a bank account outside the County Treasury, receives funding from three medical universities with affiliation agreements with SJGH. Fees are charged to offset costs associated with SJGH providing instruction and training to medical students. Fund balance as of March 31, 2026, was $6,929,308. The 2026-2027 Proposed Budget includes a one-time contribution of $5,000,000 to the Hospital Enterprise Fund.

Operating Transfers to Health Care

Sandy Regalo - County Administrator

Budget Unit

#4049400000

Department Overview

The Operating Transfers to Health Care budget provides the required 1991 Realignment matching amounts and transfers to the Health and Behavioral Health Trust Funds, Maintenance of Effort (MOE) payments for Health and Behavioral Health, and other health care-related General Fund contributions.

Expenditures Summary

The 2026-2027 Proposed Budget of $24,348,288 is an increase of $311,110 from the 2025-2026 Adopted Budget of $24,037,178 due to an increase in the discretionary General Fund contribution to the Public Guardian/Conservator (#4041200000) to support probate conservatorship.

FY27 Expenditures by Type



Transfers Out **$24,348,288** 100.00%

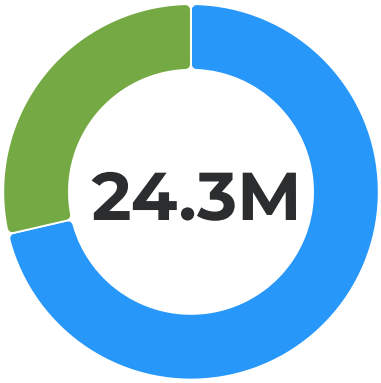
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	$22,600,722	$24,376,449	$24,037,178	$24,348,288	1.29%
Total Expenditures	**$22,600,722**	**$24,376,449**	**$24,037,178**	**$24,348,288**	**1.29%**

Funding Summary

The 2026-2027 Proposed Budget includes $6,967,219 in General Purpose Revenue, representing Realignment matching amounts and other General Fund contributions. Realignment revenue of $17,381,069 generated through vehicle license fees is anticipated to fund Health and Behavioral Health transfers.

FY27 Funding by Source



Intergovernmental Revenues	**$17,381,069**	71.39%
General Purpose Revenue	**$6,967,219**	28.61%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$16,815,668	$18,591,395	$17,381,069	$17,381,069	-
General Purpose Revenue	$5,785,054	$5,785,054	$6,656,109	$6,967,219	4.67%
Total Revenues	**$22,600,722**	**$24,376,449**	**$24,037,178**	**$24,348,288**	**1.29%**

Budget Highlights

	2024-2025 Actual	2025-2026 Adopted Budget	2026-2027 Proposed Budget
Expenditures			
San Joaquin General Hospital			
Health Trust Match-W&I 17608.10*	$2,138,053	$2,138,053	$2,138,053
Health Trust Transfer-W&I 17604	17,549,326	16,339,000	16,339,000
Total Hospital	**$19,687,379**	**$18,477,053**	**$18,477,053**
Behavioral Health Services			
Behavioral Health Trust Transfer-W&I 17604	$491,069	$491,069	$491,069
Behavioral Health Trust Match-W&I 17608.05*	1,063,736	1,063,736	1,063,736
Discretionary-Behavioral Health**	547,023	547,023	547,023
Discretionary-Public Guardian/Conservator**	928,073	1,799,128	2,110,238
Total Behavioral Health	**$3,029,901**	**$3,900,956**	**$4,212,066**
Substance Use Disorder Services			

Discretionary-Ongoing Operations**	$776,288	$776,288	$776,288
Total Substance Use Disorder	**$776,288**	**$776,288**	**$776,288**
Public Health Services			
Health Trust Match-W&I 17608.10*	$331,881	$331,881	$331,881
Health Trust Transfer-W&I 17604	551,000	551,000	551,000
Total Public Health	**$882,881**	**$882,881**	**$882,881**
Total Expenditures	**$24,376,449**	**$24,037,178**	**$24,348,288**
Revenues			
VLF-Behavioral Health-W&I 17604	$491,069	$491,069	$491,069
VLF-Health-W&I 17604	18,100,326	16,890,000	16,890,000
Total Revenues	**$18,591,395**	**$17,381,069**	**$17,381,069**
Net County Cost			
Required Match			
San Joaquin General Hospital	$2,138,053	$2,138,053	$2,138,053
Behavioral Health Services	1,063,736	1,063,736	1,063,736
Public Health Services	331,881	331,881	331,881
***Total Required Match**	**$3,533,670**	**$3,533,670**	**$3,533,670**
Discretionary Match			
Public Guardian/Conservator	$928,073	$1.799,128	$2,110,238
Substance Use Disorder Services	776,288	776,288	776,288
Behavioral Health Services	547,023	547,023	547,023
****Total Discretionary Match**	**$2,251,384**	**$3,122,439**	**$3,433,549**
Total Net County Cost	**$5,785,054**	**$6,656,109**	**$6,967,219**

Public Works - Utility Maintenance

Najee Zarif - Director of Public Works

Budget Unit

#4040800000

Department Overview

The Utility Maintenance Division (UMD) budget supports the operation and maintenance of more than 100 utility districts governed by the Board of Supervisors. This budget funds staffing, services, and equipment needed to provide domestic water, sanitary sewer, and/or storm drain maintenance services for these districts. UMD operates and maintains 30 water systems with 52 wells; 3 sewage treatment plants; 9 sewer pumping stations; and 72 storm drain pumping stations. These facilities are spread over a significant portion of the County's 1,448 square miles.

Please visit sjgov.org/utility-district-maintenance for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $7,551,944 is a decrease of $526,000 from the 2025-2026 Adopted Budget of $8,077,944 primarily due to completed capital purchases ($775,000), a decrease in American Rescue Plan Act (ARPA) funded water testing costs ($500,000), and salaries and benefits adjustments ($214,436), partially offset by increases in vehicle operating expenses ($255,152), water analysis expenses ($200,000), and well improvements ($200,000).

FY27 Expenditures by Type



Services And Supplies	**$3,817,063**	50.54%
Salaries And Benefits	**$3,211,369**	42.52%
Capital Expenditures	**$270,000**	3.58%
Centrally-Budgeted Expenses	**$253,512**	3.36%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$3,027,846	$2,959,268	$3,425,805	$3,211,369	-6.26%
Services And Supplies	$1,032,218	$1,144,415	$3,574,916	$3,817,063	6.77%

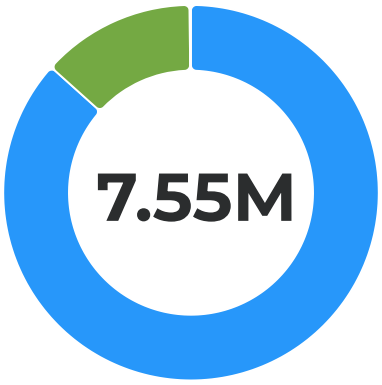
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Centrally-Budgeted Expenses	$123,401	$162,127	$232,223	$253,512	9.17%
Capital Expenditures	$6,074	$8,074	$845,000	$270,000	-68.05%
Total Expenditures	**$4,189,539**	**$4,273,885**	**$8,077,944**	**$7,551,944**	**-6.51%**

Funding Summary

The 2026-2027 Proposed Budget includes $6,543,144 in cost reimbursements from special districts, $1,000,000 in operating transfers from the ARPA fund (#20250), and $8,800 in service fees.

The Utility Maintenance Division budget is funded by the utility districts governed by the Board of Supervisors. Annually, these utility districts reimburse the County for staffing, services, and equipment required to provide maintenance of district infrastructure.

FY27 Funding by Source



Cost Reimbursements	**$6,543,144**	86.64%
Transfers In	**$1,000,000**	13.24%
Charges For Services	**$8,800**	0.12%

Funding by Source

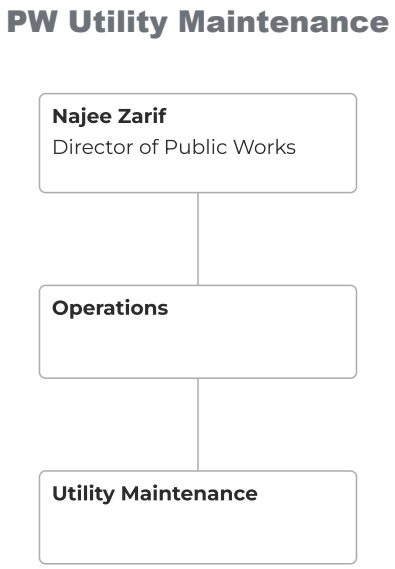
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$1,362	$1,869	$8,800	$8,800	-
Miscellaneous Revenues	$11,465	-$11,188	-	-	-
Transfers In	-	-	$2,000,000	$1,000,000	-50.00%
Cost Reimbursements	$4,176,712	$4,283,203	$6,069,144	$6,543,144	7.81%
Total Revenues	**$4,189,539**	**$4,273,885**	**$8,077,944**	**$7,551,944**	**-6.51%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)

Allocated Total	25.0	25.0	0.0
Temporary (FTE)	0.0	0.0	0.0
Position Total	**25.0**	**25.0**	**0.0**



Budget Highlights

The Division's mission is to provide safe, reliable, and economical water, sewer, and storm water services in a timely, environmentally friendly, and fiscally responsible manner. Funding of $7,551,944 will support these primary objectives for 2026-2027:

- Incorporating emerging technologies into UMD operations, including ongoing efforts to implement a Supervisory Control and Data Acquisition project and the Computerized Maintenance Management System for asset and work order tracking and management. These efforts will increase efficiency and productivity.

- Employee development, retention, and succession planning.

CSA 31 Sewer Enterprise Fund

Najee Zarif - Director of Public Works

Budget Unit

#9312000000

Department Overview

The County Service Area 31 (CSA 31) Sewer Enterprise Fund (SWEF) provides funding for the operation and maintenance of the district's wastewater system. The system consists of a collection system and a pump station, which discharges wastewater to the City of Lodi's White Slough Water Pollution Control Facility. Revenue is derived primarily from service charges levied on benefiting properties.

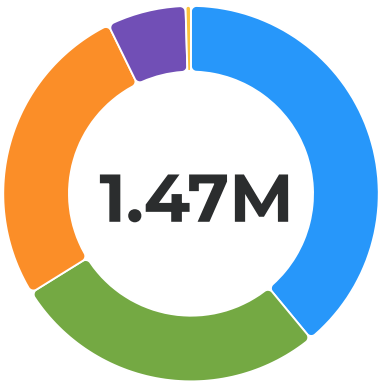
In February 2018, $7.8 million in Revenue Refunding Bonds were issued to refinance the Series 2007 CSA 31 Wastewater Project Certificates of Participation and the 2007 County General Fund loan to CSA 31, which funded the construction of wastewater system improvements. These Revenue Refunding Bonds are secured by the district's revenue from wastewater service charges.

The Taxable Series B debt service payments of the CSA 31 Wastewater project were paid off in August 2024, leaving the Tax-Exempt Series A debt service payments remaining through August 2042. More information on the debt service schedule can be found in the Equipment Use Allowance/Debt Services budget (#1018000000).

Expenditures Summary

The 2026-2027 Proposed Budget of $1,473,906 is an increase of $116,495 from the 2025-2026 Adopted Budget of $1,357,411, primarily due to increases in water treatment fees from the City of Lodi ($107,125) and debt service payments ($10,000).

FY27 Expenditures by Type



Other Financing Uses	$575,000	39.01%
Other Charges	$400,020	27.14%
Services And Supplies	$391,986	26.60%
Transfers Out	$100,000	6.78%
Centrally-Budgeted Expenses	$6,900	0.47%

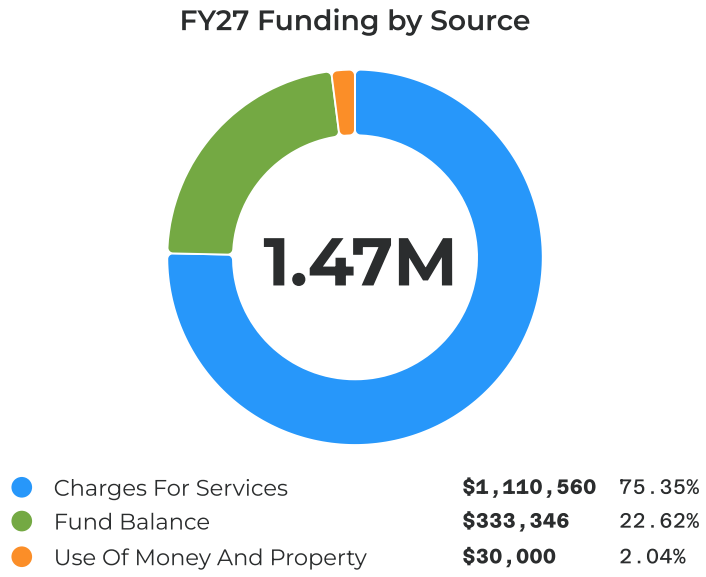
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$135,343	$201,259	$393,710	$391,986	-0.44%
Centrally-Budgeted Expenses	$12,664	$19,756	$5,806	$6,900	18.84%
Other Charges	$556,891	$287,008	$292,895	$400,020	36.57%
Other Financing Uses	$538,450	$539,425	$565,000	$575,000	1.77%
Transfers Out	$100,000	-	$100,000	$100,000	-
Total Expenditures	**$1,343,348**	**$1,047,449**	**$1,357,411**	**$1,473,906**	**8.58%**

Funding Summary

The 2026-2027 Proposed Budget consists of $1,110,560 in charges for services, $333,346 in use of fund balance, and $30,000 in interest income.

Revenues are from wastewater service charges based on the Equivalent Unit (EU), which equals 310,250 gallons of discharge. The minimum charge for service is 0.5 EU for developed lots and 0.3 EU for undeveloped lots. Due to decreased water consumption in 2025, Public Works projects revenues from service charges will decrease approximately 10% in 2026-2027.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$76,760	$95,056	$15,000	$30,000	100.00%
Charges For Services	$1,253,890	$1,234,200	$1,234,200	$1,110,560	-10.02%
Fund Balance	$12,698	-$281,807	$108,211	$333,346	208.05%
Total Revenues	**$1,343,348**	**$1,047,449**	**$1,357,411**	**$1,473,906**	**8.58%**

Fund Balances

CSA 31 Sewer Enterprise Fund

The CSA 31 Sewer Enterprise Fund (#39312) is the operating fund for the CSA 31 Sewer Enterprise Fund budget. The balance as of March 31, 2026, was $2,485,571. The 2026-2027 Proposed Budget includes revenue of $1,110,560 from service charges paid by customers and the use of $333,346 in fund balance. The fund balance covers administrative and operational costs that exceed the service charges collected.

Sewer Rate Stabilization Enterprise Fund (RSF)

The CSA Sewer Rate Stabilization Enterprise Fund (#39315) was created to meet the bond indenture provisions and provide a contingency for revenue fluctuations resulting from changes in wastewater discharge by system users. If no Event of Default has occurred and the County complies with the indenture provisions, the County may deposit revenue as it deems appropriate into the RSF. Fund balance as of March 31, 2026, was $569,573. The 2026-2027 Proposed Budget includes a $100,000 contribution to the (RSF).

SJ BeWell Construction Project

Sandy Regalo - County Administrator

Budget Unit

#4037401000

Department Overview

San Joaquin BeWell (SJ BeWell) is a new behavioral health care facility under construction on 18.6 acres of County-owned land in French Camp near San Joaquin General Hospital. The SJ BeWell campus will feature two distinct areas: a south campus and a north campus, and will provide a full spectrum of behavioral health services, integrating mental health and substance use disorder treatment from outpatient care to residential treatment and crisis stabilization. This range of services in one location will allow individuals to transition seamlessly through various stages of recovery, from crisis intervention to long-term care and outpatient follow-up.

Phase 1 of the project includes the construction of a Behavioral Health Crisis Services Center (Building B), scheduled for completion and operation before the end of 2026-2027. Two additional buildings: a Mental Health Rehabilitation Center (Building C) and a Recovery Center (Building D), will go live by April 2028. The fourth and final building of Phase 1, an Outpatient and Community Center (Building A), will be completed by the end of 2028. Phase 2 of the project will include a Social Rehabilitation Facility with 52 new beds to be completed by June 30, 2030.

On April 22, 2025, the Board approved a Validation Services Agreement (A-25-121/B-25-223) with Herrero-McGuire Hester Joint Venture (HMH Joint Venture) as the Progressive Design-Build Entity for Phase 1 of the SJ BeWell Construction Project with a budget of $261.8 million. On July 29, 2025, the Board authorized the establishment of the dedicated interest-bearing SJ BeWell Capital Outlay Fund and the SJ BeWell Construction Project budget (B-25-402) due to the project's scale and complexity. This will allow for a higher level of transparency and efficiency in tracking expenditures and revenues.

Expenditure Summary

The 2026-2027 Proposed Budget of $68,259,343 includes $30,028,502 for the development of the South Campus (Phase 1) and $38,230,841 for the development of the North Campus (Phase 2).

FY27 Expenditures by Type



Capital Expenditures	$68,259,343	100.00%

Expenditures by Type

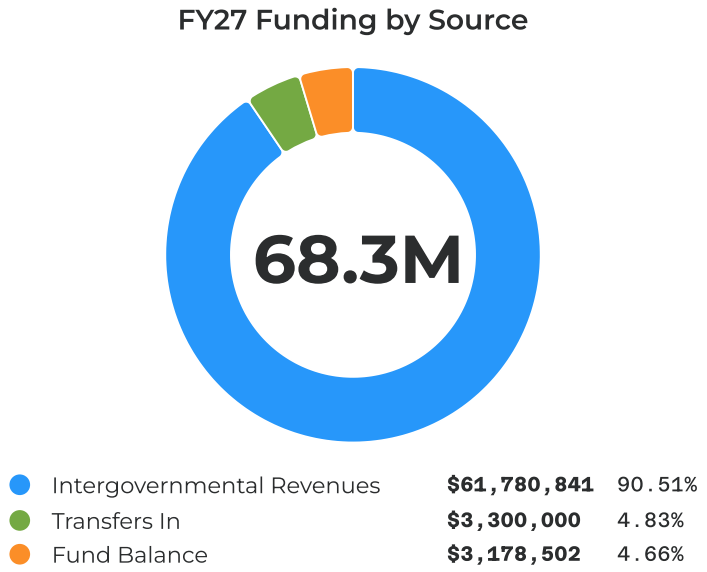
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Capital Expenditures	-	-	-	$68,259,343	-
Total Expenditures	**-**	**-**	**-**	**$68,259,343**	**-**

Funding Summary

The 2026-2027 Proposed Budget is primarily funded by the Bond Behavioral Health Continuum Infrastructure Program Round 2: Unmet Needs Grant ($38,230,841), and transfers in from the Health Care Services Agency totaling $23,550,000 consisting of:

- Opioid Settlement Funds ($13,750,000); and
- San Joaquin Health Centers ($9,800,000).

Tobacco Settlement Funds ($3,300,000) and $3,178,502 in use of fund balance will provide additional funding.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	-	-	-	$61,780,841	-
Transfers In	-	-	-	$3,300,000	-
Fund Balance	-	-	-	$3,178,502	-
Total Revenues	**-**	**-**	**-**	**$68,259,343**	**-**

Budget Highlights

Phase 1

The 2026-2027 Proposed Budget includes $30,028,502, which is the balance of the $261.8 million budget approved by the Board on April 22, 2025 (B-25-223). As of April 14, 2026, the Board had appropriated $231,771,498 for the project. The County issued five Notices to Proceed totaling approximately $156.6 million in 2025-2026 to the design-build entity for Phase 1 of the SJ BeWell Construction Project, HMH Joint Venture, as follows:

Scope of Work	Cost
Progressive Design-Build Agreement Preconstruction services, including project programming, conceptual design, cost modeling, and Guaranteed Maximum Price (GMP) development.	$20,358,772
Early Works Package (EWP) #1 Rough grading and site preparation	23,319,103
EWP #2 Early construction infrastructure and superstructure work, focused primarily on Building B, with some mechanical, electrical, and plumbing (MEP) work extending to Building C and the western central utility plant.	20,799,512
EWP #3 Early construction of site utilities and Building C's structure and MEP systems, along with industrial components for Building B and long-lead procurement	28,579,751
EWP #4 (estimated cost) Structural, envelope, MEP, and civil engineering scope across Buildings B, C, and D, including steel, concrete, concrete masonry units, roofing, glazing, elevators, underground utilities, and fireproofing.	63,546,569
Total	**$156,603,707**

Phase 2

The County issued a Notice of Intent to Award to HMH Joint Venture for Phase 2 of the SJ BeWell Construction Project in 2025-2026 and expects to recommend the Board approve the agreement and any associated budget amendments in 2026-2027. The State has awarded $38,230,841 in Bond Behavioral Health Continuum Infrastructure Program (BHCIP) Round 2: Unmet Needs funding to the County, which is included in the 2026-2027 Proposed Budget, and will support the construction of a new 52-bed regional Social Rehabilitation Facility with an integrated Community Outpatient Center.

Fund Balances

SJ BeWell Capital Outlay Fund

The SJ BeWell Capital Outlay Fund (#37401), established in July 2025, is the operating fund for the SJ BeWell Construction Project budget. As of March 31, 2026, the fund balance was $40,996,242. The 2026-2027 Proposed Budget includes using $3,178,502 of fund balance.

Solid Waste Enterprise Fund

Najee Zarif - Director of Public Works

Budget Unit

#9210000000

Department Overview

The Solid Waste Enterprise Fund provides funding for the operation of the County's Solid Waste Division programs. These programs include long-range planning, operation of the County's solid waste transfer and disposal facilities, and acquisition, design, and development of landfill sites. It also includes refuse collection, franchise management, Countywide waste reduction activities, and the Countywide Household Hazardous Waste program. The majority of this Fund's revenue is derived from tipping fees charged on waste disposed at County-owned facilities.

Please visit sjgov.org/pw/solid-waste for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $61,172,947 is a decrease of $16,924,123 from the 2025-2026 Adopted Budget of $78,097,070, primarily due to a decrease in capital expenditure improvements to the Foothill Sanitary (Foothill) Landfill and North County Recycling Center and Sanitary (North County) Landfill ($12,501,000), equipment lease payoffs ($3,339,000), and decreases in Assembly Bill (AB) 939 landfill operations expenses ($2,550,951), and contract services for Foothill Landfill ($1,355,200); partially offset by the addition of nine full-time positions ($1,000,071), increases in equipment parts and repairs ($878,596) and extra-help ($427,264), and salaries and benefits adjustments ($343,447).

FY27 Expenditures by Type



Services And Supplies	$29,721,284	48.59%
Salaries And Benefits	$17,868,853	29.21%
Capital Expenditures	$11,327,500	18.52%
Centrally-Budgeted Expenses	$1,854,390	3.03%
Transfers Out	$400,000	0.65%
Other Charges	$920	0.00%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$12,491,172	$13,829,246	$15,787,429	$17,868,853	13.18%
Services And Supplies	$23,262,288	$24,918,766	$36,676,765	$29,721,284	-18.96%
Centrally-Budgeted Expenses	$959,491	$1,230,778	$1,705,956	$1,854,390	8.70%
Other Charges	$808	$825	$920	$920	-
Capital Expenditures	$2,876,082	$2,140,402	$23,686,000	$11,327,500	-52.18%
Transfers Out	$139,000	$191,989	$240,000	$400,000	66.67%
Total Expenditures	**$39,728,841**	**$42,312,006**	**$78,097,070**	**$61,172,947**	**-21.67%**

Funding Summary

The 2026-2027 Proposed Budget includes $44,533,180 in landfill fee revenues, $4,692,638 in transfers from the Solid Waste Special Assembly Bill 939 Fund, $3,413,400 from special assessments and residential fees, $2,590,000 in interest income, and $1,365,751 in miscellaneous revenue including the sale of landfill gas and recycled material.

FY27 Funding by Source



Solid Waste Special Revenues	**$49,233,618**	80.48%
Cost Reimbursements	**$5,157,639**	8.43%
Charges For Services	**$3,413,400**	5.58%
Use Of Money And Property	**$2,590,000**	4.23%
Miscellaneous Revenues	**$1,365,751**	2.23%
Intergovernmental Revenues	**$454,795**	0.74%
Fund Balance	**-$1,042,256**	-1.70%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$1,658,616	$2,315,391	$2,026,000	$2,590,000	27.84%
Intergovernmental Revenues	$743,570	$295,160	$335,250	$454,795	35.66%
Charges For Services	$1,587,041	$1,967,426	$1,909,830	$3,413,400	78.73%
Miscellaneous Revenues	$1,454,334	$1,468,288	$1,410,865	$1,365,751	-3.20%
Solid Waste Special Revenues	$38,675,510	$43,051,170	$45,749,300	$49,233,618	7.62%
Cost Reimbursements	$3,361,434	$3,611,240	$7,479,847	$5,157,639	-31.05%
Fund Balance	-$7,751,663	-$10,396,667	$19,185,978	-$1,042,256	-105.43%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Revenues	**$39,728,841**	**$42,312,006**	**$78,097,070**	**$61,172,947**	**-21.67%**

Personnel Summary

The 2026-2027 Proposed Budget includes the addition of nine full-time positions to support landfill operations and an increase in part-time extra-help.

The consolidation of refuse disposal operations at the North County Landfill requires the following positions to ensure uninterrupted operations; one Heavy Equipment Mechanic, one Equipment Maintenance Foreman, one Administrative Assistant I, one Fleet Parts Specialist, four Equipment Service Workers III, and one Hazardous Material Specialist II.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	117.0	126.0	9.0
Temporary (FTE)	10.0	17.6	7.6
Position Total	**127.0**	**143.6**	**16.6**

Budget Highlights

The Solid Waste Division (Solid Waste) oversees regional solid waste planning for all jurisdictions within the County and manages informal arrangements and formal waste agreements with various cities for incoming waste disposal. These agreements allow Solid Waste to optimize the use of waste processing facilities and prepare for future waste management needs. A total of nine positions were added to the 2026-2027 Proposed Budget to support day-to-day operations, the Senate Bill (SB) 1383 program, and the North County Recycling Center and Sanitary Landfill operations.

Diversion and SB 1383 Implementation

The solid waste industry continues to undergo significant changes, driven by an increase in required landfill diversion programs, new regulations, and economic shifts. California's SB 1383 mandates the diversion of 75% of organic waste from landfills, which requires organic materials to be managed separately from landfill operations. Over the next nine years, Public Works expects the volume of organic waste diverted from landfills to increase. Public Works is exploring options, such as partnering with proven vendors or establishing a compost operation within the landfill footprint to provide an organics processing facility for County jurisdictions to comply with State law. To cover the increased cost associated with these requirements, the AB 939 compliance fee charged to waste haulers is planned to increase from $3 per ton to $5 per ton over the next two years to provide sustainable funding for required diversion programs, including organic and green waste processing. In 2026-2027, it is estimated the Division will collect $4 million in compliance fees from area waste haulers.

Module Construction

The additional module at the North County Landfill was completed in 2025-2026 and resulted in a $10.8 million decrease to this year's budget in capital expenditures. The planned construction consisted of the installation of a landfill liner, leachate collection and monitoring systems, and stormwater improvements. The next planned construction at the North County Landfill is scheduled in 2029-2030.

Efficient Landfill Operations

Public Works continues to prioritize the efficient management of solid waste systems to control costs, enhance environmental sustainability, and provide reliable service to the community. Both the Foothill and North County landfills have long played critical roles in meeting regional disposal needs. Ongoing evaluations have identified opportunities to streamline operations and maximize long-term value for ratepayers.

Building on prior analyses conducted in 2025-2026, the County determined that operational changes at the Foothill Landfill could yield substantial financial and operational benefits. Earlier projections estimated that transitioning Foothill Landfill operations from contracted services to in-house management, combined with strategic system adjustments, could generate millions in annual savings. These efforts were paired with environmental review processes and planning to increase permitted capacity at the North County Landfill to accommodate future demand.

As a result of this multi-year planning effort, Public Works anticipates reaching a key milestone in summer 2026 by closing the Foothill Landfill and consolidating disposal operations at the North County Landfill site, resulting in a $1.4 million decrease in contract services costs in the 2026-2027 Proposed Budget. This approach allows the County to optimize staffing, equipment use, and regulatory compliance under a single, more efficient operation while extending system capacity over the next 10 to 15 years. Positions originally supporting Foothill Landfill operations will be reassigned to ensure continued service levels and to manage increased tonnage at the North County Landfill.

Overall, these coordinated changes reflect a deliberate strategy to reduce operating costs, build financial reserves for future capital investments, and maintain a sustainable, resilient solid waste system.

Fund Balances

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund (SWEF) (#39021) is the operating fund for the Solid Waste Enterprise budget. As of March 31, 2026, the fund balance was $47,998,510. The 2026-2027 Proposed Budget includes a contribution to fund balance of $1,042,256.

Solid Waste Special Assembly Bill 939 Fund

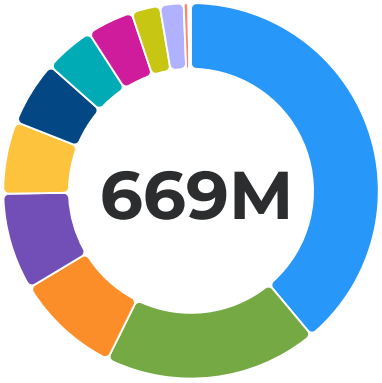
The Solid Waste Special Assembly Bill 939 Enterprise Fund (#39502) receives revenue generated from gate fee collections. As of March 31, 2026, the fund balance was $1,014,239. The fund is projected to generate $4,692,638 in revenue during 2026-2027, which is included in the 2026-2027 Proposed Budget as an operating transfer to the Solid Waste Enterprise Fund to support the Countywide Integrated Waste Management Plan and the County's Source Reduction and Recycling Element program.

Closure Enterprise Fund

The Solid Waste Closure Enterprise Fund (SWCEF) (#39033) is maintained for the exclusive purpose of accumulating and distributing funds for closure of presently-active (Foothill and North County) Landfills. An enterprise fund is one of several approved mechanisms by which the County can demonstrate financial assurance for closure, as required by State regulations. Monies placed in the SWCEF may only be used for closure of landfills. Prior to 2009-2010, monies were transferred from the SWEF into the SWCEF to provide funding for future closures of the Foothill and North County Landfills. Evaluation of SWCEF requirements and balances indicated a transfer was needed from SWEF into the SWCEF beginning in 2021-2022. The fund balance as of March 31, 2026, was $5,999,097. For 2026-2027, the operating transfer from SWEF (#39021) is budgeted at $400,000.

Human Services

FY27 Expenditures by Fund

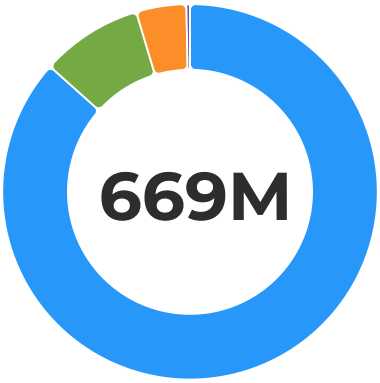


●	Human Services-Admin	**$260,579,104**	38.93%
●	HSA-Calworks Assistance	**$123,113,447**	18.39%
●	General	**$60,678,597**	9.07%
●	HSA-Foster Care	**$55,982,866**	8.36%
●	HSA-Adoption Assistance	**$41,602,534**	6.22%
●	HSA-In-Home Supportive Svs	**$37,326,543**	5.58%
●	Workforce Investment Act	**$28,830,687**	4.31%
●	Neighborhood Preservation	**$26,878,140**	4.02%
●	Dept of Aging-Community Svs	**$16,545,782**	2.47%
●	Mary Graham Childrens Shelter	**$13,600,036**	2.03%
●	HSA-Temporary Homeless Shelter	**$2,679,735**	0.40%
●	HSA-General Assistance	**$1,013,790**	0.15%
●	HSA-Refugee Cash Assistance	**$500,000**	0.07%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$498,134,818	$517,083,198	$607,647,753	$60,678,597	-90.01%
Workforce Investment Act	$16,790,511	$19,171,363	$29,703,201	$28,830,687	-2.94%
Human Services-Admin	-	-	-	$260,579,104	-
HSA-Calworks Assistance	-	-	-	$123,113,447	-
HSA-Foster Care	-	-	-	$55,982,866	-
HSA-Adoption Assistance	-	-	-	$41,602,534	-
HSA-General Assistance	-	-	-	$1,013,790	-
HSA-In-Home Supportive Svs	-	-	-	$37,326,543	-
HSA-Temporary Homeless Shelter	-	-	-	$2,679,735	-
HSA-Refugee Cash Assistance	-	-	-	$500,000	-
Mary Graham Childrens Shelter	-	-	-	$13,600,036	-
Dept of Aging-Community Svs	-	-	-	$16,545,782	-
Neighborhood Preservation	-	-	-	$26,878,140	-
Total Expenditures	**$514,925,329**	**$536,254,561**	**$637,350,954**	**$669,331,261**	**5.02%**

FY27 Expenditures by Department



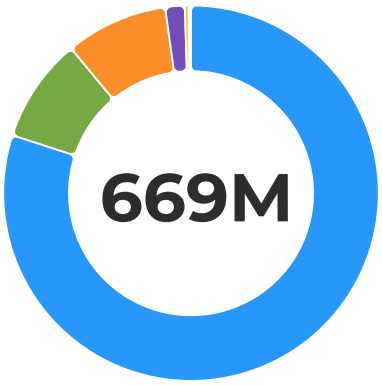
Human Services Agency	**$579,821,977**	86.63%
Operating Transfers to Human Svs	**$58,602,417**	8.76%
Employment & Economic Development Dept.	**$28,830,687**	4.31%
Health Care Services Agency	**$2,076,180**	0.31%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Health Care Services Agency	$931,872	$1,313,962	$1,857,920	$2,076,180	11.75%
Veterans Service Office	$931,872	$1,313,962	$1,857,920	$2,076,180	11.75%
Human Services Agency	$494,539,580	$511,814,730	$603,289,833	$579,821,977	-3.89%
Human Services-Admin	$211,819,419	$229,054,839	$285,535,684	$260,579,104	-8.74%
HSA-Calworks Assistance	$114,531,618	$115,874,758	$123,221,971	$123,113,447	-0.09%
HSA-Foster Care	$52,693,428	$53,205,488	$63,639,923	$55,982,866	-12.03%
HSA-Adoption Assistance	$34,639,335	$37,587,022	$39,907,530	$41,602,534	4.25%
HSA-General Assistance	$457,667	$530,298	$1,175,000	$1,013,790	-13.72%
HSA-In-Home Supportive Svs	$27,410,490	$29,343,881	$31,771,267	$37,326,543	17.49%
HSA-Temporary Homeless Shelter	$2,212,399	$2,330,046	$2,749,240	$2,679,735	-2.53%
HSA-Refugee Cash Assistance	$204,775	$473,524	$500,000	$500,000	-
Mary Graham Childrens Shelter	$11,595,263	$12,250,932	$14,202,803	$13,600,036	-4.24%
Dept of Aging-Community Svs	$17,350,152	$17,399,283	$18,213,096	$16,545,782	-9.15%
Neighborhood Preservation	$21,625,033	$13,764,658	$22,373,319	$26,878,140	20.13%
Community Services	$2,663,367	$3,954,506	$2,500,000	-	-100.00%
Community Services	$2,663,367	$3,954,506	$2,500,000	-	-100.00%
Employment & Economic Development Dept.	$16,790,511	$19,171,363	$29,703,201	$28,830,687	-2.94%
Employ Economic Develop Dept	$16,790,511	$19,171,363	$29,703,201	$28,830,687	-2.94%
Operating Transfers to Human Svs	-	-	-	$58,602,417	-
Operating Transfers to Human Svs	-	-	-	$58,602,417	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Total Expenditures	**$514,925,329**	**$536,254,561**	**$637,350,954**	**$669,331,261**	**5.02%**

FY27 Funding by Source



Intergovernmental Revenues	**$535,468,814**	80.00%
General Purpose Revenue	**$60,253,597**	9.00%
Transfers In	**$58,821,939**	8.79%
Cost Reimbursements	**$11,237,784**	1.68%
Fund Balance	**$2,221,000**	0.33%
Miscellaneous Revenues	**$728,257**	0.11%
Charges For Services	**$581,510**	0.09%
Use Of Money And Property	**$18,360**	0.00%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Use Of Money And Property	$9,259	$2,062	$10,775	$18,360	70.39%
Intergovernmental Revenues	$462,466,893	$479,929,156	$567,651,285	$535,468,814	-5.67%
Charges For Services	$664,881	$485,007	$578,519	$581,510	0.52%
Miscellaneous Revenues	-$636,838	$879,253	$783,782	$728,257	-7.08%
Transfers In	$360,461	$63,933	$1,182,366	$58,821,939	4,874.93%
Cost Reimbursements	$10,697,145	$13,258,006	$14,633,191	$11,237,784	-23.20%
General Purpose Revenue	$41,045,846	$39,493,881	$48,388,536	$60,253,597	24.52%
Fund Balance	$317,683	$2,143,263	$4,122,500	$2,221,000	-46.12%
Total Revenues	**$514,925,329**	**$536,254,561**	**$637,350,954**	**$669,331,261**	**5.02%**

Community Services

Sandy Regalo - County Administrator

Budget Unit

#5054000000

Department Overview

The Community Services budget has historically provided funding to non-profit organizations and provided a mechanism for addressing community needs while fostering collaboration among the County and the community at large. Non-profit organizations were eligible to request one-time support for projects aligning with the Board's Strategic Priorities demonstrating impact and effectiveness in achieving intended outcomes. The 2026-2027 Proposed Budget does not include an allocation for this program due to funding constraints. This narrative is included for the purpose of displaying prior year budget and actuals.

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Other Charges	$2,663,367	$3,954,506	$2,500,000	-	-100.00%
Total Expenditures	**$2,663,367**	**$3,954,506**	**$2,500,000**	**-**	**-100.00%**

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Miscellaneous Revenues	-	$6,626	-	-	-
Transfers In	$100,000	$50,000	-	-	-
General Purpose Revenue	$2,563,367	$3,897,880	$2,500,000	-	-100.00%
Total Revenues	**$2,663,367**	**$3,954,506**	**$2,500,000**	**-**	**-100.00%**

Employment & Economic Development

Patricia Virgen - Director of Employment & Economic Development

Budget Unit

#5055103000

Department Overview

The Employment and Economic Development Department (EEDD) provides employment training, education, and economic development services throughout the County. It serves as staff to the Workforce Development Board (WDB), San Joaquin County Economic Development Association (EDA), and the Revolving Loan Fund (RLF). Employment and training services for the California Work Opportunity and Responsibility to Kids Act (CalWORKs) program are also provided under a cooperative agreement with the Human Services Agency (HSA).

EEDD is the designated administrative entity and is responsible for managing these functions and ensuring compliance with Federal and State program guidelines. The EEDD budget is primarily supported by Federal and State funds from the Workforce Innovation and Opportunity Act (WIOA), the CalWORKs program, the National Farmworker Job Program (NFJP) and special grants.

Please visit sjcworknet.org for more information.

Workforce Innovation and Opportunity Act (WIOA)

In coordination with the WDB and the Board of Supervisors, EEDD supports workforce and economic development initiatives designed to strengthen San Joaquin County's labor force and respond to the evolving needs of local employers. Through partnerships with education providers, community-based organizations, and the private sector, EEDD implements workforce strategies that promote employment, career advancement, and economic mobility for job seekers.

WIOA-funded programs provide a comprehensive range of services designed to assist individuals in obtaining employment, upgrading skills, and pursuing career pathways in high-demand industries. Key services supported through WIOA funding include:

- *Career Counseling and Assessment* – Individualized guidance to help participants explore career options, assess skills, and develop career plans aligned with labor market demand.
- *Job Search Assistance* – Support with resume development, interview preparation, job search strategies, and access to employment opportunities through job listings and employer connections.
- *Training and Education Programs* – Access to vocational training, industry-recognized credential programs, apprenticeships, on-the-job training, and adult education opportunities.
- *Supportive Services* – Assistance with transportation, work attire, and other services designed to reduce barriers to employment and support successful program participation.
- *Workforce Development Programs* – Targeted initiatives that help participants obtain in-demand skills and credentials aligned with regional workforce needs.
- *Employer Services* – Services provided to businesses including recruitment assistance, candidate screening, job posting support, labor market information, and workforce training partnerships.

Through these services, EEDD continues to support workforce participation, strengthen the regional economy, and ensure that San Joaquin County residents and employers have access to effective workforce development resources.

WIOA Youth Services

The WIOA Youth Program funding provides at-risk and low-income youth with tailored workforce development services designed to enhance employability and career readiness. The program offers job training, education services, career counseling, work experience, and supportive services to help youth overcome barriers to employment and education. With a primary focus on serving out-of-school youth, services are available at all of WorkNet's America's Job Centers of California (AJCC) in San Joaquin County, ensuring accessibility for those seeking career support. Participants receive individualized guidance through an Individual Service Strategy (ISS) plan and dedicated Case Managers who connect them with necessary resources. Additionally, Job Developers establish paid work experience opportunities in both public and private sectors, equipping youth with valuable work readiness skills and exposure to in-demand occupations. By working closely with community organizations, the program creates a seamless continuum of support to help young adults transition successfully between education and the workforce.

Local Workforce Development Areas (LWDAs)

Local Workforce Development Area (LWDA) levels of service must conform to standards established by law. EEDD continues to pursue additional funding opportunities as they become available to support LWDAs. As a founding member of the Central California Workforce Collaborative (CCWC), EEDD partners with seven other Central Valley LWDAs to leverage resources and apply for regional grants. EEDD is actively participating in the California Jobs First initiative, previously known as Community Economic Resilience Fund (CERF), managed by North Valley Thrive.

Economic Development Association (EDA)

The EDA, overseen and staffed by EEDD, plays a pivotal role as the primary agency in advancing Countywide economic development initiatives. Collaborating closely with the County Administrator's Office, local municipalities, regional partners, and private stakeholders, the EDA advances strategic initiatives that support job creation, enhance business retention and expansion, and foster entrepreneurial development throughout the County.

Business Retention and Expansion Program (BREP)

EEDD remains steadfast in its commitment to managing and implementing the comprehensive BREP through the EDA, in close collaboration with local municipalities. BREP specialists conduct on-site visits to local businesses, evaluating their sustainability and offering assistance and resources for essential economic development services. These efforts aim to stimulate job creation, retain businesses, encourage capital investment, and foster potential expansion opportunities while serving as a key link to State, regional, and local programs that support business stability and growth.

Business Concierge Center and Services

The Business Concierge Center provides small businesses and entrepreneurs access to a fully equipped private office space, business technology, and direct staff support. Functioning as a central hub, this Center not only fills the gap in essential business resources but provides indispensable staff guidance and support for navigating the often-complex processes of applying for permits, licenses, and applications for the RLF, partner resources and grants that are offered through EDA. In addition, the Center offers access to free business plan software, empowering entrepreneurs to develop comprehensive, professional business plans with guided assistance and practical tools to strengthen their path toward growth and sustainability.

Employment Training Panel (ETP)

The Employment Training Panel (ETP) is a collaborative effort that supports workforce development by extending reimbursement to local employers who invest in training programs and enhance the professional development of their workforce. With the ETP's tailored program designed to meet the evolving demands of the State's economy,

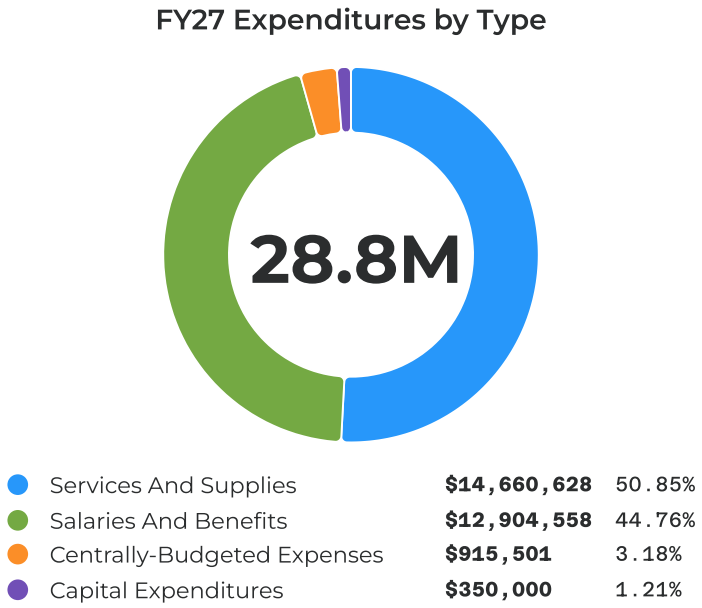
employers can access reimbursements to alleviate the financial burden associated with structured training endeavors aimed at maintaining high-performance workplaces.

Revolving Loan Fund Program (RLF)

The EDA operates the RLF program, a key financial tool, stimulating economic growth and development to businesses, organizations, or entrepreneurs undertaking projects within the County that may not meet the criteria for traditional financing options. The RLF offers various loan products tailored to support existing businesses in retention, expansion, relocation, gap financing, and start-ups throughout the County. The RLF is overseen by the RLF Board of Directors and EEDD staff provide administrative support.

Expenditures Summary

The 2026-2027 Proposed Budget of $28,830,687 is a decrease of $872,514 from the 2025-2026 Adopted Budget of $29,703,201, primarily due to decreases in American Rescue Plan Act (ARPA) expenditures ($1,481,500). The decrease is partially offset by increased costs for software and equipment maintenance ($212,000), salaries and benefits adjustments ($145,602), increases in subcontracted program costs ($123,070), and centrally-budgeted insurance ($106,808).



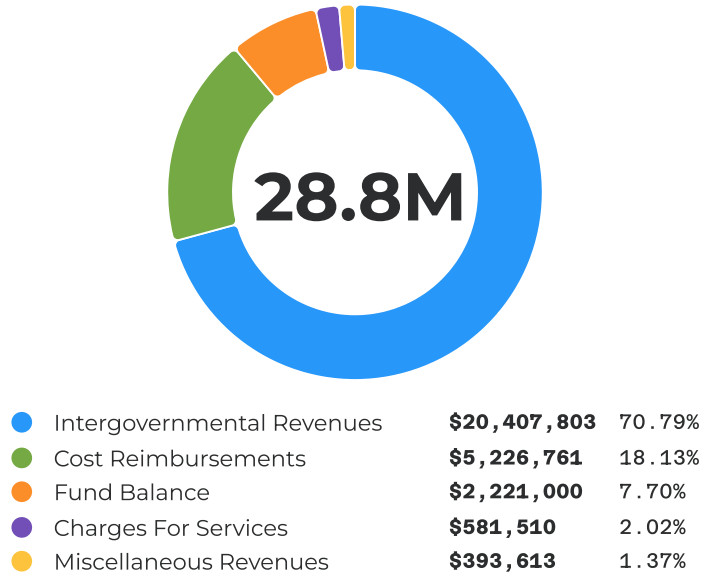
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$8,050,564	$9,760,397	$12,705,832	$12,904,558	1.56%
Services And Supplies	$8,222,964	$8,696,310	$15,989,718	$14,660,628	-8.31%
Centrally-Budgeted Expenses	$516,983	$714,656	$750,651	$915,501	21.96%
Capital Expenditures	-	-	$257,000	$350,000	36.19%
Total Expenditures	**$16,790,511**	**$19,171,363**	**$29,703,201**	**$28,830,687**	**-2.94%**

Funding Summary

The 2026-2027 Proposed Budget includes $20,407,803 in revenue from State and Federal sources, $5,226,761 in cost reimbursements, primarily from HSA to support CalWORKs Employment Services programs ($3,993,660) and Probation-Local Community Corrections to support the AB 109 program to facilitate reintegration into the workforce post incarceration ($1,225,389), and $2,221,000 in use of fund balance from previously transferred ARPA funds.

FY27 Funding by Source



Funding by Source

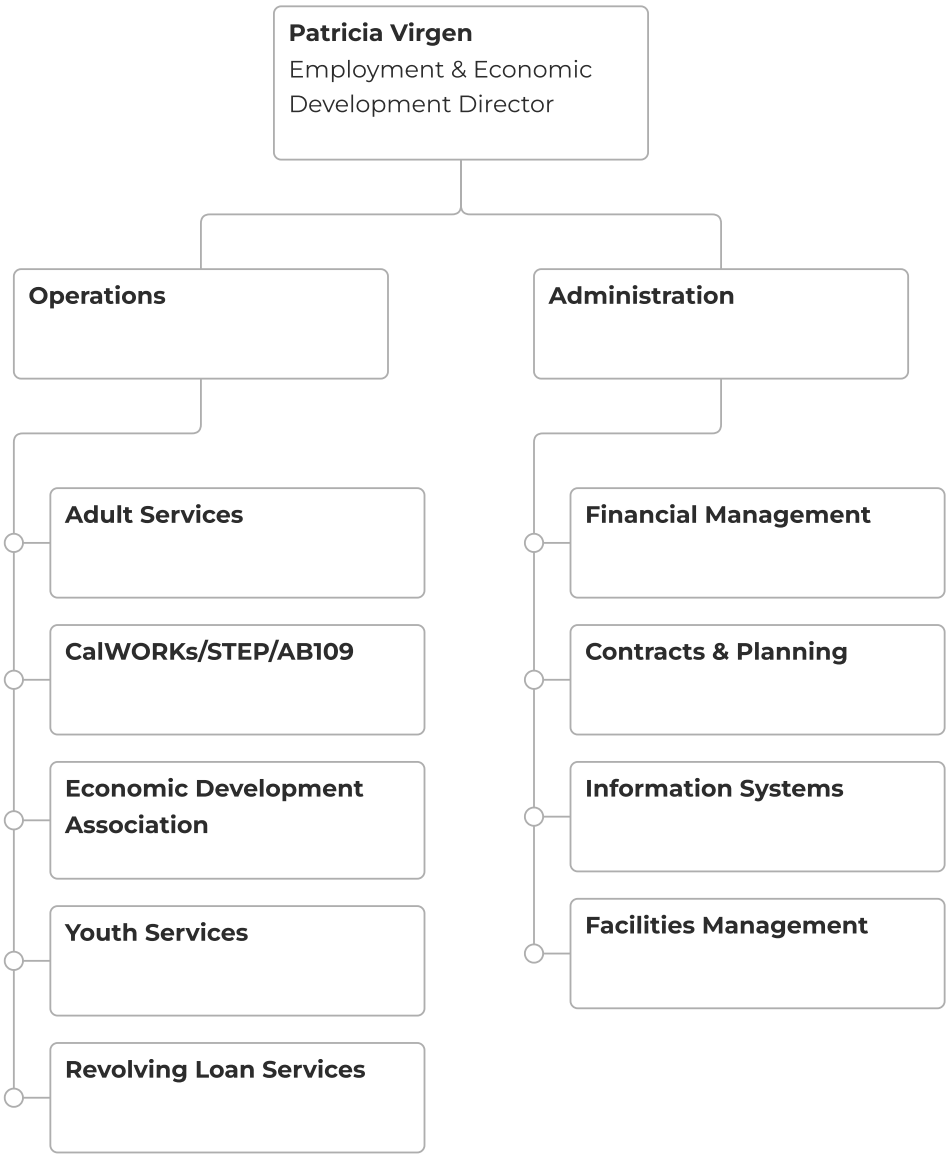
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$12,359,949	$12,531,447	$19,210,489	$20,407,803	6.23%
Charges For Services	$596,041	$485,007	$578,519	$581,510	0.52%
Miscellaneous Revenues	$454,037	$490,296	$442,482	$393,613	-11.04%
Cost Reimbursements	$3,062,802	$3,521,350	$5,349,211	$5,226,761	-2.29%
Fund Balance	$317,683	$2,143,263	$4,122,500	$2,221,000	-46.12%
Total Revenues	**$16,790,511**	**$19,171,363**	**$29,703,201**	**$28,830,687**	**-2.94%**

Personnel Summary

The 2026-2027 Proposed Budget includes no allocated position changes from the prior year, and an increase of 0.7 FTEs for extra help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	93.0	93.0	0.0
Temporary (FTE)	13.7	14.4	0.7
Position Total	**106.7**	**107.4**	**0.7**

EEDD Organizational Chart



Budget Highlights

Workforce Innovation and Opportunity Act (WIOA)

The 2026-2027 Proposed Budget includes an estimated allocation of $16.3 million to support employment and training services funded through the Workforce Innovation and Opportunity Act (WIOA). This represents an increase of approximately $2.5 million, primarily attributed to projected carryover funding from the previous fiscal year. As the designated administrative entity for WIOA funds in San Joaquin County, the Employment and Economic Development Department (EEDD) oversees the administration and delivery of services through the WorkNet Centers, located in Stockton, Lodi, Manteca, Tracy, and the San Joaquin Delta College campus.

As part of the $16.3 million budgeted for WIOA, $5.4 million is allocated for youth services programs, an increase of approximately $300,000 from 2025-2026, primarily attributed to an increase in projected carry-over.

Student Training and Employment Program (STEP)

For the 2026-2027 program year, EEDD anticipates receiving a $750,000 allocation (unchanged from the prior year) from the State Department of Rehabilitation (DOR). STEP provides students with disabilities the opportunity to explore career pathways while gaining real-world work experience. Through partnerships with schools and employers, the program emphasizes career exploration through paid work experience in competitive community workplaces. Students develop workplace readiness skills, receive job coaching and vocational guidance, and build confidence in real employment settings. These experiences help prepare participants for a successful transition from school to meaningful employment in the workforce.

High Road Construction Careers (HRCC)

High Road Construction Careers (HRCC) is an additional grant in the Central Valley. Through a competitive application process in 2024, San Joaquin Delta Community College District (Delta College) was awarded funding from the California Community Colleges Chancellor's Office to implement the HRCC initiative. Delta College serves as the lead grantee and fiscal agent for this grant. San Joaquin County was allocated $563,128 for this initiative, continuing until January 1, 2027. This initiative is to improve job opportunities and quality in the construction industry. It focuses on promoting fair wages, safe working conditions, and skills development for workers, especially those from marginalized backgrounds. The grant aims to elevate industry standards and support sustainable careers in construction.

National Farmworker Jobs Program (NFJP)

On May 3, 2024, EEDD submitted a proposal for $1.5 million per year to provide NFJP services to migrant and seasonal farmworkers and their dependents in San Joaquin County, with a focus on the agriculture and healthcare sectors. On August 26, 2024, the Department of Labor (DOL) notified EEDD that they were an awardee of the NFJP, and a formal notice of award was provided on October 4, 2024, including the funding amount of $1.5 million per year for a four-year term, retroactive to the period of July 1, 2024, through September 30, 2028. On October 22, 2024, the Board of Supervisors approved acceptance of these funds (B-24-579).

The NFJP provides essential employment and training services to migrant and seasonal farmworkers and their families, supporting pathways to long-term career growth and economic stability. Through this grant, EEDD is able to offer a wide range of resources, including career counseling, skills development, occupation skills training, job placement assistance, and on-the-job training opportunities. In addition, the NFJP provides supportive services tailored to meet participants' needs, such as transportation assistance, rental assistance, and access to work-related tools and equipment. The NFJP equips eligible participants with the tools and resources needed to build sustainable career pathways across various industries. The Proposed Budget includes $1.5 million for the NFJP program year of 2026-2027.

California Department of Rehabilitation and America's Job Centers of California (DOR-AJCC)

The Employment Development Department (EDD), in coordination with the California Department of Rehabilitation (DOR), launched the DOR-AJCC Collaboration Project. EEDD anticipates receiving $800,000 in 2026-2027 funded by WIOA Title IV: Vocational Rehabilitation Services Interagency Agreement between DOR and the EDD. This exciting initiative brings together Local Workforce Development Areas in partnership with their local DOR field offices to participate in a collaborative project that will enhance services to people with disabilities in America's Job Centers of California (AJCC). This project works toward lasting system changes that result in increased collaboration between WIOA Titles I and IV programs. It increases employment and career advancement for individuals with disabilities across California.

Economic Development Association (EDA)

Through coordinated and active collaboration with neighboring counties and regional partners, the EDA's intention is to align with State-driven regional initiatives and funding opportunities, positioning San Joaquin County to effectively compete for and leverage State and Federal resources that strengthen the local economy and workforce. Remaining

proactive, the EDA continuously monitors and pursues opportunities through State and Federal programs and legislation that can bring additional investment and resources to the County's businesses and industries. The 2026-2027 Proposed Budget includes $481,510 to support the operations and initiatives of the EDA, ensuring continued coordination of Countywide economic development activities and strategic partnerships.

Social Media

Since November 2023, EEDD has expanded its outreach of services and job opportunities across multiple social media platforms, including Facebook, Instagram, LinkedIn, and X. Since January 2024, these efforts have resulted in over 1,430 new followers on Facebook and Instagram alone, with all platforms showing sustained growth in engagement and community interaction. In May 2025, the EDA further strengthened the County's online presence by launching its own social media on Facebook, Instagram, and LinkedIn, which has already attracted over 150 followers and serves as a coordinated channel for promoting economic development programs, initiatives, and opportunities.

These results demonstrate EEDD's effective use of social media to connect with residents, job seekers, and businesses, while reinforcing the County's broader economic development messaging. Building on this success, EEDD will continue to explore innovative digital tools and strategies throughout fiscal year 2026-2027 to expand its online reach, enhance engagement, and better serve the community.

American Rescue Plan Act (ARPA)

In 2024-2025, San Joaquin County allocated $8,296,596 in ARPA funds to develop eight programs aimed at supporting communities impacted by COVID-19. These initiatives focus on promoting economic recovery, strengthening resiliency, and providing direct assistance to individuals and businesses in impacted industries. ARPA funding will end December 31, 2026. The ARPA-funded programs include:

- *Shop San Joaquin (SSJ)* – This program utilized the Open Rewards App, SSJ encouraged local shopping by offering 100% cash back for purchases, up to $200 per person and registered over 7,200 users. The program concluded in the 2025-2026 program year with a total economic impact of $2,527,701 by supporting over 1,560 small businesses throughout the County.

- *Standing Together Against All Regional Theft (formerly San Joaquin County Takes Action Against Retail Theft) (STAART)* – The program includes a FastSTAART app that enables the community to report retail theft and recently expanded to a regional effort and includes reporting of human trafficking, illegal dumping, and side-shows. Over 2,660 residents have downloaded the app. The STAART program also provides access to educational workshops and grants to businesses to install security cameras with 230 small businesses awarded.

- *Childcare Workforce Development* – This program offers five specialized training tracks for home-based childcare providers, supporting family childcare home expansion, infant/toddler and special needs care, and licensing for childcare home providers and 150 residents have completed program cohorts.

- *Get Certified SJC (formally Learn to Certify)* – Offers three-day workshops for individuals interested in starting their own business and gaining the skills to become "bid ready" for government contracts. There were 350 attendees registered across the 13 workshop sessions between October 2024 and December 2025, receiving hands-on guidance to help them navigate business certification processes and access contracting opportunities.

- *Entrepreneur Incubator* – Since inception, the program has supported over 540 young entrepreneurs through 112 interactive workshops, offering hands-on activities that foster innovation, business skills, and entrepreneurial growth. In calendar year 2026, the program will host a signature pitch event with more than 100 active participants, providing a platform for emerging entrepreneurs to showcase their ideas, connect with mentors and advance their ventures.

- *Façade Enhancement Grant* – Provides up to $25,000 to commercial properties in unincorporated areas of San Joaquin County to improve and enhance their exterior appearance. The program has approved 16 properties for funding for exterior renovations totaling $262,376, helping businesses revitalize, refresh, or upgrade their storefronts and create a more inviting environment for customers and the community.

- *Local Investment for Financial Thrive (LIFT) Initiative – Spark Relief Grant* – LIFT supports the business community by offering the Spark Relief Grant which provides up to $5,000 in utility reimbursement to small businesses. Through this program, 232 businesses have received funding totaling $1,117,758 to strengthen San Joaquin County businesses for economic sustainability.

- *Healthcare Workforce Development* – This initiative has awarded scholarships to a total of 20 students. The program provides students with critical support for upskilling, work-based learning, and career development. By investing in the next generation of healthcare professionals, the program helps address local workforce shortages and strengthens the capacity and resilience of the County's healthcare sector.

These programs are designed to improve economic recovery, support businesses, and enhance workforce development throughout San Joaquin County. Funding of $2,221,000 is budgeted for these programs in 2026-2027.

Funding Sources

For fiscal years 2025-2026 and 2026-2027, the funding sources for EEDD have largely remained stable, albeit with a modest overall decrease of 3% in total funding. EEDD is actively seeking additional competitive grants to mitigate any potential reduction in funding. The following chart offers a comparative overview for each year.

Program	2025-2026 Funding	2026-2027 Funding	% of 2026-2027 Budget	Change +/(-)
Workforce Innovation and Opportunity Act	$13,731,053	$16,254,404	56.4%	$2,523,351
National Farmworker Jobs Program	2,584,318	1,500,000	5.2%	(1,084,318)
Regional Equity and Recovery Partnership Grant	25,000	0	0.0%	(25,000)
ARPA Funds to Assist Small Businesses	4,122,500	2,221,000	7.7%	(1,901,500)
Human Services Agency	3,882,576	3,993,660	13.9%	111,084
SJC Economic Development Association	503,519	481,510	1.7%	(22,009)
Revolving Loan Fund	356,012	540,271	1.9%	184,259
Community Corrections Partnership/AB109	1,225,389	1,225,389	4.3%	0
Prison to Employment Grant	418,000	0	0.0%	(418,000)
Student Training and Employment Program	750,000	750,000	2.6%	0
DOR-AJCC Collaboration Project	700,000	800,000	2.8%	100,000
Delta College – High Road Construction Careers	0	563,128	2.0%	563,128
High Road Construction Careers Resilient Workforce Fund	646,106	0	0.0%	(646,106)
Miscellaneous Revenue	758,728	501,325	1.7%	(257,403)
Total Revenue	**$29,703,201**	**$28,830,687**	**100.0%**	**($872,514)**

Fund Balance

Employment and Economic Development Fund

The Employment and Economic Development Special Revenue Fund (#20008) is the operating fund for the EEDD budget and does not typically carry a fund balance as expenses are reimbursed by grant funding. As of March 31, 2026, the fund balance totaled $1,993,385. The 2026-2027 Proposed Budget includes the use of $2,221,000 in previously transferred ARPA funding that expires December 31, 2026, and pending grant reimbursements.

Summary - Human Services Agency

Chris Woods - Director of Human Services Agency

The Human Services Agency (HSA) provides State and Federal-mandated public assistance and various social service programs for the residents of San Joaquin County.

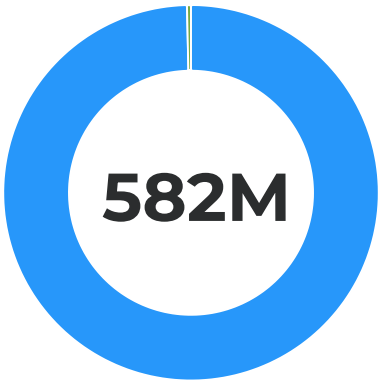
This is a summary of the 12 budgets administered by HSA:

- 4049100000 – Children & Families Program (First 5)
- 5950101000 – HSA Administration
- 5950106000 – California Work Opportunity and Responsibility to Kids (CalWORKs)
- 5950107000 – Foster Care
- 5950108000 – Adoption Assistance
- 5950110000 – General Assistance
- 5950118000 – In-Home Supportive Services
- 5950132000 – Temporary Homeless Shelter
- 5950144000 – Refugee Cash Assistance
- 5953900000 – Mary Graham Children's Shelter
- 5954101000 – Aging & Community Services
- 5955246000 – Neighborhood Preservation

The information presented here, both current and historical, includes the Neighborhood Preservation budget (#5955246000), which was transferred to the Human Services Agency effective June 3, 2024. The 2026-2027 Proposed Budget reflects the transition of 11 Human Services Agency budgets from General Fund to Special Revenue Fund, effective July 1, 2026.

Please visit sjchsa.org for more information.

FY27 Expenditures by Functional Area



Human Services	**$579,821,977**	99.66%
Health Services	**$1,998,233**	0.34%

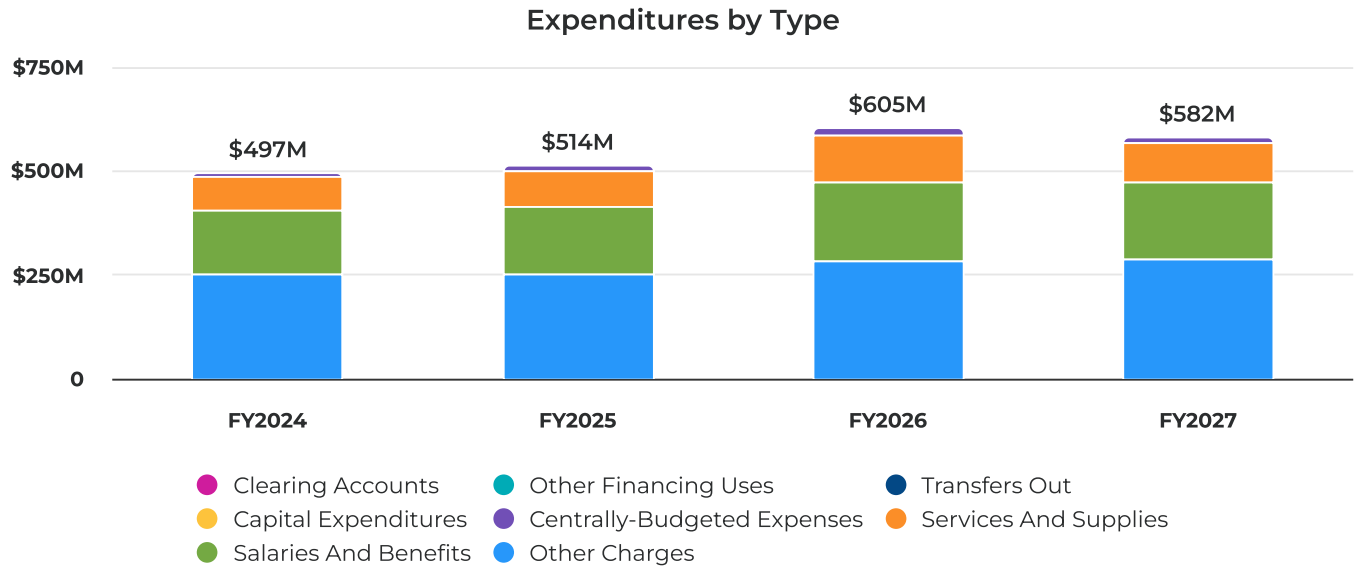
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$494,539,580	$511,814,730	$603,289,833	-	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Children And Families	$2,155,316	$2,053,853	$2,118,536	$1,998,233	-5.68%
Human Services-Admin	-	-	-	$260,579,104	-
HSA-Calworks Assistance	-	-	-	$123,113,447	-
HSA-Foster Care	-	-	-	$55,982,866	-
HSA-Adoption Assistance	-	-	-	$41,602,534	-
HSA-General Assistance	-	-	-	$1,013,790	-
HSA-In-Home Supportive Svs	-	-	-	$37,326,543	-
HSA-Temporary Homeless Shelter	-	-	-	$2,679,735	-
HSA-Refugee Cash Assistance	-	-	-	$500,000	-
Mary Graham Childrens Shelter	-	-	-	$13,600,036	-
Dept of Aging-Community Svs	-	-	-	$16,545,782	-
Neighborhood Preservation	-	-	-	$26,878,140	-
Total Expenditures	**$496,694,896**	**$513,868,583**	**$605,408,369**	**$581,820,210**	**-3.90%**

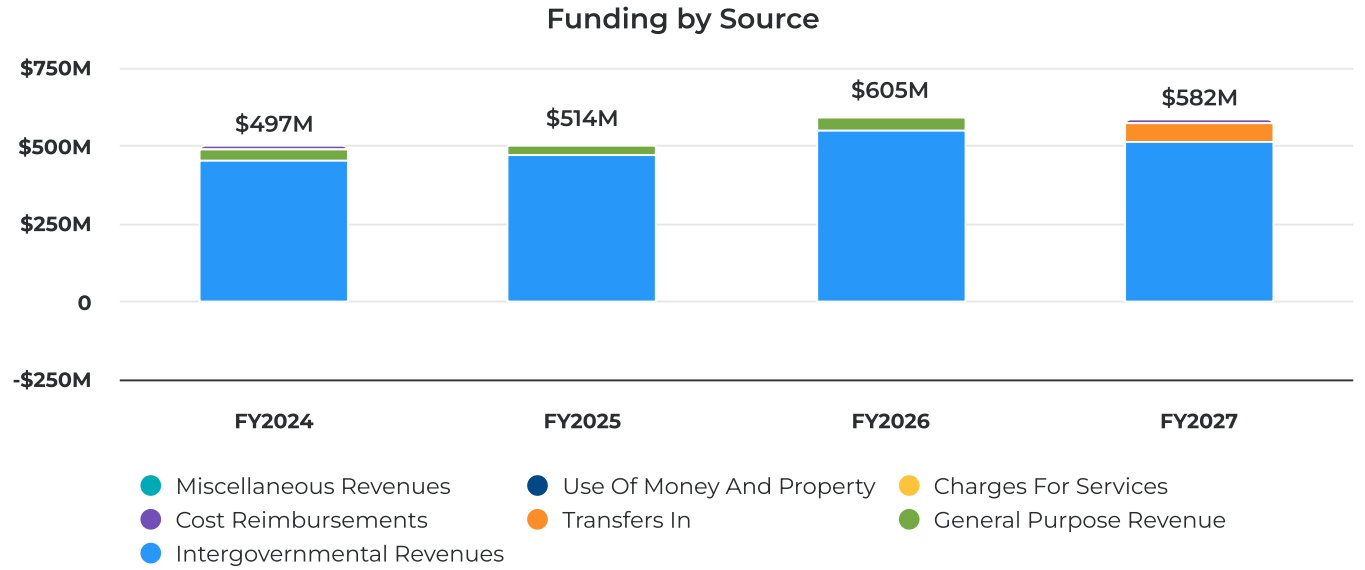
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Children & Families Program	$2,155,316	$2,053,853	$2,118,536	$1,998,233	-5.68%
Human Services-Admin	$211,819,419	$229,054,839	$285,535,684	$260,579,104	-8.74%
HSA-Calworks Assistance	$114,531,618	$115,874,758	$123,221,971	$123,113,447	-0.09%
HSA-Foster Care	$52,693,428	$53,205,488	$63,639,923	$55,982,866	-12.03%
HSA-Adoption Assistance	$34,639,335	$37,587,022	$39,907,530	$41,602,534	4.25%
HSA-General Assistance	$457,667	$530,298	$1,175,000	$1,013,790	-13.72%
HSA-In-Home Supportive Svs	$27,410,490	$29,343,881	$31,771,267	$37,326,543	17.49%
HSA-Temporary Homeless Shelter	$2,212,399	$2,330,046	$2,749,240	$2,679,735	-2.53%
HSA-Refugee Cash Assistance	$204,775	$473,524	$500,000	$500,000	-
Mary Graham Childrens Shelter	$11,595,263	$12,250,932	$14,202,803	$13,600,036	-4.24%
Dept of Aging-Community Svs	$17,350,152	$17,399,283	$18,213,096	$16,545,782	-9.15%
Neighborhood Preservation	$21,625,033	$13,764,658	$22,373,319	$26,878,140	20.13%
Total Expenditures	**$496,694,896**	**$513,868,583**	**$605,408,369**	**$581,820,210**	**-3.90%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$150,530,942	$163,186,954	$191,356,871	$186,010,747	-2.79%
Services And Supplies	$83,069,918	$85,572,277	$114,081,551	$93,396,152	-18.13%
Centrally-Budgeted Expenses	$9,636,037	$12,366,205	$14,395,193	$14,835,236	3.06%
Other Charges	$251,922,735	$250,795,810	$281,831,754	$285,589,075	1.33%
Other Financing Uses	$15,426	-	$15,000	$15,000	-
Capital Expenditures	$1,511,362	$185,323	$2,953,000	$1,974,000	-33.15%
Transfers Out	-	$1,750,000	$775,000	-	-100.00%
Clearing Accounts	$8,477	$12,015	-	-	-
Total Expenditures	**$496,694,896**	**$513,868,583**	**$605,408,369**	**$581,820,210**	**-3.90%**



Funding by Source

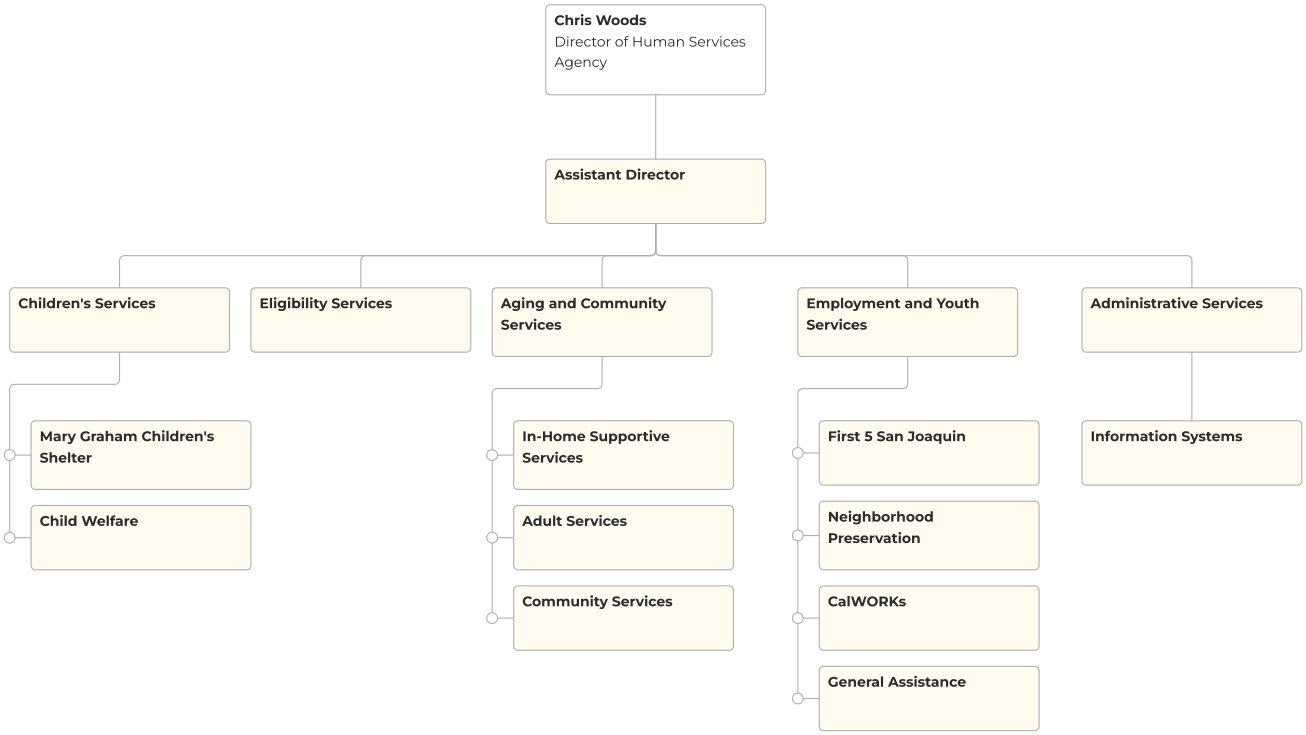
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$9,259	$2,062	$10,775	$18,360	70.39%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$449,851,321	$467,240,624	$548,184,395	$514,636,011	-6.12%
Charges For Services	$68,840	-	-	-	-
Miscellaneous Revenues	-$1,090,835	$382,331	$341,300	$334,644	-1.95%
Transfers In	$1,792,693	$1,442,608	$2,767,743	$60,236,590	2,076.38%
Cost Reimbursements	$8,096,607	$10,201,853	$9,657,139	$6,594,605	-31.71%
General Purpose Revenue	$37,967,010	$34,599,107	$44,447,017	-	-100.00%
Total Revenues	**$496,694,896**	**$513,868,583**	**$605,408,369**	**$581,820,210**	**-3.90%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	1,416.0	1,373.0	(43.0)
Temporary (FTE)	30.2	24.3	(5.9)
Position Total	**1,446.2**	**1,397.3**	**(48.9)**

Human Services Agency



Aging and Community Services

Chris Woods - Director of Human Services Agency

Budget Unit

#5954101000

The previously utilized budget (#5054101000) is discontinued as of July 1, 2026.

Department Overview

The Aging and Community Services (ACS) budget administers Federal, State, private, and local funds allocated for services to adults aged 60 and over, adults with disabilities, and low-income individuals and families. Aging Services includes direct services for older adults, such as ombudsman, in-home services, social day care, legal services, health services, congregate meals, Meals on Wheels, and long-term case management. Community Services includes direct anti-poverty services such as assistance with forms, employment and client advocacy, recreation activities for low-income youth and older adults, food distributions, payments of water and energy bills, and home weatherization.

Visit www.sjchsa.org/Services/Aging-and-Community-Services for additional information.

Expenditures Summary

The 2026-2027 Proposed Budget of $16,545,782 is a decrease of $1,667,314 from the 2025-2026 Adopted Budget of $18,213,096, primarily due to decreases in CalFood program costs ($1,068,136), American Rescue Plan Act projects ($326,000), extra-help and overtime costs ($279,332), and Cost Plan Allocation charges ($251,926).

FY27 Expenditures by Type



Salaries And Benefits	**$8,338,447**	50.40%
Services And Supplies	**$6,714,500**	40.58%
Centrally-Budgeted Expenses	**$1,477,835**	8.93%
Other Financing Uses	**$15,000**	0.09%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$7,246,524	$7,571,330	$8,555,768	$8,338,447	-2.54%

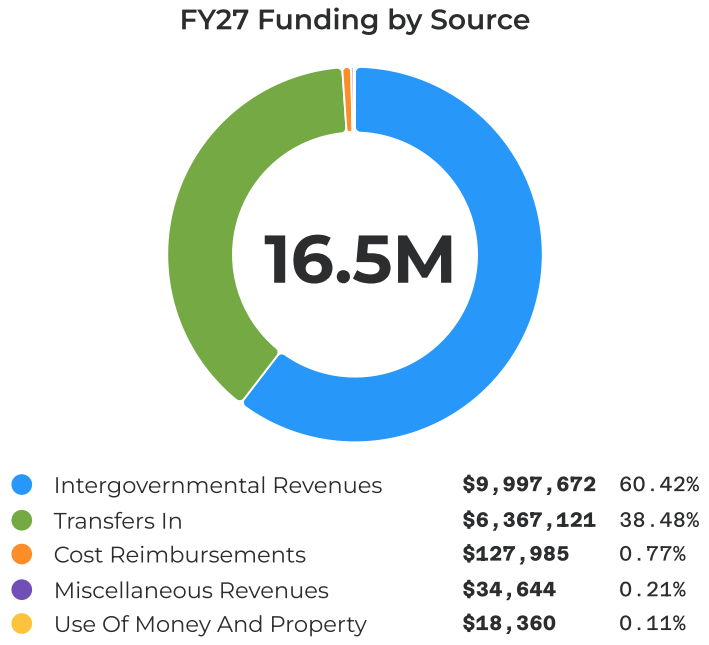
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$9,676,020	$8,658,264	$7,929,232	$6,714,500	-15.32%
Centrally-Budgeted Expenses	$362,124	$1,169,690	$1,713,096	$1,477,835	-13.73%
Other Financing Uses	$15,426	-	$15,000	$15,000	-
Capital Expenditures	$50,058	-	-	-	-
Total Expenditures	**$17,350,152**	**$17,399,283**	**$18,213,096**	**$16,545,782**	**-9.15%**

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$17,350,152	$17,399,283	$18,213,096	-	-100.00%
Dept of Aging-Community Svs	-	-	-	$16,545,782	-
Total Expenditures	**$17,350,152**	**$17,399,283**	**$18,213,096**	**$16,545,782**	**-9.15%**

Funding Summary

The 2026-2027 Proposed Budget includes $9,997,672 in Federal and State funding, $6,147,599 in General Purpose Revenue processed via operating transfers, $219,522 in operating transfers, and $127,985 in Cost Reimbursements.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$9,259	$2,062	$10,775	$18,360	70.39%
Intergovernmental Revenues	$12,819,890	$12,943,118	$10,666,406	$9,997,672	-6.27%
Miscellaneous Revenues	$48,056	$41,203	$41,300	$34,644	-16.12%
Transfers In	$260,461	$13,933	$407,366	$6,367,121	1,463.00%
Cost Reimbursements	$635,009	$1,251,611	$377,003	$127,985	-66.05%
General Purpose Revenue	$3,577,477	$3,147,357	$6,710,246	-	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Revenues	**$17,350,152**	**$17,399,283**	**$18,213,096**	**$16,545,782**	**-9.15%**

Personnel Summary

The 2026-2027 Proposed Budget includes a decrease of 5.9 Full-Time Equivalent (FTE) temporary extra-help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	62.0	62.0	0.0
Temporary (FTE)	18.5	12.6	(5.9)
Position Total	**80.5**	**74.6**	**(5.9)**

Budget Highlights

The 2026-2027 Proposed Budget only includes funding that ACS has formally accepted. Should additional funding become available, the Human Services Agency will return to the Board of Supervisors during 2026-2027 to request the necessary budget adjustments.

Aging Services

As the County's designated Area Agency on Aging, the Older Americans Act (OAA) funds the ACS Bureau. OAA and the Older Californians Act mandate various services for adults aged 60 and over. Services include family caregiver support, ombudsman program, congregate meals, Meals on Wheels, legal services, adult day care, information and assistance, and disease prevention/health promotion. ACS has built partnerships throughout the community to expand its core services. These partners include local and regional organizations, non-profit organizations, local government entities, and other County agencies.

ACS provides the following programs:

- *Congregate Meals Program for Older Adults* – Congregate Meals, also known as Senior Lunch, provides older adults with a hot meal that meets the United States Department of Agriculture (USDA) nutritional guidelines. ACS partners with San Joaquin General Hospital and Stockton Community Kitchen to prepare daily hot meals for adults age 60 and over. The Program funds 19 locations throughout the County. Congregate Meals are available in Escalon, Lathrop, Lockeford, Lodi, Manteca, Ripon, Stockton, and Tracy. To-go meals are also available for older adults to pick up and prepare at home. The Proposed Budget includes $1,384,216 to support the congregate meals, comprised of $409,008 in salaries and benefits, $529,023 in services and supplies, $78,377 in centrally-budgeted costs ,and $367,808 in subcontractor services.

- *Meals on Wheels Program for Older Adults* – Also known as Home Delivered Meals, this program provides frozen meals for home-bound adults aged 60 and over, with meals delivered once a week. The Proposed Budget includes $1,042,704 to support Meals on Wheels, comprised of $285,785 in salaries and benefits, $702,154 in services and supplies, and $54,765 in centrally-budgeted costs.

- *Ombudsman Program* – Investigates reports of abuse or neglect and advocates for residents of skilled nursing facilities, residential facilities for older adults, assisted living, and adult day health care facilities. The Program

regularly monitors facilities and liaises between staff, residents, and families. The Proposed Budget includes $656,239 to support the Ombudsman Program comprised of $532,234 in salaries and benefits, $22,014 in services and supplies and $101,991 in centrally budgeted costs.

- *Case Management* – Provides support to adults aged 60 and over who are living alone and to non-paid caregivers aged 18 and over taking care of their older adult family members. Service includes assessment, referrals, advocacy, transportation, home-maker services, assistance navigating health insurance, obtaining needed equipment and supplies, coordinating respite hours, and identifying other resources that allow the older adult to remain safe in their home. The Proposed Budget includes $1,578,869 to support Case Management comprised of $789,123 in salaries and benefits, $245,654 in services and supplies, $370,676 of subcontractor services, and $173,416 in centrally budgeted expenses.

- *Fall Prevention* – Older adults are at an increased risk of falling, which can cause serious injuries, such as broken bones or head injuries. These injuries can affect an individual's quality of life, making it more difficult to conduct everyday activities or live independently. ACS assesses for fall risk, provides information to reduce future falls, and evaluates homes to identify potential locations for ramps, grab bars, and other equipment. ACS also provides home modification services to prevent falls. The Proposed Budget includes $242,393 to support Fall Prevention comprised of $115,833 in salaries and benefits, $120,560 in subcontractor services, and $6,000 in services and supplies.

- *Information and Assistance* – Provides individuals with information and referrals to programs and resources available for older adults, caregivers, and disabled adults. ACS conducts community outreach throughout the year, and assistance is available through a helpline at: (209) 468-1104.

Community Services

Community Services focuses on improving the quality of life for all ages, from youth to older adults. The Community Services Division offers the following programs:

- *Food For You* – Operating as the State-designated emergency food bank in the County, the Program receives a variety of nutritious, high-quality USDA foods from the State. Additional food is donated from local businesses or purchased with grant funds. Food for You distributes food through the County's eight community centers plus 16 other local distribution sites. The Program assists over 185,000 low-income persons annually and distributes more than three million pounds of food annually. The type and quantity of food provided to each household will vary depending on the product availability, participation rate, and household size. The Proposed Budget includes $1,053,695 to support the Food For You program comprised of $658,881 in salaries and benefits, $268,553 in services and supplies, and $126,261 in centrally-budgeted costs.

- *Weatherization Program* – The Weatherization Program can assist income-qualifying renters or owners by installing energy-saving measures and repairing homes, multi-unit dwellings, and mobile homes. Services may include repair or replacement of a refrigerator, stove, water heater, microwave, insulation, LED light bulbs, smoke and carbon monoxide detectors, shade screens, doors, weather-stripping, and other measures to improve the energy efficiency of the dwelling. The Low-Income Home Energy Assistance Program (LIHEAP) and the Department of Energy-Weatherization Assistance Program fund the Weatherization Program. The Proposed Budget includes $2,254,661 to support the Weatherization Program comprised of $768,961 in salaries and benefits, $1,338,346 in services and supplies, and $147,354 in centrally-budgeted costs.

- *Home Energy Assistance Programs* – ACS provides financial assistance to low-income households by paying utility bills for gas, electricity, wood, propane, and oil. Those eligible for bill payment may also receive repair or replacement of home heating or cooling units. In addition to the credit to their bill, clients will also receive valuable information about energy conservation and practical tips on saving energy. LIHEAP funds the Home Energy Assistance Programs. The Proposed Budget includes $1,090,782 to support Home Energy Assistance

Programs comprised of $788,125 in salaries and benefits, $146,630 in services and supplies, $151,027 in centrally-budgeted costs, and $5,000 in other charges.

Community Centers

The County has strategically located its eight Community Centers near areas where residents may have a higher need for supportive services and city services are not nearby. The comprehensive array of services offered at the Centers support low-income individuals and families by providing the resources and opportunities necessary for them to become self-sufficient. Services provided include information and referral, assistance with forms, counseling for assistance programs (e.g. CalWorks, CalFresh, Medi-Cal) translation and interpreter services, health fairs, food assistance, congregate lunches, after-school programs, and recreation for youth and older adults. Each Community Center is open from 8:00 a.m. to 5:00 p.m., Monday through Friday, at the following locations:

Community Centers

- Boggs Tract Center – Stockton
- Garden Acres Center – Stockton
- Kennedy Center – Stockton
- Larch Clover Center – Tracy
- Lodi Center – Lodi
- Northeast Center – Stockton
- Taft Center – Stockton
- Thornton Community Center – Thornton

The Proposed Budget includes $3,726,939 to support Community Center Operations comprised of $2,596,627 in salaries and benefits, $632,726 in services and supplies, and $497,586 in centrally-budgeted costs.

Recreation Program – The Recreation Program offers youth an opportunity to participate in seasonal sports such as basketball and flag football. Older adult activities, such as walking groups and other exercise classes, are available to keep patrons invested in their health. The youth and older adult activities provide an opportunity to participate, at no cost, in exercise and sports activities. The Recreation Program costs are included in the Community Center Operations budget.

Fund Balances

ACS uses six General Fund Special Accounts and Trust Funds to provide community services, and each is restricted to a specific purpose.

Aging and Community Services Fund Accounts	Interest Bearing	Restricted	Balance on March 31, 2026	2026-2027 Budgeted Use
Weatherization Materials (#15302) This fund accounts for weatherization material costs. One-time funds were utilized to establish a beginning balance. The account is charged as materials are purchased and placed in inventory. Credit is provided as the Program consumes materials.	No	Yes	$103,701	$0
Older Adults Program (#15306) This fund accounts for revenue advanced from the California Department of Aging and periodically reimburses the General Fund for actual program expenses.	Yes	Yes	651	0

Aging and Community Services Fund Accounts	Interest Bearing	Restricted	Balance on March 31, 2026	2026-2027 Budgeted Use
Community Action Agency Donation (#15307) This fund accounts for donations to County Community Centers and related expenditures of these discretionary funds.	No	Yes	165,237	0
Older Adult Community Outreach (#15309) This fund accounts for donations and expenditures related to community outreach events for older adults. Expenditures may include outreach materials, imprinted items, and raffle or event items.	Yes	Yes	58,274	0
Department of Aging (#81872) This fund accounts for revenue earned by aging and adult service programs.	No	Yes	491,047	219,522
Ombudsman (#81896) This fund administers donations made to the Department for Ombudsman Program.	No	Yes	17,128	0
Total			**$836,038**	**$219,522**

Supplemental Requests

In fiscal year 2025-2026 the Board of Supervisors approved one-time supplemental funding in the amount of $885,170 to provide funding for Community Center Operations, a Summer Aquatics Program, and the Summer Youth Enrichment Program.

The department requested $495,773 to continue to support the same programs for the 2026-2027 Proposed Budget as follows:

Community Center Operations

Funding in the amount of $258,000 was requested for operations at the eight Community Centers. This request will allow the centers to continue to operate with part-time staffing of 4.4 FTEs to support information and referrals, emergency food and clothing closets, senior lunches, after-school tutoring/homework clubs, commodity food distribution, employment services, counseling for assistance programs, English as a Second Language (ESL) classes, and recreation. This request consists of $178,000 for part-time staffing and $80,000 for utilities.

Summer Aquatics Program

Funding in the amount of $146,433 was requested to provide the Summer Aquatics Program at Kennedy Community Center pool, which has served thousands of individuals in the southeast area of Stockton where such programming is scarce. The Summer Aquatics Program typically begins on Memorial Day and continues until school resumes in the fall. It offers recreational and instructional swimming as a constructive activity for the community. In 2025, there were 3,897 swimmers, an increase of 1,787 from the previous year, and 219 youth signed up for swimming classes. Based on community feedback received in 2025, the program will expand the swimming classes to adults on Saturdays. HSA continues to seek other funding sources for this program and has applied for $26,000 in Federal Community Services Block Grant (CSBG) program funding.

Summer Youth Enrichment Program

Funding in the amount of $91,340 was requested to continue the operation of the Summer Youth Enrichment Program (SYEP) which offers youth aged 10 to 14 a variety of educational, athletic, and other recreational activities with opportunities to have fun while improving self-esteem and building conflict-resolution and other life-affirming skills. The SYEP concludes with a four-day camp experience where they can sleep in cabins, hike, learn about nature, zipline through the forest, and participate in camp activities. The camp is chaperoned by HSA staff and is free of charge for participating families. The supplemental request includes $20,000 for transportation and vehicle rentals, $5,000 for fuel, parking, and bridge tolls, $55,758 for camp and trips, and $10,582 for food.

The 2026-2027 Proposed Budget has been augmented by $495,773 to address these requests. Funding is provided on a one-time basis. Programs will be reevaluated prior to development of the 2027-2028 budget.

Human Services Agency - Administration

Chris Woods - Director of Human Services Agency

Budget Units

#5950101000, 5950106000, 5950107000, 5950108000, 5950110000, 5950118000, 5950132000, 5950144000

The previously utilized budgets (#5050101000, 5050106000, 5050107000, 5050108000, 5050110000, 5050118000, 5050132000, 5050144000) are discontinued as of July 1, 2026, due to a transition from General Fund to Special Revenue budgets and are included for the purpose of displaying prior year actuals.

Department Overview

The Human Services Agency-Administration budget narrative reflects the combined administrative and financial assistance program costs and funding for the public assistance programs administered by the Human Services Agency (HSA). HSA comprises five bureaus: Eligibility Services, Children's Services, Employment and Youth Services, Aging and Community Services, and Administrative Services.

Eligibility Services Bureau

The Eligibility Services Bureau is responsible for determining, issuing, and maintaining correct and timely Federal and State-mandated benefits for CalWORKs, CalFresh, Medi-Cal, Foster Care, and Refugee Cash Assistance programs. HSA continues to collaborate with community partners to reach potentially eligible households and assist with benefit program application and renewal processes. Eligibility Workers are co-located at the Boggs Tract, Garden Acres, Kennedy, Larch Clover, Lodi, and Northeast Community Centers to provide County residents with increased access to CalWORKs, CalFresh, and Medi-Cal programs. In collaboration with San Joaquin General Hospital (SJGH), HSA will continue providing a Medi-Cal eligibility unit to process Medi-Cal applications for patients served at SJGH, including inmates that receive acute inpatient hospital services. An Eligibility Worker will also rotate between Channel Medical Center, Tracy Care Center, and Woodbridge Medical Center to assist patients at those clinics with their Medi-Cal applications. The Eligibility Services Bureau provides benefits to approximately 39% of the County's residents.

Children’s Services Bureau

The Children's Services Bureau provides services to ensure the safety, permanency, and well-being of abused or neglected children. The major components of the Children's Services programs are Child Abuse Prevention, Emergency Response, Family Preservation Services, Family Maintenance, Family Reunification, Permanent Placement, Adoption, Extended Foster Care, Independent Living, and Resource Family Approval. Each component requires specific in-person service delivery by Social Workers to prevent or remedy neglect or abuse. State law requires Children's Services agencies to investigate reports of child maltreatment either within 24 hours or within 10 days, depending upon the severity of the allegations and risk to the child. When Child Protective Services receives a report of suspected child abuse or neglect, Social Workers investigate the report to determine if the alleged child maltreatment is substantiated as defined in State law. Substantiated reports require further action, such as providing supportive services to the child and family, or if there is imminent risk to the child's safety, the removal of the child from the home.

Employment and Youth Services Bureau

The Employment and Youth Services Bureau provides employment, education, and training services under the CalWORKs program. Participation includes job preparation and placement services, work experience, employment activities, vocational training and education, mental health and substance use disorder treatment, and referrals to community services. The County's Home Visitation Program (HVP) focuses on health education using the Parents as Teachers curriculum and addresses literacy, financial planning, and increased work participation rates for CalWORKs families. HVP, known locally as FamilyWORKs is coordinated for HSA by First 5 San Joaquin. CalWORKs Housing

Support Program (HSP) provides CalWORKs families experiencing homelessness with housing navigation and case management services. HSP, known locally as HousingWORKs, is also coordinated for HSA by First 5 San Joaquin. The General Assistance (GA) Division determines eligibility for the GA program, which supports indigent adults who cannot support themselves and do not receive any other public assistance. As per AB 109, HSA will continue working with the Probation Department to enroll newly released individuals and probationers in the CalFresh and Medi-Cal programs. In addition, with the enactment of AB 720, HSA is collaborating with the Sheriff's Office and Correctional Health Services to enroll pre-sentenced inmates and inmates who receive acute inpatient hospital services in Medi-Cal. The GA Division also works with the Sheriff and local prison authorities to coordinate a pre-release program to begin the application process for Medi-Cal to shorten or eliminate any break in medical coverage upon release from jail or prison.

Aging and Community Services Bureau

The Aging and Community Services Bureau provides mandated services to abused, neglected, exploited, older and dependent adults to prevent or reduce inappropriate institutional care. Aging and Community Services strives to help individuals achieve and maintain the highest level of independence, self-support, and self-sufficiency within the range and scope of their abilities. Mandated services for older adults include Information and Referral, Adult Protective Services (APS) and In-Home Supportive Services (IHSS). The Budget Act of 2021 appropriated funds for APS to implement the Home Safe program. Home Safe supports the safety and housing stability of older adults and adults with disabilities served by APS who are experiencing or at risk of homelessness because of alleged abuse, neglect, or self-neglect. APS customers eligible for Home Safe include those who have received a judgment for eviction, a Notice to Pay Rent or Quit, imminent eviction, or whose nighttime residence is a shelter, motel, or space not designed for regular sleeping. Services include intensive case management, housing stabilization, housing navigation, and direct financial assistance. The program calls for coordination with the local homelessness response system and applying a Housing First strategy that includes racial equity principles. APS implemented Home Safe in August 2022, with an end term of June 30, 2028. IHSS provides services to help elderly and disabled people remain in their homes. To be eligible, customers must be over 65 years of age, disabled, or blind and meet the program's resource limits. IHSS provides an alternative to out-of-home care, such as nursing homes or board and care facilities. Children with disabilities are also eligible for IHSS. The IHSS caseload continues to grow as eligible Medi-Cal customers increase.

Administrative Services Bureau

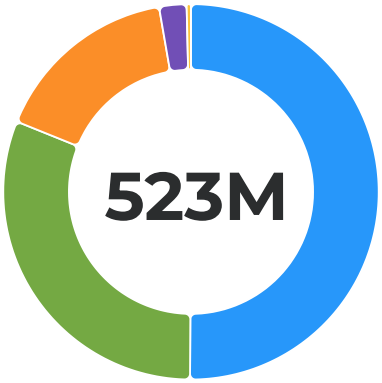
The Administrative Services Bureau provides support services throughout HSA related to policies and procedures, information systems, fiscal and accounting, quality control, fair hearings, benefit recovery, collections, personnel, reception, benefit issuance, and staff support.

Visit www.sjchsa.org for additional information.

Expenditures Summary

The 2026-2027 Proposed Budget of $522,798,019 is a decrease of $25,702,596 from the 2025-2026 Adopted Budget of $548,500,615 primarily due to a reduction in service provider contracts ($16,131,122), the deletion of 40 vacant positions ($5,043,292), a reduction in furniture costs ($1,535,638), a reduction in over-time pay ($1,318,092), and a reduction in technology costs ($1,058,581); partially offset by salaries and benefits adjustments ($1,348,975).

FY27 Expenditures by Type



Other Charges	**$261,793,915**	50.08%
Salaries And Benefits	**$162,239,133**	31.03%
Services And Supplies	**$84,470,428**	16.16%
Centrally-Budgeted Expenses	**$12,338,543**	2.36%
Capital Expenditures	**$1,956,000**	0.37%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$131,341,567	$142,068,507	$167,104,561	$162,239,133	-2.91%
Services And Supplies	$70,849,698	$74,748,255	$103,934,540	$84,470,428	-18.73%
Centrally-Budgeted Expenses	$8,536,457	$10,553,861	$12,320,083	$12,338,543	0.15%
Other Charges	$231,984,298	$239,116,795	$262,539,931	$261,793,915	-0.28%
Capital Expenditures	$1,248,636	$150,424	$2,601,500	$1,956,000	-24.81%
Transfers Out	-	$1,750,000	-	-	-
Clearing Accounts	$8,477	$12,015	-	-	-
Total Expenditures	**$443,969,132**	**$468,399,857**	**$548,500,615**	**$522,798,019**	**-4.69%**

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$443,969,132	$468,399,857	$548,500,615	-	-100.00%
Human Services-Admin	-	-	-	$260,579,104	-
HSA-Calworks Assistance	-	-	-	$123,113,447	-
HSA-Foster Care	-	-	-	$55,982,866	-
HSA-Adoption Assistance	-	-	-	$41,602,534	-
HSA-General Assistance	-	-	-	$1,013,790	-
HSA-In-Home Supportive Svs	-	-	-	$37,326,543	-
HSA-Temporary Homeless Shelter	-	-	-	$2,679,735	-
HSA-Refugee Cash Assistance	-	-	-	$500,000	-
Total Expenditures	**$443,969,132**	**$468,399,857**	**$548,500,615**	**$522,798,019**	**-4.69%**

Expenditures by Budget Unit

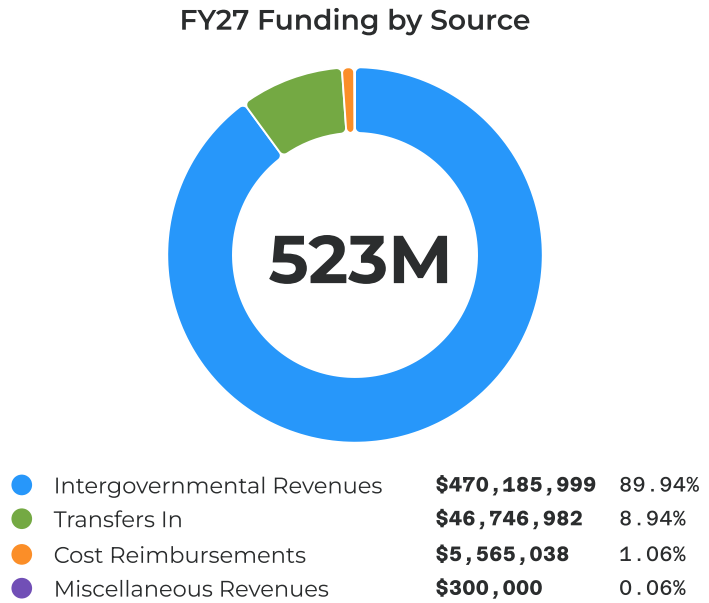
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Human Services-Admin	$211,819,419	$229,054,839	$285,535,684	$260,579,104	-8.74%
HSA-Calworks Assistance	$114,531,618	$115,874,758	$123,221,971	$123,113,447	-0.09%
HSA-Foster Care	$52,693,428	$53,205,488	$63,639,923	$55,982,866	-12.03%
HSA-Adoption Assistance	$34,639,335	$37,587,022	$39,907,530	$41,602,534	4.25%
HSA-General Assistance	$457,667	$530,298	$1,175,000	$1,013,790	-13.72%
HSA-In-Home Supportive Svs	$27,410,490	$29,343,881	$31,771,267	$37,326,543	17.49%
HSA-Temporary Homeless Shelter	$2,212,399	$2,330,046	$2,749,240	$2,679,735	-2.53%
HSA-Refugee Cash Assistance	$204,775	$473,524	$500,000	$500,000	-
Total Expenditures	**$443,969,132**	**$468,399,857**	**$548,500,615**	**$522,798,019**	**-4.69%**

Funding Summary

The 2026-2027 Proposed Budget includes $470,185,999 in Federal and State funding for assistance programs and associated administrative costs, $46,746,982 in General Purpose Revenue processed through operating transfers, and $5,565,038 in cost reimbursements from assistance programs ($4,751,520) and other County departments ($813,518).

Realignment Revenue

In 1991 and 2011, the State Legislature realigned programs, known as 1991 and 2011 Realignment, from the State to local governments. Realignment funds support critical programs at the local level, including health, behavioral health, public safety, and social services. The State Constitution protects these funds from being used for other purposes. However, the amount of funding available varies according to economic conditions in the State because it is based on sales tax and vehicle license fees. Compared to projected 2025-2026 actuals, HSA anticipates a slight increase in 1991 and 2011 Realignment revenues, (1.2% and 0.9% respectively), in 2026-2027 due to higher trending receipts for sales tax and vehicle license fees.



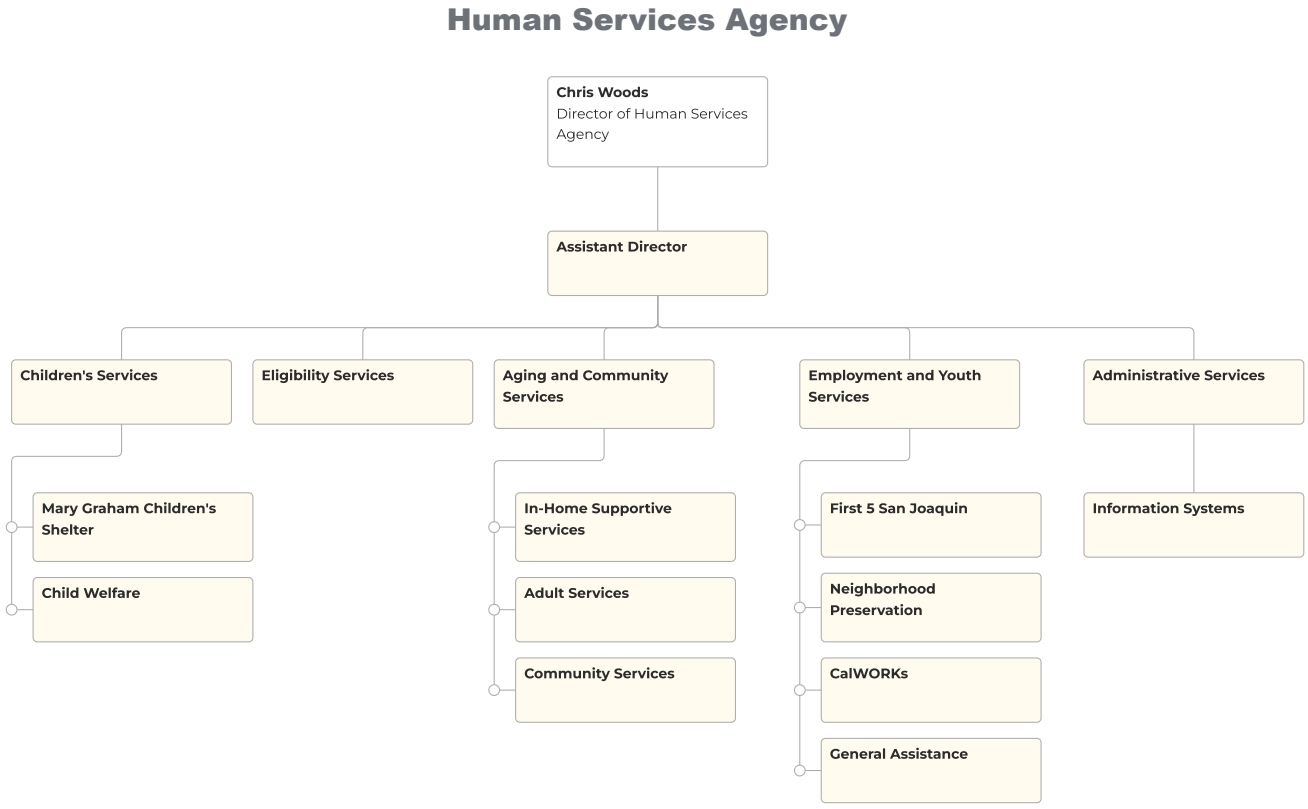
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$413,147,151	$431,003,472	$507,584,365	$470,185,999	-7.37%
Miscellaneous Revenues	$296,606	$341,128	$300,000	$300,000	-
Transfers In	-	-	-	$46,746,982	-
Cost Reimbursements	$5,601,608	$7,978,196	$8,117,477	$5,565,038	-31.44%
General Purpose Revenue	$24,923,767	$29,077,060	$32,498,773	-	-100.00%
Total Revenues	**$443,969,132**	**$468,399,857**	**$548,500,615**	**$522,798,019**	**-4.69%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of 40 vacant positions.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	1,250.0	1,210.0	(40.0)
Temporary (FTE)	3.5	3.5	0.0
Position Total	**1,253.5**	**1,213.5**	**(40.0)**



Budget Highlights

Federal Policy Changes – Potential Impacts of H.R. 1

Federal policy changes under H.R. 1 may result in significant operational and fiscal impacts for safety-net programs administered by the Human Services Agency, including Medi-Cal and CalFresh. Provisions under H.R. 1 related to expanded eligibility verification, work reporting requirements, and compliance monitoring may increase administrative workload, resulting in increased administrative costs. Counties serve as the implementation arm for these programs and are responsible for administering eligibility, enrollment, and ongoing case management in accordance with Federal and State requirements.

These Federal changes are expected to reduce or terminate benefits and will contribute to increased “churn,” in which eligible residents temporarily lose benefits due to procedural requirements and subsequently reapply, creating additional workload for County staff and delays in access to services.

Medi-Cal Impacts of H.R. 1

Beginning January 1, 2027, nearly 85,000 individuals in the Medi-Cal Affordable Care Act expansion population will be required to document work, education, volunteer activity, or an exemption to maintain coverage. They will also be required to reverify eligibility every six months instead of annually.

CalFresh Impacts of H.R. 1

Effective June 1, 2026, H.R. 1 expanded work and documentation requirements for individuals subject to Able-Bodied Adults Without Dependents rules, impacting more than 18,000 local recipients. H.R. 1 reduces the Federal share of CalFresh administrative costs from 50% to 25%, shifting approximately $3.0 million annually to San Joaquin County to fund existing staffing levels.

At this time, the full fiscal impact to San Joaquin County is uncertain pending final Federal legislation, State implementation guidance, and potential changes to Federal and State administrative funding. HSA will continue to monitor Federal and State policy developments and evaluate potential operational and fiscal impacts to County-administered programs.

Children's Services Bureau

The Family First Prevention Services Act (FFPSA) became Federal law as part of the Bipartisan Budget Act on February 9, 2018. California implemented FFPSA Part IV on October 1, 2021, which requires that a licensed mental health professional must assess foster youth before placement in a Short-Term Residential Therapeutic Program (STRTP). The Child Welfare Agency is also required to provide, arrange, and ensure aftercare services for youth transitioning from a STRTP to a home-based setting including ongoing case management services to assist in developing the life skills necessary to keep the family intact or develop alternate family structures when the child cannot safely remain in the home. The 2026-2027 Proposed Budget includes $1,020,000 to support FFPSA.

When the Children's Services Bureau cannot safely return a child to their home after delivering services, it must provide the child with a family-like living arrangement, including adoption services which provide permanent options for children who cannot safely reunify with their birth parents. Additionally, the Guardianship Program provides supervision and assessments for children placed in non-relative and probate guardianship. The Independent Living program provides foster youth with education and other supportive services to help transition youth from foster care to living independently. Extended Foster Care provides services that allow eligible youth to remain in foster care, receive financial support, and access services until age 21.

Administration – $260,579,104 (#5950101000)

The 2026-2027 Proposed Budget for the Administrative Services Bureau includes administrative costs for operating all HSA programs and reflects a decrease of $24,956,580 from the 2025-2026 Adopted Budget. This decrease is primarily due to the deletion of 40 vacant positions, contract reductions, and programmatic changes in Child Protective Services, Adult Protective Services, and In-Home Supportive Services.

In 2026-2027, the Administrative Services Bureau will install workstations and relocate Employment Services staff from Railroad Square (620 North Aurora Street) to the third floor of 400 East Main Street. The cost of this additional space will be partially offset by the reduction in rent of the Railroad Square building. HSA Information Systems Division (HSA ISD) Capital Expenditures include replacing Dell VxRail VMware servers as support and maintenance will no longer be available. This project includes purchasing, installation, and migration of existing infrastructure onto a new, fully supported platform. HSA ISD will procure 11 hyper-converged servers (6 Production and 5 Disaster Recovery), and 2 data center core switches. Replacement is essential to ensure continued operations stability, security compliance, and vendor-supported maintenance for HSA's critical systems.

CalWORKs Assistance – $123,113,447 (#5950106000)

The CalWORKs program is the most extensive cash assistance program for children and families, providing financial help to meet basic needs when a family cannot meet those needs independently. The CalWORKs program is part of a welfare system that places a high value on recipients securing work.

Eligible families must include a child under the age of 18 who lacks parental support because of absence, death, incapacity, or unemployment. CalWORKs Assistance is time-limited for most adults in the household, and the program requires most recipients to work or attend Welfare to Work activities. Necessary supportive services, including childcare, are available to ensure recipients can work. The amount of a family's monthly assistance payment depends

on several factors, including the number of eligible people and the special needs of those family members. The family's income is considered when calculating the amount of cash aid the family receives. The 2026-2027 Proposed Budget includes a decrease of $108,524 from the 2025-2026 Adopted Budget. HSA projects the average monthly caseload will be 9,999 in 2026-2027, a decrease of 0.1% from the 2025-2026 budgeted caseload, with the cost per case remaining flat.

Foster Care Assistance – $55,982,866 (#5950107000)

The Foster Care program provides support payments for children in out-of-home care. The out-of-home care system protects children who cannot safely remain with their parents. Most children who are removed from their parents become dependents of the Juvenile Dependency Court. A smaller number are wards of Juvenile Probation or live with legal guardians. Currently, these children are placed in family homes with relatives, resource family homes, homes certified by foster family agencies, and in short-term residential therapeutic programs. Statutorily, placement with relatives is given preference over other types of placements. All providers for these children are required to complete the Resource Family Approval process. A written case plan is developed for each child and family to ensure care and protection is provided in the best interests and individual needs of the child. The plan includes a judicial or administrative review every six months to determine if out-of-home care and court monitoring are still required. Independent living training and services are made available to youth ages 16 to 24 to provide job and career development skills needed to live independently. AB 12 extends foster care benefits to youth through age 21. To be eligible to receive Extended Foster Care benefits, youth must be in Foster Care before age 18. The 2026-2027 Proposed Budget includes a decrease of $7,657,057 from the 2025-2026 Adopted Budget. HSA projects the average monthly caseload will be 1,149 in 2026-2027, a decrease of 13.2% from the 2025-2026 budgeted caseload, with a cost per case increase of 1.3%.

Adoption Assistance Program (AAP) – $41,602,534 (#5950108000)

The AAP was developed to encourage the adoption of special needs children and remove the financial disincentives for families to adopt. If a child is deemed eligible, an adoption or deferred adoption assistance agreement is executed with the adoptive parents before the adoption is finalized. The amount of financial assistance is determined based on the child's individual needs and the family's circumstances, and they are reassessed every two years. AB 12 extended AAP benefits beyond the age of 18 for eligible youth adopted at age 16 or later. The extended AAP benefit is intended to help youth maintain a safety net as they transition to independence. The 2026-2027 Proposed Budget includes an increase of $1,695,004 from the 2025-2026 Adopted Budget. HSA projects the average monthly caseload will be 2,069 in 2026-2027, a decrease of 6.2% from the budgeted 2025-2026 caseload, offset with a cost per case increase of 11.1%.

General Assistance (GA) – $1,013,790 (#5950110000)

The General Assistance (GA) program supports indigent adults who cannot support themselves and are not eligible to receive any other public assistance. California Welfare and Institutions Code Section 17000 requires California counties to administer a GA program, and it delegates the authority to define and develop the GA program to each County's Board of Supervisors. Participants repay GA payments by working a specified number of hours in the GA Work Program each month. Counties may also recoup GA payments by collecting proceeds from the sale of real property or withholding an amount equal to the GA interim assistance payments from a lump sum Social Security award. The recipient's sponsor may also repay GA payments. The 2026-2027 Proposed Budget includes a decrease of $161,210 from the 2025-2026 Adopted Budget. Historically, the County has funded 100% of the GA program. In 2015-2016, AB 109 funding became available to support the transitional housing portion of the GA program for eligible AB 109 customers. This dedicated funding, totaling $425,000 for 2026-2027, represents 42% of the total projected GA expenditures. HSA projects the average monthly caseload will be 424 in 2026-2027, an increase of 0.9% from the budgeted 2025-2026 caseload, offset with a cost per case decrease of 22.2%.

In-Home Supportive Services (IHSS) – $37,326,543 (#5950118000)

The IHSS program provides specified supportive services to enable eligible persons to remain in their homes as an alternative to out-of-home care, such as nursing homes or board and care facilities. Services include domestic services such as meal preparation, laundry, shopping, and errands; personal care services; assistance while traveling to medical

appointments or other sources of supportive services; protective supervision; teaching and demonstration directed at reducing the need for supportive services; and certain paramedical services ordered by a physician. The 2026-2027 Proposed Budget includes an increase of $5,555,276 from the 2025-2026 Adopted Budget due to a projected 9% increase in caseloads. Senate Bill 80, effective July 1, 2019, established a Maintenance of Effort (MOE). The County's IHSS MOE payment increases annually according to an inflation factor and the County's share of any locally negotiated wage and benefit increases. The State funds IHSS administrative costs through an allocation from the State's General Fund. The County must fund any administrative costs above the State General Fund allocation. The General Purpose Revenue contribution for 2026-2027 is $24,268,040. IHSS expects caseloads to increase by 9% in 2026-2027. The IHSS Public Authority (PA) is a separate entity (#21600) that reports directly to the Board of Supervisors, which acts as the PA's Governing Board. The PA assists IHSS recipients and providers within the IHSS program. It is the employer of record for providers, maintains the provider registry, and facilitates provider training.

Temporary Homeless Shelter – $2,679,735 (#5950132000)

Families eligible for CalWORKs assistance and experiencing homelessness may apply for a special-need payment to meet temporary or permanent housing costs. The maximum homeless assistance payment is based on the size of a CalWORKs family. CalWORKs families may also be eligible to apply for Homeless Assistance benefits to assist with past-due rent. The 2026-2027 Proposed Budget includes a decrease of $69,505 from the 2025-2026 Adopted Budget. HSA projects the average monthly caseload will be 1,752 in 2026-2027, which represents a 2.5% decrease from the budgeted 2025-2026 caseload. HSA expects the cost per case to remain flat.

Refugee Cash Assistance – $500,000 (#5950144000)

The Refugee Cash Assistance program provides up to eight months of cash assistance to refugees without children who are not otherwise eligible for any other cash aid. These refugees are unable to return to their country of origin because of persecution or a well-founded fear of persecution on account of race, religion, nationality, or political opinion. During the same eight months, these individuals may also be eligible for employment and other social services. Refugee Cash Assistance program expenses are eligible for 100% Federal reimbursement. The 2026-2027 Proposed Budget maintains the 2025-2026 Adopted Budget funding level.

Supplemental Requests

HSA requested additional funding of $11,401,026 for the following:

Salaries and Benefits Support

One-time funding of $11,375,271 is requested to maintain current service levels for protective services including Child, Adult and In-Home Support. These funds will be leveraged to draw down an additional $17,781,668 of State and Federal revenue.

Since 2021, Service Employees International Union (SEIU) salaries have increased annually between 6% and 3% as a result of negotiated cost-of-living adjustments. During that period, HSA Administration’s salaries and benefits costs have increased by $37.5 million, from $104.6 million in 2021-2022 to $142.1 million in 2024-2025. In addition, centrally-budgeted charges have increased by $4.9 million over the last four years. As discussed in the Budget Highlights above, approximately $3.0 million of this request is to address the shift in CalFresh share of costs from the Federal government to the State and counties.

Over the past four years, State Realignment revenue has supported 27%, on average, of the HSA Administration budget’s cost, primarily in support of Child Welfare Services. However, it has not kept pace with expenditure growth. Human Services Agency Administration and related programs ended fiscal years 2022-2023 through 2024-2025 with Net County Cost deficits of $2.1 million, $5.0 million, and $257,253 respectively.

HSA has taken proactive steps to reduce costs starting in fiscal year 2025-2026, including significant reductions in over-time costs, freezes on construction and technology projects, a reduction of contracted services, and minimal

recruitments for vacant positions. The 2026-2027 Proposed Budget reflects the same cost reductions and the deletion of 40 vacant positions.

In the absence of General Fund support, it is estimated that approximately 249 filled positions would need to be deleted to close the budget deficit, which would have a detrimental impact on the most vulnerable residents of San Joaquin County. For Child and Adult Welfare Services, reductions in staff will lead to first responders being delayed to leave a scene due to delayed response times for Social Workers to arrive on scene, the potential for injury and/or death will increase due to case review and intervention delays, and children will remain in higher-cost placement options longer as the family finding and extended relative placements will be delayed. The IHSS caseload is projected to increase by 9% in 2026-2027. A reduction in IHSS staffing will lead to the department not being able to provide this mandated service, First Choice Option case financial penalties due to reassessments that are not completed timely, and pending intake caseload will increase reducing the ability for individuals to remain in their home safely.

Funding is provided on a one-time basis. Programs and staffing levels will be reevaluated prior to development of the 2027-2028 budget.

Concealed Weapons Screening Tool

Ongoing funding of $25,755 is requested to continue the concealed weapons detection and screening system in the South Lobby of 333 East Washington Street. This tool aids in maintaining the safety of our employees and clients and was approved by the Board on February 10, 2026 (B-26-74).

The 2026-2027 Proposed Budget has been augmented by $11,401,026 to address these requests.

Mary Graham Children's Shelter

Chris Woods - Director of Human Services Agency

Budget Unit

#5953900000

The previously utilized budget (#5053900000) is discontinued as of July 1, 2026, and is included for the purpose of displaying prior year actuals.

Department Overview

Mary Graham Children's Shelter (MGCS) provides temporary protective custody and services to children alleged to be abused or neglected and who come within the jurisdiction of the Juvenile Dependency Court as dependents. The Welfare and Institutions Code and the California Code of Regulations, Title 22, and the Temporary Shelter Care Facility (TSCF) Interim Licensing Standards, mandate MGCS' services, including food, clothing, health care, education, safety, supervision, counseling, recreation, and religious services.

Expenditures Summary

The 2026-2027 Proposed Budget of $13,600,036 is a decrease of $602,767 from the 2025-2026 Adopted Budget of $14,202,803, primarily due to a decrease in operating transfers out that funded the completed Cottage A and B roof replacement projects ($775,000), a decrease in capital expenditures for the completed Walter Britten Visitation Center and Child Advocacy Center roof replacement projects ($311,500), and salaries and benefits adjustments ($80,869), partially offset by an increase in Cost Allocation Plan charges of ($557,683).

FY27 Expenditures by Type



Salaries And Benefits	**$11,096,643**	81.59%
Services And Supplies	**$1,642,624**	12.08%
Centrally-Budgeted Expenses	**$842,769**	6.20%
Capital Expenditures	**$18,000**	0.13%

Expenditures by Type

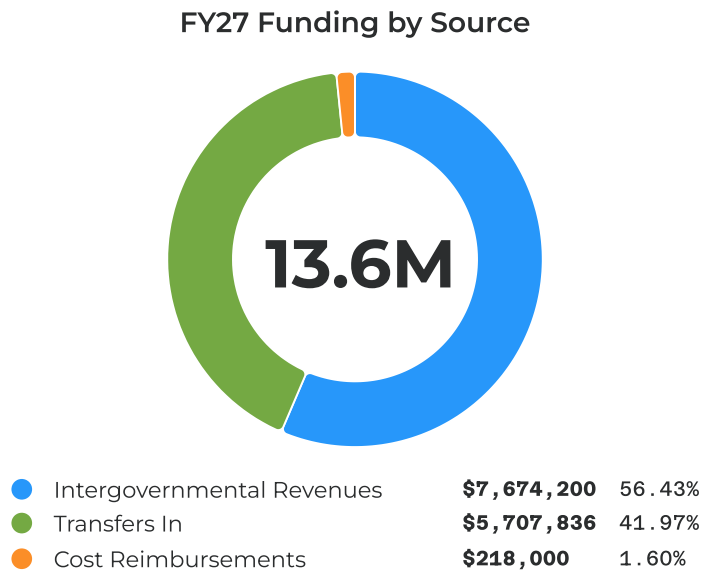
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$8,930,044	$9,956,497	$11,167,512	$11,096,643	-0.63%
Services And Supplies	$2,035,521	$1,512,815	$1,642,624	$1,642,624	-
Centrally-Budgeted Expenses	$614,219	$746,721	$306,167	$842,769	175.26%
Capital Expenditures	$15,479	$34,898	$311,500	$18,000	-94.22%
Transfers Out	-	-	$775,000	-	-100.00%
Total Expenditures	**$11,595,263**	**$12,250,932**	**$14,202,803**	**$13,600,036**	**-4.24%**

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$11,595,263	$12,250,932	$14,202,803	-	-100.00%
Mary Graham Childrens Shelter	-	-	-	$13,600,036	-
Total Expenditures	**$11,595,263**	**$12,250,932**	**$14,202,803**	**$13,600,036**	**-4.24%**

Funding Summary

The 2026-2027 Proposed Budget is funded by $7,674,200 in Federal and State funding, $5,707,836 in General Purpose Revenue processed through operating transfers in, and $218,000 in cost reimbursements.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$5,017,424	$6,834,783	$7,728,305	$7,674,200	-0.70%
Transfers In	-	-	$775,000	$5,707,836	636.49%
Cost Reimbursements	$198,510	$197,248	$461,500	$218,000	-52.76%
General Purpose Revenue	$6,379,329	$5,218,901	$5,237,998	-	-100.00%
Total Revenues	**$11,595,263**	**$12,250,932**	**$14,202,803**	**$13,600,036**	**-4.24%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	76.0	76.0	0.0
Temporary (FTE)	8.2	8.2	0.0
Position Total	**84.2**	**84.2**	**0.0**

Budget Highlights

Continuum of Care Reform

For youth who are not ready to be placed with families, Continuum of Care Reform (CCR) provides places where they can receive short-term intensive treatment and services, as well as placement and treatment options for youth in foster care. As a Temporary Shelter Care Facility licensed by the California Department of Social Services (CDSS), Community Care Licensing Division (CCLD), children are expected to stay no longer than 10 calendar days at MGCS. For any stay that exceeds 10 calendar days, a written report must be submitted to CDSS within 24 hours, outlining the reasons and circumstances for the extended stay. The law also requires MGCS to assess children before placing them in the Foster Care System. MGCS performs assessments before accepting children into care to expedite the placement process. MGCS holds Placement Meetings twice a week with Child Protective Services (CPS), Behavioral Health Services staff, and other stakeholders to meet statutory deadlines. This effort has reduced the average daily population at MGCS from a high of 37 children in 2015-2016 to approximately eight children during 2024-2025.

Emergency Relative Placement Assessments

In lieu of placement at MGCS, Shelter Social Workers perform Emergency Relative Placement Assessments (ERPAs) to place children with approved relatives or non-relative extended family members. The Shelter Social Workers are available daily to ensure they can perform the ERPA immediately upon a child's arrival and engage with children and assist them in transitioning to their next placement. They attempt to establish a rapport with the child and share the information they gather with the families and agencies caring for them. This practice increases the chance of success in the new placement. Changes in procedures, including the ERPA process, allow MGCS to transition most children from the Shelter into a home-based placement within one or two days of arrival. Children who stay longer at MGCS typically require specific accommodations for their mental health needs, behavioral issues, medical conditions, developmental disabilities, and/or a history of trauma, abuse, or neglect. While in the care of MGCS, these children often require additional services and one-on-one supervision.

Family First Prevention Services Act

The Family First Prevention Services Act (FFPSA) became Federal law in 2018. California implemented FFPSA Part IV on October 1, 2021. It requires a Qualified Individual to assess foster youth prior to placing them in a Short-Term Residential Therapeutic Program (STRTP) facility. A Social Worker is required to provide additional documentation and obtain court approval within 60 days of placing a youth in a STRTP.

Facility

MGCS is a 24-hour-a-day, 7-day-per-week temporary shelter care facility that includes two residential cottages with two separate living pods in each cottage. MGCS utilizes the residential cottages according to the current needs of the children in care. The MGCS facility also includes:

- *Child Advocacy Center (CAC)* – The CAC provides forensic interviewing and comprehensive services for child victims of sexual or physical abuse and serves as a pediatric medical clinic for MGCS residents and local foster youth. The CAC offers a safe and respectful location for the San Joaquin County Sexual Assault Response Team's emergency evaluations, 24 hours a day, seven days per week for child and adult victims.

- *Walter Britten Visitation Center* – Families with children in the child welfare system may visit daily under the guidelines set forth by social workers and the Juvenile Dependency Court. The Walter Britten Visitation Center provides a safe space for these visits.

- *San Joaquin County Office of Education's (SJCOE) Dorothy Biddick School* – The School shares its site and buildings with MGCS. It offers many options for activities and collaboration and facilitates the provision of comprehensive and integrated programs. The SJCOE ONE School (Field of Dreams) utilizes two classrooms for community and on-site elementary school children. The collaborative efforts provide cost-effective services to MGCS residents and increases their likelihood of developing into healthy individuals.

Approximately 600 children are assessed or receive services at the facility annually. Many children are housed at the Shelter until they can be assessed and placed in an appropriate setting. County Child Welfare Agencies, like HSA, struggle to secure appropriate therapeutic placements for youth who need more intensive services and support, typically provided in a STRTP. State and Federal legislation and policy changes have reduced the number of available placement options for youth with the most severe needs. On January 1, 2017, nine group homes in San Joaquin County had 154 beds. As of March 2026, there are two STRTPs with a total of 22 beds for females and one provisionally approved STRTP with 6 beds for males in San Joaquin County. The MGCS is approximately 26 years old and HSA is working on updating building infrastructure in coordination with the General Services Department (GSD) to maintain operations and the continued health and safety of the youth.

Fund Balances

Capital Replacement Fund

The HSA Capital Replacement Fund (#37276) is funded by 1991 realignment revenue for the use of capital replacements. As of March 31, 2026, fund balance was $12,071. There are no transfers budgeted for use in 2026-2027.

Mary Graham Trust

The Mary Graham Fiduciary Trust Account (#82119) had a fund balance of $88,116 as of March 31, 2026. There are no transfers budgeted for use in 2026-2027.

Neighborhood Preservation

Chris Woods - Director of Human Services Agency

Budget Unit

#5955246000

The previously utilized budget (#5055246000) is discontinued as of July 1, 2026, and is included for the purpose of displaying prior year actuals.

Department Overview

Neighborhood Preservation administers, plans, coordinates, and implements the County's grant-funded housing and community development programs. Neighborhood Preservation also performs these functions for the San Joaquin Continuum of Care (CoC) under a Memorandum of Understanding as their Collaborative Applicant and Administrative Entity.

Federal funding for these activities comes from the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG), Emergency Solutions Grant (ESG), HOME Investment Partnership (HOME) programs for the unincorporated County and five participating cities (Escalon, Lathrop, Manteca, Ripon, and Tracy), and the CoC.

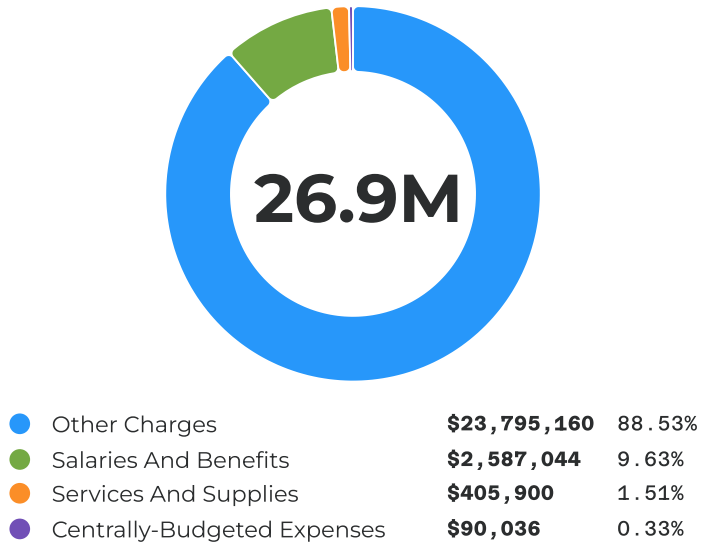
State-funded programs administered by the California Department of Housing and Community Development (HCD) include the Homeless Housing, Assistance, and Prevention (HHAP); Permanent Local Housing Allocation (PLHA); and Encampment Resolution Funding (ERF).

Please visit sjgov.org/neighborhoodpreservation for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $26,878,140 is an increase of $4,504,821 from the 2025-2026 Adopted Budget of $22,373,319, primarily due to increases in HHAP's expenses ($3,186,493) and funded projects to meet HUD's timeliness ratio ($1,704,951), the addition of two new positions (289,424), and salaries and benefits adjustments ($257,855) partially offset by the deletion of four vacant positions ($540,141) and a decrease in PHLA program costs ($457,314).

FY27 Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,152,321	$1,679,856	$2,579,906	$2,587,044	0.28%
Services And Supplies	$290,157	$517,574	$400,455	$405,900	1.36%
Centrally-Budgeted Expenses	$46,930	-$111,787	$61,135	$90,036	47.27%
Other Charges	$19,938,436	$11,679,015	$19,291,823	$23,795,160	23.34%
Capital Expenditures	$197,189	-	$40,000	-	-100.00%
Total Expenditures	**$21,625,033**	**$13,764,658**	**$22,373,319**	**$26,878,140**	**20.13%**

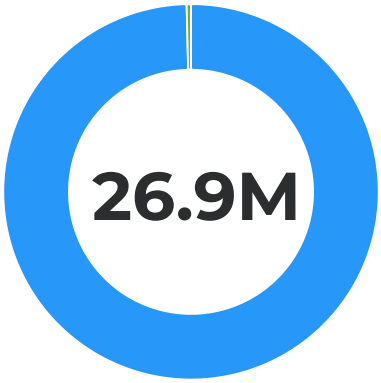
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$21,625,033	$13,764,658	$22,373,319	-	-100.00%
Neighborhood Preservation	-	-	-	$26,878,140	-
Total Expenditures	**$21,625,033**	**$13,764,658**	**$22,373,319**	**$26,878,140**	**20.13%**

Funding Summary

The 2026-2027 Proposed Budget consists of $26,778,140 in State and Federal funding and $100,000 in cost reimbursements from the County's Local Community Corrections Partnership (CCP). Revenues and cost reimbursements fully offset costs. There is no General Fund contribution.

FY27 Funding by Source



Intergovernmental Revenues	**$26,778,140**	99.63%
Cost Reimbursements	**$100,000**	0.37%

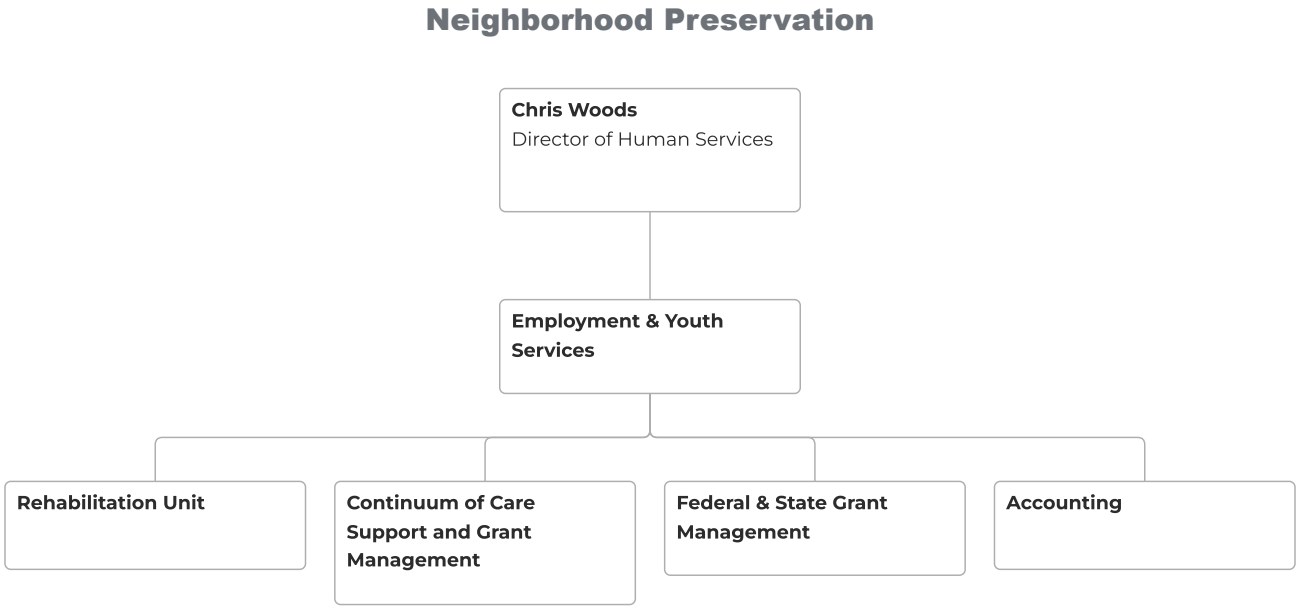
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$18,866,856	$16,459,251	$22,205,319	$26,778,140	20.59%
Charges For Services	$68,840	-	-	-	-
Miscellaneous Revenues	-$1,435,537	-	-	-	-
Cost Reimbursements	$1,038,437	$149,619	$168,000	$100,000	-40.48%
General Purpose Revenue	$3,086,438	-$2,844,212	-	-	-
Total Revenues	**$21,625,033**	**$13,764,658**	**$22,373,319**	**$26,878,140**	**20.13%**

Personnel Summary

The 2026-2027 Proposed Budget of 16 allocated positions includes the addition of one Business Analyst II and one Administrative Assistant II and the deletion of four vacant positions consisting of one Accounting Technician I, one Senior Housing Rehabilitation Specialist, and two Housing Rehabilitation Specialists II.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	18.0	16.0	(2.0)
Temporary (FTE)	0.0	0.0	0.0
Position Total	**18.0**	**16.0**	**(2.0)**



Budget Highlights

Neighborhood Preservation is adjusting position allocations to better align with the program needs of the department. A Business Analyst II is being added to maintain the Homeless Management Information System (HMIS) data, Coordinated Entry System(CES) data, and other reports to ensure accuracy. The data collection and management is currently being done by an external agency. However, due to the nature of the data, this function is best served by internal County staff. In addition, an Administrative Assistant II is being added to oversee the daily operation of the Housing Rehabilitation Program, monitor program policies and guidelines, and research regulations of grant funds as needed.

The department is deleting several vacant positions consisting of one Accounting Technician I, one Senior Housing Rehabilitation Specialist, and two Housing Rehabilitation Specialist II's as these positions no longer align with the department's programmatic and operational needs.

Community Development Block Grant (CDBG)

The County uses CDBG funds for infrastructure, public facilities, public improvements, public services, recreation projects, and affordable housing. During 2026-2027, the County plans to use $1,880,314 in new CDBG funding. In addition, $1,845,170 is being re-budgeted in 2026-2027 for projects that began in 2025-2026.

HOME Investment Partnerships

In 2026-2027, the unincorporated County's share of funding is approximately $1,664,334, which includes a nonprofit housing developer set-aside, with the remainder designated to the five participating cities (Escalon, Lathrop, Manteca, Ripon, and Tracy). The County's portion will be utilized for down payment assistance for first-time home buyers, Countywide rehabilitation of single-family housing, and overall program administration. A local nonprofit housing corporation will be funded to conduct eligible housing activities to benefit low-income households.

Homeless Programs

Emergency Solutions Grant (ESG) – In 2026-2027, $394,466 in Federal ESG funding will support the operational costs of nine homeless services and shelter providers in the County. Neighborhood Preservation acts as the administrative entity for this grant and is tasked with financial oversight and ensuring that homeless supportive services and shelter projects are completed timely and in compliance with all regulations and agreements.

Continuum of Care (CoC) – The CoC is a non-governmental, non-incorporated association meeting Federal requirements as a collaborative and coordinating system including government, non-profit homeless housing and service providers, and other community stakeholders, increasing public awareness and promoting programs addressing the needs of people experiencing homelessness. Neighborhood Preservation collaborates with the CoC Board and Committees as the Collaborative Applicant and Administrative Entity on programs intended to make homelessness rare, brief, and non-recurring.

The CoC Planning grant currently supports several Neighborhood Preservation positions, including a Management Analyst III, Administrative Assistant I, and Contracts Analyst. The 2026-2027 Proposed Budget includes the addition of a Business Analyst position to manage Homeless Management Information System (HMIS) data, coordinated entry data, and other reporting for the CoC and County initiatives under Neighborhood Preservation. Funding for these positions requires a minimum 25% compliant source of local match, which has been provided through ongoing support from the Community Corrections Partnership (CCP) via Assembly Bill 109 funding. An annual request to renew this funding is presented to the CCP every March and became a baseline CCP funded activity in 2021-2022.

The County, on behalf of the CoC, received renewed funding commitments for nine existing CoC housing programs and HMIS. All CoC program funds will be used to continue providing housing and supportive services to families and individuals experiencing homelessness. The 2026-2027 Proposed Budget includes $6,109,608 in funding and $100,000 in cost reimbursements provided by the CCP to meet the local match requirements for the CoC support positions as detailed above.

Homeless Housing, Assistance, and Prevention (HHAP) – In 2026-2027, HHAP funds will be used for rental assistance and rapid re-housing designated for youth and new temporary and emergency shelter activities. The State HCD recently awarded rounds HHAP 4, 5, and 6 to the County.

The 2026-2027 Proposed Budget includes a total of $8,480,723 in HHAP funding, including unspent Round 4 funds of $1,043,333, unspent Round 5 funds of $3,215,209 and Round 6 funds of $4,222,181. In March 2026, State HCD awarded the County and the CoC $11 million in HHAP Round 6 funds. The County will coordinate with the City of Stockton and the CoC to release a Notice of Funding Opportunity for this funding in 2026-2027.

Permanent Local Housing Allocation (PLHA) – In 2026-2027, PLHA funds will be used to provide homeless individuals with essential case management and supportive services, in coordination with existing service providers, and establish placement in emergency shelter or housing. These services include assistance with applying for housing, public benefits, and accessing healthcare. In February 2026, a Notice of Funding Availability was released to allocate the unspent Round 2 and Round 3 funds of $1.8 million specifically for emergency shelter operations. The 2026-2027 Proposed Budget includes the remaining balance of $3,061,059.

Encampment Resolution Funding (ERF) – In 2026-2027, ERF funds will connect people experiencing homelessness in encampments to interim shelter with clear pathways to permanent housing or place them directly into permanent housing. The 2026-2027 Proposed Budget includes unspent Round 2 funds of $3,342,466 for projects to be completed.

	New Funding	Rollover Funding	2026-2027 Program Budget
Community Development Block Grant (CDBG)	$1,880,314	$1,845,170	$3,725,484
HOME Investment Partnership (HOME)	1,085,185	579,149	1,664,334

Emergency Solutions Grant-Federal (ESG)	145,378	249,088	394,466
Continuum of Care (CoC)	5,646,987	562,621	6,209,608
Homeless Housing, Assistance, and Prevention (HHAP)	4,222,181	4,258,542	8,480,723
Permanent Local Housing Allocation (PLHA)	0	3,061,059	3,061,059
Encampment Resolution Funding (ERF)	0	3,342,466	3,342,466
Total	**$12,980,045**	**$13,898,095**	**$26,878,140**

Fund Balances

Neighborhood Preservation manages multiple funds in conjunction with its State and Federal grant awards, as detailed below. Program income is received and funds are transferred to the Neighborhood Preservation operating fund and to subrecipients as needed throughout the year.

Balances as of March 31, 2026:

Fund	Fund #	March 31, 2026 Balance
Neighborhood Stabilization Program (NSP)	21095	$1,918,315
Disaster Recovery Initiative (DRI)	21096	$191,460
Home Investment Partnership (HOME)	21097	$3,728,296
Community Development Block Grant (CDBG)	21098	$840,292
Entitlement - CDBG	81375	$636,974
Homeless and Housing Assistance and Prevention (HHAP)	81385	$12,842,293
Permanent Local Housing Allocation (PLHA)	81390	$3,086,532
Encampment Resolution (ERF)	81395	$3,679,541

Operating Transfers to Human Services

Sandy Regalo - County Administrator

Budget Unit

#5050170000

Department Overview

Effective July 1, 2026, the budgets for Human Services Agency are being transitioned from the General Fund to Special Revenue funds. The Operating Transfers to Human Services budget will be used to transfer General Purpose Revenue to these newly established budget units, including the County's share of cost for 1991 and 2011 Realignment, Maintenance of Effort (MOE) payments for In-Home Supportive Services (IHSS), and General Fund contributions for Human Services Agency Administration and assistance programs, Aging and Community Services, and Mary Graham Children's Shelter.

Expenditures Summary

The 2026-2027 Proposed Budget of $58,602,417 includes a transfer of $24,268,040 to the IHSS Assistance budget, $11,401,026 to the Administration budget, $6,243,209 to the Foster Care budget, $6,147,599 to the Aging and Community Services budget, $5,707,836 to the Mary Graham Children's' Shelter budget, and $2,777,836 to the CalWORKs budget. This represents an increase of $14,155,400 when compared to the 2025-2026 aggregate Net County Cost included in the Human Services Agency's now discontinued General Fund budgets.

FY27 Expenditures by Type



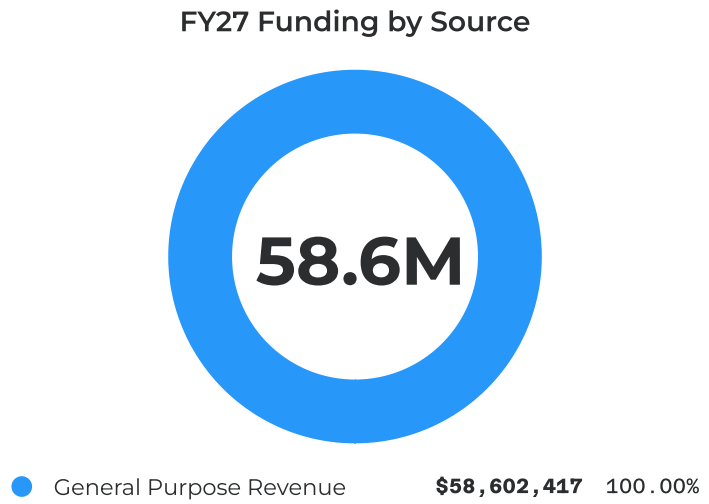
Transfers Out **$58,602,417** 100.00%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	-	-	-	$58,602,417	-
Total Expenditures	**-**	**-**	**-**	**$58,602,417**	**-**

Funding Summary

The 2026-2027 Proposed Budget includes $58,602,417 in General Purpose Revenue.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	-	-	-	$58,602,417	-
Total Revenues	**-**	**-**	**-**	**$58,602,417**	**-**

Budget Highlights

Prior to July 1, 2026, Net County Cost was reflected directly in the various Human Services Agency General Fund budgets. These are shown here for the purpose of comparison to the proposed 2026-2027 Net County Cost of $58,602,417.

Program	Net County Cost		
	2025-2026 Adopted	2026-2027 Proposed	Increase/ (Decrease)
Administration (#5950101000)	$0	$11,401,026	$11,401,026
CalWORKs Assistance (#5950106000)	2,780,549	2,777,836	(2,713)
Foster Care (#5950107000)	7,010,574	6,243,209	(767,365)
Adoption Assistance (#5950108000)	1,356,856	1,414,486	57,630
General Assistance (#5950110000)	750,000	588,790	(161,210)
In-Home Supportive Services (#5950118000)	20,541,685	24,268,040	3,726,355
Temporary Homeless Shelter (#5950132000)	59,109	53,595	(5,514)

Program	Net County Cost		
	2025-2026 Adopted	2026-2027 Proposed	Increase/ (Decrease)
Subtotal Administration & Assistance Programs	**$32,498,773**	**$46,746,982**	**$14,248,209**
Mary Graham Childrens Shelter (#5953900000)	$5,237,998	$5,707,836	$469,838
Aging and Community Services (#5954101000)	6,710,246	6,147,599	(562,647)
Total	**$44,447,017**	**$58,602,417**	**$14,155,400**

Veterans Services Office

Genevieve G. Valentine, LMFT - Director of Health Care Services Agency

Budget Unit

#5055600000

Department Overview

The San Joaquin County Veterans Services Office assists veterans and their families with navigating the complex Federal and State regulatory systems to apply for United States Department of Veterans Affairs (VA) and State of California benefits earned by members of the United States Armed Services.

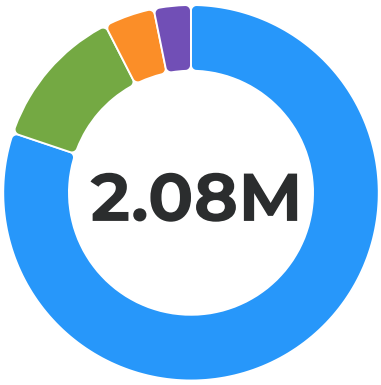
The Veterans Services Office (VSO) also serves as a liaison between the Board of Supervisors and the Veterans Advisory Commission; Veterans Treatment Court; Veterans Administration Healthcare Systems; national, State, and local veteran service organizations; other County agencies; and the public, ensuring veterans receive the maximum level of benefits and advocacy.

Please visit sjgov.org/vso for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $2,076,180 is an increase of $218,260 from the 2025-2026 Adopted Budget of $1,857,920, primarily due to salaries and benefit adjustments ($182,981) and increased capital expenditures ($90,000). These increases are partially offset by a decrease in extra-help ($68,599).

FY27 Expenditures by Type



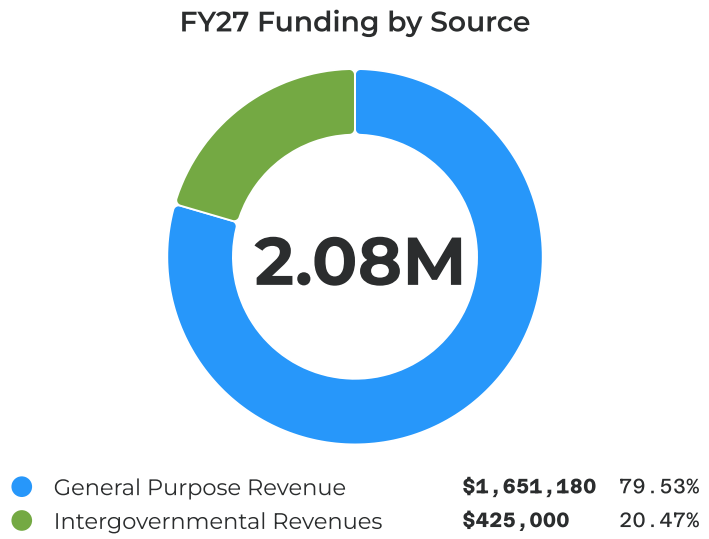
Salaries And Benefits	**$1,664,364**	80.16%
Services And Supplies	**$255,497**	12.31%
Capital Expenditures	**$90,000**	4.33%
Centrally-Budgeted Expenses	**$66,319**	3.19%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$716,750	$1,134,414	$1,552,982	$1,664,364	7.17%
Services And Supplies	$163,422	$146,792	$268,735	$255,497	-4.93%
Centrally-Budgeted Expenses	$51,699	$32,756	$36,203	$66,319	83.19%
Capital Expenditures	-	-	-	$90,000	-
Total Expenditures	**$931,872**	**$1,313,962**	**$1,857,920**	**$2,076,180**	**11.75%**

Funding Summary

The 2026-2027 Proposed Budget is funded by $1,651,180 in General Purpose Revenue, $300,000 in California Department of Veterans Affairs (CalVet) reimbursement/subvention, and $125,000 in grant funds from the U.S. Department of Housing and Urban Development (HUD).



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Intergovernmental Revenues	$255,623	$157,085	$256,401	$425,000	65.76%
Cost Reimbursements	$160,780	$159,982	$160,000	-	-100.00%
General Purpose Revenue	$515,469	$996,895	$1,441,519	$1,651,180	14.54%
Total Revenues	**$931,872**	**$1,313,962**	**$1,857,920**	**$2,076,180**	**11.75%**

Personnel Summary

The 2026-2027 Proposed Budget includes a decrease in extra-help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	13.0	13.0	0.0

Temporary (FTE)	0.8	0.0	(0.8)
Position Total	**13.8**	**13.0**	**(0.8)**



Budget Highlights

Facility Relocation and Operational Efficiency

On June 17, 2025, the Board approved a lease agreement between San Joaquin County and San Joaquin County Health Commission dba Health Plan of San Joaquin (HPSJ) and Mountain Valley Health Plan, for VSO office space located at 7751 S. Manthey Road, French Camp (B-25-352; A-25-273). The VSO plans to relocate its offices from its former location within the Employment and Economic Development Department at 6221 West Lane, Stockton, to the HPSJ building in French Camp in summer 2026. The VSO was awarded a congressional grant of $407,700 to purchase furniture, fixtures, and equipment for the new office (B-25-675). The Proposed Budget includes $50,000 for improvements to the electrical and server room to meet VSO requirements. The new facility provides improved operational efficiency, enhanced safety, and increased client privacy, positioning the VSO to better manage sustained workload growth in 2026-2027 and beyond.

Satellite Operations and Geographic Equity

Satellite operations remain a key component of service delivery. The VSO's presence at the VA Community-Based Outpatient Clinic in French Camp expanded to two days per week in 2025-2026 and continues to demonstrate steady

utilization. Following the office relocation to French Camp, service capacity at this site may be reevaluated for further expansion depending on demand.

The VSO will also be utilizing a suite in a recently renovated building on 22 ½ S. Main Street in Lodi on a part-time basis as a satellite location. The Lodi office is expected to be operational during 2026-2027 and will improve geographic equity of service delivery in the northern region of the County. The Lodi expansion is also supported through congressional grant funding of $40,000 for improvements to the Heating, Ventilation, and Air Conditioning system. Staffing levels at that location will be monitored based on foot traffic, with consideration for providing additional support if warranted by service demand.

Fiscal Stewardship

The fiscal year 2026-2027 Proposed Budget reflects responsible stewardship of County resources while responding to sustained increases in demand for services. Strategic use of secured Federal funding has supported facility improvements. The VSO will continue to emphasize measurable performance outcomes, community-based service delivery, and operational efficiency to ensure veterans and their families throughout San Joaquin County receive timely access to the benefits and support they have earned.

Service Demand and Workload Trends

The VSO continues to experience sustained growth in service demand entering 2026-2027. Over the past several years, overall visits and claims activity have steadily increased due to expanded outreach efforts, decentralized service delivery, and increased community awareness of available benefits. During 2025-2026, total veterans served in person consistently exceeded 600 individuals per month, with peak months approaching 700. Monthly benefit claims filed ranged from approximately 180 to more than 450 per month, reflecting elevated and sustained workload levels. Based on current service trends, monthly traffic in 2026-2027 is projected to average between 600 and 650 veterans served per month, with claims activity expected to remain consistent with recent elevated levels. Ongoing monitoring of workload trends will inform future staffing evaluations to ensure appropriate service capacity and compliance with accreditation standards.

Outreach and Community-Based Services

Under current leadership direction, the VSO has emphasized proactive outreach, performance monitoring, and improved access to services throughout the County. Monthly outreach is conducted at the County jail to support incarcerated veterans with benefits navigation and reentry planning. Twice-monthly outreach services are provided at St. Mary's Community Services homeless shelter supported by a Mental Health Technician to assist homeless and housing insecure veterans. The VSO also participates in monthly field outreach with the San Joaquin County Probation Department's SJ Cares team to assist justice-involved veterans. Additional outreach to assisted living facilities and other community-based sites will continue throughout 2026-2027 to further increase service accessibility for aging and vulnerable veterans.

Supplemental Request

The Director of Health Care Services requested supplemental funding totaling $174,117 for the following:

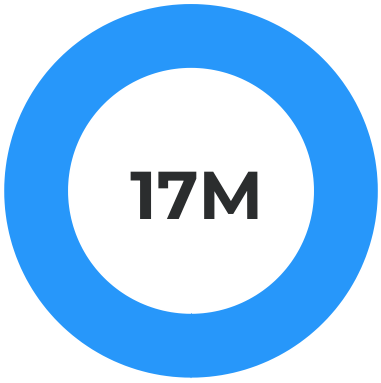
Funding Replacement

Ongoing funding of $174,117 was requested to offset the loss of cost reimbursements from Mental Health Services Act Community Services and Support funding ($160,000) due to the transition to Behavioral Health Services Act (BHSA) funding effective July 1, 2026, and the projected deficit in California Department of Veterans Affairs (CalVet) reimbursement/subvention funding ($14,117). This funding will supplement CalVet funding to maintain current staffing and service levels.

The 2026-2027 Proposed Budget has been augmented by $174,117 to address these requests.

Parks and Recreation

FY27 Expenditures by Fund

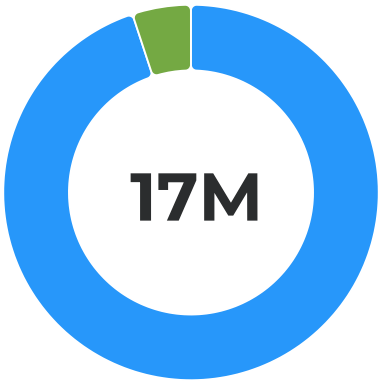


General	**$17,039,862**	100.00%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$9,315,412	$11,142,080	$22,062,611	$17,039,862	-22.77%
Total Expenditures	**$9,315,412**	**$11,142,080**	**$22,062,611**	**$17,039,862**	**-22.77%**

FY27 Expenditures by Department



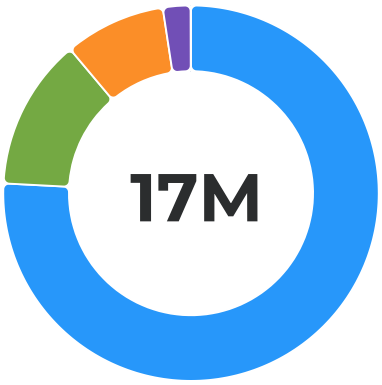
General Services Department	**$16,179,252**	94.95%
Cultural Services	**$860,610**	5.05%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General Services Department	$8,662,159	$10,293,599	$21,202,001	$16,179,252	-23.69%
Parks And Recreation	$8,662,159	$10,293,599	$19,416,666	$14,263,904	-26.54%
Micke Grove Zoo	-	-	$1,785,335	$1,915,348	7.28%
Cultural Services	$653,253	$848,481	$860,610	$860,610	-
Cultural Services	$653,253	$848,481	$860,610	$860,610	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Total Expenditures	**$9,315,412**	**$11,142,080**	**$22,062,611**	**$17,039,862**	**-22.77%**

FY27 Funding by Source



General Purpose Revenue	**$12,922,921**	75.84%
Charges For Services	**$2,223,373**	13.05%
Transfers In	**$1,481,661**	8.70%
Cost Reimbursements	**$408,757**	2.40%
Miscellaneous Revenues	**$1,950**	0.01%
Use Of Money And Property	**$1,200**	0.01%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Use Of Money And Property	$777	$1,195	$1,200	$1,200	-
Charges For Services	$1,682,319	$1,571,830	$2,161,654	$2,223,373	2.86%
Miscellaneous Revenues	$152,923	$665	$1,950	$1,950	-
Transfers In	$201,487	$1,417,192	$8,719,294	$1,481,661	-83.01%
Cost Reimbursements	$275,949	$294,186	$437,063	$408,757	-6.48%
General Purpose Revenue	$7,001,956	$7,857,012	$10,741,450	$12,922,921	20.31%
Total Revenues	**$9,315,412**	**$11,142,080**	**$22,062,611**	**$17,039,862**	**-22.77%**

Cultural Services

Sandy Regalo - County Administrator

Budget Unit

#7070800000

Department Overview

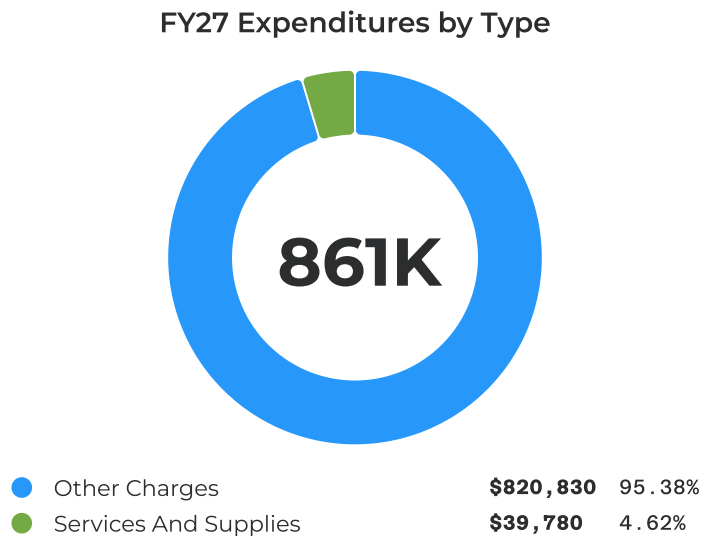
The San Joaquin Historical Society & Museum (SJCHSM) acquires, conserves, and manages historic buildings, artifacts, and documents owned by the County. In addition, the SJCHSM has a contractual arrangement with the County to operate the museum located in Micke Grove Park and provide public access, exhibits, and educational services at the museum. The Cultural Services budget includes a contribution to the organization.

The SJCHSM preserves artifacts and presents programs that showcase the history of San Joaquin County, while also making great strides toward platforming the history of San Joaquin County as nationally significant. The SJCHSM conserves artifacts associated with the region's history, including the 1848 Charles Weber Cottage, over 300,000 documents and photos representing local history, the records of County departments such as the Board of Supervisors, Assessor-Recorder-County Clerk, Auditor-Controller, and Sheriff-Public Administrator, along with large collections of documents and artifacts related to the County's agricultural, industrial, and cultural histories. The SJCHSM leverages these artifacts and collections to provide educational programs to the public, such as Valley Days, Pioneer School, the Festival of Trees, four to six annual exhibits, and creative-aging programs for members and volunteers.

Please visit sanjoaquinhistory.org for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $860,610 is unchanged from the 2025-2026 Adopted Budget.

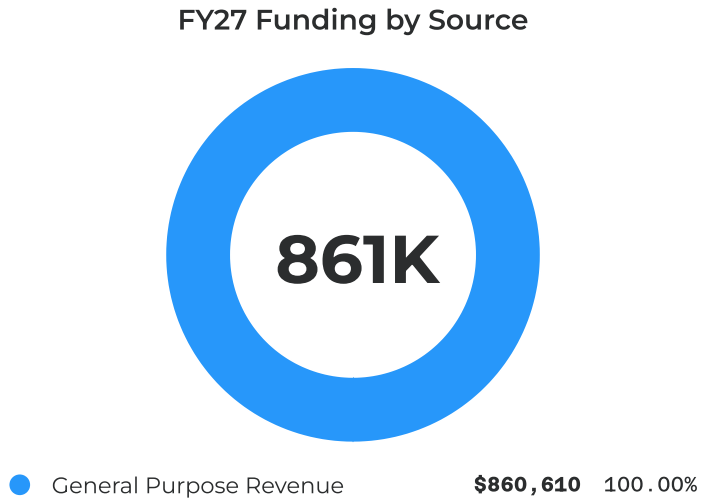


Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	-	-	$39,780	$39,780	-
Other Charges	$653,253	$848,481	$820,830	$820,830	-
Total Expenditures	**$653,253**	**$848,481**	**$860,610**	**$860,610**	**-**

Funding Summary

The 2026-2027 Proposed Budget of $860,610 is fully funded by General Purpose Revenue, which supports the operations of the SJCHSM.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General Purpose Revenue	$653,253	$848,481	$860,610	$860,610	-
Total Revenues	**$653,253**	**$848,481**	**$860,610**	**$860,610**	**-**

Budget Highlights

The SJCHSM's community imprint has seen consistent growth in 2023-2024 and 2024-2025. As of March 2026, membership consists of 1,290 members, an increase from 1,177 at the end of 2024-2025. The Docent Council consists of 93 docents. The Board of Trustees remains steady with 23 members and has maintained an 85% average attendance rate for the year. Education program attendance also remains steady, with an anticipated 10,500 students attending SJCHSM programs in 2025-2026. The SJCHSM also presents several community events throughout the year, including the Festival of Trees, San Joaquin County Tractor Fest, and the Century Business Dinner. These events celebrate unique histories throughout the County and are hallmark fundraisers for the SJCHSM. In 2025-2026, SJCHSM Century Business Dinner celebrated several historically significant businesses, including the Golden Rose Barbershop, Van Groningen & Sons Farms, Perry & Sons Farms, Genova Bakery, the Tracy Grand Theater, and Con J. Franke Electrical Engineering.

In 2025-2026, the SJCHSM made significant progress on capital projects. The SJCHSM broke ground in July 2025 on the Pioneer Village construction project, aiming to build a 19th century wild west townsite at the Micke Grove

campus, modeled loosely on 19th century Farmington. The project is on track for completion in the summer of 2026. The SJCHSM also acquired the Kress Building in downtown Stockton in December 2025, after securing financing from the County. After renovations, the Kress Building will serve as the primary archival library for the SJCHSM in the future.

The SJCHSM anticipates 2026–2027 to be a year of growth. With the completion of the Pioneer Village, museum programming will see a significant uptick. The SJCHSM also expects to conduct serious architectural renovations of the Kress basement in preparation for moving the County archives to the facility, with hopes to begin work in the fall of 2026. The SJCHSM takes pride in its role as the County's official historical institution, and will continue to look for innovative means of showcasing San Joaquin County's nationally significant history to broad audiences.

The 2026-2027 County contribution to the SJCHSM is $860,610 and supports administrative costs associated with archival consultations, campus programming, marketing/outreach and other museum operations. The County contribution also includes funding equivalent to the value of rental income for the basement archival vault unit in the SJCHSM's Kress Building, which the County helped the SJCHSM acquire in 2025-2026. The budgeted appropriation is in addition to in-kind County support services of approximately $222,996 for facilities and grounds maintenance, irrigation and potable water, liability insurance, and waiver of parking fees for SJCHSM members and volunteers.

The County contribution of $860,610 excluding the in-kind County support services, represents approximately 55% of the SJCHSM 2026-2027 operating budget of $1,552,606. Expectations of the County are that the SJCHSM will continue to accomplish the following objectives:

- Mark historical sites and stimulate research into the cultural and natural heritage of the County.
- Assist the County in the collection, restoration, and preservation of historical materials and make these available to the public through the operation of the museum. This includes maintaining a comprehensive inventory and catalog of existing collections, new acquisitions, and disposing of those no longer of value.
- Undertake programs and activities, including museum operations and educational tour programs, which provide for the collection, preservation, and interpretation of the history of the County; the surrounding area; and the history of all cultures and heritage of all people.
- Capitalizing, where possible, on reimbursement for services provided.

Base Funding Level

The County is under contractual obligation (A-94-191) to provide base (ongoing) funding to cover an appropriate share of SJCHSM operating costs.

The following table shows the base funding contributions made by the County:

Year	Base Funding	% Increase From Prior Year
2019-2020	$384,300	0.0%
2020-2021	$384,300	0.0%
2021-2022	$520,762	35.5%
2022-2023	$583,253	12.0%
2023-2024	$653,253	12.0%

2024-2025	$788,545	20.7%
2025-2026	$860,610	9.0%
2026-2027	$860,610	0.0%

Parks and Recreation / Micke Grove Zoo

Vacant - Director of General Services

Budget Units

#7070300000, 7070400000

Department Overview

The Parks and Recreation Division (Parks) of the General Services Department (GSD) plans, develops, operates, and maintains a system of regional parks; maintains the landscaping at various County-owned facilities and community parks; and manages eight County Service Area (CSA) parks. These activities are not required; however, the County must maintain parks developed using State or Federal funds for public recreation services.

Micke Grove Zoo (Zoo) is a five-acre facility in Micke Grove Park that houses a collection of mammals, birds, reptiles, amphibians, and invertebrates. Effective July 1, 2025, the Zoo accounts for revenue and expenditures separately to improve tracking and reporting for Zoo operations. Historical revenue and expenditure data appear in the Parks budget.

Please visit sjparks.com or mgzoo.com for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $16,179,252 is a decrease of $5,022,749 from the 2025-2026 Adopted Budget of $21,202,001, primarily due to a decrease in one-time transfers out for community park improvements ($7,430,500) in the prior year. The decrease is partially offset by an increase in Cost Allocation Plan charges ($1,350,439) and allocated costs from General Services Administration ($466,932).

FY27 Expenditures by Type



Salaries And Benefits	**$6,025,161**	37.24%
Centrally-Budgeted Expenses	**$4,815,540**	29.76%
Services And Supplies	**$4,474,551**	27.66%
Capital Expenditures	**$835,000**	5.16%
Other Charges	**$29,000**	0.18%

Expenditures by Type

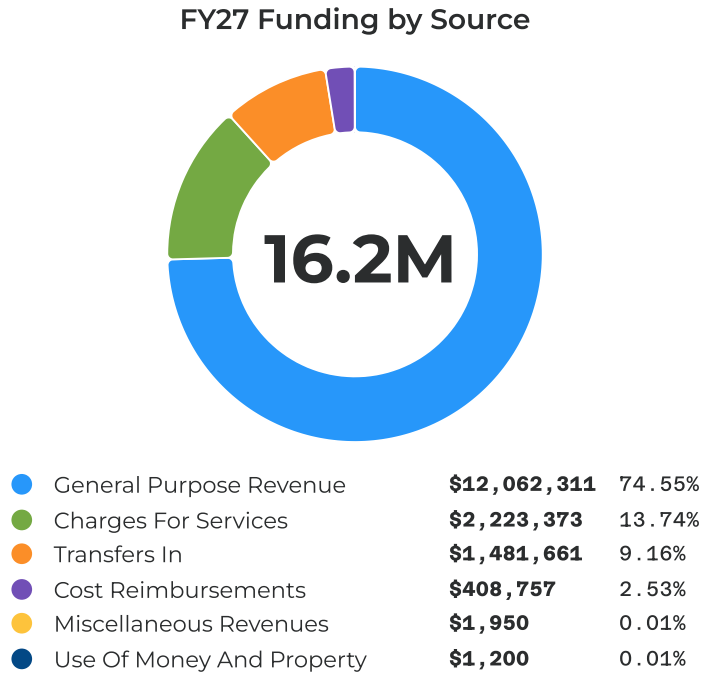
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$4,256,300	$4,841,602	$5,936,746	$6,025,161	1.49%
Services And Supplies	$2,142,874	$2,227,537	$3,875,201	$4,474,551	15.47%
Centrally-Budgeted Expenses	$2,148,197	$3,022,362	$3,573,617	$4,815,540	34.75%
Other Charges	$1,574	$24,241	$22,200	$29,000	30.63%
Capital Expenditures	$113,214	$177,857	$248,737	$835,000	235.70%
Transfers Out	-	-	$7,545,500	-	-100.00%
Total Expenditures	**$8,662,159**	**$10,293,599**	**$21,202,001**	**$16,179,252**	**-23.69%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Parks And Recreation	$8,662,159	$10,293,599	$19,416,666	$14,263,904	-26.54%
Micke Grove Zoo	-	-	$1,785,335	$1,915,348	7.28%
Total Expenditures	**$8,662,159**	**$10,293,599**	**$21,202,001**	**$16,179,252**	**-23.69%**

Funding Summary

The 2026-2027 Proposed Budget includes $12,062,311 in General Purpose Revenue; $2,223,373 in fee revenue; operating transfers totaling $1,481,661 to fund ongoing park operations, equipment, special projects, and a Park Planning & Development Coordinator position; and cost reimbursements totaling $408,757 supporting landscape maintenance in County Service Area parks and other County facilities.



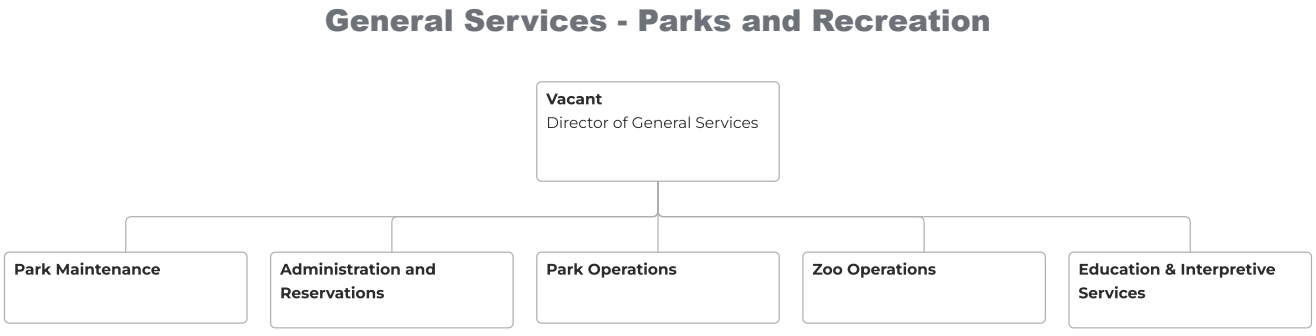
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$777	$1,195	$1,200	$1,200	-
Charges For Services	$1,682,319	$1,571,830	$2,161,654	$2,223,373	2.86%
Miscellaneous Revenues	$152,923	$665	$1,950	$1,950	-
Transfers In	$201,487	$1,417,192	$8,719,294	$1,481,661	-83.01%
Cost Reimbursements	$275,949	$294,186	$437,063	$408,757	-6.48%
General Purpose Revenue	$6,348,703	$7,008,531	$9,880,840	$12,062,311	22.08%
Total Revenues	**$8,662,159**	**$10,293,599**	**$21,202,001**	**$16,179,252**	**-23.69%**

Personnel Summary

The 2026-2027 Proposed Budget transfers one Accounting Technician II to General Services Administration (#1014000000) and deletes one Park Fee Coordinator. These reductions are offset by the addition of an Office Technician Coordinator position, a Park Planning and Development Coordinator position, and 2.8 temporary FTEs for extra help.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	44.0	44.0	0.0
Temporary (FTE)	22.7	25.5	2.8
Position Total	**66.7**	**69.5**	**2.8**



Budget Highlights

In 2026-2027, the Parks and Recreation division will focus on the completion of the 10-year Master Planning and facility condition assessment effort started in 2025-2026 and supported by $500,000 from the Parks Capital Outlay Fund. The Parks and Recreation division will continue to expand its marketing plan to enhance public relations, bolster its digital marketing presence, strengthen community and corporate relationships, increase public awareness, and promote its special events.

Fund Balances

Revenue from General Fund special accounts and special revenue funds support the maintenance and operation of County parks. Parks estimates that its fund account income from all sources for 2026-2027 will be $765,500.

The 2026-2027 Proposed Budget includes operating transfers in of $456,000 for ongoing park operations, $890,000 for equipment and special projects; the budget also includes a $133,161 transfer in from the Capital Outlay fund and a $2,500 transfer in from the Fish and Game fund administered by the Sheriff's Office. In addition to interest of $136,500, budgeted transfers from the Park Endowment Fund include approximately $303,500 from the principal balance. Per policies and procedures relating to the Parks Special Projects fund, the Board of Supervisors must approve all expenditures.

The following table includes the estimated fund balances at the end of 2025-2026 and 2026-2027:

Fund Name	Fund Number	Fund Balance 3/31/2026	Estimated Balance 6/30/2026	Estimated Revenue 2026-2027	Budgeted Transfers 2026-2027	Estimated Balance 6/30/2027
Park Donations	16701	$56,116	$52,939	$5,000	$6,000	$51,939
Park Endowment*	16702	902,451	953,319	136,500	440,000	649,819
Micke Grove	16705	1,220,108	1,182,706	387,000	450,000	1,119,706
Parks and Recreation Activity	16707	42,329	41,128	5,000	0	46,128
Parks Development	16709	176,299	141,731	34,000	0	175,731
Parks Special Projects	16710	2,290,219	1,729,093	97,000	450,000	1,376,093
MGZS Settlement	16711	743,930	751,343	31,000	0	782,343
Parks Capital Outlay	37006	7,525,249	499,456	20,000	0	519,456
MG Zoo Capital Outlay	37007	953,622	868,500	50,000	0	918,500
Total		**$13,910,323**	**$6,220,215**	**$765,500**	**$1,346,000**	**$5,639,715**

*Park Endowment to fund the acquisition of a new tractor, mower, and dump truck.

Supplemental Requests

The General Services Director requested supplemental funding totaling $677,301 for the following:

Landscape Maintenance Contract

Ongoing funding in the amount of $509,338 was requested to support landscape maintenance services at community and regional parks. This funding increase will allow existing Park Workers to address deferred maintenance tasks throughout the County's outlying parks.

Animal Medical Services

Ongoing funding in the amount of $70,000 was requested for the increased costs associated with veterinary care for the senior animals at Micke Grove Zoo. The increased funding for animal medical care is a necessary operational investment to support animal welfare, meet regulatory compliance, and ensure the long-term sustainability of the zoological collection.

Increased Motor Pool Costs

Ongoing funding in the amount of $61,437 was requested to support the increased cost of motor pool services. These funds will protect the department's ability to travel between County parks, and will help ensure the Parks and Recreation Division can keep them green, trash-free, and well-maintained. The Micke Grove Zoo budget will now support the costs of the two vehicles assigned to Micke Grove Zoo.

Parks Operational Costs

Funding in the amount of $21,168 was requested to support ongoing operational costs associated with maintaining aging equipment and park infrastructure.

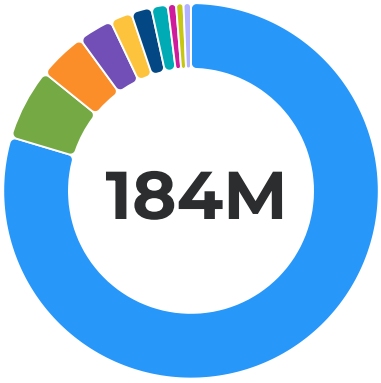
Increased Cost Allocation to Support General Services Administration

Ongoing funding in the amount of $15,358 was requested to cover increased costs associated with the General Services Administration budget, because a part-time Office Assistant Specialist position is being added to support the fiscal needs of the department. The net cost of the position is $37,358, and $15,358 represents the cost allocated to the Parks and Recreation ($11,150) and Micke Grove Zoo ($4,208) budgets. The added position will assist with utility bills, including payment, monitoring, communicating with utility providers, and supporting the collection and submission of County utility data to the State.

The 2026-2027 Proposed Budget has been augmented by $677,301 to address these requests.

Roads and Facilities

FY27 Expenditures by Fund

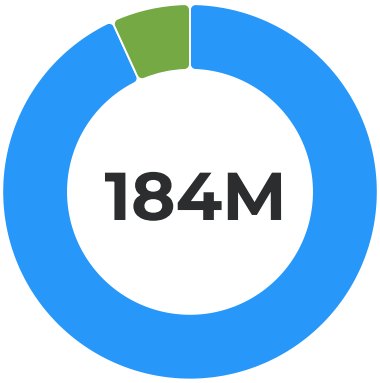


Road	**$146,278,254**	79.62%
Airport Enterprise Fund	**$11,326,966**	6.17%
General	**$7,635,084**	4.16%
Road District No 4	**$5,518,890**	3.00%
Road District No 5	**$3,479,479**	1.89%
Community Infrastructure	**$3,195,000**	1.74%
Road District No 1	**$2,618,603**	1.43%
Road District No 2	**$1,299,232**	0.71%
Aviation Initiatives Fund	**$1,189,826**	0.65%
Road District No 3	**$1,167,718**	0.64%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
General	$4,437,497	$4,562,338	$8,369,553	$7,635,084	-8.78%
Road	$55,284,176	$74,049,539	$120,145,622	$146,278,254	21.75%
Road District No 1	$1,027,640	$971,887	$2,969,377	$2,618,603	-11.81%
Road District No 2	$181,890	$232,149	$638,932	$1,299,232	103.34%
Road District No 3	$525,301	$892,601	$1,617,663	$1,167,718	-27.81%
Road District No 4	$4,799,141	$4,130,199	$9,231,854	$5,518,890	-40.22%
Road District No 5	$1,917,109	$2,423,690	$3,986,038	$3,479,479	-12.71%
Community Infrastructure	$615,925	$617,379	$2,710,000	$3,195,000	17.90%
Airport Enterprise Fund	$12,700,305	$12,398,677	$9,525,273	$11,326,966	18.91%
Aviation Initiatives Fund	-	-	-	$1,189,826	-
Total Expenditures	**$81,488,985**	**$100,278,458**	**$159,194,312**	**$183,709,052**	**15.40%**

FY27 Expenditures by Department

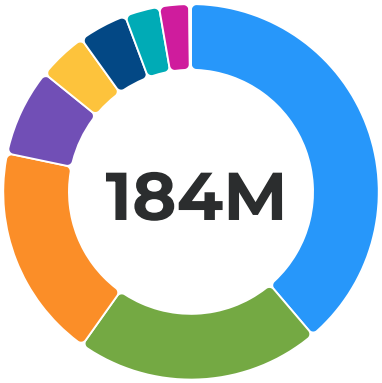


Public Works	**$171,192,260**	93.19%
Airport	**$12,516,792**	6.81%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budget (% Change)
Public Works	$68,788,680	$87,879,782	$149,669,039	$171,192,260	14.38%
Water Resources	$2,598,657	$2,528,634	$4,466,051	$4,042,691	-9.48%
Delta Activities	$520,380	$560,662	$700,000	$660,000	-5.71%
Public Works-Administration	$7,457,202	$8,724,088	$11,805,330	$12,901,390	9.28%
Public Works-Engineering	$12,119,048	$14,287,703	$24,154,701	$24,661,071	2.10%
Public Works-Road Maint	$18,651,921	$19,641,342	$28,925,921	$29,842,003	3.17%
Public Works-Construction	$15,974,245	$30,436,669	$53,850,000	$77,515,000	43.95%
Public Works-Public Services	$1,081,760	$959,736	$1,409,670	$1,358,790	-3.61%
Community Infra-Engineerin Svs	$1,318,459	$1,473,043	$3,203,502	$2,932,393	-8.46%
Road District No 1	$1,027,640	$971,887	$2,969,377	$2,618,603	-11.81%
Road District No 2	$181,890	$232,149	$638,932	$1,299,232	103.34%
Road District No 3	$525,301	$892,601	$1,617,663	$1,167,718	-27.81%
Road District No 4	$4,799,141	$4,130,199	$9,231,854	$5,518,890	-40.22%
Road District No 5	$1,917,109	$2,423,690	$3,986,038	$3,479,479	-12.71%
Community Infrastructure Progr	$368,321	$502,387	$2,320,000	$2,793,000	20.39%
Community Infrastructure-Rtif	$247,604	$114,993	$390,000	$402,000	3.08%
Airport	$12,700,305	$12,398,677	$9,525,273	$12,516,792	31.41%
Airport Enterprise	$6,283,197	$10,533,876	$6,181,973	$7,321,966	18.44%
Airport-Capital Projects	$6,417,108	$1,864,800	$3,343,300	$4,005,000	19.79%
Aviation Initiatives	-	-	-	$1,189,826	-
Total Expenditures	**$81,488,985**	**$100,278,458**	**$159,194,312**	**$183,709,052**	**15.40%**

FY27 Funding by Source



Intergovernmental Revenues	**$71,255,228**	38.79%
Fund Balance	**$38,656,156**	21.04%
Taxes	**$33,916,839**	18.46%
Cost Reimbursements	**$13,817,392**	7.52%
Use Of Money And Property	**$7,853,000**	4.27%
Airport Special Revenues	**$7,727,418**	4.21%
Charges For Services	**$5,465,200**	2.97%
Transfers In	**$4,746,719**	2.58%
Licenses, Permits, Franchises	**$144,000**	0.08%
Miscellaneous Revenues	**$127,100**	0.07%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes	$25,575,576	$29,734,518	$28,220,797	$33,916,839	20.18%
Licenses, Permits, Franchises	$186,951	$182,338	$144,000	$144,000	-
Use Of Money And Property	$6,592,698	$8,675,418	$5,510,000	$7,853,000	42.52%
Intergovernmental Revenues	$44,537,599	$45,642,789	$68,420,055	$71,255,228	4.14%
Charges For Services	$5,200,532	$5,611,863	$4,952,000	$5,465,200	10.36%
Miscellaneous Revenues	$116,891	$382,966	$87,500	$127,100	45.26%
Transfers In	$3,916,368	$6,909,491	$4,353,970	$4,746,719	9.02%
Airport Special Revenues	$13,577,147	$7,124,095	$6,799,318	$7,727,418	13.65%
Cost Reimbursements	$9,199,002	$9,408,461	$18,056,451	$13,817,392	-23.48%
General Purpose Revenue	-$209,620	-$558,300	-	-	-
Fund Balance	-$27,204,161	-$12,835,180	$22,650,221	$38,656,156	70.67%
Total Revenues	**$81,488,985**	**$100,278,458**	**$159,194,312**	**$183,709,052**	**15.40%**

Summary - Airport

Richard J. Sokol - Airport Director

This is a summary of the budgets administered by the Airport Director:

- 1390230000 – Aviation Initiatives
- 9230901000 – Airport Enterprise Fund
- 9231000000 – Airport Capital Projects

Please visit flystockton.com for more information.

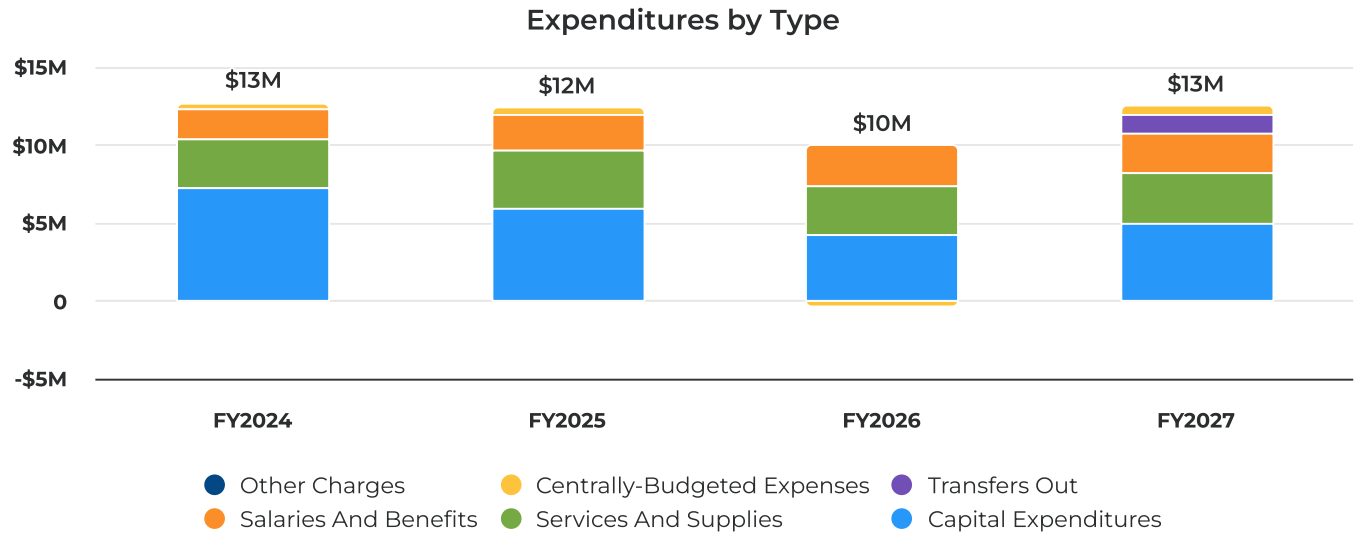
FY27 Expenditures by Functional Area



Roads & Facilities	**$12,516,792**	100.00%

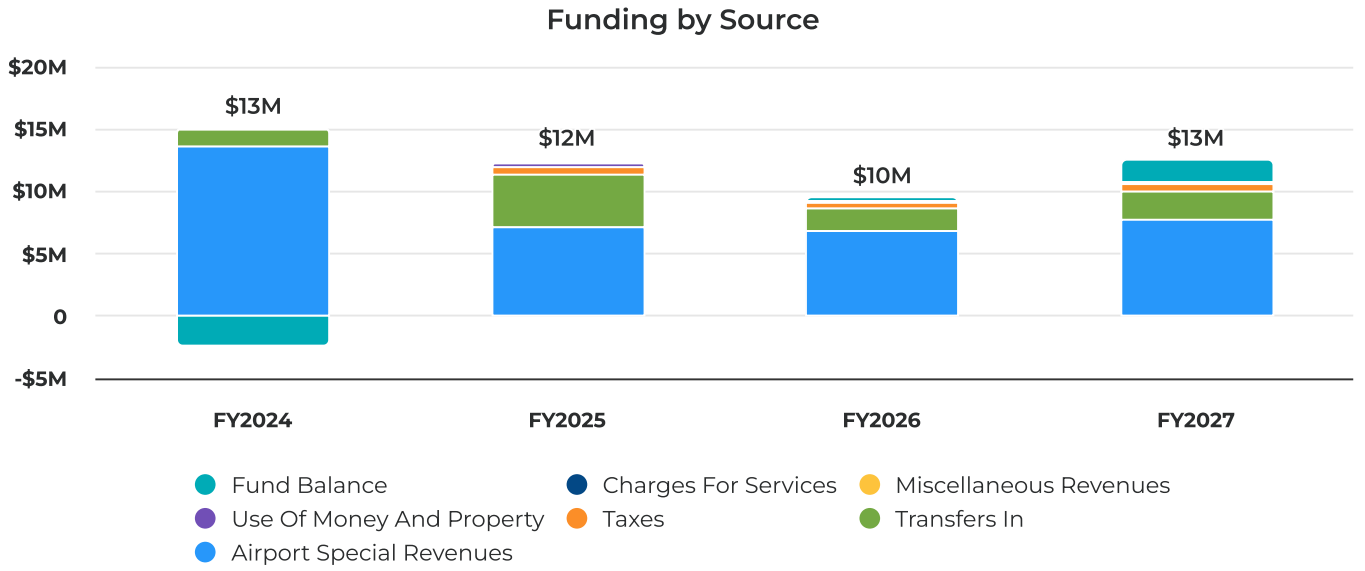
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Airport Enterprise Fund	$12,700,305	$12,398,677	$9,525,273	$11,326,966	18.91%
Airport Enterprise	$6,283,197	$10,533,876	$6,181,973	$7,321,966	18.44%
Airport-Capital Projects	$6,417,108	$1,864,800	$3,343,300	$4,005,000	19.79%
Aviation Initiatives Fund	-	-	-	$1,189,826	-
Aviation Initiatives	-	-	-	$1,189,826	-
Total Expenditures	**$12,700,305**	**$12,398,677**	**$9,525,273**	**$12,516,792**	**31.41%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,967,552	$2,310,191	$2,632,295	$2,594,083	-1.45%
Services And Supplies	$3,095,715	$3,746,662	$3,087,040	$3,269,039	5.90%
Centrally-Budgeted Expenses	$352,907	$460,515	-$415,862	$561,844	-235.10%
Other Charges	$6,644	-	-	-	-
Capital Expenditures	$7,277,486	$5,881,309	$4,221,800	$4,902,000	16.11%
Transfers Out	-	-	-	$1,189,826	-
Total Expenditures	**$12,700,305**	**$12,398,677**	**$9,525,273**	**$12,516,792**	**31.41%**



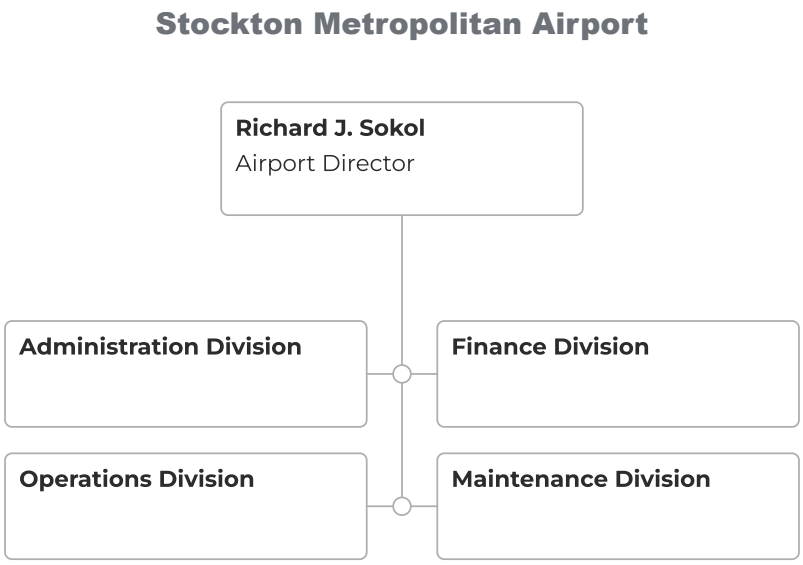
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	-	$650,120	$550,000	$650,000	18.18%
Use Of Money And Property	$156,037	$251,180	$150,000	$170,000	13.33%
Charges For Services	$15	-	-	-	-
Miscellaneous Revenues	-	$1,002	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers In	$1,310,269	$4,188,413	$1,783,970	$2,203,719	23.53%
Airport Special Revenues	$13,577,147	$7,124,095	$6,799,318	$7,727,418	13.65%
Fund Balance	-$2,343,163	$183,868	$241,985	$1,765,655	629.65%
Total Revenues	**$12,700,305**	**$12,398,677**	**$9,525,273**	**$12,516,792**	**31.41%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	16.0	16.0	0.0
Temporary (FTE)	2.0	0.0	(2.0)
Position Total	**18.0**	**16.0**	**(2.0)**



Airport Enterprise Fund

Richard J. Sokol - Airport Director

Budget Units

#9230901000, 9231000000

Department Overview

The Department of Aviation is responsible for the safe and efficient operation, maintenance, and development of Stockton Metropolitan Airport (SCK). Under 14 Code of Federal Regulations Part 139, Certification of Airports, the Federal Aviation Administration (FAA) issues Airport Operating Certificates to allow airport operators to serve air carrier passenger operations. The Airport adheres to Federal Aviation Regulations Part 139 operations and Transportation Security Administration (TSA) security regulations. The Sheriff's Office and the Montezuma Fire Protection District support safe airport operations. SCK, a non-hub, commercial service airport, hosts approximately 130,000 airline passengers and 150 airport-based aircraft (aircraft stored at the Airport) annually. FAA air traffic controllers safely guide more than 55,000 flight operations annually. Wide-body air cargo operations occur daily. Two area law enforcement organizations and one medical evac helicopter operator provide 24/7 support services from their airport bases.

Airline Services

Allegiant Airlines continues to provide weekly Airbus jet service to Harry Reid International Airport, Las Vegas, Nevada, and Phoenix Sky Harbor International Airport, Phoenix, Arizona.

Air Cargo Services

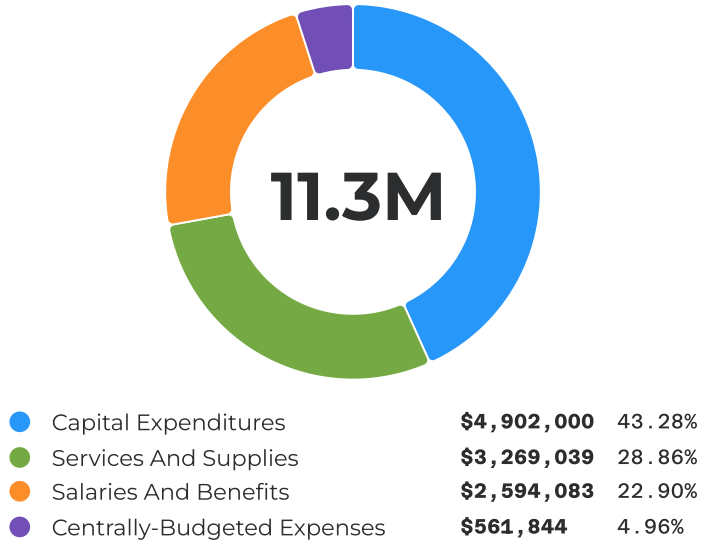
ABX Air operates B-767 widebody jet aircraft multiple times per day for Amazon Prime at the airport. Over 800 million pounds of packages were flown from the airport in 2025.

Please visit flystockton.com for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $11,326,966 is an increase of $1,801,693 from the 2025-2026 Adopted Budget of $9,525,273, primarily due to increases in centrally-budgeted Cost Allocation Plan charges ($967,202), capital expenditures ($680,200), maintenance costs ($88,526), and salaries and benefits adjustments ($53,383); partially offset by a decrease in extra-help ($116,595).

FY27 Expenditures by Type



Capital Expenditures	**$4,902,000**	43.28%
Services And Supplies	**$3,269,039**	28.86%
Salaries And Benefits	**$2,594,083**	22.90%
Centrally-Budgeted Expenses	**$561,844**	4.96%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,967,552	$2,310,191	$2,632,295	$2,594,083	-1.45%
Services And Supplies	$3,095,715	$3,746,662	$3,087,040	$3,269,039	5.90%
Centrally-Budgeted Expenses	$352,907	$460,515	-$415,862	$561,844	-235.10%
Other Charges	$6,644	-	-	-	-
Capital Expenditures	$7,277,486	$5,881,309	$4,221,800	$4,902,000	16.11%
Total Expenditures	**$12,700,305**	**$12,398,677**	**$9,525,273**	**$11,326,966**	**18.91%**

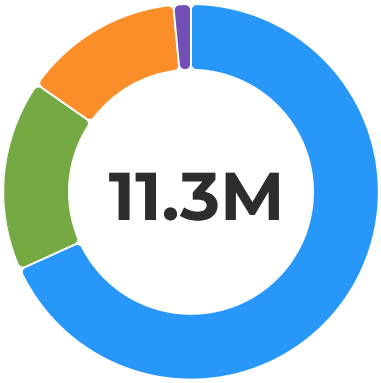
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Airport Enterprise	$6,283,197	$10,533,876	$6,181,973	$7,321,966	18.44%
Airport-Capital Projects	$6,417,108	$1,864,800	$3,343,300	$4,005,000	19.79%
Total Expenditures	**$12,700,305**	**$12,398,677**	**$9,525,273**	**$11,326,966**	**18.91%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,096,485 in Airport leases, fees, and interest earned, $3,630,933 in Federal grant revenues from the Federal Aviation Administration, the use of $1,865,655 in fund balance, an operating transfer of $1,189,826 from the Aviation Initiatives Fund (#17000), and an operating transfer in of $374,067 from the Airport Passenger Facility Charges Program Fund (#39700).

FY27 Funding by Source



Airport Special Revenues	**$7,727,418**	68.22%
Fund Balance	**$1,865,655**	16.47%
Transfers In	**$1,563,893**	13.81%
Use Of Money And Property	**$170,000**	1.50%

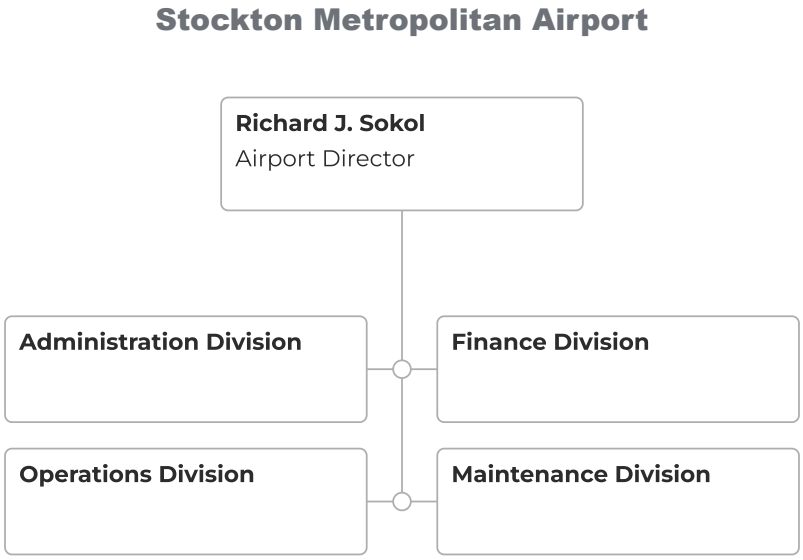
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	-	$650,120	$550,000	-	-100.00%
Use Of Money And Property	$156,037	$251,180	$150,000	$170,000	13.33%
Charges For Services	$15	-	-	-	-
Miscellaneous Revenues	-	$1,002	-	-	-
Transfers In	$1,310,269	$4,188,413	$1,783,970	$1,563,893	-12.34%
Airport Special Revenues	$13,577,147	$7,124,095	$6,799,318	$7,727,418	13.65%
Fund Balance	-$2,343,163	$183,868	$241,985	$1,865,655	670.98%
Total Revenues	**$12,700,305**	**$12,398,677**	**$9,525,273**	**$11,326,966**	**18.91%**

Personnel Summary

The 2026-2027 Proposed Budget reflects a decrease of two Full-Time Equivalent (FTE) part-time park aides.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	16.0	16.0	0.0
Temporary (FTE)	2.0	0.0	(2.0)
Position Total	**18.0**	**16.0**	**(2.0)**



Budget Highlights

The 2026-2027 Proposed Airport Enterprise budget is increasing by a net of $1,139,993 primarily due to an increase of $967,202 in Cost Allocation Plan charges. Salaries and benefits are decreasing overall by $38,212 due to a $116,595 reduction in extra-help costs due to the inability to fill the two part-time seasonal park aides, partially offset by an increase in overtime costs of $15,000 to cover the workload of the two part-time park aides.

Overall revenue is projected to decrease by $483,677 primarily due to the end of COVID-19 related grant revenue, and the Airport Rescue Grant, which ended November 10, 2025, reducing revenue by $657,304 compared to the 2025-2026 Adopted Budget. In addition, fuel flowage fees are budgeted for $100,000 less based on 2025-2026 year-to-date actuals. These decreases are partially offset by increased revenue of $62,984 for the new control tower lease with the FAA, and an increase in aeronautical tenant revenue by $146,656 per lease agreement terms and the new fee structure adopted as of July 1, 2025, which is also leading to increases in revenue of $45,598 for aircraft storage and $49,494 for parking fees.

Department Initiatives

Department initiatives are intended to recruit airline seats and retain customers who 'leak' to other regional airports. Market research indicates that 2,200 airline passengers within 40 miles of SCK drive to other airports each day due to a lack of competitive airline seats. That is the equivalent of 15 full B-737 jets each day. The Airport website has been simplified and updated to convey a contemporary message of a modern, up-to-date, and vibrant airport community.

Capital projects are planned to replace outdated and un-serviceable infrastructure, primarily serving the lower end of general aviation and airline customers. These initiatives include terminal hold-room improvements, new T-hangars, and a new self-serve fueling facility. General aviation self-serve fueling services, and related marketing, are intended to rejuvenate single-engine general aviation traffic. Aviation and general community engagements are intended to increase airport visibility. Potential new revenue sources include fixed base operation land and building leases, revenue from self-serve fuel sales, rental car commissions, and air carrier user fees. Should additional airline services materialize, the Airport anticipates increased revenue from rental car, shuttle service, and car-exchange services. New air carrier services would also increase revenue from landing fees, fuel flowage fees, and terminal rentals.

SCK 2027 Airport Transformation

On April 9, 2024, the Board of Supervisors approved an investment of $26,225,000 to fund transformative improvements at the Airport to support revitalization of key facilities, increase capacity for commercial airline service, and attain economic development goals (B-24-186). This funding will support several one-time capital improvements intended to unlock the Airport's development potential. In addition, $2.5 million of available Measure K funding from the San Joaquin Council of Governments will support terminal improvements. These projects are not included in the 2026-2027 Proposed Budget. Requests for project-specific appropriations will accompany future recommendations to award contracts for project design and construction and will be brought to the Board of Supervisors for approval.

Airport Transformation Projects
Not Programmed in 2026-2027 Proposed Budget

Description		Estimated County Cost
Terminal Investment* Construct a new five gate, at-grade hold room designed to comfortably accommodate 400 peak hour passengers. Remodel parts of the existing baggage claim, Transportation Security Administration (TSA) security, and ticket counter portions of the existing airport terminal. Add new baggage conveyors, provide space for rent-a-car counters, and update restrooms.		$10,500,000
	Measure K Funding	(2,500,000)
		$8,000,000
Air Traffic Control Tower** Complete a siting study for a new FAA-operated/County-owned air traffic control tower.		325,000
Commercial Hangar Acquisition Acquire an existing commercial hangar to update and repurpose portions, or all, of the building and its site. Bring the land lease into FAA compliance.		4,500,000
West Ramp Restoration/Redesign** Restore and redesign the west ramp to accommodate new hangar construction.		7,000,000
Pilot Center and Self-Serve Fueling Construct new pilot center and self-serve fueling facility.		600,000
New Hangars/Awnings** Construct new aircraft storage hangars (38 units), aircraft sunshade awnings (10 units), Aircraft Rescue and Fire Fighting (ARFF) awning, and replacement commercial hangar.		5,800,000
Total		**$26,225,000**

*$2.5 million of available Measure K funding from the San Joaquin Council of Governments will support terminal improvements, reducing the County's cost to $8 million.

**Projects eligible for construction cost reimbursement from the Federal Aviation Administration.

Acquisition of the Spanos Jet Center commercial hangar was completed in fiscal year 2024-2025 at a cost of $3.2 million and the hangar is being marketed to new users. A progressive design-build procurement process for the terminal investment, pilot center and self-serve fueling facility, and new hangars/awnings was completed and a design/build contractor was selected in Spring 2025. Adjustments in the scope of these approved projects were necessary to respond to construction cost inflation and to address budget gaps. The West Ramp Restoration project has been deferred.

On February 25, 2025, the Board approved an agreement (A-25-41) with the FAA for a Virtual Immersive Siting Tower Assessment (VISTA) Study (B-25-79) to determine the location, height, and size of a new control tower to replace the airport's 70-year-old structure. A recommended site near the existing tower, at the intersection of Taxiway (TWY) B and TWY H, has emerged. A federal Infrastructure Investment and Jobs Act (IIJA) Airport Terminal Program (ATP) grant application has been submitted to fund construction of the new control tower. As designs and up-to-date construction cost estimates are developed for all projects, they will be recommended for review and approval by the Board of Supervisors in several iterations throughout fiscal year 2026-2027.

Airport Capital Projects

The 2026-2027 Proposed Budget includes $4,005,000 in the Airport Capital Projects budget (#9231000000).

Runway 11L-29R Rehabilitation Project

Runway 11L-29R, was originally constructed in 1958 and is currently 10,650 long and 150 feet wide. It is designed to serve commercial aircraft including B-767 cargo planes and Airbus passenger planes. This rehabilitation project is intended to extend the useful life of the pavement before full reconstruction will be necessary. The project is consistent with the Airport's Pavement Maintenance Management Program (PMMP). The runway will receive an asphalt surface treatment including crack sealing and seal coating. Rubber will be removed and reflective markings replaced. This work is generally completed every three to five years; the most recent rehab work done on this runway was completed in 2020.

The Board of Supervisors approved design and bid services on March 3, 2026, (B-26-90) and $2,462,000 for rehabilitation and construction services are included in the 2026-2027 Proposed Budget.

Decommission Taxiways M&L

The existing geometry of Taxiways M and L no longer meets FAA standards and creates a confusing intersection of two taxiways leading to and from a runway. This project entails the removal of pavement for both taxiways, with a section of Taxiway M remaining to maintain access to the calibration pad. Aircraft will continue to access runway 11R-29L via taxiways G, H, and B. In addition, the current Taxiways' nomenclature will be updated to meet current FAA standards. This project was anticipated to start in fiscal year 2025-2026 but was delayed and will start in fiscal year 2026-2027. Therefore, the 2026-2027 Proposed Budget includes $1,543,000 to complete this project.

2026-2027 Airport Capital Projects

Description	FAA	Local	Airport Capital Outlay	Total
Pavement Rehab-Runway 11L-29R Rehabilitation	$2,232,049*	$229,951		$2,462,000
Decommission Taxiways M&L	1,398,884*	144,116		1,543,000
Total	**$3,630,933**	**$374,067**		**$4,005,000**

*FAA reimbursement may not occur in the same fiscal year as the project. If needed, the Airport Enterprise fund balance (#39023) will be utilized until reimbursement revenue is received.

Fund Balances

Airport Enterprise Fund

The Airport Enterprise Fund (#39023) is the operating fund for the Airport Enterprise and the Airport Capital Projects budgets. As of March 31, 2026, the Airport Enterprise Fund had a balance of $4,503,573. The 2026-2027 Proposed Budget includes the use of $1,865,655 in fund balance.

Airport Passenger Facility Charges Program Fund

The Airport Passenger Facility Charges (PFC) Program Fund (#39700) allows for the collection of PFC charges of up to $4.50 for every eligible passenger at commercial airports controlled by public agencies; the Airport charges $4.50 per eligible passenger. The Airport uses these charges to fund FAA-approved projects that enhance safety, security, or capacity; reduce noise; or increase carrier competition. As of March 31, 2026, the fund balance was $481,186. The 2026-2027 Proposed Budget includes a $374,067 transfer from this fund.

Airport Transformative Capital Outlay Fund

The Airport Transformative Capital Outlay Fund (#39024) was established April 9, 2024, by the Board of Supervisors with a contribution of $26,225,000 to fund transformative improvements at the Stockton Metropolitan Airport to support the revitalization of key facilities, increase capacity for commercial airline service and attain economic development goals (B-24-186). As of March 31, 2026, the fund balance was $24,208,172. The 2026-2027 Proposed Budget includes no transfers from this fund. Requests for project-specific appropriations will accompany future recommendations to the Board of Supervisors to award contracts for project design and construction.

Aviation Initiatives Fund

The 2026-2027 Proposed Budget for the Airport Enterprise Fund includes an operating transfer in of $1,189,826 from the Aviation Initiatives Fund (#17000), which is discussed further in the Aviation Initiatives (#1390230000) narrative.

Aviation Initiatives

Richard J. Sokol - Airport Director

Budget Unit

#1390230000

Department Overview

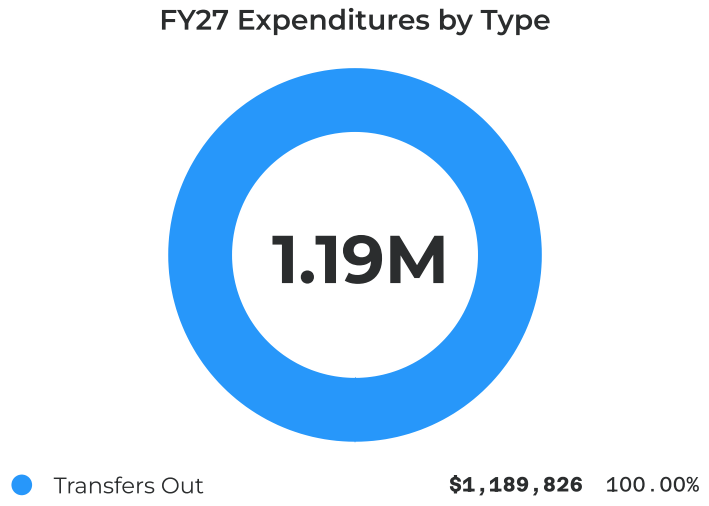
On September 23, 2025, the Board of Supervisors created the Aviation Initiatives Fund (#17000) and this companion budget to program unsecured property tax revenue generated by property located within Airport boundaries. In addition, the Board authorized the existing General Fund contribution to support Airport operations to be programmed in this budget, providing funding for Airport initiatives to attract new business and support job creation (B-25-510).

The Aviation Initiatives budget will support the Airport in a variety of ways including, but not limited to, operations, master planning, and incentives for airlines to locate at Stockton Metropolitan Airport (SCK). Airport incentives are common in the aviation industry and are utilized strategically to recruit new commercial airline carriers. Additionally, the Department of Aviation is planning specialized aviation skills training for mechanics required to service aircraft.

Please visit flystockton.com for more information.

Expenditures Summary

The 2026-2027 Proposed Budget consists of a transfer out of $1,189,826 to the Airport Enterprise budget (9230901000) to support operational expenses.



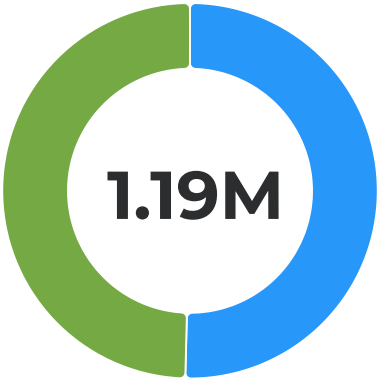
Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers Out	-	-	-	$1,189,826	-
Total Expenditures	**-**	**-**	**-**	**$1,189,826**	**-**

Funding Summary

The 2026-2027 Proposed Budget includes $650,000 in unsecured property taxes generated within Airport boundaries, and a General Fund contribution of $639,826. Additionally, a $100,000 contribution to the Aviation Initiatives Fund (#17000) balance is budgeted.

FY27 Funding by Source



Taxes	**$650,000**	54.63%
Transfers In	**$639,826**	53.77%
Fund Balance	**-$100,000**	-8.40%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	-	-	-	$650,000	-
Transfers In	-	-	-	$639,826	-
Fund Balance	-	-	-	-$100,000	-
Total Revenues	**-**	**-**	**-**	**$1,189,826**	**-**

Budget Highlights

The 2026-2027 Proposed Budget consists of a $1,189,826 transfer out to the Airport Enterprise budget (#9230901000) to support operational expenditures. The Department plans to transfer only what is required to ensure the Airport Enterprise budget ends the year in a positive fiscal position. Any remaining funding will accumulate in the fund balance and the Department may return to the Board in 2026-2027 for approval to use unappropriated funds for non-operational activities such as:

- Air carrier subsidies;
- General economic development activities;
- Authorization to collect less than fair market value rental rates from non-aeronautical users; and
- Participation in community events.

Fund Balances

Aviation Initiatives Fund

The Aviation Initiatives Fund (#17000) is the operating fund for the Aviation Initiatives budget. Fund balance as of March 31, 2026, was $1,301,293. The 2026-2027 Proposed Budget includes a $100,000 contribution to fund balance.

Summary - Public Works

Najee Zarif - Director of Public Works

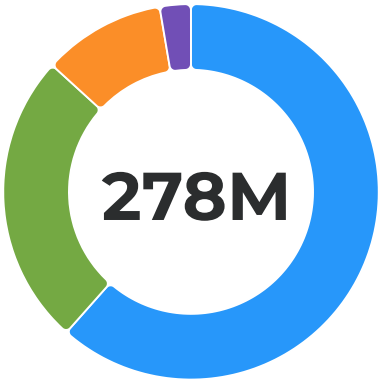
The primary mission of the Department of Public Works is to enhance the community's quality of life by planning, designing, constructing, operating, and maintaining the County's public roads, bridges, water, wastewater, flood control, public fleet, and solid waste systems. Public Works strives to manage these important systems in an innovative and cost-effective manner to protect public health, safety, and welfare and to preserve the community's financial investment. Additionally, Public Works provides staff support to the Planning Commission, the Eastern San Joaquin Groundwater Authority, the Advisory Water Commission, the Delta Counties Coalition, and the San Joaquin County Flood Control and Water Conservation District.

Below is a summary of the budgets administered by Public Works:

- 1016000000 – Surveyor
- 2023060000 – Water Resources
- 2023070000 – Delta Activities
- 2024100000 – Flood Channel Maintenance
- 3030101000 – Administration
- 3030103000 – Engineering
- 3030105000 – Road Maintenance
- 3030106000 – Construction
- 3030108000 – Public Services
- 3030900000 – Community Infrastructure Engineering
- 3031300000 – Road District 1
- 3031400000 – Road District 2
- 3031500000 – Road District 3
- 3031600000 – Road District 4
- 3031700000 – Road District 5
- 3039900000 – Community Infrastructure Program - Traffic Impact Mitigation Fee
- 3039902000 – Community Infrastructure Program - Regional Transportation Impact Fee
- 4040800000 – Utility Maintenance
- 8190000000 – Fleet Services Internal Service Fund
- 9210000000 – Solid Waste Enterprise Fund
- 9312000000 – CSA 31 Sewer Enterprise Fund

Please visit sjgov.org/pw for more information.

FY27 Expenditures by Functional Area

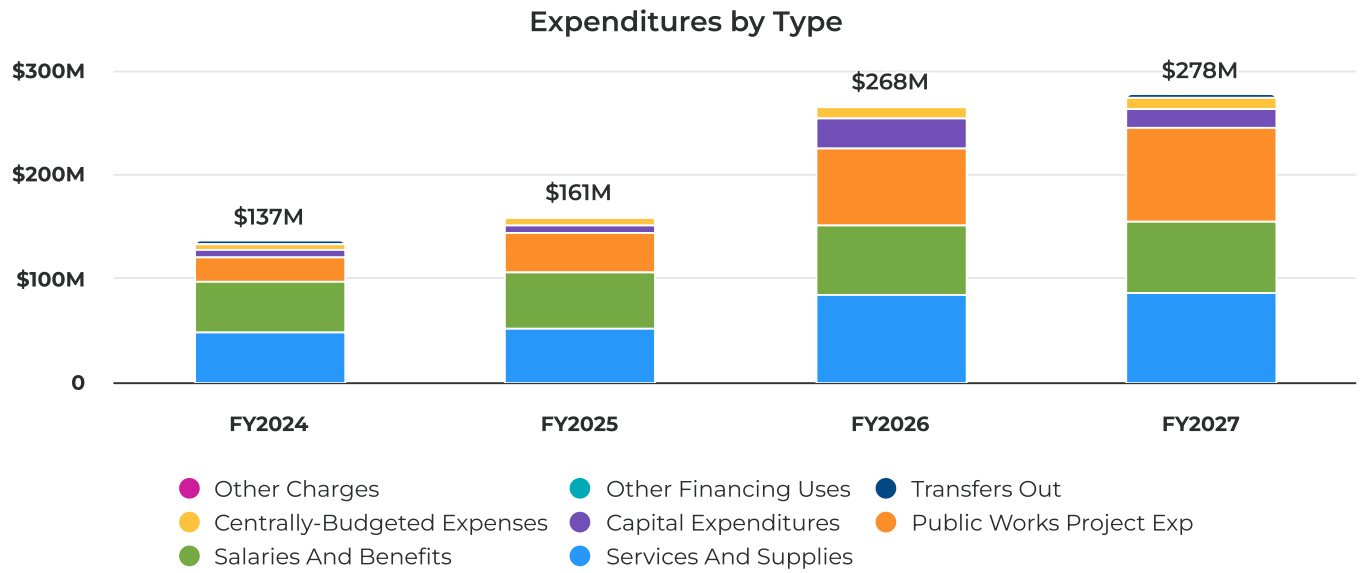


Roads & Facilities	**$171,192,260**	61.54%
Health Services	**$70,198,797**	25.23%
General Government	**$29,346,301**	10.55%
Environmental Protection	**$7,458,046**	2.68%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
General	$12,613,009	$13,305,368	$24,176,384	$23,405,864	-3.19%
Surveyor	$685,909	$584,383	$711,659	$760,790	6.90%
Water Resources	$2,598,657	$2,528,634	$4,466,051	$4,042,691	-9.48%
Delta Activities	$520,380	$560,662	$700,000	$660,000	-5.71%
Flood Channel Maintenance	$3,300,064	$3,884,762	$7,017,228	$7,458,046	6.28%
Community Infra-Engineerin Svs	$1,318,459	$1,473,043	$3,203,502	$2,932,393	-8.46%
Utility Districts	$4,189,539	$4,273,885	$8,077,944	$7,551,944	-6.51%
Road	$55,284,176	$74,049,539	$120,145,622	$146,278,254	21.75%
Public Works-Administration	$7,457,202	$8,724,088	$11,805,330	$12,901,390	9.28%
Public Works-Engineering	$12,119,048	$14,287,703	$24,154,701	$24,661,071	2.10%
Public Works-Road Maint	$18,651,921	$19,641,342	$28,925,921	$29,842,003	3.17%
Public Works-Construction	$15,974,245	$30,436,669	$53,850,000	$77,515,000	43.95%
Public Works-Public Services	$1,081,760	$959,736	$1,409,670	$1,358,790	-3.61%
Road District No 1	$1,027,640	$971,887	$2,969,377	$2,618,603	-11.81%
Road District No 1	$1,027,640	$971,887	$2,969,377	$2,618,603	-11.81%
Road District No 2	$181,890	$232,149	$638,932	$1,299,232	103.34%
Road District No 2	$181,890	$232,149	$638,932	$1,299,232	103.34%
Road District No 3	$525,301	$892,601	$1,617,663	$1,167,718	-27.81%
Road District No 3	$525,301	$892,601	$1,617,663	$1,167,718	-27.81%
Road District No 4	$4,799,141	$4,130,199	$9,231,854	$5,518,890	-40.22%
Road District No 4	$4,799,141	$4,130,199	$9,231,854	$5,518,890	-40.22%
Road District No 5	$1,917,109	$2,423,690	$3,986,038	$3,479,479	-12.71%

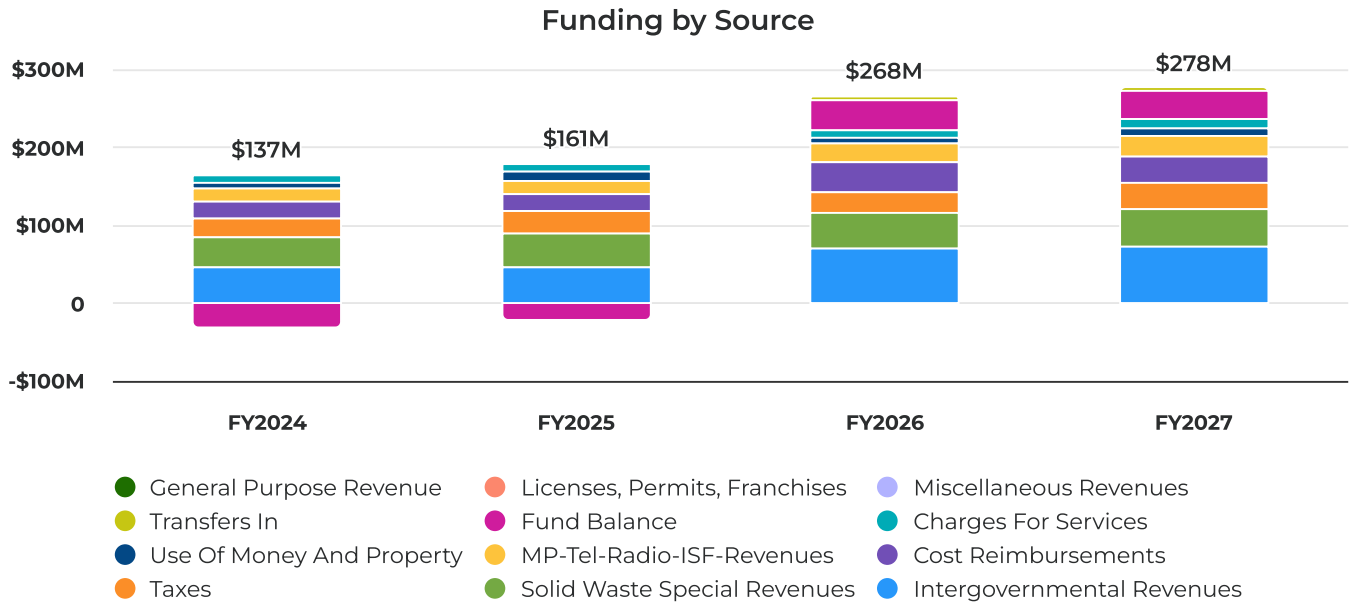
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Road District No 5	$1,917,109	$2,423,690	$3,986,038	$3,479,479	-12.71%
Community Infrastructure	$615,925	$617,379	$2,710,000	$3,195,000	17.90%
Community Infrastructure Progr	$368,321	$502,387	$2,320,000	$2,793,000	20.39%
Community Infrastructure-Rtif	$247,604	$114,993	$390,000	$402,000	3.08%
Motor Pool	$18,766,193	$20,739,714	$22,946,438	$28,585,511	24.57%
Fleet Services	$18,766,193	$20,739,714	$22,946,438	$28,585,511	24.57%
Solid Waste Enterprise Fund	$39,728,841	$42,312,006	$78,097,070	$61,172,947	-21.67%
Sw Enterprise Fd-Rollup	$39,728,841	$42,312,006	$78,097,070	$61,172,947	-21.67%
CSA 31 Sewer Enterprise Fund	$1,343,348	$1,047,449	$1,357,411	$1,473,906	8.58%
Csa 31 Sewer Enterprise	$1,343,348	$1,047,449	$1,357,411	$1,473,906	8.58%
Total Expenditures	**$136,802,574**	**$160,721,981**	**$267,876,789**	**$278,195,404**	**3.85%**



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$48,592,684	$54,156,708	$66,511,207	$68,596,461	3.14%
Services And Supplies	$47,192,089	$50,894,153	$83,984,559	$85,145,751	1.38%
Centrally-Budgeted Expenses	$6,246,729	$7,230,840	$10,729,115	$11,497,582	7.16%
Other Charges	$679,194	$302,757	$539,215	$656,340	21.72%
Other Financing Uses	$538,450	$539,425	$565,000	$575,000	1.77%
Capital Expenditures	$6,732,366	$6,947,059	$29,089,970	$17,363,998	-40.31%
Transfers Out	$1,890,099	$2,018,067	$2,165,000	$2,753,000	27.16%
Public Works Project Exp	$24,930,963	$38,632,972	$74,292,723	$91,607,272	23.31%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Total Expenditures	**$136,802,574**	**$160,721,981**	**$267,876,789**	**$278,195,404**	**3.85%**



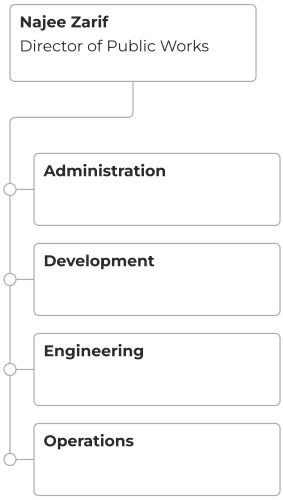
Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$25,575,576	$29,084,399	$27,670,797	$33,266,839	20.22%
Licenses, Permits, Franchises	$186,951	$182,338	$144,000	$144,000	-
Use Of Money And Property	$8,700,987	$11,353,417	$8,036,100	$10,938,100	36.11%
Intergovernmental Revenues	$45,281,169	$46,007,949	$68,855,305	$71,810,023	4.29%
Charges For Services	$8,421,176	$9,343,267	$8,616,830	$10,537,223	22.29%
Miscellaneous Revenues	$1,774,439	$2,059,275	$1,709,065	$1,708,201	-0.05%
Transfers In	$2,654,264	$2,750,558	$4,595,000	$3,672,782	-20.07%
MP-Tel-Radio-ISF-Revenues	$16,300,524	$17,776,008	$22,950,000	$26,435,720	15.19%
Solid Waste Special Revenues	$38,675,510	$43,051,170	$45,749,300	$49,233,618	7.62%
Cost Reimbursements	$20,062,233	$21,205,535	$38,628,670	$32,982,221	-14.62%
General Purpose Revenue	$24,736	-$549,174	$168,659	$167,527	-0.67%
Fund Balance	-$30,854,992	-$21,542,760	$40,753,063	$37,299,150	-8.48%
Total Revenues	**$136,802,574**	**$160,721,981**	**$267,876,789**	**$278,195,404**	**3.85%**

Personnel Summary

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	458.0	468.0	10.0
Temporary (FTE)	26.1	33.8	7.7
Position Total	**484.1**	**501.8**	**17.7**

Public Works Department



Public Works - Community Infrastructure Engineering

Najee Zarif - Director of Public Works

Budget Unit

#3030900000

Department Overview

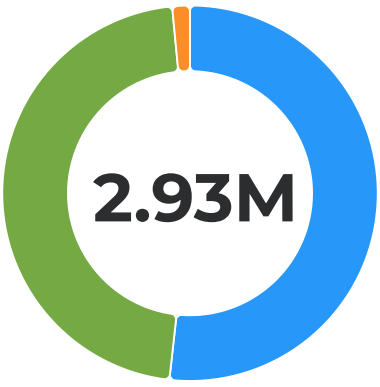
There are over 100 dependent special districts (Districts) in unincorporated San Joaquin County that provide a combination of sewer, water, storm drainage, street lighting, and landscaping services. The Community Infrastructure Engineering (CIE) Division performs administrative, financial, and rate-setting functions related to the districts; provides technical and engineering support to the Utility Maintenance Division; processes zone formation and annexation proceedings; performs capital asset management; and develops and delivers capital improvement projects for the districts. Through these efforts, CIE ensures the ongoing delivery of vital utility services that provide quality of life benefits to residents and businesses throughout the unincorporated County.

The CIE Division has developed an easy-to-access web page for each district on the sjgov.org/department/pwk/special-districts-home. The information for each district includes services and financial conditions, upcoming rate adjustments, maintenance news, construction activities, and frequently asked questions. Customers can subscribe to their district's web page to be notified when updates are made and/or additional information is posted.

Expenditures Summary

The 2026-2027 Proposed Budget of $2,932,393 is a decrease of $271,109 from the 2025-2026 Adopted Budget of $3,203,502, primarily due to decreases in professional services ($280,000) related to completed water line improvement projects.

FY27 Expenditures by Type



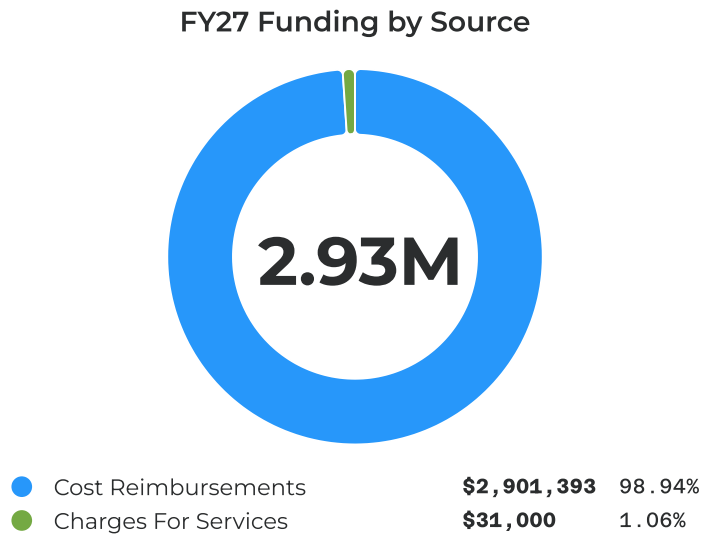
Services And Supplies	**$1,517,800**	51.76%
Salaries And Benefits	**$1,369,912**	46.72%
Centrally-Budgeted Expenses	**$44,681**	1.52%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,078,880	$1,265,827	$1,399,974	$1,369,912	-2.15%
Services And Supplies	$216,080	$176,785	$1,770,800	$1,517,800	-14.29%
Centrally-Budgeted Expenses	$23,500	$30,431	$32,728	$44,681	36.52%
Total Expenditures	**$1,318,459**	**$1,473,043**	**$3,203,502**	**$2,932,393**	**-8.46%**

Funding Summary

The 2026-2027 Proposed Budget consists of $2,901,393 in cost reimbursements and $31,000 in charges for services. CIE manages 106 special districts, which involves financial administration, engineering support, and project delivery. The districts reimburse CIE for these administrative costs primarily via customer service charges. Additionally, CIE receives revenues for services associated with development, utility research efforts, and district annexations.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Charges For Services	$389	$18,401	$31,000	$31,000	-
Cost Reimbursements	$1,318,070	$1,454,642	$3,172,502	$2,901,393	-8.55%
Total Revenues	**$1,318,459**	**$1,473,043**	**$3,203,502**	**$2,932,393**	**-8.46%**

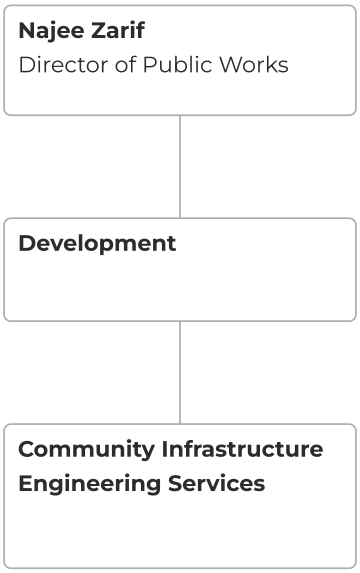
Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	7.0	7.0	0.0
Temporary (FTE)	0.0	0.0	0.0

Position Total	**7.0**	**7.0**	**0.0**

Public Works CIE



Budget Highlights

Aging infrastructure and inadequate capital replacement reserves continue to be an ongoing challenge for many of the Districts. CIE will continue to focus on developing capital projects to repair and replace critical infrastructure while researching funding opportunities to provide financial relief to those districts lacking the necessary reserves. To meet the needs for this effort, the 2026-2027 Proposed Budget includes $1,230,000 to support grant research and administration, planning, and design consultant services. These costs will be expensed to the affected districts.

Public Works - Community Infrastructure Program

Najee Zarif - Director of Public Works

Budget Units

#3039900000, 3039902000

Department Overview

The Community Infrastructure Program budget provides funding for the administration and management of the County Development Impact Fee programs administered by the Department of Public Works. These fees provide a method of charging new development for its impact on community infrastructure equitably. The Department of Public Works collects the impact fees for traffic mitigation, regional transportation, and water facilities.

The Traffic Impact Mitigation Fee (TIMF) (#3039900000) and the Regional Transportation Impact Fee (RTIF) (#3039902000) receive traffic mitigation fees. TIMF is a County-only fee, originated in 1990 to provide funding for transportation system improvements needed to accommodate the impact of new development. It focuses solely on roads in the unincorporated County areas. The County and its cities (Escalon, Lathrop, Lodi, Manteca, Ripon, Stockton, and Tracy) adopted the RTIF program in 2006. This fee is based on land use and is the same throughout all jurisdictions. RTIF is applied to specific regional transportation projects, including highways, interchanges, and regional roads, to help fund additional improvements and mitigate regional impacts from new development. Mountain House, which was incorporated as the County's eighth city on July 1, 2024, is expected to adopt the RTIF program soon.

In addition to transportation-focused investments, the County also supports critical water infrastructure through dedicated funding mechanisms such as the Water Impact Mitigation Fee (WIMF). WIMF fees are collected from the central and eastern areas of the County and passed through to the Stockton East Water District to fund the County's share of costs related to various water conveyance facilities.

Expenditures Summary

The 2026-2027 Proposed Budget of $3,195,000 is an increase of $485,000 from the 2025-2026 Adopted Budget of $2,710,000, due to increases in the Grant Line Road Realignment Project ($420,000) and the County's share to support water conveyance facilities within the Stockton East Water District ($35,000).

FY27 Expenditures by Type



Services And Supplies **$3,195,000** 100.00%

Expenditures by Type

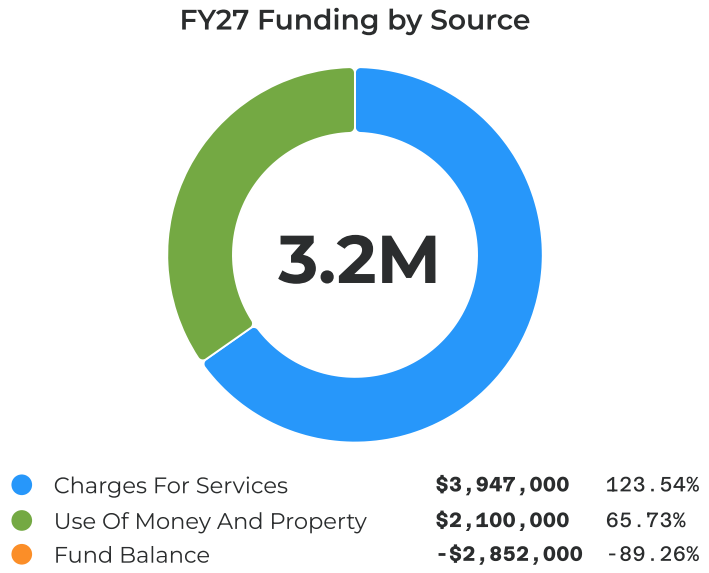
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$615,925	$617,379	$2,710,000	$3,195,000	17.90%
Total Expenditures	**$615,925**	**$617,379**	**$2,710,000**	**$3,195,000**	**17.90%**

Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Community Infrastructure Progr	$368,321	$502,387	$2,320,000	$2,793,000	20.39%
Community Infrastructure-Rtif	$247,604	$114,993	$390,000	$402,000	3.08%
Total Expenditures	**$615,925**	**$617,379**	**$2,710,000**	**$3,195,000**	**17.90%**

Funding Summary

The 2026-2027 Proposed Budget includes $3,947,000 in revenue from TIMF, RTIF, and WIMF fees, and $2,100,000 in interest income, resulting in a projected contribution of $2,852,000 to fund balance.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Use Of Money And Property	$1,762,521	$2,209,470	$1,800,000	$2,100,000	16.67%
Charges For Services	$2,983,033	$4,013,478	$3,361,000	$3,947,000	17.44%
Fund Balance	-$4,129,629	-$5,605,569	-$2,451,000	-$2,852,000	16.36%
Total Revenues	**$615,925**	**$617,379**	**$2,710,000**	**$3,195,000**	**17.90%**

Budget Highlights

The 2026-2027 Proposed Budget includes additional funding of $420,000 for the Grant Line Road Realignment Project and continued funding of $200,000 to support the studies for the completion of the Airport Way Precise Road Plan.

The Community Infrastructure Program provides funding for transportation systems that enhance people's mobility, improve the environment, and are safe, efficient, and cost-effective. The main priority of the program is to ensure timely identification of County roadways that require capacity improvements while providing acceptable service to the community. In 2026-2027, design activities for the Grant Line Road Realignment Project, adoption of the Mariposa Road and Escalon-Bellota Road Specific Plan by the Board of Supervisors, completion of the Airport Way Precise Road Plan, and commencement of an advanced planning study utilizing TIMF will advance this effort.

Fund Balances

Community Infrastructure Fund

The Community Infrastructure Special Revenue Fund (#20039) is the operating fund for TIMF and RTIF activities. The fund balance as of March 31, 2026, was $58,371,852. During 2026-2027, revenues are expected to exceed expenditures, increasing the fund balance by $2,852,000.

A majority of TIMF's funding has been earmarked to be used in future years as matching funds to leverage additional State and Federal grants for the Grant Line Road Realignment Project. RTIF's funding will also be used in future years to leverage funds for larger regional projects as they are identified, beginning with Airport Way.

Public Works - Road Districts

Najee Zarif - Director of Public Works

Budget Units

#3031300000, 3031400000, 3031500000, 3031600000, 3031700000

Department Overview

Road District budgets provide funding from property taxes for construction projects and road maintenance materials within the five County Road Districts, which coincide with the supervisorial districts. The County Ordinance Code established the five Road Districts under the authority set forth by the California Streets and Highways Code. Collectively, Road Districts receive 1% of Countywide property tax revenues.

Road District revenues fund the following road-related activities:

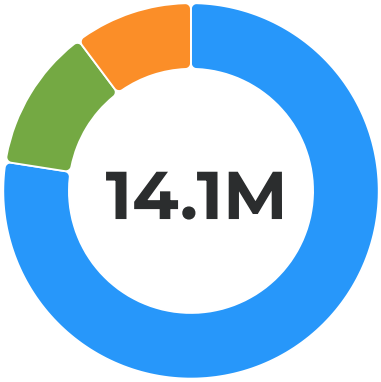
- Road and bridge maintenance materials: signs, striping, railing, and pavement repairs.
- Preventative maintenance: crack seal, chip seal, slurry seal, and surface restoration programs.
- Replacement of road maintenance equipment.
- Traffic signal and ferry operations (where applicable).
- Contract resurfacing and reconstruction.

Funds are prioritized for routine preventive maintenance activities. An emergency reserve is kept for items such as flood response, bridge damage, and collapsed pipes. Any remaining funds are earmarked for contract resurfacing and reconstruction projects on local roadways that are not eligible for other State and Federal funding programs.

Expenditures Summary

The 2026-2027 Proposed Budget of $14,083,922 is a decrease of $4,359,942 from the 2025-2026 Adopted Budget of $18,443,864, primarily due to a decrease in road project expenses ($4,994,751), offset by increases in consultant services for the Thorton Community Improvement project ($325,000), Phase 1 of the Speed Hump Program ($204,000), and weed abatement ($50,000).

FY27 Expenditures by Type



Public Works Project Exp	$10,911,822	77.48%
Transfers Out	$1,733,000	12.30%
Services And Supplies	$1,439,100	10.22%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$570,394	$743,982	$1,036,590	$1,439,100	38.83%
Centrally-Budgeted Expenses	-	-	$1	-	-100.00%
Capital Expenditures	$10,364	$26,056	-	-	-
Transfers Out	$1,376,099	$1,721,078	$1,720,000	$1,733,000	0.76%
Public Works Project Exp	$6,494,225	$6,159,409	$15,687,273	$10,911,822	-30.44%
Total Expenditures	**$8,451,082**	**$8,650,525**	**$18,443,864**	**$14,083,922**	**-23.64%**

Expenditures by Budget Unit

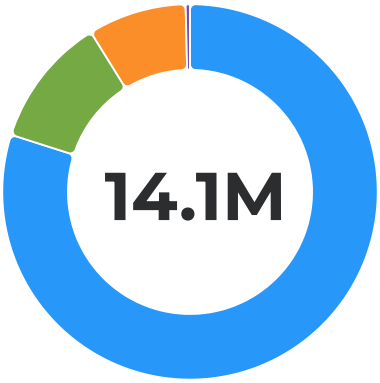
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Road District No 1	$1,027,640	$971,887	$2,969,377	$2,618,603	-11.81%
Road District No 2	$181,890	$232,149	$638,932	$1,299,232	103.34%
Road District No 3	$525,301	$892,601	$1,617,663	$1,167,718	-27.81%
Road District No 4	$4,799,141	$4,130,199	$9,231,854	$5,518,890	-40.22%
Road District No 5	$1,917,109	$2,423,690	$3,986,038	$3,479,479	-12.71%
Total Expenditures	**$8,451,082**	**$8,650,525**	**$18,443,864**	**$14,083,922**	**-23.64%**

Funding Summary

The 2026-2027 Proposed Budget consists of $11,308,400 in tax revenue, $1,583,000 in interest income, and $1,192,522 in use of fund balance.

Property tax revenues fund the Road Districts and are used to supplement the Public Works Road Fund to provide basic road-related maintenance services within the individual Road Districts. Monies collected in a particular Road District can only be expended on the road system within that District. In 2026-2027, Public Works assumes a 2% growth in Road District property tax revenue.

FY27 Funding by Source



Taxes	**$11,256,839**	79.93%
Use Of Money And Property	**$1,583,000**	11.24%
Fund Balance	**$1,192,522**	8.47%
Intergovernmental Revenues	**$51,561**	0.37%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$10,155,868	$10,752,311	$10,944,797	$11,256,839	2.85%
Use Of Money And Property	$1,216,099	$1,571,078	$1,560,000	$1,583,000	1.47%
Intergovernmental Revenues	$53,166	$52,808	$54,327	$51,561	-5.09%
Cost Reimbursements	-	-	$625,000	-	-100.00%
Fund Balance	-$2,974,051	-$3,725,672	$5,259,740	$1,192,522	-77.33%
Total Revenues	**$8,451,082**	**$8,650,525**	**$18,443,864**	**$14,083,922**	**-23.64%**

Budget Highlights

Road District-funded crack sealing and chip seals are performed by Public Works maintenance staff, while slurry seals for the various districts are combined into one contracted project annually. In 2026-2027, Public Works expects to chip seal approximately 134.4 miles of roads, slurry seal approximately 34.7 miles, and complete approximately 6.7 miles of restoration and construction projects. The roadways included in the restoration and construction projects for each Road District are as follows:

Road District 1

The Road District 1 budget of $2,618,603 includes $612,000 for a sidewalk project on the south side of Michigan Avenue in Stockton.

Road District 2

The Road District 2 budget of $1,299,232 includes general road maintenance.

Road District 3

The Road District 3 budget of $1,167,718 includes $71,578 for the restoration of West House Road in Stockton.

Road District 4

The Road District 4 budget of $5,518,890 includes $746,491 for restorations on segments of Bruella Road, Due Road, Harney Lane and Mobley Road and $325,000 for professional services for the design of the Thornton Community Improvements project.

Road District 5

The Road District 5 budget of $3,479,479 includes $314,669 for the restoration of a segment of Vernalis Road in Tracy.

Fund Balances

Below are the Road District fund balances as of March 31, 2026, and the 2026-2027 budgeted contribution or use:

Road District	Budget #	Fund #	March 31, 2026 Fund Balance	2026-2027 Budgeted Contribution / (Use)
District 1	3031300000	20013	$5,505,802	($1,189,994)
District 2	3031400000	20014	3,092,828	(537,770)
District 3	3031500000	20015	4,604,158	264,768

District 4	3031600000	20016	17,735,633	1,004,399
District 5	3031700000	20017	7,680,688	(733,925)
	Total		**$38,619,109**	**($1,192,522)**

In 2026-2027, revenues are expected to be slightly below anticipated expenditures in Road Districts 1, 2, and 5. This is primarily due to the anticipated award of projects in 2026-2027 that were originally programmed for 2025-2026. The existing fund balance will support these projects. Due to project schedules, Public Works expects revenue in Road Districts 3 and 4 to exceed expenditures, resulting in a contribution to the fund balance.

Public Works - Road Fund Programs

Najee Zarif - Director of Public Works

Budget Units

#3030101000, 3030103000, 3030105000, 3030106000, 3030108000

Department Overview

Administration (#3030101000)

Public Works Administration provides central support services for the Department of Public Works, including administration, personnel, payroll, fiscal, document and records management, and geographic information systems (GIS). The Administration team is committed to strengthening Public Works and setting the Department up for sustainable success. Through a variety of initiatives, including investing in the professional development of staff, Public Works Administration focuses on providing effective programs and services that foster an engaged workforce, increased staff retention, and improved services to the community.

Engineering (#3030103000)

Public Works Engineering consists of the Design, Field, Bridge, and Transportation Engineering divisions. Services include planning, design, environmental review, right-of-way services, inspection of construction projects for the County's transportation infrastructure, and construction administration support for utility and solid waste infrastructure. These divisions also prepare engineering studies that recommend actions to improve safety, asset conditions, mobility, and traffic operations.

Road Maintenance (#3030105000)

Road Maintenance maintains safe roadways and protects the County's road and bridge infrastructure investments. Performing timely maintenance of the County's 1,599 miles of roadway, 266 bridges, one ferry system, and 360 minor structures and related facilities is crucial to preserving and enhancing the quality of life within our County. Significant roadway maintenance programs include road restoration; chip/crack sealing; traffic sign installation and maintenance; striping/legend installation and maintenance; drainage structure and roadside ditch maintenance; vegetation control; tree removal and trimming; shoulder maintenance; sidewalk safety repairs; roadside debris removal; bridge and ferry ramp maintenance; guardrail maintenance; and movable span bridge operations.

Construction (#3030106000)

Public Works Construction provides funding for right-of-way acquisitions and construction of transportation-related infrastructure projects including, but not limited to, County roads, bridges, and associated assets. Projects financed exclusively by Road District funds are not included in this budget.

Public Services (#3030108000)

Public Services provides several activities, including the review of private development projects; issuing encroachment and transportation permits; providing engineering support for planned development; and serving as staff support to the Planning Commission. The Public Services Division serves as the liaison with the Community Development Department (CDD) and reviews all unincorporated development project applications to ensure the provision of adequate public infrastructure to support the development in a sustainable, efficient, safe, and fiscally responsible manner, while protecting the environment and natural resources. Also, Public Services engages with the cities as their urban growth patterns drive the demand for utilities and transportation facilities to serve urban development. The review of city development projects, environmental documents, and Local Agency Formation Commission applications are necessary to minimize impacts upon adjacent unincorporated areas.

Additionally, Public Services supports several activities that are not fee-supported but important to protect the County's interests of ensuring adequate infrastructure to support and mitigate impacts of future growth.

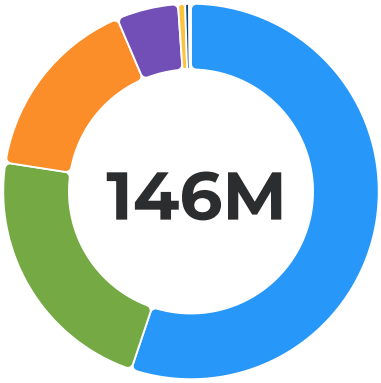
Please visit sjgov.org/development-services for more information.

Please visit sjgov.org/pw for more information on the Public Works Road Programs.

Expenditures Summary

The 2026-2027 Proposed Budget of $146,278,254 is an increase of $26,132,632 from the 2025-2026 Adopted Budget of $120,145,622, primarily due to increases in road resurfacing and bridge rehabilitation project costs ($22,919,000), vehicle operating expenses ($958,944), planning and engineering efforts ($751,000), Cost Allocation Plan charges ($538,988) and Casualty insurance ($526,171); partially offset by a decrease in Workers' Compensation insurance ($568,513).

FY27 Expenditures by Type



Public Works Project Exp	**$80,695,450**	55.17%
Salaries And Benefits	**$32,607,090**	22.29%
Services And Supplies	**$23,578,317**	16.12%
Centrally-Budgeted Expenses	**$7,781,997**	5.32%
Capital Expenditures	**$875,000**	0.60%
Transfers Out	**$500,000**	0.34%
Other Charges	**$240,400**	0.16%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$23,677,152	$26,911,266	$32,353,784	$32,607,090	0.78%
Services And Supplies	$8,151,112	$9,954,234	$21,275,962	$23,578,317	10.82%
Centrally-Budgeted Expenses	$4,260,624	$4,487,770	$7,125,026	$7,781,997	9.22%
Other Charges	$112,237	$4,451	$230,400	$240,400	4.34%
Capital Expenditures	$646,312	$218,253	$555,000	$875,000	57.66%
Transfers Out	-	-	-	$500,000	-
Public Works Project Exp	$18,436,738	$32,473,564	$58,605,450	$80,695,450	37.69%
Total Expenditures	**$55,284,176**	**$74,049,539**	**$120,145,622**	**$146,278,254**	**21.75%**

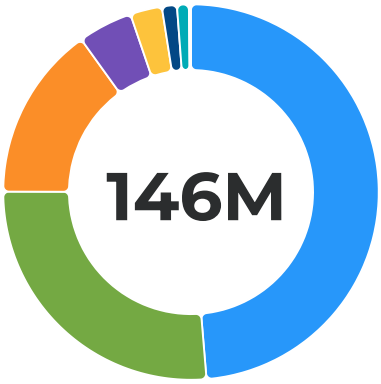
Expenditures by Budget Unit

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Public Works-Administration	$7,457,202	$8,724,088	$11,805,330	$12,901,390	9.28%
Public Works-Engineering	$12,119,048	$14,287,703	$24,154,701	$24,661,071	2.10%
Public Works-Road Maint	$18,651,921	$19,641,342	$28,925,921	$29,842,003	3.17%
Public Works-Construction	$15,974,245	$30,436,669	$53,850,000	$77,515,000	43.95%
Public Works-Public Services	$1,081,760	$959,736	$1,409,670	$1,358,790	-3.61%
Total Expenditures	**$55,284,176**	**$74,049,539**	**$120,145,622**	**$146,278,254**	**21.75%**

Funding Summary

The 2026-2027 Proposed Budget includes $46,710,637 in State funding, $38,549,979 in use of fund balance, $24,479,930 in Federal funding, $22,010,000 in Sales Tax revenue from Measure K, $6,873,308 in cost reimbursements for administrative costs related to Public Works' projects and operations, $4,000,000 in interest income, $1,883,000 in operating transfers in, and $1,487,200 in charges for services.

FY27 Funding by Source



Intergovernmental Revenues	**$71,203,667**	48.68%
Fund Balance	**$38,549,979**	26.35%
Taxes	**$22,010,000**	15.05%
Cost Reimbursements	**$6,873,308**	4.70%
Use Of Money And Property	**$4,000,000**	2.73%
Transfers In	**$1,883,000**	1.29%
Charges For Services	**$1,487,200**	1.02%
Licenses, Permits, Franchises	**$144,000**	0.10%
Miscellaneous Revenues	**$127,100**	0.09%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$15,419,708	$18,332,087	$16,726,000	$22,010,000	31.59%
Licenses, Permits, Franchises	$186,951	$182,338	$144,000	$144,000	-
Use Of Money And Property	$3,458,041	$4,643,690	$2,000,000	$4,000,000	100.00%
Intergovernmental Revenues	$44,484,434	$45,589,981	$68,365,728	$71,203,667	4.15%
Charges For Services	$2,217,095	$1,579,984	$1,560,000	$1,487,200	-4.67%
Miscellaneous Revenues	$116,891	$163,003	$87,500	$127,100	45.26%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Transfers In	$1,876,099	$1,821,078	$1,870,000	$1,883,000	0.70%
Cost Reimbursements	$5,282,274	$5,425,185	$9,792,898	$6,873,308	-29.81%
Fund Balance	-$17,757,318	-$3,687,807	$19,599,496	$38,549,979	96.69%
Total Revenues	**$55,284,176**	**$74,049,539**	**$120,145,622**	**$146,278,254**	**21.75%**

Personnel Summary

The 2026-2027 Proposed Budget includes the deletion of a vacant Accounting Technician I position and the addition of an Accounting Technician II position to optimize workflow and align staffing with current technical requirements in the Public Works Administration Division, and the addition of a Senior Office Assistant position in the Road Maintenance Division.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	210.0	211.0	1.0
Temporary (FTE)	10.1	10.2	0.1
Position Total	**220.1**	**221.2**	**1.1**

Budget Highlights

Administration

Public Works is committed to establishing long-term departmental success by investing in employee development and continually enhancing customer service. In 2026-2027, Public Works will continue offering the Public Works Academy, a 12-session training program covering a wide range of topics, from budget preparation to interviewing techniques, delivered by Department staff. Public Works will also continue the Public Works Cultivating Greatness Program, an academy-style leadership development series for supervisors and managers, primarily provided by Department staff and leadership. In addition, Public Works will maintain its commitment to providing staff development opportunities that strengthen team productivity and support individual growth. These ongoing, leadership-driven trainings empower staff to identify opportunities, address Department-wide challenges, and enhance their effectiveness in managing and developing their teams.

Engineering

Local Revenues

The primary sources of revenue to support this budget's work program are Senate Bill (SB) 1 Road Maintenance and Rehabilitation Account (RMRA), Highway Users Tax Account (HUTA), and Measure K Sales Tax. In 2026-2027, Public Works anticipates receiving $13,285,140 to support preliminary engineering and final design efforts for 24 projects.

State Revenues

In 2026-2027, $1,986,200 is anticipated from the Active Transportation Program and State-funded Highway Safety Improvement Program to support design and construction administration of two projects.

Federal Revenues

Public Work has successfully secured several grants and anticipates receiving $6,050,000 for Federally-funded projects, including $3.2 million from Federal Highway Bridge Program (HBP) and $1.1 million from the Surface Transportation Block Grant Program (STBG). Public Works was awarded $182,280 in Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) funds to design efforts for sidewalk projects in the Burkett Garden Acres, Boggs Tract, and Woodbridge communities and anticipates $648,000 to support these projects.

Road Maintenance

The annual Chip Seal project involves installing a wearable surface of oil and chip rock on identified road sections to seal and extend the life of the road. The Road Maintenance Division plans to chip seal approximately 139 miles of roadways in 2026-2027, which will be performed using Department staff.

Road restorations involve reconstruction of roadway segments that have structurally failed. These segments often have flattened or depressed sections in the road, which present challenges for storm water runoff. The road restoration process reestablishes the road structural section, profile, and grade of the roadway. The Road Maintenance Division has allocated $500,000 to support these efforts and plans to restore approximately six miles of roadways in 2026-2027.

The Road Maintenance Division has identified five timber bridges that are in need of structural improvements and has allocated $675,000 for the following: Dry Creek Road (Acampo), Frazier Road (Linden), Messick Road (Linden), Waverly Road (Linden), and Buckman Road (Farmington) bridges. These bridges require frequent maintenance that is costly and labor-intensive. If necessary, these timber bridges will be rehabilitated using construction materials that require less maintenance.

The Road Maintenance Division has identified areas of the County with aging infrastructure that need improvement. The Road Maintenance Division has allocated $500,000 to its Drainage Improvement Feasibility Study budget and plans to hire a consultant that will evaluate current drainage systems at various problematic locations, make recommendations for improvement, and assist with identifying funding sources for future enhancements.

Construction

The 2026-2027 Proposed Budget includes Federal and State funding that supports approximately 10 projects. Budgeted project costs receiving funding include $9,517,000 for the Highway Bridge Program for bridge replacement or repair, $4,795,000 for Congestion Mitigation and Air Quality (CMAQ) to construct a new traffic signal and intersection widening, $3,846,957 for Measure K Smart Growth for pedestrian improvements, $3,518,000 for Active Transportation Program to provide new pedestrian and bike paths, $2,472,000 for the Surface Transportation Block Grant program for repair of local roads, and $378,000 for Highway Safety Improvement Program to upgrade traffic signals.

Fund Balances

Road Special Revenue Fund

The Road Special Revenue Fund (#20002) is the operating fund for the Public Works Road Fund budgets. The fund balance as of March 31, 2026, was $108,318,978. The 2026-2027 Proposed Budget includes the use of $38,549,979 in fund balance to support Public Works Road projects, operations, and services.

Road District 1-5 Funds

Road Districts 1 through 5 (#20013-20017) are funded by 1% of property taxes for construction projects and road maintenance materials within the County Road Districts, which coincide with the supervisorial districts. As of March 31, 2026, the combined fund balance was $38,619,108. The Public Works Road Maintenance Budget includes $1,733,000 in operating transfers in to support equipment costs and bridge repairs.

Public Works - Water Resources / Delta Activities

Najee Zarif - Director of Public Works

Budget Units

#2023060000, 2023070000

Department Overview

The Water Resources Division (Water Resources) is responsible for carrying out the functions of the San Joaquin County Flood Control and Water Conservation District (District), including administration of the County's flood management and water resources programs. Water Resources is responsible for implementing the goals and objectives established by the Board's adopted Strategic Plan to improve Water Management. Water Resources also administers the County's stormwater quality permit compliance program, and the Delta Activities budget.

Water Resources

Water Resources provides the primary support staff to the District's Advisory Water Commission, the Eastern San Joaquin Groundwater Authority, and the Tracy Subbasin Groundwater Sustainability Plan (GSP) Coordinating Committee. The latter two groups were created to address the requirements of the Sustainable Groundwater Management Act of 2014.

Water Resources administers the County's Flood Hazards Ordinance, which involves regulating development in Special Flood Hazard Areas in accordance with Federal Emergency Management Agency (FEMA) requirements. Part of this effort is voluntary participation in FEMA's Community Rating System program. In addition to flood risk reduction activities, Water Resources works on delivering flood hazard mitigation projects.

The Water Resources Division is dedicated to protecting the County's communities, infrastructure, and natural resources through proactive stormwater management. The Division also manages programs that improve water quality through stormwater pollution prevention efforts, and ensure compliance with Federal, State, regional, and local regulations such as compliance with the County's National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit. Work efforts include promoting best practices for stormwater runoff including trash reduction and removal from local waterways.

Please visit sjgov.org/pw/water-resources for more information.

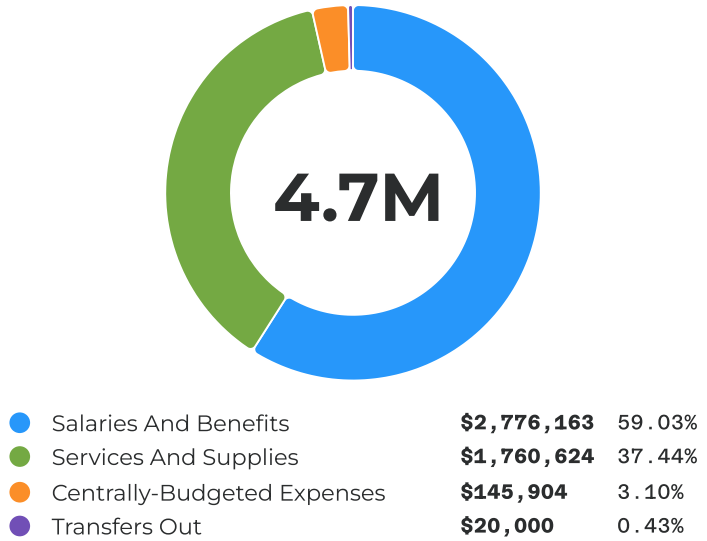
Delta Activities

Delta Activities supports ongoing planning, legislative, outreach, and coalition-building activities that protect the County's interests in the Sacramento-San Joaquin Delta. Funding is provided to reimburse County departments for staff support, and to perform historical and technical research, legal services, public affairs, and legislative advocacy. The budget also funds the County's cost share of the Delta Counties Coalition Coordinator.

Expenditures Summary

The 2026-2027 Proposed Budget of $4,702,691 is a decrease of $463,360 from the 2025-2026 Adopted Budget of $5,166,051 primarily due to decreases in consultant services and legal counsel ($177,897), Cost Allocation Plan charges ($130,487), salaries and benefits adjustments ($128,943), and operating transfers out to Zone 2 ($85,000).

FY27 Expenditures by Type



Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Salaries And Benefits	$1,536,682	$1,885,712	$2,905,106	$2,776,163	-4.44%
Services And Supplies	$1,352,504	$1,009,432	$1,900,523	$1,760,624	-7.36%
Centrally-Budgeted Expenses	-$45,149	$89,152	$255,422	$145,904	-42.88%
Transfers Out	$275,000	$105,000	$105,000	$20,000	-80.95%
Total Expenditures	**$3,119,038**	**$3,089,295**	**$5,166,051**	**$4,702,691**	**-8.97%**

Expenditures by Budget Unit

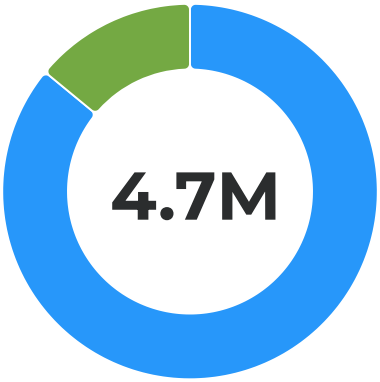
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Water Resources	$2,598,657	$2,528,634	$4,466,051	$4,042,691	-9.48%
Delta Activities	$520,380	$560,662	$700,000	$660,000	-5.71%
Total Expenditures	**$3,119,038**	**$3,089,295**	**$5,166,051**	**$4,702,691**	**-8.97%**

Funding Summary

The 2026-2027 Proposed Budget includes $4,042,691 in cost reimbursements from San Joaquin Flood Control and Water Conservation District, Water Investigation Zone 2, Zone 9, Zone 10, San Joaquin Area Flood Control Agency Assessment Fund, Delta Activities, Mokelumne River Water and Power Authority, and County Service Area 54 (stormwater quality permit compliance) and $660,000 in operating transfers in from the Tobacco Settlement budget (#1010805000).

For additional information on these funding sources, please visit sjwater.org/ About-the-District/Funding.

FY27 Funding by Source



Cost Reimbursements	**$4,042,691**	85.97%
Transfers In	**$660,000**	14.03%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Miscellaneous Revenues	-	$218,962	-	-	-
Transfers In	$730,000	$900,000	$700,000	$660,000	-5.71%
Cost Reimbursements	$2,598,657	$2,528,634	$4,466,051	$4,042,691	-9.48%
General Purpose Revenue	-$209,620	-$558,300	-	-	-
Total Revenues	**$3,119,038**	**$3,089,295**	**$5,166,051**	**$4,702,691**	**-8.97%**

Personnel Summary

The 2026-2027 Proposed Budget includes no position changes from the prior year.

	Allocated June 2026	Proposed 2026-2027	Increase / (Decrease)
Allocated Total	14.0	14.0	0.0
Temporary (FTE)	0.8	0.8	0.0
Position Total	**14.8**	**14.8**	**0.0**

Budget Highlights

Water Resources

The 2026-2027 Proposed Budget supports the County's flood control, stormwater management, groundwater sustainability, and regional water coordination efforts. The Proposed Budget of $4,042,691 reflects continued investment in regulatory compliance, regional water planning, and infrastructure maintenance while maintaining fiscal responsibility. Overall expenditures and revenues are balanced to support core operations and ongoing programs.

The majority of expenditures are associated with personnel and professional services required to support regulatory compliance, flood hazard mitigation initiatives, groundwater sustainability planning, and regional water coordination activities. Consultant services continue to support specialized technical analysis, planning studies, engineering design, environmental compliance, and grant-funded program implementation. Operating costs also include ongoing maintenance and operational support for flood control and stormwater management activities.

Revenue supporting the Water Resources program is derived from Special District funds.

Mokelumne River Water Rights Application

Through the Mokelumne River Water and Power Authority, the County will continue to pursue its amended Water Rights Application 29835 on the Mokelumne River. Securing environmental clearance, resolving protests, and submitting the application for consideration by the State Water Resources Control Board are continued priorities for 2026-2027. Making substantive progress on the application is critical to preventing its cancellation.

Sustainable Groundwater Management Act (SGMA)

SGMA establishes a State-mandated framework for sustainable groundwater management by local Groundwater Sustainability Agencies (GSAs). The two groundwater subbasins in the County are subject to SGMA: the Eastern San Joaquin (ESJ) Subbasin and the Tracy Subbasin. The ESJ Subbasin consists of roughly two-thirds of the County northeast of the San Joaquin River, and the Tracy Subbasin consists of roughly one-third of the County southwest of the San Joaquin River.

Groundwater Sustainability Plans (GSPs) have been prepared for both subbasins in accordance with SGMA. The ESJ Subbasin GSP was reviewed and approved by the Department of Water Resources (DWR) after it was revised in 2022. The Eastern San Joaquin Groundwater Authority submitted a required 2024 Amended GSP and first 5-year Periodic Evaluation to DWR by the January 2025 deadline, and DWR is currently reviewing them. The Tracy Subbasin GSP was approved by DWR in January 2024. Water Resources, in collaboration with the other GSAs in both subbasins, will focus on implementing the GSPs, which are intended to result in sustainable groundwater use within 20 years. The 2026-2027 District Zone 2 budget (Special District Fund #21168) includes appropriations of $225,000 to support ESJ Subbasin GSP implementation activities and $85,000 to fund Tracy Subbasin GSP implementation activities.

In 2026-2027, Water Resources staff will continue efforts to establish and implement regulatory fees for the County-administered GSAs within each subbasin to cover ongoing costs associated with SGMA compliance.

Demonstration, Recharge, Extraction, and Aquifer Management (DREAM) Project

The DREAM Project was a demonstration-scale groundwater storage project in Eastern San Joaquin County. The project started in 2017 and allowed the East Bay Municipal Utility District (EBMUD), under permit from the County, to temporarily store groundwater in the underground basin and recover up to half of the banked water in the future. The project's purpose was to provide a supplemental dry-year supply for EBMUD and additional groundwater for local users, while reducing groundwater overdraft. Demonstration project operations concluded in 2024, and project results were evaluated in 2024-2025. During 2026-2027, future larger-scale DREAM Project phases will be discussed with project partners for future development.

CSA 54 Stormwater Quality Permit Compliance

Community Service Area (CSA) 54 was established to support stormwater quality permit compliance activities in priority land-use areas of unincorporated San Joaquin County under the requirements of the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Phase 1 Permit. This program is administered by the US Environmental Protection Agency, State Water Resources Control Board, and Central Valley Regional Water Board under the authority of the Federal Clean Water Act of 1972, and regulates stormwater discharges to protect water quality in Waters of the United States. CSA 54 provides funding for activities such as stormwater monitoring, regulatory reporting, public outreach, and implementation of stormwater pollution

prevention measures required by the County's NPDES MS4 Permit. Revenues are generated through a property-related fee that supports compliance with regional, State, and Federal stormwater regulations. Through CSA 54, the County maintains its commitment to protecting stormwater quality.

In 2026-2027, Water Resources will continue efforts to implement a regulatory fee to cover the increasing ongoing costs associated with permit compliance. In addition, Water Resources will develop strategies, including additional maintenance and infrastructure improvements, to comply with the evolving permit requirements associated with trash capture regulations.

Delta Activities

The 2026-2027 Proposed Budget for Delta Activities reflects the Board of Supervisors' adopted policy (R-21-93) to allocate 10% of Tobacco Settlement funds for Delta activities and other water-related matters. The County is currently engaged in litigation regarding water rights permitting, environmental review, and bond funding related to the State's proposed Delta Conveyance Project.

The County is currently involved in multiple litigation actions related to the Delta Conveyance Project which are anticipated to continue into 2026-2027.

Support and advocacy for the Sacramento-San Joaquin Delta continues to be among the Board's top priorities. With two-thirds of the Delta located in San Joaquin County, it is an important natural resource locally and Statewide. The Board has engaged with a variety of partners to defend Delta through:

- Responding to public review and comment opportunities for a single tunnel conveyance project.
- Improving and maintaining the system of levees that protect life and property for both agricultural and urban areas and also supports the current system of through-Delta exports.
- Advocating for continued access to Delta water supplies of sufficient quantity and quality for farmers, urban users, and the environment.
- Supporting efforts to have a healthy and viable Bay-Delta estuary.
- Enhancing Delta maritime commerce and recreation.
- Recognizing the Delta as a place.
- Advocating for administrative and legal remedies in defense of the County's authority and the community's interest in the Delta.

The County has also committed to participation in the Delta Counties Coalition (DCC), which consists of Contra Costa, Sacramento, Solano, San Joaquin, and Yolo counties. The DCC is active in the following areas:

- Engaging and building coalitions with agencies looking for alternative solutions to the Governor's proposed single tunnel conveyance project.
- Committing to be highly involved in reformulating Statewide water policy.
- Responding to anticipated legislative and administrative proposals regarding drought and flood conditions, Statewide water policy, the Water Resilience Portfolio, the Delta Levee Investment Strategy, the Delta Plan, and the potential impact of Federal and State legislation on Delta water operations.
- Ensuring State funding directed to the Delta is allocated to projects benefiting the Delta and is not used to mitigate State and Federal water projects impacting the Delta.
- Participating in legal and administrative proceedings tied to the Governor's single tunnel conveyance project, State Water Project contract extensions, Delta Plan consistency, and the Water Quality Control Plan for the Bay-Delta.

Special Districts

FY27 Expenditures by Type



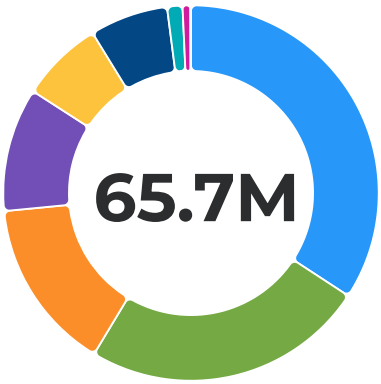
Services And Supplies	**$39,751,848**	60.49%
Capital Expenditures	**$12,212,068**	18.58%
Other Charges	**$7,909,078**	12.03%
Public Works Project Exp	**$2,916,475**	4.44%
Transfers Out	**$2,688,699**	4.09%
Centrally-Budgeted Expenses	**$224,582**	0.34%
Other Financing Uses	**$18,000**	0.03%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$18,055,348	$20,489,996	$35,946,296	$39,751,848	10.59%
Centrally-Budgeted Expenses	$190,382	$204,027	$215,310	$224,582	4.31%
Other Charges	$4,327,489	$5,339,220	$5,600,288	$7,909,078	41.23%
Other Financing Uses	$18,199	$17,789	$22,180	$18,000	-18.85%
Capital Expenditures	$4,240,139	$4,970,763	$15,711,460	$12,212,068	-22.27%
Transfers Out	$551,000	$250,000	$550,000	$2,688,699	388.85%
Public Works Project Exp	$1,081,743	$216,128	$5,826,250	$2,916,475	-49.94%
Total Expenditures	**$28,464,300**	**$31,487,923**	**$63,871,784**	**$65,720,750**	**2.89%**

Funding by Source

FY27 Funding by Source



Charges For Services	**$22,491,276**	34.22%
Fund Balance	**$16,043,865**	24.41%
Intergovernmental Revenues	**$9,745,170**	14.83%
Cost Reimbursements	**$7,001,465**	10.65%
Transfers In	**$4,671,369**	7.11%
Taxes	**$4,421,018**	6.73%
Use Of Money And Property	**$869,185**	1.32%
Solid Waste Special Revenues	**$444,005**	0.68%
Miscellaneous Revenues	**$33,397**	0.05%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Taxes	$4,370,464	$4,622,427	$4,215,283	$4,421,018	4.88%
Use Of Money And Property	$1,919,058	$2,211,438	$509,552	$869,185	70.58%
Intergovernmental Revenues	$1,840,659	$4,577,947	$14,519,264	$9,745,170	-32.88%
Charges For Services	$19,286,398	$20,237,667	$22,398,135	$22,491,276	0.42%
Miscellaneous Revenues	$56,070	$482,530	$410,468	$33,397	-91.86%
Transfers In	$958,769	$355,000	$4,155,003	$4,671,369	12.43%
MP-Tel-Radio-ISF-Revenues	-	-	$576,000	-	-100.00%
Solid Waste Special Revenues	-	-	-	$444,005	-
Cost Reimbursements	$460,564	$968,936	$7,384,083	$7,001,465	-5.18%
Fund Balance	-$427,683	-$1,968,023	$9,703,996	$16,043,865	65.33%
Total Revenues	**$28,464,300**	**$31,487,923**	**$63,871,784**	**$65,720,750**	**2.89%**

Special Districts - Parks

Vacant - Director of General Services

Department Overview

Special districts, such as County Service Areas (CSA), are a form of local government created to meet a specific need. The County may establish a CSA to provide a variety of extended services that are otherwise unavailable within a particular area. The Board of Supervisors specifies the services to be provided when establishing a new CSA, typically utilities or other services like parks and recreation.

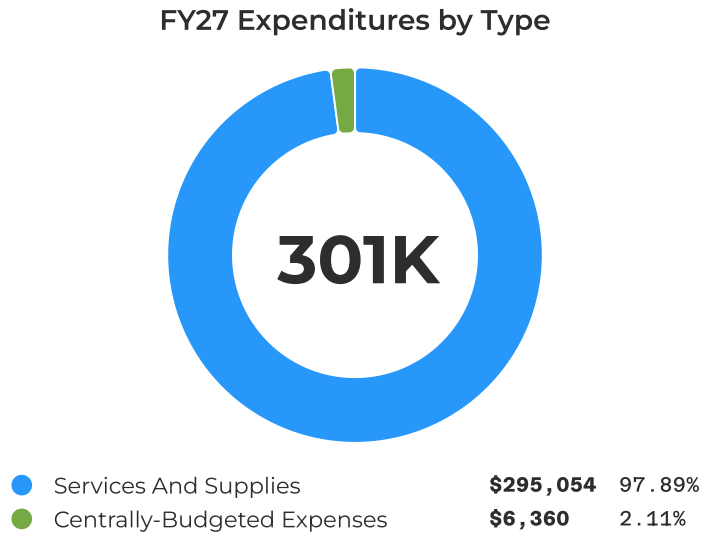
The General Services Department (GSD) develops the budget for each CSA to support maintenance and operations, asset replacement, and capital improvement projects. Service charges and assessments levied on properties within each CSA's boundaries support budgeted expenditures and fund balance contributions.

GSD's Parks and Recreation Division manages and operates eight CSAs that provide parks and recreation services throughout the County. The following parks are within a CSA:

- Boggs Tract Park (CSA 1)
- Madison Park (CSA 2)
- Garden Acres and Eastside Parks (CSA 3)
- Lathrop (Dos Reis) Park (CSA 4)
- Raymus Village Park (CSA 5)
- Taft Park (CSA 8)
- Larch Clover Park (CSA 11)
- Woodbridge Community Park (CSA 48)

Expenditures Summary

The 2026-2027 Proposed Budget of $301,414 is a decrease of $23,145 from the 2025-2026 Adopted Budget of $324,559 primarily due to a decrease in structures and grounds maintenance costs ($22,877).



Expenditures by Type

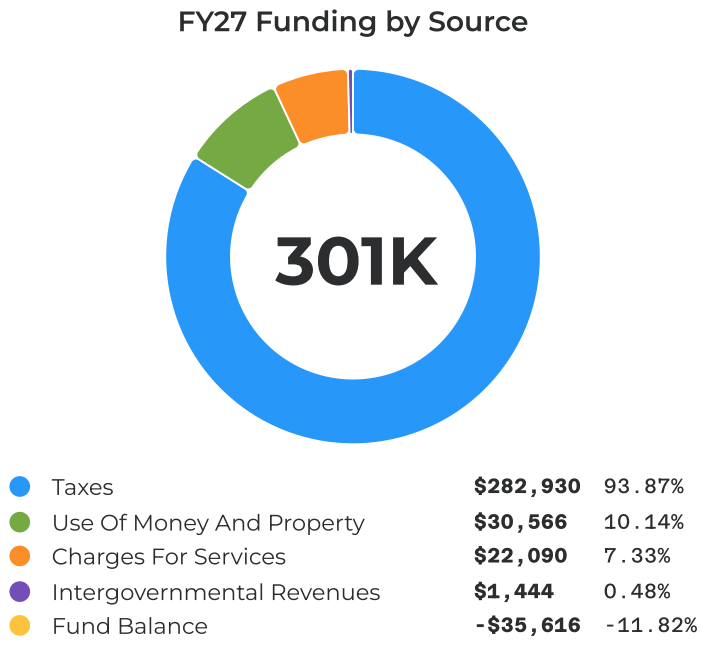
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$213,971	$271,416	$317,991	$295,054	-7.21%
Centrally-Budgeted Expenses	$5,586	$6,410	$6,568	$6,360	-3.17%
Total Expenditures	**$219,557**	**$277,826**	**$324,559**	**$301,414**	**-7.13%**

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
CSA 1-Boggs Tract Park (30101)	$27,666	$23,089	$22,844	$22,915	0.31%
CSA 2-Madison Park (30201)	$1,863	$49,462	$46,499	$47,747	2.68%
CSA 3-Garden Acres & Eastside Parks (30301)	$83,309	$84,285	$102,934	$94,027	-8.65%
CSA 4-Lathrop (Dos Reis) Park (30401)	$28,348	$30,211	$40,230	$35,437	-11.91%
CSA 5-Raymus Village Park (30501)	$25,841	$16,050	$25,477	$20,548	-19.35%
CSA 8-Taft Park (30801)	$17,772	$38,577	$53,437	$46,025	-13.87%
CSA 11-Larch Clover Park (31101)	$7,378	$7,644	$7,249	$7,440	2.63%
CSA 48-Woodbridge Community Park (34801)	$27,379	$28,508	$25,889	$27,275	5.35%
Total Expenditures	**$219,557**	**$277,826**	**$324,559**	**$301,414**	**-7.13%**

Funding Summary

The 2026-2027 Proposed Budget includes $337,030 in revenue from County Service Area property tax assessments, rental income, and interest. CSAs are projected to contribute $35,616 toward their respective fund balances in 2026-2027.



Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$277,217	$289,365	$276,484	$282,930	2.33%
Use Of Money And Property	$35,300	$29,180	$31,947	$30,566	-4.32%
Intergovernmental Revenues	$1,558	$1,532	$1,319	$1,444	9.48%
Charges For Services	$22,575	$22,617	$21,562	$22,090	2.45%
Fund Balance	-$117,094	-$64,868	-$6,753	-$35,616	427.41%
Total Revenues	**$219,557**	**$277,826**	**$324,559**	**$301,414**	**-7.13%**

Budget Highlights

In 2026-2027, the eight CSA parks will continue to be supported by Parks maintenance staff. Parks will also add a landscape maintenance contractor to supplement the work performed by in-house staff. Volunteers and General Relief Workers will assist with maintenance activities when available.

The following table shows the 2026-2027 Proposed Budget for each CSA park:

CSA Number-Park	Fund No.	Fund Balance as of March 31, 2026	Projected Fund Balance June 30, 2026	2026-2027 Expenditures	2026-2027 Revenue	Projected Fund Balance June 30, 2027
1-Boggs Tract	30101	$24,188	$5,102	$22,915	$23,977	$6,164
2-Madison Park	30201	147,445	122,870	47,747	58,091	133,214
3-Garden Acres & Eastside Park	30301	94,075	27,656	94,027	91,768	25,397
4-Lathrop Park	30401	30,822	2,635	35,437	32,884	82
5-Raymus Village Park	30501	109,719	98,423	20,548	36,824	114,699
8-Taft Park	30801	216,458	192,623	46,025	60,833	207,431
11-Larch Clover Park	31101	7,768	3,270	7,440	8,466	4,296
48-Woodbridge Community Park	34801	47,044	43,288	27,275	24,187	40,200
Total		**$677,519**	**$495,867**	**$301,414**	**$337,030**	**$531,483**

Special Districts - Public Works

Najee Zarif - Director of Public Works

Department Overview

Special districts are a form of government created by a local community to meet a specific need. The budgets presented below are for special districts administered by the Public Works Department (Public Works). These districts provide one or more of the following services to properties within the respective district boundaries: water, sewer, storm drainage, stormwater treatment, streetlights, nitrate treatment, household hazardous waste disposal, landscaping, and lighting maintenance. Each district budget is developed to address projected district operations and maintenance needs, future system replacement and capital improvement project needs, and district fiscal administration. Revenues are provided through assessments and service charges on benefiting properties within each district's boundaries.

Information about the special districts administered by Public Works can be found at the following links:

Water Resources, Floodplain Management, Surface and Groundwater Management, Flood Hazard Mitigation, Stormwater Management Activities: www.sjgov.org/department/pwk/water-resources

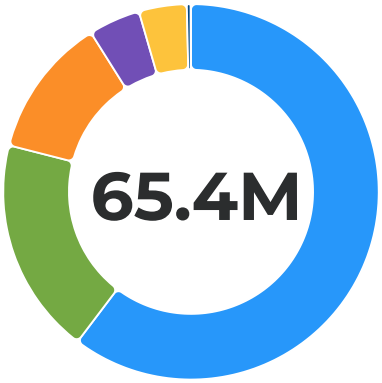
San Joaquin Area Flood Control Agency: www.sjafca.org/home

For all remaining Flood Control and Water Conservation Districts, CSAs, Lighting Districts, and Maintenance Districts, please visit: www.sjgov.org/department/pwk/special-districts-home for more information.

Expenditures Summary

The 2026-2027 Proposed Budget of $65,419,336 is an increase of $1,872,111 from the 2025-2026 Adopted Budget of $63,547,225, primarily due to system improvements in County Service Area Districts ($3,448,266), water infrastructure improvements in the Flood Control and Water Conservation districts ($2,053,989), and system improvements in the Maintenance Districts ($1,242,000), partially offset by the completion of water and sewer infrastructure projects in the Maintenance Districts ($5,014,392).

FY27 Expenditures by Type



Services And Supplies	**$39,456,794**	60.31%
Capital Expenditures	**$12,212,068**	18.67%
Other Charges	**$7,909,078**	12.09%
Public Works Project Exp	**$2,916,475**	4.46%
Transfers Out	**$2,688,699**	4.11%
Centrally-Budgeted Expenses	**$218,222**	0.33%
Other Financing Uses	**$18,000**	0.03%

Expenditures by Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Services And Supplies	$17,841,378	$20,218,580	$35,628,305	$39,456,794	10.75%
Centrally-Budgeted Expenses	$184,796	$197,617	$208,742	$218,222	4.54%
Other Charges	$4,327,489	$5,339,220	$5,600,288	$7,909,078	41.23%
Other Financing Uses	$18,199	$17,789	$22,180	$18,000	-18.85%
Capital Expenditures	$4,240,139	$4,970,763	$15,711,460	$12,212,068	-22.27%
Transfers Out	$551,000	$250,000	$550,000	$2,688,699	388.85%
Public Works Project Exp	$1,081,743	$216,128	$5,826,250	$2,916,475	-49.94%
Total Expenditures	**$28,244,743**	**$31,210,096**	**$63,547,225**	**$65,419,336**	**2.95%**

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
SJC Flood Control & Wtr Consv Dist (21101)	$1,486,946	$1,570,552	$4,262,710	$6,932,255	62.63%
SJC Flood Control-Zone 9 (21113)	$4,225,292	$3,681,577	$7,695,506	$9,625,405	25.08%
SJC Flood Control-Zone 10 (21114)	$231	$231	$370,335	$39,000	-89.47%
SJ Area Flood Control Agency (21116)	$397,890	$693,505	$2,575,000	$2,246,000	-12.78%
SJCFC-Water Investigations Zn 2 (21168)	$1,900,139	$1,569,386	$2,209,895	$2,122,567	-3.95%
SJC Flood Control-Construction (21192)	$92,136	$200,994	$5,700,000	$1,766,475	-69.01%
Mokelumne River Water & Power Auth (21201)	$966,106	$2,171,899	$2,257,300	$540,450	-76.06%
San Joaquin Water No 2 (21501)	$102,887	$193,452	$230,099	$321,399	39.68%
Ash Street Lighting (22001)	$24,280	$30,884	$51,381	$45,271	-11.89%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Boggs Tract Lighting (22002)	$5,797	$8,054	$15,636	$14,921	-4.57%
Burkett Garden Acres Lighting (22003)	$16,900	$20,881	$33,361	$28,273	-15.25%
Burkett Gardens Lighting (22004)	$42,828	$54,087	$61,742	$61,221	-0.84%
Eastview Lighting (22005)	$9,497	$10,598	$18,405	$17,004	-7.61%
Elkhorn Lighting (22006)	$4,935	$8,872	$11,531	$11,030	-4.34%
Farmington Lighting (22007)	$2,346	$2,921	$6,584	$6,404	-2.73%
Linden Lighting (22008)	$23,332	$26,474	$40,816	$35,223	-13.70%
Lockeford Lighting (22009)	$16,468	$21,952	$30,727	$29,748	-3.19%
Mariposa Heights Lighting (22010)	$1,972	$2,374	$11,061	$10,985	-0.69%
Mission Village Lighting (22011)	$2,668	$3,302	$10,152	$9,629	-5.15%
Morada Estates Lighting (22012)	$4,381	$5,025	$15,301	$14,172	-7.38%
Morada Manor Lighting (22013)	$1,678	$1,985	$6,033	$6,003	-0.50%
North Oaks Lighting (22014)	$4,431	$5,990	$12,107	$11,870	-1.96%
North Wilson Way Lighting (22015)	$9,681	$12,540	$26,534	$25,354	-4.45%
Northeast Stockton Lighting (22016)	$44,325	$62,770	$74,279	$69,490	-6.45%
Oro Street Lighting (22017)	$35,825	$38,275	$56,329	$55,346	-1.75%
Plymouth Village Lighting (22018)	$21,680	$27,478	$36,198	$33,427	-7.66%
Rancho Village Lighting (22019)	$714	$855	$1,331	$1,511	13.52%
Shasta Avenue Lighting (22021)	$6,349	$7,899	$12,094	$10,950	-9.46%
Shippee-French Camp Lighting (22022)	$2,150	$2,635	$5,370	$5,489	2.22%
Silva Gardens Lighting (22023)	$2,194	$2,571	$4,202	$4,020	-4.33%
South French Camp Lighting (22024)	$3,401	$4,129	$7,793	$7,762	-0.40%
Southwest Stockton Lighting (22025)	$12,630	$16,713	$24,484	$23,937	-2.23%
Stockton No 5 Lighting (22026)	$1,881	$2,582	$5,014	$4,978	-0.72%
Tuxedo-Country Club Lighting (22027)	$15,851	$22,789	$27,889	$26,012	-6.73%
Victor Lighting (22028)	$4,005	$6,871	$6,633	$6,509	-1.87%
West Lane Lighting (22029)	$2,762	$4,136	$7,337	$6,816	-7.10%
Woodbridge Lighting (22030)	$51,521	$62,714	$81,276	$76,853	-5.44%
West Stockton Lighting (22031)	$47,875	$59,536	$79,509	$71,996	-9.45%
Acampo Water Maintenance (22101)	$90,685	$62,930	$167,502	$162,740	-2.84%
Almond Park Water Maintenance (22201)	$64,455	$67,123	$165,388	$172,728	4.44%
Ashley Drainage Maintenance (22295)	$346	$403	$3,785	$3,058	-19.21%
Bear Creek Terrace Light & Drain (22401)	$19,842	$18,823	$40,492	$46,438	14.68%
Bowling Green Estates Maintenance (22501)	$4,623	$3,090	$10,809	$10,585	-2.07%
Country Club Vista Maintenance (22601)	$7,353	$9,738	$327,339	$326,193	-0.35%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Colonial Heights Maintenance (22701)	$1,448,407	$2,666,160	$5,824,179	$3,937,678	-32.39%
Corral Hollow Maintenance (22801)	$117,717	$232,044	$386,764	$386,168	-0.15%
Elkhorn Estates Maintenance (23001)	$139,739	$202,795	$530,554	$268,194	-49.45%
Gayla Manor Maintenance (23101)	$102,871	$135,487	$241,308	$213,627	-11.47%
Lambert Village Maintenance (23201)	$7,036	$7,293	$29,316	$27,305	-6.86%
Lincoln Vill Lws Maintenance (23401)	$3,630,844	$4,273,830	$9,400,422	$8,981,256	-4.46%
Lockeford Light & Drain Maint (23501)	$3,984	$5,614	$9,635	$7,502	-22.14%
Maurland Manor Maintenance (23601)	$50,586	$62,143	$68,336	$73,940	8.20%
Mokelumne Acres Maintenance (23701)	$372,994	$499,961	$517,635	$511,107	-1.26%
Morada Acres Maintenance (23801)	$95,170	$120,076	$1,329,099	$268,043	-79.83%
Morada Estates Maintenance (23901)	$178,868	$192,397	$304,549	$382,950	25.74%
Morada Manor Maintenance (24001)	$62,133	$97,270	$440,853	$183,942	-58.28%
Pacific Gardens Sanitary (24201)	$2,307,512	$2,461,255	$3,115,497	$4,512,336	44.84%
Rancho San Joaquin Maintenance (24301)	$117,942	$135,463	$436,278	$253,234	-41.96%
Raymus Village Maintenance (24401)	$3,129,234	$1,251,676	$809,933	$860,777	6.28%
Riviera Cliffs Maintenance (24501)	$5,620	$6,587	$12,605	$11,298	-10.37%
Shaded Terrace Maintenance (24601)	$75,429	$111,297	$405,944	$188,345	-53.60%
Shaded Terrace Maintenance-Debt (24661)	$18,527	$18,112	$22,635	$18,400	-18.71%
Spring Creek Estates Maintenance (24701)	$33,691	$71,462	$369,645	$134,176	-63.70%
Summer Home Estates Maintenance (24801)	$2,635	$2,321	$10,250	$10,197	-0.52%
Sunnyside Estates Maintenance (24901)	$75,212	$69,762	$727,251	$685,238	-5.78%
Walnut Acres Maintenance (25001)	$67,199	$77,302	$162,340	$144,103	-11.23%
Wilkinson Manor Maintenance (25101)	$357,083	$344,717	$766,312	$506,077	-33.96%
Wilkinson Manor Maintenance Zone A (25131)	$94,137	$89,299	$314,145	$116,181	-63.02%
CSA 3-Zone A-Tallahatchey Terrace (30331)	$6,533	$7,320	$30,352	$30,845	1.62%
CSA 56-Peters-General (30601)	$2,689	$2,228	$12,315	$12,298	-0.14%
CSA 12-Thornton (31201)	$271,537	$1,702,021	$1,414,689	$1,306,633	-7.64%
CSA 14-Victor (31401)	$7,690	$4,408	$46,446	$16,435	-64.61%
CSA 15-Waterloo 99 (31501)	$253,685	$278,569	$393,443	$613,708	55.98%

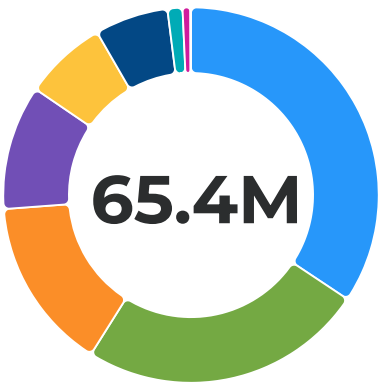
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
CSA 16-Par Country Estates (31601)	$155,813	$158,783	$308,669	$386,389	25.18%
CSA 17-Cherokee Industrial Park (31701)	$32,460	$40,495	$129,220	$129,683	0.36%
CSA 18-Fairway Estates (31801)	$97,548	$101,701	$125,166	$162,819	30.08%
CSA 21-Oak Creek (32101)	$8,542	$11,304	$25,671	$50,481	96.65%
CSA 23-Granada Glen (32301)	$8,469	$9,841	$22,486	$47,498	111.23%
CSA 24-Moznett Estates-General (32401)	$3,964	$5,814	$22,000	$51,555	134.34%
CSA 25-Capewood (32501)	$413	$535	$12,359	$12,288	-0.57%
CSA 29-Forest Lake (32901)	$5,519	$7,949	$25,523	$25,615	0.36%
CSA 30-Manteca Industrial Park (33001)	$71,713	$65,054	$147,961	$176,997	19.62%
CSA 31-Saddle-Flag City-General (33101)	$188,568	$247,492	$444,083	$464,170	4.52%
CSA 31-Zone W Nitrate Treatment (33131)	$59,641	$56,622	$310,046	$293,868	-5.22%
CSA 35-Los Ranchos (33501)	$210,432	$174,961	$257,200	$306,377	19.12%
CSA 35 Los Ranchos Water Fund (33597)	-	-	$130,000	$130,000	-
CSA 36-Lloyd Lane-General (33601)	$879	$970	$14,669	$14,666	-0.02%
CSA 36-Zone A Lloyd Lane (33631)	$613	$669	$9,373	$9,232	-1.50%
CSA 36-Zone B Lloyd Lane (33632)	$831	$973	$9,500	$9,498	-0.02%
CSA 37-Marty Court (33701)	$1,735	$2,043	$9,095	$9,028	-0.74%
CSA 41-Eaglecrest (34101)	$7,756	$6,971	$25,465	$25,880	1.63%
CSA 41 Zone N-Tierra Del Sol (34114)	$5,685	$7,674	$50,454	$100,371	98.94%
CSA-41 Zone C-Solari Ranch (34131)	$6,140	$4,005	$16,254	$16,284	0.18%
CSA 42-Blatt Estates (34201)	$2,330	$3,390	$17,933	$32,878	83.34%
CSA 43-Clements-General (34301)	$73,773	$92,208	$181,981	$182,134	0.08%
CSA 43-Zone D Clements-Oakridge Estates (34331)	$3,285	$2,838	$16,602	$16,591	-0.07%
CSA 44-Fair Oaks-Apricot Acres (34401)	$580,344	$723,929	$768,659	$569,850	-25.86%
CSA 44-Zone E Castello Estates (34431)	$395,828	$444,589	$633,257	$634,147	0.14%
CSA 44-Zone G Linne Estates (34441)	$500,274	$534,638	$664,967	$3,164,788	375.93%
CSA 45-Lockeford Bluffs (34501)	$3,242	$3,072	$27,550	$12,452	-54.80%
CSA 46-Morada North (34601)	$373,965	$492,910	$512,906	$814,503	58.80%
CSA 46-Zone L Heather Moore Estates (34631)	$717	$864	$3,768	$3,710	-1.54%
CSA 47-Hempstead Court (34701)	$697	$858	$20,388	$20,391	0.01%
CSA 48-Zone K-Woodbridge Main St (34831)	$20,602	$20,069	$73,352	$73,358	0.01%
CSA 49-Zone L Rural Intersection Ltg (34901)	$4,219	$5,582	$10,879	$10,847	-0.29%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
CSA 49-Zone L-1 Rural Intersection Ltg (34931)	$5,651	$6,679	$16,737	$15,638	-6.57%
CSA 50-Patterson Pass Business Park (35001)	$13,104	$16,801	$47,818	$47,283	-1.12%
CSA 51-Acampo Village (35101)	$1,968	$2,082	$7,965	$7,949	-0.20%
CSA 52-Blossom Court (35201)	$2,119	$2,948	$15,835	$15,778	-0.36%
CSA 53-Household Hazard Waste (35301)	$1,373,757	$972,981	$1,520,639	$1,757,614	15.58%
CSA 54-Npdes (35401)	$1,196,456	$1,065,125	$1,380,825	$1,708,276	23.71%
CSA 55-Shaylynn Estates (35501)	$3,452	$1,346	$7,116	$7,015	-1.42%
CSA 55-Zone C-Stonegate Estates (35531)	$2,245	$2,861	$16,855	$16,854	-0.01%
PW DWR FMAP Grant (21121)	-	-	$576,000	$1,093,105	89.78%
PW DWR-IRWM GRANT	-	-	-	$3,049,428	-
CFD 2022-1 Ligurian (21084)	-	-	-	$15,810	-
CFD 2022-2 Pock (21085)	-	-	-	$15,810	-
CSA 31-Zone S (33151)	-	-	-	$938	-
Total Expenditures	**$28,244,743**	**$31,210,096**	**$63,547,225**	**$65,419,336**	**2.95%**

Funding Summary

The 2026-2027 Proposed Budget includes $22,469,186 in charges for services, $16,079,481 in use of fund balance, $9,743,726 in State and Federal revenue, $7,001,465 in cost reimbursements, $4,671,369 in transfers from other funds, and $4,138,088 in tax revenue.

FY27 Funding by Source



Charges For Services	**$22,469,186**	34.35%
Fund Balance	**$16,079,481**	24.58%
Intergovernmental Revenues	**$9,743,726**	14.89%
Cost Reimbursements	**$7,001,465**	10.70%
Transfers In	**$4,671,369**	7.14%
Taxes	**$4,138,088**	6.33%
Use Of Money And Property	**$838,619**	1.28%
Solid Waste Special Revenues	**$444,005**	0.68%
Miscellaneous Revenues	**$33,397**	0.05%

Funding by Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	FY 2026 Budget vs. Budget (% Change)
Taxes	$4,093,247	$4,333,062	$3,938,799	$4,138,088	5.06%
Use Of Money And Property	$1,883,758	$2,182,258	$477,605	$838,619	75.59%
Intergovernmental Revenues	$1,839,101	$4,576,415	$14,517,945	$9,743,726	-32.88%
Charges For Services	$19,263,822	$20,215,050	$22,376,573	$22,469,186	0.41%
Miscellaneous Revenues	$56,070	$482,530	$410,468	$33,397	-91.86%
Transfers In	$958,769	$355,000	$4,155,003	$4,671,369	12.43%
MP-Tel-Radio-ISF-Revenues	-	-	$576,000	-	-100.00%
Solid Waste Special Revenues	-	-	-	$444,005	-
Cost Reimbursements	$460,564	$968,936	$7,384,083	$7,001,465	-5.18%
Fund Balance	-$310,588	-$1,903,154	$9,710,749	$16,079,481	65.58%
Total Revenues	**$28,244,743**	**$31,210,096**	**$63,547,225**	**$65,419,336**	**2.95%**

Budget Highlights

Lighting Districts

Each district provides funds for specific improvements and/or services, including the maintenance and operation of street lighting and associated structures located within the public rights-of-way and dedicated easements. The 2026-2027 Proposed Budget of $732,204 is a decrease of $48,905 from the 2025-2026 Adopted Budget of $781,109, primarily due to a decrease in Public Works administrative costs and utilities. The budget is primarily funded by $326,918 in property tax revenue, $282,829 in special assessments' revenue, and $72,762 in use of fund balance.

Maintenance Districts

Each district provides funds for operation and maintenance costs, which include labor, electricity, regulatory compliance, repairs, pump taxes (for some Water Districts), and capital improvement projects. The 2026-2027 Proposed Budget of $23,756,835 is a decrease of $3,424,064 from the 2025-2026 Adopted Budget of $27,180,899 primarily due to the completion of water and sewer infrastructure projects.

Public Works projects Almond Park, Corral Hollow, Elkhorn Estates, and Maurland Manor Maintenance Districts will have negative fund balances on June 30, 2026. In the last five years, the Board of Supervisors approved rate increases for Elkhorn Estates (B-24-558), Almond Park (B-22-52), and Corral Hollow (B-18-411) to assist the districts in maintaining a healthy fund balance. To address the declining fund balance for Maurland Manor, Public Works plans to recommend a rate proposal to the Board of Supervisors in 2026-2027.

Community Facilities District (CFD) 2022-1

Community Facilities District 2022-1 (CFD 2022-1) is a Countywide maintenance district formed by the San Joaquin County Board of Supervisors in 2022 under the Mello-Roos Community Facilities Act of 1982. Its purpose is to fund the ongoing maintenance, operation, repair, and replacement of certain public improvements required as part of new residential subdivisions. These improvements require long-term maintenance, but the developments are not located within an existing special district capable of providing those services. Forming many small, individual districts would be inefficient. CFD 2022-1 provides a single Countywide mechanism where each subdivision can be assigned to a tax rate zone and the property owners pay only the costs associated with the improvements in their zone.

The 2026-2027 CFD budget provides services that include administrative, storm drain treatment, streetlighting, and landscape maintenance for CFD 2022-1 Ligurian and 2022-2 Pock. The 2026-2027 Propsed Budget includes a total of $31,620 for the two CFDs that will be funded through property-related revenue assessments.

County Service Areas (CSAs)

A CSA may be established to provide extended services within a particular area that are not available in all parts of the County. When a CSA is established, the Board of Supervisors specifies the types of services proposed to be provided. Each CSA funds maintenance expenses, including labor, electricity, regulatory compliance, repairs, pump taxes (for some water districts), and capital improvement projects. The 2026-2027 CSA Proposed Budget of $13,515,612 is an increase of $3,577,141 from the 2025-2026 Adopted Budget of $9,938,471, primarily due to water system improvements, storm drain repairs, and other district system improvements.

For CSA 53, costs associated with hazardous material disposal and facility maintenance continue to increase, placing ongoing pressure on program funding. In response, the Household Hazardous Waste Program will prioritize identifying cost-effective repair strategies and evaluating alternative waste disposal vendors to help manage and mitigate rising expenses while maintaining safe and compliant operations. In addition to the $4.00 per single-family equivalent assessment, CSA 53 expects to receive grant funds and Assembly Bill 939 revenues to help offset program costs and maintain the assessment at its current level.

CSA 54 provides funding for activities such as stormwater monitoring, regulatory reporting, public outreach, and implementation of stormwater pollution prevention measures required by the County's National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Phase 1 Permit. Revenues are generated through a property-related fee. A transfer in of $530,800 from San Joaquin County Flood Control and Water Conservation District in 2026-2027 is proposed to ensure sufficient funding is available to comply with permit obligations. To address the increased costs of compliance with State and Federal regulations, including recent requirements focused on reducing trash collection in waterways (Trash Provisions), Public Works intends to recommend a regulatory fee to the Board of Supervisors which would become effective in 2026-2027.

Flood Control and Water

The San Joaquin County Flood Control and Water Conservation District (District) was created through State legislation to plan, construct, operate and maintain flood control and water supply projects. The Board of Supervisors is the governing body of the District, and it has the authority to establish assessments and fees in accordance with State law to help fund District activities. The 2026-2027 Proposed Budget of $27,414,685 is an increase of $1,767,939 from the 2025-2026 Adopted Budget of $25,646,746 primarily due to increases in grant implementation expense ($2,259,174) and operating transfers out ($2,138,699), partially offset by a decrease in deferred maintenance expense ($4,033,525).

Revenues support flood management, water resources project planning, and levee and channel maintenance activities.

Planned Projects

Public Works has successfully secured outside funding for several special district projects:

For 2026-2027, Public Works plans to initiate construction on four water-related capital improvement projects with a total estimated cost of approximately $4,851,614. These include the Colonial Heights and Lincoln Village Water Main Replacement Project Phase 1B, the Sunnyside Estates Water Main Replacement Project, and the CSA 12 Thornton Water Tank and Rehabilitation Project. The Lincoln Village Phase 1B project received a $2,000,000 EPA Sustainable Water Grant, which accounts for approximately 85% of its total project cost.

Moreover, the County was awarded $2,250,000 in State funds for the Acampo Area Drainage Innovation Project, which seeks to reduce the frequency and duration of flooding in the Cooper's Corner area near Acampo by intercepting stormwater runoff originating east of SR 99 freeway, and redirecting it southward to the Mokelumne River and/or agricultural lands with suitable soil profiles to promote groundwater recharge within the critically over drafted Eastern San Joaquin groundwater subbasin. The 2026-2027 Proposed Budget includes $1,150,000 to support the planning, environmental, and design costs of this project.

Public Works also secured State funding for flood preparedness and emergency response initiatives. The District seeks to create and integrate inundation maps for flood warning and response in the Delta region for an estimated $273,000

as part of the State's Delta Grant Round 2 Project. Zone 9 of the District includes plans to hire a consultant to provide emergency operations training, update the flood safety and emergency operations plans, and implement a web-based geographic information system platform, which will be supported by the Flood Channel Maintenance budget (#2024100000). The 2026-2027 Proposed Budget includes $1,700,000 of a $5,700,000 contribution from the California Department of Water Resources Flood Control - Construction Fund to repair and/or replace 13 deficient levee pipe penetrations within the State Plan of Flood Control, which will reduce the risk of levee failure at those locations. The District was recently awarded California Stream Gauge Improvement Program (CalSIP) funding of $148,000 to upgrade four stream gauges to the current ALERT 2 design standard that will provide real-time stream flow and stage data and facilitate flood emergency response planning and flood fighting operations.

The planned project list below summarizes planned improvement expenditures for 2026-2027.

2026-2027 County Special Districts - Planned Projects				
Flood Control and Water				
Fund	**District**	**Service**	**Description**	**Cost**
21101	San Joaquin County FC & WCD	FC	Delta Flood Emergency Response Grant	$25,000
21101	San Joaquin County FC & WCD	FC	Acampo Area Drainage Innovation Project	1,150,000
21101	San Joaquin County FC & WCD	FC	Stream Gauge Improvement Program	73,000
21101	San Joaquin County FC & WCD	FC	Local Floodplain Delineation Ph1 Project	950,000
21101	San Joaquin County FC & WCD	FC	Gill Creek Area Drainage Master Study/Plan	250,000
21101	San Joaquin County FC & WCD	FC	Remnant Creek at Dustin Road Culvert Replacement Project	950,000
21101	San Joaquin County FC & WCD	FC	Linne Rd at Bird Rd Drainage Improvement Project	350,000
21113	Flood Control Zone 9	FC	Statewide 3 Flood Preparedness Materials	420,000
			Flood Control and Water Total	**$4,168,000**
Maintenance Districts				
Fund	**District**	**Service**	**Description**	**Cost**
21501	SJ Water Works #2	W	District system improvements	$50,000
22101	Acampo	W	Motor Control Panels	30,000
22201	Almond Park	W	District system improvements	30,000

22401	Bear Creek Terrace	D	Storm Pumps	10,000
22601	Country Club Vista	SL, D	District system improvements	300,000
22701	Colonial Heights	W	Water Line Replacement	2,250,000
22701	Colonial Heights	S	Sewer Main CIPP	50,000
22801	Corral Hollow	W	Backup Generator	250,000
23001	Elkhorn Estates	W	District system improvements	50,000
23101	Gayla Manor	W	District system improvements	50,000
23401	Lincoln Village	W	Water Main Infrastructure Upgrade	3,021,454
23401	Lincoln Village	D	Storm Pumps	150,000
23401	Lincoln Village	W	Water Valve Replacement	40,000
23401	Lincoln Village	S	Sewer Maintenance Hole Lids	20,000
23401	Lincoln Village	W	Water Interconnect	500,000
23401	Lincoln Village	W	Water Main Replacement	500,000
23801	Morada Acres	W	District system improvements	150,000
23901	Morada Estates	W	District system improvements	30,000
23901	Morada Estates	W	District system improvements	50,000
24001	Morada Manor	W	District system improvements	30,000
24201	Pacific Gardens	S	Sewer Main CIPP	1,000,000
24201	Pacific Gardens	S	Sewer Rehab Project	36,000
24301	Rancho San Joaquin	W	District system improvements	50,000

24401	Raymus Village	W	Replace Valves	70,000
24401	Raymus Village	S	Sewer Main CIPP	30,000
24401	Raymus Village	S	Sewer Lift Station Replacement	150,000
24601	Shaded Terrace	W	District system improvements	20,000
24701	Spring Creek Estates	W	District system improvements	30,000
24901	Sunnyside Estates	W	Water Line Replacement	611,614
25101	Wilkinson Manor	W	District system improvements	80,000
			Maintenance Districts Total	**$9,639,068**
County Service Areas				
Fund	**District**	**Service**	**Description**	**Cost**
31201	CSA 12	W	Water System Improvements	$200,000
31201	CSA 12	W	Water Tank Recoat & Rehabilitation	700,000
31201	CSA 12	D	Storm Drain Pipe Repair	50,000
31501	CSA 15	S	Sewer Lift Station Upgrade	150,000
31601	CSA 16	W	Chlorine Pump	15,000
31601	CSA 16	W	Pump Switchboard	10,000
31601	CSA 16	W	Well Destruction	50,000
31701	CSA 17	W	District System Improvements	50,000
32101	CSA 21	D	District System Improvements	25,000
32301	CSA 23	D	District System Improvements	25,000
32401	CSA 24	D	District System Improvements	30,000
33001	CSA 30	D	Storm CIPP	30,000

33101	CSA 31	W	Chlorinator Unit	18,000
33131	CSA 31 Zone W	W	District System Improvements	50,000
33501	CSA 35	W	Replace Valves	50,000
34114	CSA 41 Zone N	S	District System Improvements	50,000
34201	CSA 42	D	District System Improvements	15,000
34401	CSA 44	W	Well Destruction	50,000
34601	CSA 46	W	Back-up Generator	250,000
34601	CSA 46	W	District System Improvements	50,000
35301	CSA 53	HHW	Forklift	45,000
35301	CSA 53	HHW	Office Furniture	20,000
35301	CSA 53	HHW	Shower Insert Replacement	15,000
35301	CSA 53	HHW	Crack Seal & Restriping	25,000
			County Service Area Total	**$1,973,000**
			Total Special Districts Planned Projects & Capital Expenses	**$15,780,068**

Abbreviations:
L - Streetlights
W - Water
S - Sewer
SD - Storm drainage
FC - Flood control
WCD - Water Conservation District
CIPP - Cast-in-place pipe
HHW - Household Hazardous Waste
JOC - Job Order Construction
UPPCCA - Uniform Public Constructiom Cost Accounting

Fund Balances

		Projected Fund Balance as of July 1, 2026	2026-2027 Revenue	2026-2027 Expenditures	Projected Fund Balance as of June 30, 2027
Flood Control and Water - Districts & Zones					
21101	SJC Flood Control & Wtr Consv District	$8,425,547	$2,346,745	$6,932,255	$3,840,037
21113	SJC Flood Control-Zone 9	6,690,933	6,947,601	9,625,405	4,013,129
21114	SJC Flood Control-Zone 10	399,816	39,000	39,000	399,816
21116	SJAFCA Assessment District 96-1	0	2,246,000	2,246,000	0
21120	PW DWR-IRWM GRANT	815,093	3,049,428	3,049,428	815,093
21121	PW DWR FMAP Grant	1,093,105	1,093,105	1,093,105	1,093,105
21168	SJCFC-Water Inv Zone 2	903,788	1,435,114	2,122,567	216,335
21192	SJC Flood Control-Construction	(3,310,090)	4,260,954	1,766,475	(815,611)
21201	Mokelumne River Water & Pwr Auth	(382,460)	922,910	540,450	0
Flood Control Total		**$14,635,732**	**$22,340,857**	**$27,414,685**	**$9,561,904**
Lighting Districts					
22001	Ash Street	$387,498	$42,234	$45,271	$384,461
22002	Boggs Tract	83,975	11,392	14,921	80,446
22003	Burkett Garden Acres	79,200	25,519	28,273	76,446
22004	Burkett Gardens	145,091	64,083	61,221	147,953
22005	Eastview Lighting	66,867	13,910	17,004	63,773
22006	Elkhorn Lighting	13,763	6,066	11,030	8,799
22007	Farmington	14,624	3,723	6,404	11,943
22008	Linden	143,197	31,886	35,223	139,860
22009	Lockeford	104,098	25,077	29,748	99,427
22010	Mariposa Heights	34,581	3,557	10,985	27,153
22011	Mission Village	26,113	4,016	9,629	20,500
22012	Morada Estates	28,105	6,418	14,172	20,351
22013	Morada Manor	17,483	2,654	6,003	14,134

22014	North Oaks Lighting	41,098	8,082	11,870	37,310
22015	North Wilson Way Lighting	156,377	22,944	25,354	153,967
22016	Northeast Stockton	152,345	59,925	69,490	142,780
22017	Oro Street	253,331	52,245	55,346	250,230
22018	Plymouth Village	121,783	31,524	33,427	119,880
22019	Rancho Village	2,060	1,393	1,511	1,942
22021	Shasta Avenue	24,392	9,791	10,950	23,233
22022	Shippee-French Camp	23,493	4,313	5,489	22,317
22023	Silva Gardens	11,768	3,687	4,020	11,435
22024	South French Camp	40,439	6,139	7,762	38,816
22025	Southwest Stockton	201,741	23,915	23,937	201,719
22026	Stockton No 5	18,497	3,035	4,978	16,554
22027	Tuxedo-Country Club	113,165	29,491	26,012	116,644
22028	Victor Lighting	19,837	6,696	6,509	20,024
22029	West Lane	54,855	7,074	6,816	55,113
22030	Woodbridge Lighting	409,113	75,685	76,853	407,945
22031	West Stockton	245,190	72,968	71,996	246,162
Total Lighting Districts		**$3,034,079**	**$659,442**	**$732,204**	**$2,961,317**
Maintenance Districts					
21084	CFD 2022-1 Ligurian	$10,966	$19,364	$15,810	$14,520
21085	CFD 2022-2 Pock	8,865	22,452	15,810	15,507
21501	San Joaquin Water No 2	549,438	151,464	321,399	379,503
22101	Acampo	465,777	53,489	162,740	356,526
22201	Almond Park	(84,295)	39,644	172,728	(217,379)
22295	Ashley Drainage	22,517	1,673	3,058	21,132
22401	Bear Creek Terrace	75,644	26,332	46,438	55,538
22501	Bowling Green Estates	20,882	5,954	10,585	16,251
22601	Country Club Vista	558,694	26,483	326,193	258,984
22701	Colonial Heights	1,319,017	3,613,589	3,937,678	994,928
22801	Corral Hollow	(48,259)	128,092	386,168	(306,335)
23001	Elkhorn Estates	(201,985)	170,410	268,194	(299,769)
23101	Gayla Manor	37,043	124,853	213,627	(51,731)

23201	Lambert Village	210,731	16,175	27,305	199,601
23401	Lincoln Vill Lws Maintenance	6,851,718	7,000,329	8,981,256	4,870,791
23501	Lockeford Light & Drain Maint	12,229	11,015	7,502	15,742
23601	Maurland Manor	(9,929)	36,616	73,940	(47,253)
23701	Mokelumne Acres	1,739,823	347,291	511,107	1,576,007
23801	Morada Acres	25,094	54,872	268,043	(188,077)
23901	Morada Estates	334,928	139,240	382,950	91,218
24001	Morada Manor	143,255	74,982	183,942	34,295
24201	Pacific Gardens	4,650,504	2,731,603	4,512,336	2,869,771
24301	Rancho San Joaquin	47,089	99,080	253,234	(107,065)
24401	Raymus Village	1,988,978	654,730	860,777	1,782,931
24501	Riviera Cliffs	66,129	10,344	11,298	65,175
24601	Shaded Terrace	67,666	71,015	188,345	(49,664)
24661	Shaded Terrace-Debt	14,358	18,570	18,400	14,528
24701	Spring Creek Estates	98,453	37,464	134,176	1,741
24801	Summer Home Estates	17,329	2,309	10,197	9,441
24901	Sunnyside Lighting Estates	99,268	665,663	685,238	79,693
25001	Walnut Acres	38,994	95,331	144,103	(9,778)
25101	Wilkinson Manor	599,162	374,192	506,077	467,277
25131	Wilkinson Manor-Zone A	23,422	98,671	116,181	5,912
Total Maintenance Districts		**$19,753,505**	**$16,923,291**	**$23,756,835**	**$12,919,961**
County Service Areas					
30331	CSA 3 Zn A Tallahatchey Terrace	$49,169	$13,228	$30,845	$31,552
30601	CSA 56 Peters	64,525	2,883	12,298	55,110
31201	CSA 12 Thornton	(240,869)	955,802	1,306,633	(591,700)
31401	CSA 14 Victor	23,953	8,430	16,435	15,948
31501	CSA 15 Waterloo 99	959,385	341,939	613,708	687,616
31601	CSA 16 Par Country Estates	293,674	222,602	386,389	129,887
31701	CSA 17 Cherokee Industrial Park	106,831	25,932	129,683	3,080
31801	CSA 18 Fairway Estates	(94,456)	61,260	162,819	(196,015)
32101	CSA 21 Oak Creek	94,917	10,863	50,481	55,299
32301	CSA 23 Granada Glen	28,375	15,535	47,498	(3,588)

32401	CSA 24 Moznett Estates	361,667	8,296	51,555	318,408
32501	CSA 25 Capewood	35,366	844	12,288	23,922
32901	CSA 29 Forest Lake	153,150	7,731	25,615	135,266
33001	CSA 30 Manteca Ind Park	296,528	77,534	176,997	197,065
33101	CSA 31 Flag City	846,272	179,218	464,170	561,320
33131	CSA 31 Zn W Flag City Nitrate Treatment	651,636	77,777	293,868	435,545
33151	CSA 31-Zone S	0	2,742	938	1,804
33501	CSA 35 Los Ranchos	132,137	148,945	306,377	(25,295)
33597	CSA 35 Los Ranchos Water Fund	438,208	4,000	130,000	312,208
33601	CSA 36 Lloyd Lane	37,628	2,115	14,666	25,077
33631	CSA 36 Zn A Lloyd Lane	17,255	1,096	9,232	9,119
33632	CSA 36 Zn B Lloyd Lane	44,848	2,360	9,498	37,710
33701	CSA 37 Marty Court	1,687	1,288	9,028	(6,053)
34101	CSA 41 Eaglecrest	64,920	9,150	25,880	48,190
34114	CSA 41 Zn N Tierra Del Sol	458,415	18,392	100,371	376,436
34131	CSA 41 Zn C Solari Ranch	98,162	44,320	16,284	126,198
34201	CSA 42 Blatt Estates	60,215	4,350	32,878	31,687
34301	CSA 43 Clements	22,316	105,948	182,134	(53,870)
34331	CSA 43 Zn D Clements Oakridge Est	65,648	5,000	16,591	54,057
34401	CSA 44 Fair Oaks-Apricot Acres	(304,610)	318,347	569,850	(556,113)
34431	CSA 44 Zn E Castello Estates	(998,227)	358,067	634,147	(1,274,307)
34441	CSA 44 Zn G Linne Estates	(639,810)	3,023,564	3,164,788	(781,034)
34501	CSA 45 Lockeford Bluffs	74,345	5,950	12,452	67,843
34601	CSA 46 Morada North	(180,819)	480,035	814,503	(515,287)
34631	CSA 46 Zn L Heather Moore Estates	7,236	1,221	3,710	4,747
34701	CSA 47 Hempstead Court	47,291	1,515	20,391	28,415
34831	CSA 48 Zn K Woodbridge Main St	62,991	14,430	73,358	4,063
34901	CSA 49 Zn L Rural Intersection Ltg	3,049	4,490	10,847	(3,308)
34931	CSA 49 Zn L-1 Rural Intersection Ltg	78,807	9,070	15,638	72,239
35001	CSA 50 Patterson Pass Business Park	335,287	25,411	47,283	313,415
35101	CSA 51 Acampo Village	2,021	1,840	7,949	(4,088)

35201	CSA 52 Blossom Court	75,294	5,029	15,778	64,545
35301	CSA 53 Household Hazardous Waste	215,983	1,541,631	1,757,614	0
35401	CSA 54 NPDES	444,476	1,258,800	1,708,276	(5,000)
35501	CSA 55 Shaylynn Estates	8,233	2,185	7,015	3,403
35531	CSA 55 Zn C Stonegate Estates	129,671	5,100	16,854	117,917
Total County Service Area- Public Works		**$4,432,780**	**$9,416,265**	**$13,515,612**	**$333,433**

Supplemental Requests

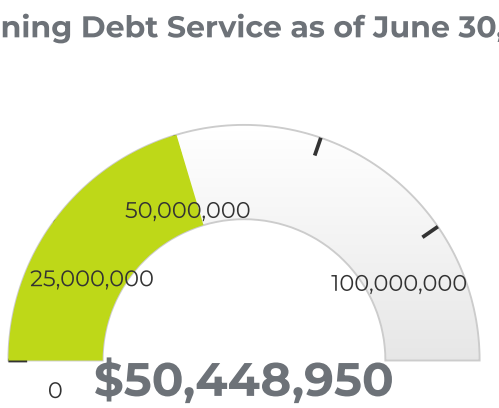
Public Works requested additional funding of $2,500,000 for the following:

Wastewater Treatment Facility Project – County Service Area 44 (CSA 44) Zones E and G

One-time funding of $2,500,000 was requested for the design and environmental approval to consolidate the wastewater treatment facilities serving CSA 44 Zones E and G. The existing facilities have reached the end of their useful life and require upgrades to meet current regulatory standards. The proposed solution is a new packaged membrane bioreactor (MBR) treatment plant, located at the current CSA 44 Zone G site, with a planned capacity of 300,000 gallons per day (GPD) to serve both Zones and comply with County and State regulatory requirements. The supplemental funding will also support the preparation of required environmental documentation, which may include environmental impact reports and associated mitigation measures.

The 2026-2027 Proposed Budget has been augmented by $2,500,000 to address the above request.

Government Wide Debt



Debt Overview Summary

Annual Debt Service Requirement

As of June 30, 2026, the County's outstanding debt service will total of $50,448,950. This represents a decrease of $8.8 million from the previous year when factoring scheduled payments for debt service. The 2026-2027 Proposed Budget includes appropriations to fund $8.24 million of scheduled debt service costs related to the County's General Government Certificate of Participation (COP).

The County's Debt Management Guidelines and Procedures (DMGP) documents the County's goals for the use of debt instruments and provides guidelines for the use of debt for financing County needs. The debt policy emphasizes an adherence to industry best practices and regulatory guidelines.

Debt Profile Summary

	General Fund	Non-General Fund
Transaction	Series 2017 Refunding COPs	Series 2018 Refunding Revenue Bonds (CSA No. 31)
Purpose	Refunded 2007 COPs for savings, shortened maturity	Refunded 2007 Revenue COPs for savings
Original Par Amount	$79,865,000	$7,750,000
Outstanding Par Amount	$36,870,000	$6,165,000
Final Maturity	11/15/2031	8/1/2042
Optional Call Provision	11/15/2027	8/1/2028
Credit Rating	"AA" (insured) "AA-" / "Aa3"	No rating
Long CUSIP	798085JQ0	798107AD0

Equipment Use Allowance / Debt Service Budget (#1018000000)

The County has two Certificates of Participation (COPs) outstanding in 2026-2027. One is the General Government COP for the 2017 Administration Building Project. The other is a Revenue COP for the 2018 Wastewater Conveyance Project, whose debt payment is funded by user fees.

The tables below illustrate debt obligations as of June 30, 2026.

Debt Service Schedule With Principal and Interest Payments

Administration Building COP

Administration Building Debt Service Table			
Year Ending November 15	**Principal**	**Interest**	**Total Payment**
2017	$0	$901,356.94	$901,356.94
2018	4,605,000.00	3,909,500.00	8,514,500.00
2019	4,715,000.00	3,679,250.00	8,394,250.00
2020	4,950,000.00	3,443,500.00	8,393,500.00
2021	5,195,000.00	3,196,000.00	8,391,000.00
2022	5,460,000.00	2,936,250.00	8,396,250.00
2023	5,730,000.00	2,663,250.00	8,393,250.00
2024	6,020,000.00	2,376,750.00	8,396,750.00
2025	6,320,000.00	2,075,750.00	8,395,750.00
2026	6,645,000.00	1,759,750.00	8,404,750.00
2027	6,985,000.00	1,427,500.00	8,412,500.00
2028	7,335,000.00	1,078,250.00	8,413,250.00
2029	7,695,000.00	711,500.00	8,406,500.00
2030	8,045,000.00	326,750.00	8,371,750.00
2031	165,000.00	4,950.00	169,950.00
Total	**$79,865,000.00**	**$30,490,306.94**	**$110,355,306.94**

2018 CSA 31 Revenue Bonds

CSA 31 Debt Service Table							
	Series A Bonds			Series B Bonds			
Year Ending June 30	**Principal**	**Interest**	**Total Payment**	**Principal**	**Interest**	**Total Payment**	**2018 Total Bond Payment**

2019	$0	$302,223.61	$302,223.61	$195,000.00	$41,932.22	$236,932.22	$539,155.83
2020	0	325,750.00	325,750.00	175,000.00	38,100.00	213,100.00	538,850.00
2021	0	325,750.00	325,750.00	180,000.00	31,000.00	211,000.00	536,750.00
2022	0	325,750.00	325,750.00	190,000.00	23,600.00	213,600.00	539,350.00
2023	0	325,750.00	325,750.00	200,000.00	15,800.00	215,800.00	541,550.00
2024	0	325,750.00	325,750.00	205,000.00	7,700.00	212,700.00	538,450.00
2025	125,000.00	322,625.00	447,625.00	90,000.00	1,800.00	91,800.00	539,425.00
2026	225,000.00	313,875.00	538,875.00	0	0	0	538,875.00
2027	235,000.00	302,375.00	537,375.00	0	0	0	537,375.00
2028	250,000.00	290,250.00	540,250.00	0	0	0	540,250.00
2029	260,000.00	277,500.00	537,500.00	0	0	0	537,500.00
2030	275,000.00	264,125.00	539,125.00	0	0	0	539,125.00
2031	290,000.00	250,000.00	540,000.00	0	0	0	540,000.00
2032	300,000.00	235,250.00	535,250.00	0	0	0	535,250.00
2033	320,000.00	219,750.00	539,750.00	0	0	0	539,750.00
2034	335,000.00	203,375.00	538,375.00	0	0	0	538,375.00
2035	350,000.00	186,250.00	536,250.00	0	0	0	536,250.00
2036	370,000.00	168,250.00	538,250.00	0	0	0	538,250.00
2037	390,000.00	149,250.00	539,250.00	0	0	0	539,250.00
2038	410,000.00	129,250.00	539,250.00	0	0	0	539,250.00
2039	430,000.00	108,250.00	538,250.00	0	0	0	538,250.00
2040	450,000.00	86,250.00	536,250.00	0	0	0	536,250.00
2041	475,000.00	63,125.00	538,125.00	0	0	0	538,125.00
2042	500,000.00	38,750.00	538,750.00	0	0	0	538,750.00
2043	525,000.00	13,125.00	538,125.00	0	0	0	538,125.00
Total	**$6,515,000.00**	**$5,552,598.61**	**$12,067,598.61**	**$1,235,000.00**	**$159,932.22**	**$1,394,932.22**	**$13,462,530.83**

Debt Issuance Process and Debt Limits

The statutory debt limitation for counties is 5% of assessed valuation (pursuant to Government Code Section 29909), but it is actually 1.25% of assessed valuation pursuant to the California Constitution, which requires taxable property to be assessed at full cash value rather than ¼ of that value prior to the implementation of Proposition 13.

For 2025-2026, the County's net assessed valuation base was $124.5 billion and the growth rate of net assessed valuation in the County was 7.10%. The local portion of total assessed valuation can grow up to the maximum annual rate of 2% allowed under Proposition 13 for existing property plus additional growth from new construction and the sale and exchange of property.

The net assessed value of taxable property was $124.5 billion, resulting in a statutory bonded debt limitation of $6.2 billion (calculated by taking 5% of the net assessed value of taxable property) and a California Constitution limit of $1.6 billion (calculated by taking 1.25% of the net assessed value of taxable property). This limit applies to all County-controlled agencies, including the County General and Enterprise Funds, Successor Agency, Housing Authority, and Special Districts. For technical auditing purposes, lease revenue bond debt and assessment district debt are not required to be included. Consequently, the County does not anticipate ever coming close to approaching this limit. As of June 30, 2026, the County's total debt was $50.4 million, which is approximately 0.041% of the assessment roll.

In assessing affordability, the County shall examine the direct costs and benefits of each proposed project. The decision of whether to assume new debt shall be based on these costs and benefits, current conditions of the municipal bond market, and the County's ability to "afford" new debt as determined by the aforementioned measurements.

Credit Rating

Long-term credit ratings provided by a rating agency are an independent assessment of the relative credit risk associated with purchasing and holding a particular bond through its scheduled term of repayment. Long-term credit ratings serve as unbiased opinions of a borrower's financial strength and ability to repay its debt on a timely basis and are one of the most important indicators of creditworthiness readily available to the investment community. For this reason, credit ratings have a direct impact on the borrowing rates paid by the County when issuing bonds.

San Joaquin County maintains credit ratings from Moody's Investors Service and S&P Global Ratings. Each rating agency provides an Issuer Credit Rating (ICR) and a rating for specific bonds, including Lease Revenue Bonds (LRBs).

In July 2025, Moody's provided an Issuer Comment Report providing a credit overview and financial performance analysis for San Joaquin County. Moody's issued an Issuer Rating of Aa2 for San Joaquin County, consistent with previous ratings.

In July of 2023, S&P Global Ratings raised its underlying bond rating (SPUR) to 'AA-' from 'A+' for San Joaquin County's Series 2017 COPs. The rating action reflected its view of the County's improved economic indicators and financial management policies, as well as its sustained strength in General Fund reserves.

The rating further reflected their view of the County's:

- Adequate economy, with access to a broad and diverse metropolitan statistical area;
- Recent history of strong budgetary performance, with General Fund and total government operating surpluses;
- Very strong available reserves that are unlikely to significantly weaken below current levels;
- Strong management, with a robust framework of financial policies and practices under its financial management assessment (FMA) methodology;
- Adequate debt and contingent liability position with low carrying charges and a large pension and Other Post Employment Benefits (OPEB) obligation; and
- Strong institutional framework score.

There has been no S&P Global Rating update for San Joaquin County since 2023.

Rating Table

Moody's	S&P
Aaa	AAA
Aa1	AA+
Aa2	AA

Aa3	AA-
A1	A+
A2	A
A3	A-
Baa1	BBB+
Baa2	BBB
Baa3	BBB-
Ba1	BB+
Ba2	BB
Ba3	BB-
B1	B+
B2	B
B3	B-
Caa1	From CCC+ to CCC-
Caa2	CC
Caa3	C
Caa	D

Future Debt Plans

Due to the County's increasing capital needs, the County may consider issuing debt if appropriate and in compliance with its Debt Management Guidelines and Procedures.

Conclusion

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 public debt-related laws and regulations and reporting requirements. Material records must be maintained for as long as the bonds are outstanding plus three years after the final redemption date of the bonds. San Joaquin County is committed to sound debt management practices to ensure clarity, transparency and adherence to best practices in governmental finance.

Capital Asset Report

Budget Unit Description of Equipment/Structures and Improvements		2026-2027 Proposed Units	2026-2027 Proposed Amount
	1014200000: Facilities Management		
6451000800	Full Size Van	1	$70,000
		Total	**$70,000**
	1040148000: Public Improvement		
6411000000	Planning and Development for Unplanned Projects	1	$500,000
6411000000	Court House Demolition	1	10,000,000
6411000000	Emergency Management Services Facility	1	15,694,644
6411000000	Hazelton Complex Facility Replacement	1	1,000,000
6411000000	Public Defender's Office Facility	1	990,000
6411000000	Sheriff's Office Training Facility	1	50,000,000
6411000000	Solid Waste Transfer Station Replacement	1	1,000,000
6411000000	South County Park	1	1,100,000
6411000000	Youth Recreation Complex	1	4,470,000
6411000000	Assessor Office Remodel (322 W. Elm Street, Lodi)	1	2,470,000
6411000000	Family Ties and Recovery House Concrete and Electrical	1	493,000
6411000000	Unanticipated Repairs	1	1,000,000
6411000000	Capital Projects Contingency	1	1,290,379
6411000000	Delta Shelter Kitchen Roof Replacement	1	160,000
6411000000	Delta Shelter Shade Structure	1	442,000
6411000000	Human Services Agency Fire Panel	1	944,000
6411000000	Human Services Agency HVAC	1	200,000
6411000000	Health Care Services LED Billboard	1	1,050,000
6411000000	Honor Farm Program Core Building HVAC	1	352,000
6411000000	Jail Medical Housing Shower Door Replacement	1	496,000
6411000000	Jail Shower Replacements Phase II	1	613,000
6411000000	Juvenile Justice Center Roofing System Phase I	1	4,491,000
6411000000	Mary Graham Children's Shelter HVAC	1	500,000
6411000000	Micke Grove Zoo East End Construction	1	3,600,000
6411000000	Micke Grove Zoo Electrical Upgrades	1	1,400,000
6411000000	Micke Grove Miniature Golf Course	1	8,500,000
6411000000	Morgue Solar	1	1,500,000
6411000000	Parkin Park Playground	1	207,000
6411000000	Parks Underground Utility Mapping	1	799,700
6411000000	Parks Well Study	1	575,000
6411000000	Parks Smart Restrooms	1	3,283,425

	Budget Unit Description of Equipment/Structures and Improvements	2026-2027 Proposed Units	2026-2027 Proposed Amount
6411000000	Parks Strategic Plan	1	75,000
6411000000	Probation Camp Peterson Upgrades	1	720,000
6411000000	Probation Canlis Building Reconfigure Room 6	1	709,000
6411000000	Public Works Electric Vehicle Charging Stations at San Joaquin General Hospital	1	850,000
6411000000	Sheriff's Office Alternative Work Program Vehicle Gate	1	86,000
6411000000	Sheriff's Office Security Cameras Phase III	1	7,172,000
6411000000	Thornton Radio Tower Improvements	1	1,317,750
6411000000	Underground Fuel Tank Monitoring	1	250,000
		Total	**$130,300,898**
	1040150000: Energy-Related Capital Projects		
6411000000	Countywide HVAC Projects	1	$4,466,182
6411000000	Energy-Related Capital Projects Contingency	1	120,000
6411000000	Wastewater Projects	1	1,000,000
6411000000	Boggs Tract Community Center Solar Project	1	120,000
6411000000	Garden Acres Community Center Solar Project	1	120,000
6411000000	Kennedy Community Center Solar Project	1	120,000
6411000000	Taft Community Center Solar Project	1	120,000
6411000000	Northeast Community Center Solar Project	1	120,000
6411000000	Parks Improvements	1	3,100,000
		Total	**$9,286,182**
	2021609000: Sheriff-Cal Mmet		
6451000000	Airplane Screen	1	$23,296
		Total	**$23,296**
	2021610000: Sheriff-Automated Fingerprint		
6453000000	Automated Fingerprint/Biometric Identification System Equipment	1	$500,000
		Total	**$500,000**
	2021655000: Sheriff-Patrol-SLESF-AB 109		
6451000000	Canines	3	$39,999
6451000000	Training Mannequin	1	21,746
6451000000	Drones	4	54,024
6451000000	Wireless Upgrade Equipment	1	43,176
		Total	**$158,945**
	2021657000: Sheriff-Custody-SLESF-AB 109		
6452000000	Mobile Radios	4	$47,288
6451000800	Full Size Van	1	75,822
6451000800	Utility Vehicle - Emergency	1	133,438

Budget Unit	Description of Equipment/Structures and Improvements	2026-2027 Proposed Units	2026-2027 Proposed Amount
6451000800	Special Body Truck	1	302,625
		Total	**$559,173**
	2022700000: Probation-Juvenile		
6451000800	Sedan - Emergency	1	$80,000
6451000800	Sedan - Emergency	1	75,000
		Total	**$155,000**
	2022702000: Probation-Adult		
6411177500	Distributed Antenna System Project	1	$43,000
6451000800	Sedan - Emergency	1	75,000
6451002300	Furniture And Wiring	1	369,275
		Total	**$487,275**
	2022800000: Probation-Juvenile Detention		
6451000800	Sedans - Emergency	2	$155,000
6451000800	Pickup 1/2 Ton	1	90,000
6451660200	Metal Detectors	2	20,000
6453330260	Cameras	1	436,219
		Total	**$701,219**
	2024700000: Agricultural Commissioner		
6451000800	Pickup 1/2 Ton	3	$174,000
		Total	**$174,000**
	2025900000: Recorder-County Clerk		
6451000000	Switch	1	$17,000
		Total	**$17,000**
	2026000000: Emergency Services		
6451000000	Equipment Trailer	1	$24,000
		Total	**$24,000**
	2026000150: ISD-Homeland Security Grants		
6451000000	Waterloo Morada Fire District Drone and Equipment	1	$12,999
6451000000	Sheriff's Office Border Security Drone and Equipment	1	10,000
6451000000	Sheriff's Office Border Security Night Vision	3	36,000
6451000800	City of Tracy Police Department Mobile Command Equipment	1	475,000
6451000800	San Joaquin Delta College Public Emergency Crisis Vehicle	1	100,000
6452000000	South County Fire District Communication Tower Equipment	1	97,500
		Total	**$731,499**
	3030105000: Public Works-Road Maint		
6411000000	Guardrail Program	1	$750,000

	Budget Unit Description of Equipment/Structures and Improvements	2026-2027 Proposed Units	2026-2027 Proposed Amount
6451000000	Cab and Chassis	1	125,000
		Total	**$875,000**
	4037401000: SJ BeWell Construction Project		
6411032550	SJ BeWell Construction Project - Phase 1	1	$30,028,502
6411032565	SJ BeWell Construction Project - Phase 2	1	38,230,841
		Total	**$68,259,343**
	4040500000: Behavioral Health Services		
6451000000	Heat Pump Replacement	1	$60,000
6451000800	Intermediate Sedan	1	37,500
6451000800	Intermediate Sedans	2	75,000
6451000800	Intermediate Sedan	1	37,500
6451000800	Full Size Van	1	60,000
6451000800	Intermediate Sedan	1	37,500
6411000000	Interior Repainting	1	60,000
6411000000	Sunken Courtyard Upgrade	1	60,000
6411000000	Flooring	1	100,000
6411000000	Breakroom Flooring	4	60,000
6411000000	Concrete Flatwork Additions & Repairs	1	60,000
6411000000	Fencing Replacement	1	60,000
6411000000	Exterior LED Upgrades	1	60,000
6451000000	Generator Replacement	1	60,000
6451000800	Intermediate Sedan	1	45,000
		Total	**$872,500**
	4040700000: Behavioral Health Admin		
6451000800	Pickup 3/4 Ton	1	$70,000
6411000000	Variable-Frequency Drive Motor Replacement, HVAC Control	1	40,000
6411000000	Flooring Conference Rooms A/B/C	1	70,000
6411000000	Fire Alarm Upgrades	1	70,000
6453000000	IT Equipment - Infrastructure	1	200,000
6453000000	Nodes	4	310,000
		Total	**$760,000**
	4040800000: Utility Districts		
6451000000	Trailer	1	$25,000
6451000000	Sewer Camera	1	20,000
6451000000	Flusher Truck Camera	1	25,000
6411000000	Well Improvements	1	200,000
		Total	**$270,000**

	Budget Unit Description of Equipment/Structures and Improvements	2026-2027 Proposed Units	2026-2027 Proposed Amount
	4041000000: Public Health Svs		
6453000000	Automation Replacement Equipment	1	$230,000
		Total	**$230,000**
	5055103000: Employ Economic Develop Dept		
6453000000	Security Camera System	1	$120,000
6453000000	Server Storage Upgrades	2	20,000
6453000000	Data Center Power Upgrades	4	60,000
6453000000	Firewall Upgrades	2	150,000
		Total	**$350,000**
	5055600000: Veterans Service Office		
6411000000	HVAC Renovation	1	$40,000
6411000000	Building Electrical and Server Room Upgrades	1	50,000
		Total	**$90,000**
	5950101000: Human Services-Admin		
6453300600	Servers	11	$1,500,000
6453300600	Server Storage	1	78,000
6453300600	Network Equipment	1	300,000
6453300600	Switches	2	78,000
		Total	**$1,956,000**
	5953900000: Mary Graham Childrens Shelter		
6453300600	Camera Server	1	$18,000
		Total	**$18,000**
	7070300000: Parks And Recreation		
6411032270	Monument Signs at Regional Parks	2	$100,000
6451000000	Tractor	1	60,000
6451000000	Turf Tank	1	50,000
6411032270	Park Furniture	1	260,000
6451000000	Mower	1	165,000
6451000000	Dump Truck	1	200,000
		Total	**$835,000**
	8190000000: Fleet Services		
6451001000	Mobile Column Lift	1	$70,995
6451001000	Rotary Lifts	2	79,392
6451000800	Vehicle and Heavy Equipment Replacements	60	4,741,111
		Total	**$4,891,498**
	8240000000: Information Systems Div-ISF		
6451000000	Hardware Firewalls	2	$55,000
6451000000	Server Cabinets	2	25,000

Budget Unit Description of Equipment/Structures and Improvements		2026-2027 Proposed Units	2026-2027 Proposed Amount
		Total	**$80,000**
	8250000000: Office Automation		
6451000000	ARPA Funded Audio-Visual Equipment Upgrades	1	$109,728
		Total	**$109,728**
	8260000000: Central Telephone		
6451000000	Disaster Recovery Project	1	$125,000
		Total	**$125,000**
	8270000000: Radio Communications		
6452000000	Sheriff's Office Radio Project	1	$225,057
		Total	**$225,057**
	9210000000: SW Enterprise Fund-Rollup		
6451000000	Mid Size Excavator	1	$600,000
6451000000	Transfer Tractors	2	310,000
6451000000	Transfer Trailers	2	260,000
6451000000	Grizzly Crane	1	140,000
6451000000	GPS Base Station	1	50,000
6451000000	Leachate Pumps and Controls	2	50,000
6451000000	Survey Equipment	1	20,000
6451000000	Fire Rover at Lovelace	1	450,000
6451000800	Utility Vehicle	1	56,000
6453000000	LIDAR at North County	1	15,000
6453000000	WasteWorks Express for Recycling Scale at Lovelace	1	26,500
6453300300	Budget Maintenance Tracking System	1	25,000
6411000000	Partial Final Closure of Foothill Landfill	1	3,000,000
6411000000	Partial Final Closure - North County Landfill	1	2,000,000
6411000000	Pavement Rehabilitation	1	800,000
6411000000	Replace Flare and Add New Granular Activated Carbon System for Trichloroflouromethane Removal - Groundwater remediation	1	500,000
6411000000	Groundwater Monitoring Wells (3 Replacement, 1 New)	4	300,000
6411000000	Vertical Landfill Gas Wells	5	375,000
6411000000	Landfill Gas Vertical Extraction Wells	5	250,000
6411000000	Horizontal Collectors	1	200,000
6411000000	Replace Dry Monitoring Wells	2	150,000
6411000000	Groundwater Monitoring Wells (Replacement)	2	150,000
6411000000	Floor, Asphalt and Site Upgrades	1	100,000
6411000000	Floor and Site Upgrades	2	100,000
6411000000	Safety and Lighting Upgrades	1	100,000
6411000000	Safety and Lighting Upgrades	1	100,000

	Budget Unit Description of Equipment/Structures and Improvements	2026-2027 Proposed Units	2026-2027 Proposed Amount
6411000000	Landfill Surveillance Camera	1	50,000
6411000000	Groundwater Monitoring Well #13	1	100,000
6411000000	Updated Emergency Evacuation System	1	80,000
6411000000	Commercial Truck Tire Changer	1	30,000
6411000000	Scale at Lovelace Transfer Station	1	400,000
6451007635	Oil Tank - Contingency OP Oil Program Cycle 15	1	20,000
6451007635	Oil Tank - Contingency OP Oil Program Cycle 16	1	20,000
6411000000	Rehabilitate / Replace Flare Station - Contingency	1	500,000
		Total	**$11,327,500**
	9221100000: S J General Hospital		
6411000000	Emergency Department Expansion Construction	1	$2,351,100
6411000000	Inpatient Pharmacy Infill Construction	1	1,482,200
6411000000	Cath Lab Construction	1	1,578,000
6411000000	HCAI Seismic Compliance	1	729,700
6411000000	Operating Room 8 Buildout in Surgery Department	1	922,300
6451000000	Evaporative Air Coolers	3	51,100
6451000000	Nodes	3	104,700
6451000000	Biomed Maintenance App	1	30,600
6411000000	Fire Sprinkler End of Line Restraints	1	500,000
6411000000	Contingency	1	2,000,000
		Total	**$9,749,700**
	9230901000: Airport Enterprise		
6411110012	Well Monitoring for Per- and Polyfluoroalkyl Substances (PFAS)	1	$450,000
6411112400	SJCOG Measure K Interest Payment	1	310,000
6411110013	Runway Pavement Friction Evaluation Project	1	17,000
6451000000	Lighted Xs, Dump Trailer, Foreign Object Debris (FOD) Boss Sweeping System, Drone	1	120,000
		Total	**$897,000**
	9231000000: Airport-Capital Projects		
6411110013	Runway Pavement Rehabilitation Project	1	$2,462,000
6411110028	Decommission Taxiways M&L	1	1,543,000
		Total	**$4,005,000**
	9600000000: San Joaquin Health Centers Enterprise		
6451000000	Exam Tables	9	$108,000
		Total	**$108,000**
		Grand Total	**$249,222,813**

Position Detail Report

Legend:
- Block Budgeted Position
* Position Count Change

	Job Code	Position Title	Allocated June 2026	Proposed 2026-27		Representation Unit
Budget Unit 1010100000 Board Of Supervisors						
	OB1290	Board of Supervisors	4	4		O:Elected Official Unrepresented
	OB1291	Chairman Board of Supervisors	1	1		O:Elected Official Unrepresented
	EB1220	Clerk of the Board	1	1		B:Senior Management Unrepresented
	EB4291	Board of Supervisors' Aide	5	5		D:Confidential Unrepresented
	EB4295	Board of Supervisors' Chief of Staff	5	5		D:Confidential Unrepresented
	EB1221	Chief Deputy Clerk of the Board	1	1		D:Confidential Unrepresented
-	EB4201	Deputy Clerk of the Board II	2	2		D:Confidential Unrepresented
	EO2010	Office Secretary-Exempt	1	1		D:Confidential Unrepresented
	EB0205	Public Information Specialist	1	1		D:Confidential Unrepresented
-	EO6112	Senior Office Assistant-Exempt	2	2		D:Confidential Unrepresented
		Allocated Total	**23.0**	**23.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**23.0**	**23.0**		
Budget Unit 1010200000 County Administrator						
	HB1100	Administrator-County	1	1		A:Executive Unrepresented
	HB1120	Assistant County Administrator	2	2		A:Executive Unrepresented
	EB2200	Chief Deputy County Administrator	1	1		B:Senior Management Unrepresented
-	EM0261	Senior Deputy County Administrator	9	9		B:Senior Management Unrepresented
-	RB6502	Administrative Assistant II	1	1		D:Confidential Unrepresented
-	RO2011	Management Secretary II	2	2		D:Confidential Unrepresented
-	RO6111	Senior Office Assistant	1	1		D:Confidential Unrepresented
		Allocated Total	**17.0**	**17.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**17.0**	**17.0**		
Budget Unit 1010800000 Auditor-Controller						
	OB1190	Auditor/Controller	1	1		O:Elected Official Unrepresented
	EB2190	Assistant Auditor-Controller	1	1		B:Senior Management Unrepresented
	RM0200	Chief Deputy Auditor-Controller	3	3		C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	4	4		G:SEIU 1021 Office-Office Technical
	RO3021	Accounting Technician I	4	4		D:Confidential Unrepresented
	RO3012	Accounting Technician II	2	3	*	G:SEIU 1021 Office-Office Technical

	RO3022	Accounting Technician II	1	1		D:Confidential Unrepresented
-	RB6502	Administrative Assistant II	1	1		D:Confidential Unrepresented
-	RB6205	Business Analyst II	1	0	*	F:SEIU 1021 Para-Professional
	RM0201	Chief Deputy Auditor-Controller	1	1		D:Confidential Unrepresented
-	RB4103	Deputy Auditor-Controller III	9	10	*	E:SEIU 1021 Professional
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	7	7		G:SEIU 1021 Office-Office Technical
		Allocated Total	**36.0**	**37.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**36.0**	**37.0**	*	

Budget Unit 1010801000 ACO - ERP Support

-	RM0207	Enterprise Resource Planning Analyst II	15	15		D:Confidential Unrepresented
	RM0208	Senior Enterprise Resource Planning Analyst	2	2		D:Confidential Unrepresented
		Allocated Total	**17.0**	**17.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**17.0**	**17.0**		

Budget Unit 1011000000 Treasurer-Tax Collector

	OB1690	Treasurer-Tax Collector	1	1		O:Elected Official Unrepresented
	EB2690	Assistant Treasurer-Tax Collector	1	1		B:Senior Management Unrepresented
	EB2691	Chief Deputy Treasurer	1	1		B:Senior Management Unrepresented
	RB2500	Chief Deputy Treasurer-Tax Collector	1	1		C:San Joaquin Management Assoc (SJCMA)
	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	6	6		G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	6	6		G:SEIU 1021 Office-Office Technical
	RI1103	Department Information Systems Analyst III	1	1		E:SEIU 1021 Professional
	RO2060	Executive Secretary	1	1		G:SEIU 1021 Office-Office Technical
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	5	5		G:SEIU 1021 Office-Office Technical
	RB2010	Tax Collection Specialist	2	2		G:SEIU 1021 Office-Office Technical
		Allocated Total	**27.0**	**27.0**		
		Temporary (FTE)	**0.6**	**0.6**		
		Position Total	**27.6**	**27.6**		

Budget Unit 1011100000 Assessor

	OB1490	Assessor/Recorder/County Clerk	1	1		O:Elected Official Unrepresented
	EB2491	Assistant Assessor/Recorder/County Clerk	1	1		B:Senior Management Unrepresented
	RM0270	Business Intelligence Administrator	1	1		C:San Joaquin Management Assoc (SJCMA)

	RI1011	Department Information Systems Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RI4006	Geographic Information Systems Program Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RB4306	Principal Appraiser	3	3	C:San Joaquin Management Assoc (SJCMA)
-	RB4303	Appraiser III	23	23	F:SEIU 1021 Para-Professional
	RB4304	Appraiser IV	5	5	R:SEIU 1021 Supervisors
	RO1015	Assessment Analyst	1	1	R:SEIU 1021 Supervisors
-	RO4142	Assessment Specialist II	11	11	F:SEIU 1021 Para-Professional
	RE0213	Assessor's Chief Mapping Technician	1	1	R:SEIU 1021 Supervisors
-	RE0211	Assessor's Mapping Technician II	2	2	F:SEIU 1021 Para-Professional
	RI4201	Associate Geographic Information Systems Analyst	1	1	E:SEIU 1021 Professional
-	RB4203	Auditor-Appraiser III	8	8	F:SEIU 1021 Para-Professional
	RB4204	Auditor-Appraiser IV	1	1	R:SEIU 1021 Supervisors
-	RI1102	Department Information Systems Analyst II	2	2	E:SEIU 1021 Professional
	RI1103	Department Information Systems Analyst III	2	2	E:SEIU 1021 Professional
	RO2060	Executive Secretary	1	1	G:SEIU 1021 Office-Office Technical
-	RI4102	Geographic Information Systems Specialist II	3	3	F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1	F:SEIU 1021 Para-Professional
	RO2000	Office Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	1	1	R:SEIU 1021 Supervisors
	RI4203	Principal Geographic Information Systems Analyst	2	2	E:SEIU 1021 Professional
	RO4451	Property Technician	8	8	G:SEIU 1021 Office-Office Technical
	RI4202	Senior Geographic Information Systems Analyst	1	1	E:SEIU 1021 Professional
-	RO6110	Senior Office Assistant	7	7	G:SEIU 1021 Office-Office Technical
		Allocated Total	**91.0**	**91.0**	
		Temporary (FTE)	**1.2**	**1.7** *	
		Position Total	**92.2**	**92.7** *	

Budget Unit 1011200000 Purchasing Support Services

	HB1950	Director of Purchasing and Support Services	1	1	A:Executive Unrepresented
	EB1960	Deputy Director Purchasing & Support Services	1	1	B:Senior Management Unrepresented
	RO3012	Accounting Technician II	1	1	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1	F:SEIU 1021 Para-Professional
-	RB0512	Deputy Purchasing Agent II	15	15	E:SEIU 1021 Professional
	RO6115	Office Assistant Specialist	1	1	G:SEIU 1021 Office-Office Technical
	RB0701	Records Management Technician I	2	2	F:SEIU 1021 Para-Professional

	RB0710	Records Supervisor	1	1	R:SEIU 1021 Supervisors
	RO7302	Senior Support Services Technician	2	2	G:SEIU 1021 Office-Office Technical
-	RO7301	Support Services Technician II	5	5	G:SEIU 1021 Office-Office Technical
	RB0513	Supervising Deputy Purchasing Agent	2	2	R:SEIU 1021 Supervisors
		Allocated Total	**32.0**	**32.0**	
		Temporary (FTE)	**6.0**	**6.0**	
		Position Total	**38.0**	**38.0**	

Budget Unit 1011600000 Revenue And Recovery

	RO3011	Accounting Technician I	2	2	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	1	1	G:SEIU 1021 Office-Office Technical
	RO1100	Collections Supervisor	1	1	R:SEIU 1021 Supervisors
	RO6115	Office Assistant Specialist	2	2	G:SEIU 1021 Office-Office Technical
-	RO4603	Senior Collections Clerk	5	5	G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	2	2	G:SEIU 1021 Office-Office Technical
		Allocated Total	**13.0**	**13.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**13.0**	**13.0**	

Budget Unit 1011800000 County Counsel

	HL1110	Assistant County Counsel	1	1	A:Executive Unrepresented
	HL1100	County Counsel	1	1	A:Executive Unrepresented
	EL2100	Chief Deputy County Counsel	1	1	B:Senior Management Unrepresented
-	RL2054	Deputy County Counsel IV	11	12 *	D:Confidential Unrepresented
	RO2061	Executive Secretary	1	1	D:Confidential Unrepresented
-	RL0402	Legal Technician II	2	2	D:Confidential Unrepresented
-	RL0105	Paralegal II	2	2	D:Confidential Unrepresented
-	RO6111	Senior Office Assistant	2	2	D:Confidential Unrepresented
		Allocated Total	**21.0**	**22.0** *	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**21.0**	**22.0** *	

Budget Unit 1012400000 Human Resources

	HB1600	Director of Human Resources	1	1	A:Executive Unrepresented
	EB2600	Assistant Human Resources Director	1	1	B:Senior Management Unrepresented
	EB5001	Human Resources Manager	0	7 *	B:Senior Management Unrepresented
	RM0252	County Safety & Risk Manager	1	0 *	D:Confidential Unrepresented
	RB5304	Disability Management Coordinator	1	1	D:Confidential Unrepresented
	RM0250	Employee Benefits Manager	1	0 *	D:Confidential Unrepresented
-	RB5402	Employee Relations Analyst III	3	3	D:Confidential Unrepresented
	RO2061	Executive Secretary	1	1	D:Confidential Unrepresented
	RM0228	Management Analyst III	1	1	D:Confidential Unrepresented

	RO6116	Office Assistant Specialist	5	5		D:Confidential Unrepresented
	RO6701	Office Technician/Coordinator	1	1		D:Confidential Unrepresented
-	RB5103	Personnel Analyst III	29	29		D:Confidential Unrepresented
	RB5001	Position Control Technician	3	3		D:Confidential Unrepresented
	RB5403	Principal Employee Relations Analyst	1	0	*	D:Confidential Unrepresented
	RB5110	Principal Personnel Analyst	5	1	*	D:Confidential Unrepresented
	RB5310	Safety Officer	1	1		D:Confidential Unrepresented
-	RO6111	Senior Office Assistant	6	6		D:Confidential Unrepresented
	RB5004	Senior Position Control Technician	1	1		D:Confidential Unrepresented
	RB5200	Staff Development Coordinator	1	1		D:Confidential Unrepresented
		Allocated Total	**63.0**	**63.0**		
		Temporary (FTE)	**0.6**	**0.6**		
		Position Total	**63.6**	**63.6**		

Budget Unit 1013000000 Registrar Of Voters

	HB1550	Registrar of Voters	1	1		A:Executive Unrepresented
	EB2500	Assistant Registrar of Voters	1	1		B:Senior Management Unrepresented
	RO4725	Elections Manager	2	2		C:San Joaquin Management Assoc (SJCMA)
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
	RO4715	Elections Specialist	5	5		G:SEIU 1021 Office-Office Technical
-	RO4711	Elections Technician	12	12		G:SEIU 1021 Office-Office Technical
	RO4720	Elections Technician Supervisor	4	4		R:SEIU 1021 Supervisors
-	RI4102	Geographic Information Systems Specialist II	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
	RC2001	Stock Clerk II	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC2012	Storekeeper II	1	1		R:SEIU 1021 Supervisors
		Allocated Total	**31.0**	**31.0**		
		Temporary (FTE)	**13.4**	**14.9**	*	
		Position Total	**44.4**	**45.9**	*	

Budget Unit 1014000000 General Services - Admin

	HC1200	Director of General Services	1	1		A:Executive Unrepresented
	EC1205	Assistant Director General Services	1	1		B:Senior Management Unrepresented
	RO3011	Accounting Technician I	0	1	*	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	0	2	*	G:SEIU 1021 Office-Office Technical
	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Storekeeper II	1	1		R:SEIU 1021 Supervisors
		Allocated Total	**3.0**	**8.0**	*	
		Temporary (FTE)	**0.0**	**0.7**	*	
		Position Total	**3.0**	**8.7**	*	

Budget Unit 1014200000 Facilities Management						
	RM0345	District Maintenance & Construction Superintendent	3	3		C:San Joaquin Management Assoc (SJCMA)
	RM0351	Facilities Management Administrator	1	1		C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	1	0	*	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	1	0	*	G:SEIU 1021 Office-Office Technical
-	RC0402	Crafts Worker II	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RC0403	Crafts Worker III	29	29		I:SEIU 1021 Trades, Labor & Institutional
	RC0404	Crafts Worker IV	7	7		R:SEIU 1021 Supervisors
	RC0410	Electrician	5	5		I:SEIU 1021 Trades, Labor & Institutional
-	RB6512	Management Analyst II	2	1	*	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	2	2		G:SEIU 1021 Office-Office Technical
	RC4001	Office Building Engineer	8	8		I:SEIU 1021 Trades, Labor & Institutional
	RO1000	Office Supervisor	1	1		R:SEIU 1021 Supervisors
	RE5005	Property Manager	1	1		E:SEIU 1021 Professional
-	RO6110	Senior Office Assistant	3	3		G:SEIU 1021 Office-Office Technical
	RC2011	Storekeeper I	2	2		I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**68.0**	**65.0**	*	
		Temporary (FTE)	**3.3**	**3.2**	*	
		Position Total	**71.3**	**68.2**	*	
Budget Unit 1014300000 Capital Project Admin						
	EC2201	Capital Projects Administrator	1	1		B:Senior Management Unrepresented
	RE1420	Energy Manager	1	0	*	C:San Joaquin Management Assoc (SJCMA)
	RB6601	Engineering Program Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	1	1		G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	0	1	*	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
-	RE0131	Capital Projects Management Specialist II	3	3		F:SEIU 1021 Para-Professional
	RE0132	Capital Projects Management Specialist III	4	4		F:SEIU 1021 Para-Professional
	RE0133	Capital Projects Supervisor	1	1		R:SEIU 1021 Supervisors
-	RB6512	Management Analyst II	2	1	*	F:SEIU 1021 Para-Professional
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**17.0**	**16.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**17.0**	**16.0**	*	
Budget Unit 1016000000 Surveyor						

	RE3002	Assistant County Surveyor	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RE0112	Engineering Assistant II	1	1		F:SEIU 1021 Para-Professional
		Allocated Total	**2.0**	**2.0**		
		Temporary (FTE)	**0.7**	**0.7**		
		Position Total	**2.7**	**2.7**		

Budget Unit 2020200000 District Attorney

	OL1390	District Attorney	1	1		O:Elected Official Unrepresented
	EL2393	Assistant Chief District Attorney Investigator	1	1		B:Senior Management Unrepresented
	EL2390	Assistant District Attorney	1	1		B:Senior Management Unrepresented
	EL2391	Chief Deputy District Attorney	5	5		B:Senior Management Unrepresented
	EL2392	Chief District Attorney Investigator	1	1		B:Senior Management Unrepresented
	RI1011	Department Information Systems Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RS6050	Family Justice Program Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RM0224	Management Services Administrator	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1		F:SEIU 1021 Para-Professional
	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	4	4		G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	2	2		F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
-	RB6205	Business Analyst II	0	1	*	F:SEIU 1021 Para-Professional
	RP4001	Crime Analyst	2	2		F:SEIU 1021 Para-Professional
-	RI1202	Department Applications Analyst II	1	1		E:SEIU 1021 Professional
	RI1203	Department Applications Analyst III	1	1		E:SEIU 1021 Professional
-	RI1102	Department Information Systems Analyst II	2	2		E:SEIU 1021 Professional
	RI1103	Department Information Systems Analyst III	1	2	*	E:SEIU 1021 Professional
	RI1104	Department Information Systems Analyst IV	1	1		E:SEIU 1021 Professional
-	RI1302	Department Information Systems Specialist II	1	1		F:SEIU 1021 Para-Professional
	RI1303	Department Information Systems Specialist III	2	2		F:SEIU 1021 Para-Professional
	RO6120	Department Payroll Specialist	1	1		G:SEIU 1021 Office-Office Technical
-	RL2014	Deputy District Attorney IV	87	85	*	T:SJC Attorneys Association
	RL2016	Deputy District Attorney V	13	13		T:SJC Attorneys Association
-	RL3012	District Attorney Investigative Assistant II	14	14		H:SEIU 1021 Safety, Investigative & Custodial
	RL3025	District Attorney Investigative Lieutenant	3	3		J:SJC Law Enforcement Management (LEMA)
	RL3026	District Attorney Investigative Sergeant	3	3		Q:SJ District Attorney Investigators Association

-	RL3022	District Attorney Investigator II	43	43		Q:SJ District Attorney Investigators Association
	RO2060	Executive Secretary	1	1		G:SEIU 1021 Office-Office Technical
	RL0310	Legal Administrative Supervisor	1	1		R:SEIU 1021 Supervisors
-	RL0302	Legal Technician II	36	36		G:SEIU 1021 Office-Office Technical
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	4	4		G:SEIU 1021 Office-Office Technical
	RI0110	Office Systems Specialist	1	1		F:SEIU 1021 Para-Professional
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
-	RL0102	Paralegal II	14	14		F:SEIU 1021 Para-Professional
	RB0205	Public Information Specialist	2	2		F:SEIU 1021 Para-Professional
	RL0303	Senior Legal Technician	5	5		R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	20	18	*	G:SEIU 1021 Office-Office Technical
-	RC2001	Stock Clerk II	2	2		I:SEIU 1021 Trades, Labor & Institutional
-	RS6002	Victim Witness Advocate II	8	9	*	F:SEIU 1021 Para-Professional
	RS6003	Victim Witness Advocate III	1	2	*	F:SEIU 1021 Para-Professional
	RS6005	Victim Witness Advocate Supervisor	0	1	*	R:SEIU 1021 Supervisors
		Allocated Total	**293.0**	**294.0**	*	
		Temporary (FTE)	**6.8**	**5.4**	*	
		Position Total	**299.8**	**299.4**	*	

Budget Unit 2020202000 DA-Real Estate Fraud

-	RL3022	District Attorney Investigator II	0	1	*	Q:SJ District Attorney Investigators Association
		Allocated Total	**0.0**	**1.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**0.0**	**1.0**	*	

Budget Unit 2020205000 DA-Victim Assistance

-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
-	RO6022	Victim Claims Specialist II	7	7		F:SEIU 1021 Para-Professional
	RO6023	Victim Claims Specialist III	1	1		F:SEIU 1021 Para-Professional
	RS6025	Victim Claims Supervisor	1	1		R:SEIU 1021 Supervisors
		Allocated Total	**10.0**	**10.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**10.0**	**10.0**		

Budget Unit 2020206000 DA-Consumer Fraud-Prop 64

-	RL2014	Deputy District Attorney IV	1	1		T:SJC Attorneys Association
-	RL3022	District Attorney Investigator II	2	3	*	Q:SJ District Attorney Investigators Association
-	RL0102	Paralegal II	2	2		F:SEIU 1021 Para-Professional
		Allocated Total	**5.0**	**6.0**	*	

		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**5.0**	**6.0** *	

Budget Unit 2020217000 DA-Public Assistance Fraud

-	RL3012	District Attorney Investigative Assistant II	4	2 *	H:SEIU 1021 Safety, Investigative & Custodial
	RL3025	District Attorney Investigative Lieutenant	1	1	J:SJC Law Enforcement Management (LEMA)
	RL3026	District Attorney Investigative Sergeant	1	1	Q:SJ District Attorney Investigators Association
-	RL3022	District Attorney Investigator II	11	4 *	Q:SJ District Attorney Investigators Association
-	RL0302	Legal Technician II	2	1 *	G:SEIU 1021 Office-Office Technical
		Allocated Total	**19.0**	**9.0** *	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**19.0**	**9.0** *	

Budget Unit 2020273000 DA-Victim Witness Prog

	RS6040	Victim Witness Program Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RO6110	Senior Office Assistant	2	2	G:SEIU 1021 Office-Office Technical
-	RS6002	Victim Witness Advocate II	13	13	F:SEIU 1021 Para-Professional
	RS6003	Victim Witness Advocate III	1	1	F:SEIU 1021 Para-Professional
	RS6005	Victim Witness Advocate Supervisor	2	2	R:SEIU 1021 Supervisors
		Allocated Total	**19.0**	**19.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**19.0**	**19.0**	

Budget Unit 2020278250 DA-Criminal Restitution Prog

-	RL0102	Paralegal II	2	2	F:SEIU 1021 Para-Professional
-	RO6110	Senior Office Assistant	1	0 *	G:SEIU 1021 Office-Office Technical
		Allocated Total	**3.0**	**2.0** *	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**3.0**	**2.0** *	

Budget Unit 2020300000 Child Support

	HL1300	Director of Child Support Services	1	1	A:Executive Unrepresented
	EL2300	Assistant Director of Child Support Services	1	1	B:Senior Management Unrepresented
	RL1055	Child Support Program Manager	4	4	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RL2005	Principal Child Support Attorney	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1	F:SEIU 1021 Para-Professional

	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
-	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
	RO2050	Administrative Secretary	1	1		G:SEIU 1021 Office-Office Technical
-	RB6205	Business Analyst II	1	1		F:SEIU 1021 Para-Professional
-	RL2004	Child Support Attorney IV	5	5		T:SJC Attorneys Association
-	RL1002	Child Support Specialist II	80	81	*	F:SEIU 1021 Para-Professional
	RL1003	Child Support Specialist III	16	15	*	F:SEIU 1021 Para-Professional
	RL1010	Child Support Supervisor	13	13		R:SEIU 1021 Supervisors
	RL1021	Child Support Compliance Analyst	2	2		F:SEIU 1021 Para-Professional
	RL3050	Civil Process Server	1	1		H:SEIU 1021 Safety, Investigative & Custodial
	RO6115	Office Assistant Specialist	2	2		G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	3	3		R:SEIU 1021 Supervisors
-	RL0102	Paralegal II	1	1		F:SEIU 1021 Para-Professional
	RO1500	Senior Administrative Supervisor	1	1		R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	32	30	*	G:SEIU 1021 Office-Office Technical
-	RC2001	Stock Clerk II	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC2011	Storekeeper I	1	1		I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**171.0**	**169.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**171.0**	**169.0**	*	

Budget Unit 2020400000 Public Defender

	HL1200	Public Defender	1	1		A:Executive Unrepresented
	EL2200	Assistant Public Defender	1	1		B:Senior Management Unrepresented
	EL2201	Chief Deputy Public Defender	2	2		B:Senior Management Unrepresented
	RL3033	Chief Public Defender Investigator	1	1		C:San Joaquin Management Assoc (SJCMA)
	RO3012	Accounting Technician II	1	1		G:SEIU 1021 Office-Office Technical
-	RB6002	Administrative Assistant II	1	0	*	F:SEIU 1021 Para-Professional
-	RS3042	Clinical Social Worker II	1	1		E:SEIU 1021 Professional
-	RI1102	Department Information Systems Analyst II	1	1		E:SEIU 1021 Professional
-	RL2034	Deputy Public Defender IV	57	52	*	T:SJC Attorneys Association
	RL2036	Deputy Public Defender V	2	7	*	T:SJC Attorneys Association
	RL0310	Legal Administrative Supervisor	1	1		R:SEIU 1021 Supervisors
-	RL0302	Legal Technician II	10	10		G:SEIU 1021 Office-Office Technical
-	RB6512	Management Analyst II	1	2	*	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
-	RL0102	Paralegal II	6	6		F:SEIU 1021 Para-Professional
	RL3030	Public Defender Investigator Assistant	4	4		H:SEIU 1021 Safety, Investigative & Custodial
-	RL3032	Public Defender Investigator II	13	13		H:SEIU 1021 Safety, Investigative & Custodial

	RL0303	Senior Legal Technician	2	2		R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	3	3		G:SEIU 1021 Office-Office Technical
	RL0106	Senior Paralegal	1	1		R:SEIU 1021 Supervisors
-	RS3001	Senior Social Worker	7	7		F:SEIU 1021 Para-Professional
	RS3005	Social Worker Supervisor	2	2		R:SEIU 1021 Supervisors
		Allocated Total	**119.0**	**119.0**		
		Temporary (FTE)	**7.1**	**5.7**	*	
		Position Total	**126.1**	**124.7**	*	

Budget Unit 2021200000 Pretrial Services

	RL0505	Pretrial Program Specialist	12	12		H:SEIU 1021 Safety, Investigative & Custodial
	RL0510	Pretrial Senior Program Specialist	6	6		H:SEIU 1021 Safety, Investigative & Custodial
-	RP2002	Probation Officer II	3	3		U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	2	2		U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	2	2		U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**26.0**	**26.0**		
		Temporary (FTE)	**2.2**	**2.3**	*	
		Position Total	**28.2**	**28.3**	*	

Budget Unit 2021602000 Sheriff-Boating Safety

-	RP1003	Deputy Sheriff II	8	8		K:SJ Deputy Sheriff's Association (DSA)
-	RP1015	Sergeant	1	1		L:Sheriff Deputy Sergeant Association
		Allocated Total	**9.0**	**9.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**9.0**	**9.0**		

Budget Unit 2021609000 Sheriff-Cal Mmet

-	RP1003	Deputy Sheriff II	9	9		K:SJ Deputy Sheriff's Association (DSA)
-	RP1025	Lieutenant	1	1		J:SJC Law Enforcement Management (LEMA)
	RO6115	Office Assistant Specialist	2	2		G:SEIU 1021 Office-Office Technical
-	RP1015	Sergeant	2	2		L:Sheriff Deputy Sergeant Association
-	RP1035	Sheriffs Captain	1	1		J:SJC Law Enforcement Management (LEMA)
		Allocated Total	**15.0**	**15.0**		
		Temporary (FTE)	**0.4**	**0.4**		
		Position Total	**15.4**	**15.4**		

Budget Unit 2021614000 Sheriff-Spec Services Division

-	RE4002	Code Enforcement Officer II	2	2		H:SEIU 1021 Safety, Investigative & Custodial
	RP4001	Crime Analyst	7	7		F:SEIU 1021 Para-Professional
-	RP1003	Deputy Sheriff II	54	54		K:SJ Deputy Sheriff's Association (DSA)
-	RP1025	Lieutenant	3	3		J:SJC Law Enforcement Management (LEMA)
-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
-	RP1015	Sergeant	5	5		L:Sheriff Deputy Sergeant Association
-	RP1035	Sheriffs Captain	1	1		J:SJC Law Enforcement Management (LEMA)
	RP4010	Supervising Crime Analyst	1	1		R:SEIU 1021 Supervisors
		Allocated Total	**74.0**	**74.0**		
		Temporary (FTE)	**4.0**	**4.0**		
		Position Total	**78.0**	**78.0**		

Budget Unit 2021615000 Sheriff-Mountain House

-	RP1003	Deputy Sheriff II	9	11	*	K:SJ Deputy Sheriff's Association (DSA)
-	RP1025	Lieutenant	1	1		J:SJC Law Enforcement Management (LEMA)
-	RP1015	Sergeant	1	1		L:Sheriff Deputy Sergeant Association
		Allocated Total	**11.0**	**13.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**11.0**	**13.0**	*	

Budget Unit 2021619000 Sheriff-Animal Control

-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
-	RP0315	Sheriffs Animal Services Officer II	10	10		H:SEIU 1021 Safety, Investigative & Custodial
		Allocated Total	**11.0**	**11.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**11.0**	**11.0**		

Budget Unit 2021620000 Sheriff-Patrol

	RP4002	Civilian Crime Prevention Coordinator	1	1		F:SEIU 1021 Para-Professional
	RP4005	Civilian Crime Prevention Program Assistant	1	1		F:SEIU 1021 Para-Professional
-	RP1003	Deputy Sheriff II	97	97		K:SJ Deputy Sheriff's Association (DSA)
-	RP1025	Lieutenant	8	8		J:SJC Law Enforcement Management (LEMA)
-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
-	RP1015	Sergeant	13	13		L:Sheriff Deputy Sergeant Association
-	RP1035	Sheriffs Captain	1	1		J:SJC Law Enforcement Management (LEMA)
		Allocated Total	**122.0**	**122.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**122.0**	**122.0**		

Budget Unit 2021622000 Sheriff-Communications					
-	RP0102	Communications Dispatcher II	25	25	G:SEIU 1021 Office-Office Technical
	RP0103	Communications Dispatcher III	6	6	G:SEIU 1021 Office-Office Technical
	RP0104	Communications Dispatcher IV	7	7	R:SEIU 1021 Supervisors
-	RP1025	Lieutenant	1	1	J:SJC Law Enforcement Management (LEMA)
-	RO6110	Senior Office Assistant	1	1	G:SEIU 1021 Office-Office Technical
		Allocated Total	**40.0**	**40.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**40.0**	**40.0**	
Budget Unit 2021626000 Sheriff-Detectives					
-	RP1003	Deputy Sheriff II	30	30	K:SJ Deputy Sheriff's Association (DSA)
-	RP4012	Evidence Technician II	14	14	H:SEIU 1021 Safety, Investigative & Custodial
	RP4013	Evidence Technician III	1	1	H:SEIU 1021 Safety, Investigative & Custodial
-	RP1025	Lieutenant	1	1	J:SJC Law Enforcement Management (LEMA)
-	RO6110	Senior Office Assistant	3	3	G:SEIU 1021 Office-Office Technical
-	RP1015	Sergeant	6	6	L:Sheriff Deputy Sergeant Association
-	RP1035	Sheriffs Captain	1	1	J:SJC Law Enforcement Management (LEMA)
		Allocated Total	**56.0**	**56.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**56.0**	**56.0**	
Budget Unit 2021627000 Sheriff-Auto Theft Prog					
-	RO6110	Senior Office Assistant	1	1	G:SEIU 1021 Office-Office Technical
		Allocated Total	**1.0**	**1.0**	
		Temporary (FTE)	**0.8**	**0.0** *	
		Position Total	**1.8**	**1.0** *	
Budget Unit 2021628000 Sheriff-Records					
	RP3003	Correctional Lieutenant	1	1	C:San Joaquin Management Assoc (SJCMA)
	RO6115	Office Assistant Specialist	30	30	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	8	8	R:SEIU 1021 Supervisors
	RO1500	Senior Administrative Supervisor	2	2	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	13	13	G:SEIU 1021 Office-Office Technical
		Allocated Total	**54.0**	**54.0**	
		Temporary (FTE)	**1.5**	**1.5**	
		Position Total	**55.5**	**55.5**	

Budget Unit 2021635000 Sheriff-Civil					
	RL3050	Civil Process Server	2	2	H:SEIU 1021 Safety, Investigative & Custodial
-	RP1003	Deputy Sheriff II	4	4	K:SJ Deputy Sheriff's Association (DSA)
	RO6115	Office Assistant Specialist	4	4	G:SEIU 1021 Office-Office Technical
	RO1500	Senior Administrative Supervisor	1	1	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	2	2	G:SEIU 1021 Office-Office Technical
-	RS3001	Senior Social Worker	1	1	F:SEIU 1021 Para-Professional
-	RP1015	Sergeant	1	1	L:Sheriff Deputy Sergeant Association
		Allocated Total	**15.0**	**15.0**	
		Temporary (FTE)	**0.6**	**0.5** *	
		Position Total	**15.6**	**15.5** *	

Budget Unit 2021645000 Sheriff-Admin Support Services					
	OP1590	Sheriff Public Administrator	1	1	O:Elected Official Unrepresented
	EP2590	Assistant Sheriff-Coroner	1	1	B:Senior Management Unrepresented
	EP2580	Undersheriff	1	1	B:Senior Management Unrepresented
	RM0226	Management Analyst III	2	2	C:San Joaquin Management Assoc (SJCMA)
	RB6401	Sheriff Administrative Analyst	1	1	C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	6	6	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	2	2	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1	F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	1	1	F:SEIU 1021 Para-Professional
	RP0120	Background Investigator	3	3	H:SEIU 1021 Safety, Investigative & Custodial
-	RP3001	Correctional Officer	4	4	N:SJC Correctional Officer's Assoc (COA)
	RP3002	Correctional Sergeant	1	1	N:SJC Correctional Officer's Assoc (COA)
	RB5500	Departmental Personnel Analyst	1	1	D:Confidential Unrepresented
-	RP1003	Deputy Sheriff II	7	7	K:SJ Deputy Sheriff's Association (DSA)
	RP4000	Evidence Custodian	4	4	H:SEIU 1021 Safety, Investigative & Custodial
-	RP1025	Lieutenant	1	1	J:SJC Law Enforcement Management (LEMA)
-	RB6512	Management Analyst II	1	1	F:SEIU 1021 Para-Professional
	RO2000	Office Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO6700	Office Technician/Coordinator	2	2	G:SEIU 1021 Office-Office Technical
	RB0205	Public Information Specialist	2	2	F:SEIU 1021 Para-Professional
-	RO6110	Senior Office Assistant	3	3	G:SEIU 1021 Office-Office Technical
-	RP1015	Sergeant	5	5	L:Sheriff Deputy Sergeant Association
	RM1010	Sheriff Director of Administrative Services	1	1	D:Confidential Unrepresented
-	RP1035	Sheriffs Captain	1	1	J:SJC Law Enforcement Management (LEMA)
	RB0207	Sheriff's Public Information Supervisor	0	1 *	R:SEIU 1021 Supervisors

		Allocated Total	**53.0**	**54.0** *	
		Temporary (FTE)	**5.4**	**5.4**	
		Position Total	**58.4**	**59.4** *	

Budget Unit 2021649000 Sheriff-Information Systems

	RI1011	Department Information Systems Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RI1102	Department Information Systems Analyst II	4	4	E:SEIU 1021 Professional
	RI1103	Department Information Systems Analyst III	1	1	E:SEIU 1021 Professional
	RI1104	Department Information Systems Analyst IV	1	1	E:SEIU 1021 Professional
		Allocated Total	**7.0**	**7.0**	
		Temporary (FTE)	**0.4**	**0.4**	
		Position Total	**7.4**	**7.4**	

Budget Unit 2021655000 Sheriff-Patrol-SLESF-AB 109

-	RP1003	Deputy Sheriff II	1	1	K:SJ Deputy Sheriff's Association (DSA)
		Allocated Total	**1.0**	**1.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**1.0**	**1.0**	

Budget Unit 2021657000 Sheriff-Custody-SLESF-AB 109

-	RP3001	Correctional Officer	1	1	N:SJC Correctional Officer's Assoc (COA)
		Allocated Total	**1.0**	**1.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**1.0**	**1.0**	

Budget Unit 2021658000 Sheriff-Court Services

-	RP3001	Correctional Officer	8	8	N:SJC Correctional Officer's Assoc (COA)
-	RP1003	Deputy Sheriff II	39	39	K:SJ Deputy Sheriff's Association (DSA)
-	RP1025	Lieutenant	1	1	J:SJC Law Enforcement Management (LEMA)
-	RP1015	Sergeant	5	5	L:Sheriff Deputy Sergeant Association
-	RP1035	Sheriffs Captain	1	1	J:SJC Law Enforcement Management (LEMA)
		Allocated Total	**54.0**	**54.0**	
		Temporary (FTE)	**4.5**	**4.3** *	
		Position Total	**58.5**	**58.3** *	

Budget Unit 2022600000 Sheriff-Custody

	EP2590	Assistant Sheriff-Coroner	1	1	B:Senior Management Unrepresented
	RM1020	Central Services Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)

	RM1025	Central Services Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RP3010	Correctional Captain	2	2		C:San Joaquin Management Assoc (SJCMA)
	RP3003	Correctional Lieutenant	8	8		C:San Joaquin Management Assoc (SJCMA)
	RP0701	Inmate Programs & Services Director	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RP3001	Correctional Officer	218	217	*	N:SJC Correctional Officer's Assoc (COA)
	RP3002	Correctional Sergeant	17	17		N:SJC Correctional Officer's Assoc (COA)
	RP0710	Custody Recreation Assistant	1	1		H:SEIU 1021 Safety, Investigative & Custodial
	RP0705	Custody Recreation Supervisor	1	1		H:SEIU 1021 Safety, Investigative & Custodial
-	RP1003	Deputy Sheriff II	36	36		K:SJ Deputy Sheriff's Association (DSA)
	RF0300	Housekeeping Service Worker	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RP0700	Inmate Case Worker	1	1		H:SEIU 1021 Safety, Investigative & Custodial
	RP0750	Jail Librarian	1	1		F:SEIU 1021 Para-Professional
-	RP1025	Lieutenant	1	1		J:SJC Law Enforcement Management (LEMA)
	RO6115	Office Assistant Specialist	2	2		G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	10	10		G:SEIU 1021 Office-Office Technical
-	RP1015	Sergeant	4	4		L:Sheriff Deputy Sergeant Association
-	RP0722	Sheriff Inmate Labor Specialist II	15	15		H:SEIU 1021 Safety, Investigative & Custodial
	RP0723	Sheriff Inmate Labor Specialist III	2	2		H:SEIU 1021 Safety, Investigative & Custodial
-	RC2052	Sheriff Materiel Specialist II	5	5		H:SEIU 1021 Safety, Investigative & Custodial
	RC2053	Sheriff Materiel Specialist III	2	2		H:SEIU 1021 Safety, Investigative & Custodial
-	RP1035	Sheriffs Captain	1	1		J:SJC Law Enforcement Management (LEMA)
		Allocated Total	**333.0**	**332.0**	*	
		Temporary (FTE)	**2.0**	**2.0**		
		Position Total	**335.0**	**334.0**	*	

Budget Unit 2022610000 Sheriff-Loc Comm Corr-AB 109

	RO3011	Accounting Technician I	1	1		G:SEIU 1021 Office-Office Technical
-	RB6205	Business Analyst II	1	1		F:SEIU 1021 Para-Professional
-	RP3001	Correctional Officer	17	17		N:SJC Correctional Officer's Assoc (COA)
	RP3002	Correctional Sergeant	2	2		N:SJC Correctional Officer's Assoc (COA)
	RP0710	Custody Recreation Assistant	1	1		H:SEIU 1021 Safety, Investigative & Custodial
-	RP1003	Deputy Sheriff II	2	2		K:SJ Deputy Sheriff's Association (DSA)
	RP0700	Inmate Case Worker	1	1		H:SEIU 1021 Safety, Investigative & Custodial
	RO6115	Office Assistant Specialist	7	7		G:SEIU 1021 Office-Office Technical

-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
-	RS3001	Senior Social Worker	3	3		F:SEIU 1021 Para-Professional
-	RP0722	Sheriff Inmate Labor Specialist II	2	2		H:SEIU 1021 Safety, Investigative & Custodial
	RP0650	Work Program Specialist I	2	2		H:SEIU 1021 Safety, Investigative & Custodial
		Allocated Total	**40.0**	**40.0**		
		Temporary (FTE)	**1.6**	**0.0**	*	
		Position Total	**41.6**	**40.0**	*	

Budget Unit 2022620000 Sheriff-Work Program

	RP3002	Correctional Sergeant	1	1		N:SJC Correctional Officer's Assoc (COA)
-	RP1003	Deputy Sheriff II	1	1		K:SJ Deputy Sheriff's Association (DSA)
	RP0650	Work Program Specialist I	5	5		H:SEIU 1021 Safety, Investigative & Custodial
	RP0651	Work Program Specialist II	2	2		H:SEIU 1021 Safety, Investigative & Custodial
		Allocated Total	**9.0**	**9.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**9.0**	**9.0**		

Budget Unit 2022621000 Correctional Health Services

	EM0270	Correctional Health Administrator	1	1		B:Senior Management Unrepresented
	RS2014	Chief Mental Health Clinician	2	2		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
	RH1300	Nursing Department Manager - Inpatient	1	1		C:San Joaquin Management Assoc (SJCMA)
	RH4325	Pharmacy Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RO3012	Accounting Technician II	1	1		G:SEIU 1021 Office-Office Technical
	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
-	RB6205	Business Analyst II	1	1		F:SEIU 1021 Para-Professional
	RH2505	Chief Psychiatric Technician	1	1		R:SEIU 1021 Supervisors
	RS4302	Community Health Outreach Worker	0	2	*	F:SEIU 1021 Para-Professional
	RH3100	Dental Assistant	1	1		F:SEIU 1021 Para-Professional
	RF0305	Housekeeping Service Worker SB-525	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RB6000	Junior Administrative Assistant	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RH3201	Medical Assistant SB-525	3	3		F:SEIU 1021 Para-Professional
-	RS2012	Mental Health Clinician II	25	25		E:SEIU 1021 Professional
	RS2013	Mental Health Clinician III	3	3		R:SEIU 1021 Supervisors
-	RS2002	Mental Health Specialist II	3	3		F:SEIU 1021 Para-Professional
	RH2005	Mental Health Unit Supervisor	1	1		R:SEIU 1021 Supervisors
-	RH1162	Nurse Practitioner II-Inpatient	3	3		M:California Nurses Association (C.N.A.)

	RO6117	Office Assistant Specialist SB-525	2	2	G:SEIU 1021 Office-Office Technical
	RO6702	Office Tech/Coordinator SB-525	1	1	G:SEIU 1021 Office-Office Technical
	RH4355	Pharmacist	2	2	E:SEIU 1021 Professional
-	RH4453	Pharmacy Technician III	2	2	F:SEIU 1021 Para-Professional
	EH8003	Psychiatrist	2	2	P:Union of American Physicians & Dentists (UAPD)
	RH1163	Senior Nurse Practitioner	1	1	M:California Nurses Association (C.N.A.)
-	RO6112	Senior Office Assistant SB-525	5	5	G:SEIU 1021 Office-Office Technical
-	RH2502	Senior Psychiatric Technician	24	24	F:SEIU 1021 Para-Professional
-	RS3001	Senior Social Worker	0	1 *	F:SEIU 1021 Para-Professional
	RH1106	Staff Nurse V-Assistant Department Manager-Inpatient	1	1	M:California Nurses Association (C.N.A.)
-	RH1105	Staff Nurse V-Clinical-Inpatient	29	29	M:California Nurses Association (C.N.A.)
-	RC1999	Stock Clerk II SB-525	1	1	I:SEIU 1021 Trades, Labor & Institutional
	RC2011	Storekeeper I	1	1	I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**124.0**	**127.0** *	
		Temporary (FTE)	**27.5**	**20.2** *	
		Position Total	**151.5**	**147.2** *	

Budget Unit 2022700000 Probation-Juvenile

	RM1050	Assistant Deputy Chief Probation Officer	1	1	C:San Joaquin Management Assoc (SJCMA)
	RS3003	Lead Social Worker	1	1	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1	G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	1	1	R:SEIU 1021 Supervisors
-	RP2002	Probation Officer II	15	15	U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	8	8	U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	3	3	U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	8	7 *	G:SEIU 1021 Office-Office Technical
-	RS3001	Senior Social Worker	4	4	F:SEIU 1021 Para-Professional
	RS3005	Social Worker Supervisor	1	1	R:SEIU 1021 Supervisors
		Allocated Total	**44.0**	**43.0** *	
		Temporary (FTE)	**6.0**	**6.0**	
		Position Total	**50.0**	**49.0** *	

Budget Unit 2022702000 Probation-Adult

	RM1050	Assistant Deputy Chief Probation Officer	1	1	C:San Joaquin Management Assoc (SJCMA)
	RO6115	Office Assistant Specialist	4	4	G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	1	1	R:SEIU 1021 Supervisors

-	RP2002	Probation Officer II	32	32		U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	8	8		U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	5	5		U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	13	10	*	G:SEIU 1021 Office-Office Technical
		Allocated Total	**65.0**	**62.0**	*	
		Temporary (FTE)	**5.3**	**9.0**	*	
		Position Total	**70.3**	**71.0**	*	

Budget Unit 2022702300 Prob-Adult-SB 678

-	RB6205	Business Analyst II	1	1		F:SEIU 1021 Para-Professional
-	RP2002	Probation Officer II	0	2	*	U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	2	3	*	U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	1	1		U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	2	2		G:SEIU 1021 Office-Office Technical
		Allocated Total	**6.0**	**9.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**6.0**	**9.0**	*	

Budget Unit 2022702510 Probation-Loc Comm Corr-AB 109

	RM1050	Assistant Deputy Chief Probation Officer	1	1		C:San Joaquin Management Assoc (SJCMA)
	RP2005	Deputy Chief Probation Officer	1	1		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1		F:SEIU 1021 Para-Professional
	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	1	1		G:SEIU 1021 Office-Office Technical
-	RB6205	Business Analyst II	1	1		F:SEIU 1021 Para-Professional
	RB6210	Contracts Analyst	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	2	2		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	2	2		G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	1	1		G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	1	1		R:SEIU 1021 Supervisors
-	RP2002	Probation Officer II	26	24	*	U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	13	12	*	U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	5	5		U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	3	2	*	G:SEIU 1021 Office-Office Technical
-	RC2001	Stock Clerk II	1	1		I:SEIU 1021 Trades, Labor & Institutional

		Allocated Total	**62.0**	**58.0**	*
		Temporary (FTE)	**3.0**	**1.5**	*
		Position Total	**65.0**	**59.5**	*

Budget Unit 2022745000 Probation-Administration

	HP1400	County Probation Officer	1	1	A:Executive Unrepresented
	EL2400	Assistant County Probation Officer	1	1	B:Senior Management Unrepresented
	RP2005	Deputy Chief Probation Officer	2	2	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0224	Management Services Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0227	Principal Business Analyst	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	1	1	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	2	2	G:SEIU 1021 Office-Office Technical
-	RB6205	Business Analyst II	1	1	F:SEIU 1021 Para-Professional
	RB5500	Departmental Personnel Analyst	1	1	D:Confidential Unrepresented
	RI1104	Department Information Systems Analyst IV	1	1	E:SEIU 1021 Professional
-	RI1302	Department Information Systems Specialist II	1	1	F:SEIU 1021 Para-Professional
	RO6120	Department Payroll Specialist	2	2	G:SEIU 1021 Office-Office Technical
	RO2060	Executive Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO5501	Mail Clerk	1	1	G:SEIU 1021 Office-Office Technical
-	RB6512	Management Analyst II	1	1	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	2	2	G:SEIU 1021 Office-Office Technical
-	RP2002	Probation Officer II	1	1	U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	3	3	U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	2	2	U:SJC Probation Officers Association (POA)
	RO1500	Senior Administrative Supervisor	1	1	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	1	1	G:SEIU 1021 Office-Office Technical
	RC2011	Storekeeper I	1	1	I:SEIU 1021 Trades, Labor & Institutional
	RC2012	Storekeeper II	1	1	R:SEIU 1021 Supervisors
		Allocated Total	**32.0**	**32.0**	
		Temporary (FTE)	**6.6**	**8.1**	*
		Position Total	**38.6**	**40.1**	*

Budget Unit 2022785000 AB 118-Eleas-Cops-JJP

-	RP2002	Probation Officer II	12	12	U:SJC Probation Officers Association (POA)

	RP2003	Probation Officer III	3	3		U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	3	3		U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**19.0**	**19.0**		
		Temporary (FTE)	**2.3**	**3.0**	*	
		Position Total	**21.3**	**22.0**	*	

Budget Unit 2022800000 Probation-Juvenile Detention

	RM1050	Assistant Deputy Chief Probation Officer	2	2		C:San Joaquin Management Assoc (SJCMA)
	RP2005	Deputy Chief Probation Officer	1	1		C:San Joaquin Management Assoc (SJCMA)
	RC0403	Crafts Worker III	0	1	*	I:SEIU 1021 Trades, Labor & Institutional
	RP0710	Custody Recreation Assistant	1	1		H:SEIU 1021 Safety, Investigative & Custodial
-	RP2506	Juvenile Detention Officer	48	48		H:SEIU 1021 Safety, Investigative & Custodial
	RP2510	Juvenile Detention Unit Supervisor	17	17		H:SEIU 1021 Safety, Investigative & Custodial
	RP2515	Juvenile Facility Supervisor	7	7		H:SEIU 1021 Safety, Investigative & Custodial
	RS3003	Lead Social Worker	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	1	1		G:SEIU 1021 Office-Office Technical
-	RP2002	Probation Officer II	7	7		U:SJC Probation Officers Association (POA)
	RP2003	Probation Officer III	5	5		U:SJC Probation Officers Association (POA)
	RP2004	Probation Unit Supervisor	3	4	*	U:SJC Probation Officers Association (POA)
-	RO6110	Senior Office Assistant	3	2	*	G:SEIU 1021 Office-Office Technical
		Allocated Total	**98.0**	**99.0**	*	
		Temporary (FTE)	**12.2**	**13.0**	*	
		Position Total	**110.2**	**112.0**	*	

Budget Unit 2023060000 Water Resources

	EC2155	Water Resource Coordinator	1	1		B:Senior Management Unrepresented
	RE1005	Engineer V	2	2		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB6002	Administrative Assistant II	2	2		F:SEIU 1021 Para-Professional
-	RE0112	Engineering Assistant II	2	2		F:SEIU 1021 Para-Professional
-	RE1004	Engineer IV	3	3		E:SEIU 1021 Professional
-	RB6512	Management Analyst II	2	2		F:SEIU 1021 Para-Professional

-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**14.0**	**14.0**		
		Temporary (FTE)	**0.8**	**0.8**		
		Position Total	**14.8**	**14.8**		

Budget Unit 2024100000 Flood Channel Maintenance

	RM0335	Channel Maintenance Superintendent	1	1		C:San Joaquin Management Assoc (SJCMA)
	RC1000	Public Works Maintenance Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RE0112	Engineering Assistant II	1	1		F:SEIU 1021 Para-Professional
	RC1005	Equipment Operator Foreman	1	2	*	I:SEIU 1021 Trades, Labor & Institutional
	RC0651	Equipment Operator I	10	10		I:SEIU 1021 Trades, Labor & Institutional
	RC0652	Equipment Operator II	5	5		I:SEIU 1021 Trades, Labor & Institutional
-	RC0501	Highway Maintenance Worker	16	16		I:SEIU 1021 Trades, Labor & Institutional
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
-	RC0572	Pest Abatement Operator II	1	1		I:SEIU 1021 Trades, Labor & Institutional
-	RE0101	Senior Engineering Aide	1	0	*	F:SEIU 1021 Para-Professional
	RC0420	Welder	1	1		I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**39.0**	**39.0**		
		Temporary (FTE)	**4.5**	**4.5**		
		Position Total	**43.5**	**43.5**		

Budget Unit 2024700000 Agricultural Commissioner

	HA1100	Agricultural Commissioner/Sealer	1	1		A:Executive Unrepresented
	EA2200	Assistant Agricultural Commissioner	1	1		B:Senior Management Unrepresented
	RM0121	Deputy Ag Commissioner/Sealer	5	5		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
	RO3012	Accounting Technician II	1	1		G:SEIU 1021 Office-Office Technical
-	RA0177	Ag Bio/Standards Inspector III	29	29		E:SEIU 1021 Professional
	RA0178	Ag Bio/Standards Inspector IV	2	3	*	R:SEIU 1021 Supervisors
	RA0160	Ag & Standards Technician	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RI4201	Associate Geographic Information Systems Analyst	0	1	*	E:SEIU 1021 Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	3	3		G:SEIU 1021 Office-Office Technical
		Allocated Total	**47.0**	**49.0**	*	
		Temporary (FTE)	**12.9**	**16.3**	*	
		Position Total	**59.9**	**65.3**	*	

Budget Unit 2025600000 Community Development Services					
	HE1100	Director of Community Development	1	1	A:Executive Unrepresented
	EE1105	Assistant Director of Community Development	1	1	B:Senior Management Unrepresented
	EE4010	Code Enforcement Division Chief	1	1	B:Senior Management Unrepresented
	EC2150	Deputy Director Building Inspector	1	1	B:Senior Management Unrepresented
	EE2101	Deputy Director of Planning	1	1	B:Senior Management Unrepresented
	RE4004	Code Enforcement Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RC0104	Deputy Building Official	1	1	C:San Joaquin Management Assoc (SJCMA)
	RP6030	Deputy Fire Warden	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RE2003	Principal Planner	2	2	C:San Joaquin Management Assoc (SJCMA)
	RE2004	Senior Planner	2	2	C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	2	2	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1	F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	1	1	F:SEIU 1021 Para-Professional
-	RE2002	Associate Planner	5	5	E:SEIU 1021 Professional
-	RC0102	Building Inspector II	5	5	F:SEIU 1021 Para-Professional
-	RB6205	Business Analyst II	1	1	F:SEIU 1021 Para-Professional
-	RE4002	Code Enforcement Officer II	8	8	H:SEIU 1021 Safety, Investigative & Custodial
	RE0301	Development Services Senior Technician	2	2	F:SEIU 1021 Para-Professional
	RE0300	Development Services Technician	6	6	F:SEIU 1021 Para-Professional
	RP6035	Fire Prevention Inspector	1	1	F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	2	2	G:SEIU 1021 Office-Office Technical
-	RE1101	Plan Check Engineer II	3	3	E:SEIU 1021 Professional
	RC0103	Senior Building Inspector	3	3	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	5	5	G:SEIU 1021 Office-Office Technical
	RE1102	Senior Plan Check Engineer	1	1	R:SEIU 1021 Supervisors
	RE4003	Senior Code Enforcement Officer	3	3	H:SEIU 1021 Safety, Investigative & Custodial
		Allocated Total	**63.0**	**63.0**	
		Temporary (FTE)	**0.8**	**0.7** *	
		Position Total	**63.8**	**63.7** *	

Budget Unit 2025700000 Sheriff-Public Administrator					
	RM0245	Chief Deputy Public Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	1	1	G:SEIU 1021 Office-Office Technical
-	RM0241	Deputy Public Administrator II	3	3	F:SEIU 1021 Para-Professional

		Allocated Total	**5.0**	**5.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**5.0**	**5.0**	

Budget Unit 2025900000 Recorder-County Clerk

	RM0910	Recorder-County Clerk Operations Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1	F:SEIU 1021 Para-Professional
-	RI1102	Department Information Systems Analyst II	1	1	E:SEIU 1021 Professional
	RO1000	Office Supervisor	1	1	R:SEIU 1021 Supervisors
	RO4400	Recordable Documents Examiner	5	5	G:SEIU 1021 Office-Office Technical
	RO4450	Recorder-County Clerk Operations Supervisor	1	1	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	15	15	G:SEIU 1021 Office-Office Technical
	RO4401	Senior Recordable Documents Examiner	1	1	R:SEIU 1021 Supervisors
		Allocated Total	**26.0**	**26.0**	
		Temporary (FTE)	**0.0**	**0.8** *	
		Position Total	**26.0**	**26.8** *	

Budget Unit 2026000000 Emergency Services

	HB1800	Director of Emergency Operations	1	1	A:Executive Unrepresented
	EB1805	Deputy Director of Emergency Operations	1	1	B:Senior Management Unrepresented
	RO3012	Accounting Technician II	1	1	G:SEIU 1021 Office-Office Technical
	RB6002	Administrative Assistant II	1	1	F:SEIU 1021 Para-Professional
	RP0602	Emergency Planner	3	3	F:SEIU 1021 Para-Professional
	RB0205	Public Information Specialist	1	1	F:SEIU 1021 Para-Professional
	RP0604	Senior Emergency Planner	2	2	F:SEIU 1021 Para-Professional
	RI4202	Senior Geographic Information Systems Analyst	1	1	E:SEIU 1021 Professional
-	RO6110	Senior Office Assistant	1	1	G:SEIU 1021 Office-Office Technical
		Allocated Total	**12.0**	**12.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**12.0**	**12.0**	

Budget Unit 3030101000 Public Works-Administration

	HC1100	Director of Public Works	1	1	A:Executive Unrepresented
	EC2101	Deputy Director-Public Works	3	3	B:Senior Management Unrepresented
	EC2102	Deputy Director-Public Works Administration	1	1	B:Senior Management Unrepresented
	RB3010	Accounting Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RI4007	GIS Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)

	RM0224	Management Services Administrator	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	3	3		F:SEIU 1021 Para-Professional
	RB4003	Accountant III	2	2		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	7	6	*	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	1	2	*	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
-	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
	RI4201	Associate Geographic Information Systems Analyst	1	1		E:SEIU 1021 Professional
	RO6120	Department Payroll Specialist	1	1		G:SEIU 1021 Office-Office Technical
	RO2060	Executive Secretary	1	1		G:SEIU 1021 Office-Office Technical
-	RI4102	Geographic Information Systems Specialist II	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	1	1		G:SEIU 1021 Office-Office Technical
	RO6700	Office Technician/Coordinator	1	1		G:SEIU 1021 Office-Office Technical
	RI4203	Principal Geographic Information Systems Analyst	1	1		E:SEIU 1021 Professional
-	RO6110	Senior Office Assistant	4	4		G:SEIU 1021 Office-Office Technical
-	RO7301	Support Services Technician II	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**38.0**	**38.0**		
		Temporary (FTE)	**0.3**	**0.4**	*	
		Position Total	**38.3**	**38.4**	*	

Budget Unit 3030103000 Public Works-Engineering

	EC2165	Engineering Services Manager	2	2		B:Senior Management Unrepresented
	RB6601	Engineering Program Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RE1005	Engineer V	3	3		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
	RE2004	Senior Planner	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
-	RB6002	Administrative Assistant II	3	3		F:SEIU 1021 Para-Professional
-	RE2002	Associate Planner	1	1		E:SEIU 1021 Professional
-	RE5002	Associate Real Property Agent	2	2		F:SEIU 1021 Para-Professional
-	RE0112	Engineering Assistant II	17	17		F:SEIU 1021 Para-Professional
	RE0113	Engineering Assistant III	3	3		F:SEIU 1021 Para-Professional
-	RE1004	Engineer IV	16	16		E:SEIU 1021 Professional
	RE3001	Licensed Land Surveyor	1	1		E:SEIU 1021 Professional
-	RB6512	Management Analyst II	2	2		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical

-	RE0101	Senior Engineering Aide	11	11		F:SEIU 1021 Para-Professional
-	RO6110	Senior Office Assistant	2	2		G:SEIU 1021 Office-Office Technical
		Allocated Total	**68.0**	**68.0**		
		Temporary (FTE)	**3.2**	**3.2**		
		Position Total	**71.2**	**71.2**		

Budget Unit 3030105000 Public Works-Road Maint

	RM0330	Maintenance Superintendent	1	1		C:San Joaquin Management Assoc (SJCMA)
	RC1000	Public Works Maintenance Manager	5	5		C:San Joaquin Management Assoc (SJCMA)
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
	RC1006	Bridge Maintenance Foreman	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0502	Bridge Maintenance Worker	4	4		I:SEIU 1021 Trades, Labor & Institutional
	RC1503	Bridge Tender	1	1		I:SEIU 1021 Trades, Labor & Institutional
-	RE0112	Engineering Assistant II	1	1		F:SEIU 1021 Para-Professional
	RC1005	Equipment Operator Foreman	4	4		I:SEIU 1021 Trades, Labor & Institutional
	RC0651	Equipment Operator I	21	21		I:SEIU 1021 Trades, Labor & Institutional
	RC0652	Equipment Operator II	8	8		I:SEIU 1021 Trades, Labor & Institutional
-	RC0501	Highway Maintenance Worker	38	38		I:SEIU 1021 Trades, Labor & Institutional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
-	RO6110	Senior Office Assistant	2	3	*	G:SEIU 1021 Office-Office Technical
	RC2011	Storekeeper I	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC1003	Traffic Foreman	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0510	Traffic Sign Fabricator	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0551	Traffic Striper Operator I	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RC0552	Traffic Striper Operator II	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0507	Tree Crew Supervisor	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0506	Tree Crew Worker	3	3		I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**98.0**	**99.0**	*	
		Temporary (FTE)	**6.6**	**6.6**		
		Position Total	**104.6**	**105.6**	*	

Budget Unit 3030108000 Public Works-Public Services

	EC2165	Engineering Services Manager	1	1		B:Senior Management Unrepresented
-	RE0112	Engineering Assistant II	2	2		F:SEIU 1021 Para-Professional
-	RE1004	Engineer IV	2	2		E:SEIU 1021 Professional
-	RE0101	Senior Engineering Aide	1	1		F:SEIU 1021 Para-Professional
		Allocated Total	**6.0**	**6.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**6.0**	**6.0**		

Budget Unit 3030900000 Community Infra-Engineering Svs

	RE1005	Engineer V	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
-	RE0112	Engineering Assistant II	1	1		F:SEIU 1021 Para-Professional
	RE0113	Engineering Assistant III	1	1		F:SEIU 1021 Para-Professional
-	RE1004	Engineer IV	2	2		E:SEIU 1021 Professional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
		Allocated Total	**7.0**	**7.0**		
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**7.0**	**7.0**		

Budget Unit 4040500000 Behavioral Health Services

	ES2310	Deputy Director-BHS-Administrative	0	1	*	B:Senior Management Unrepresented
	ES2312	Deputy Director-BHS-Clinical	5	5		B:Senior Management Unrepresented
	EH8001	Physician Manager	1	1		S:Physician Management Unrepresented
	RS2014	Chief Mental Health Clinician	27	28	*	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
	RH1320	Nursing Department Manager - Ambulatory	1	1		C:San Joaquin Management Assoc (SJCMA)
	RM1122	Substance Abuse Program Manager	5	5		C:San Joaquin Management Assoc (SJCMA)
	RS1015	Substance Abuse Services Coordinator	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1		F:SEIU 1021 Para-Professional
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	2	2		F:SEIU 1021 Para-Professional
	RS2053	Behavioral Health Outreach Coordinator	2	1	*	R:SEIU 1021 Supervisors
-	RS2051	Behavioral Health Outreach Worker	57	56	*	F:SEIU 1021 Para-Professional
	RH2505	Chief Psychiatric Technician	9	9		R:SEIU 1021 Supervisors
-	RS5002	Employment Training Specialist II	1	1		F:SEIU 1021 Para-Professional
	RF0106	Food Service Worker III SB-525	1	1		I:SEIU 1021 Trades, Labor & Institutional
-	RB6512	Management Analyst II	7	4	*	F:SEIU 1021 Para-Professional
	RH1105	Staff Nurse V Clinical Nurse - Inpatient	2	1	*	M:California Nurses Association (C.N.A.)
-	RS2012	Mental Health Clinician II	118	117	*	E:SEIU 1021 Professional
	RS2013	Mental Health Clinician III	35	35		R:SEIU 1021 Supervisors
	RS2035	Mental Health Court Liaison	1	1		F:SEIU 1021 Para-Professional
-	RS2022	Mental Health Interpreter II	8	8		F:SEIU 1021 Para-Professional
-	RS2002	Mental Health Specialist II	132	133	*	F:SEIU 1021 Para-Professional
	RS2003	Mental Health Specialist III	9	9		R:SEIU 1021 Supervisors
	RO6117	Office Assistant Specialist SB-525	15	15		G:SEIU 1021 Office-Office Technical
	RO2002	Office Secretary SB-525	2	2		G:SEIU 1021 Office-Office Technical
	RO1001	Office Supervisor SB-525	9	9		R:SEIU 1021 Supervisors
	RH0199	Patient Reg Clerk SB-525	2	2		G:SEIU 1021 Office-Office Technical

	RH0300	Patient Services Representative	0	4	*	F:SEIU 1021 Para-Professional
-	RS0302	Perinatal Child Care Worker	3	3		F:SEIU 1021 Para-Professional
	RH4355	Pharmacist	1	1		E:SEIU 1021 Professional
	RH4350	Pharmacist - Clinical	1	1		E:SEIU 1021 Professional
	RH4331	Pharmacy Supervisor	1	1		R:SEIU 1021 Supervisors
	RH4454	Pharmacy Tech III Supervisor	1	1		R:SEIU 1021 Supervisors
-	RH4453	Pharmacy Technician III	2	2		F:SEIU 1021 Para-Professional
-	RS3013	Protective Services Social Worker III	2	2		F:SEIU 1021 Para-Professional
	RH7800	Psychiatric Rehab Therapy Assistant	2	2		F:SEIU 1021 Para-Professional
	EH8003	Psychiatrist	14	14		P:Union of American Physicians & Dentists (UAPD)
	RH6601	Rehabilitation Therapist I	1	1		F:SEIU 1021 Para-Professional
-	RO6112	Senior Office Assistant SB-525	61	57	*	G:SEIU 1021 Office-Office Technical
-	RH2502	Senior Psychiatric Technician	50	50		F:SEIU 1021 Para-Professional
-	RH1104	Staff Nurse IV - Inpatient	20	20		M:California Nurses Association (C.N.A.)
	RH1106	Staff Nurse V-Assistant Department Manager-Inpatient	0	1	*	M:California Nurses Association (C.N.A.)
	RS1023	Sub Abuse Program Supervisor	7	7		R:SEIU 1021 Supervisors
-	RS1022	Substance Abuse Counselor II	50	50		F:SEIU 1021 Para-Professional
		Allocated Total	**671.0**	**668.0**	*	
		Temporary (FTE)	**61.3**	**54.1**	*	
		Position Total	**732.3**	**722.1**	*	

Budget Unit 4040700000 Behavioral Health Admin

	HS2000	Chief Deputy Director-BHS	1	1		A:Executive Unrepresented
	ES2310	Deputy Director-BHS-Administrative	2	1	*	B:Senior Management Unrepresented
	ES2312	Deputy Director-BHS-Clinical	1	1		B:Senior Management Unrepresented
	ES2300	Senior Deputy Director-BHS	1	1		B:Senior Management Unrepresented
	ES2313	Senior Deputy Director-BHS-Clinical	1	1		B:Senior Management Unrepresented
	EH8001	Physician Manager	1	1		S:Physician Management Unrepresented
	RB3010	Accounting Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RS2014	Chief Mental Health Clinician	3	2	*	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	5	5		C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1		F:SEIU 1021 Para-Professional
	RB4003	Accountant III	5	5		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	8	9	*	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	8	8		G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	2	2		F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	2	2		F:SEIU 1021 Para-Professional
	RO2052	Administrative Secretary SB 525	1	1		G:SEIU 1021 Office-Office Technical
-	RS2051	Behavioral Health Outreach Worker	0	1	*	F:SEIU 1021 Para-Professional

-	RB6205	Business Analyst II	2	2		F:SEIU 1021 Para-Professional
	RH2505	Chief Psychiatric Technician	1	1		R:SEIU 1021 Supervisors
	RB6210	Contracts Analyst	1	1		F:SEIU 1021 Para-Professional
	RB6211	Contracts Supervisor	1	1		R:SEIU 1021 Supervisors
-	RC0402	Crafts Worker II	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0403	Crafts Worker III	3	3		I:SEIU 1021 Trades, Labor & Institutional
	RC0404	Crafts Worker IV	1	1		R:SEIU 1021 Supervisors
	RB5500	Departmental Personnel Analyst	1	1		D:Confidential Unrepresented
	RO6121	Department Payroll Specialist SB 525	1	1		G:SEIU 1021 Office-Office Technical
	RF0305	Housekeeping Service Worker SB-525	9	10	*	I:SEIU 1021 Trades, Labor & Institutional
	RF0306	Lead Housekeeper SB-525	1	1		R:SEIU 1021 Supervisors
-	RB6512	Management Analyst II	8	11	*	F:SEIU 1021 Para-Professional
	RO4212	Medical Coder-Certified	3	3		F:SEIU 1021 Para-Professional
-	RO4202	Medical Records Technician II	2	2		G:SEIU 1021 Office-Office Technical
	RO4203	Medical Records Technician III	1	1		R:SEIU 1021 Supervisors
-	RS2012	Mental Health Clinician II	2	3	*	E:SEIU 1021 Professional
	RS2013	Mental Health Clinician III	2	2		R:SEIU 1021 Supervisors
	RS2003	Mental Health Specialist III	1	1		R:SEIU 1021 Supervisors
	RB6515	Mental Health Support Services Coordinator	1	1		F:SEIU 1021 Para-Professional
	RO6117	Office Assistant Specialist SB-525	6	5	*	G:SEIU 1021 Office-Office Technical
	RC4001	Office Building Engineer	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RO2002	Office Secretary SB-525	2	2		G:SEIU 1021 Office-Office Technical
	RO1001	Office Supervisor SB-525	1	1		R:SEIU 1021 Supervisors
	RO6702	Office Tech/Coordinator SB-525	1	1		G:SEIU 1021 Office-Office Technical
-	RO6112	Senior Office Assistant SB-525	10	10		G:SEIU 1021 Office-Office Technical
-	RH2502	Senior Psychiatric Technician	3	3		F:SEIU 1021 Para-Professional
-	RH1104	Staff Nurse IV - Inpatient	2	2		M:California Nurses Association (C.N.A.)
-	RC1999	Stock Clerk II SB-525	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC2011	Storekeeper I	1	1		I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**114.0**	**118.0**	*	
		Temporary (FTE)	**5.4**	**9.0**	*	
		Position Total	**119.4**	**127.0**	*	

Budget Unit 4040800000 Utility Districts

	RM0360	Utility District Assistant Superintendent	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0340	Utility District Superintendent	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB6001	Administrative Assistant I	1	1	F:SEIU 1021 Para-Professional
-	RE0112	Engineering Assistant II	1	1	F:SEIU 1021 Para-Professional
	RC0651	Equipment Operator I	1	1	I:SEIU 1021 Trades, Labor & Institutional
	RC0652	Equipment Operator II	1	1	I:SEIU 1021 Trades, Labor & Institutional

-	RO6110	Senior Office Assistant	1	1	G:SEIU 1021 Office-Office Technical
	RC0515	Utility District Laboratory Technician	1	1	I:SEIU 1021 Trades, Labor & Institutional
	RC0525	Utility District Maintenance Supervisor	2	2	I:SEIU 1021 Trades, Labor & Institutional
-	RC0522	Utility District Maintenance Worker II	15	15	I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**25.0**	**25.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**25.0**	**25.0**	

Budget Unit 4041000000 Public Health Svs

	EH2200	Chief Deputy Director-Public Health Services	1	1	A:Executive Unrepresented
	ES2203	Assistant Health Officer	1	1	B:Senior Management Unrepresented
	ES2201	Deputy Director-Public Health Services	1	1	B:Senior Management Unrepresented
-	EH4090	Director of Public Health Lab Services	1	1	B:Senior Management Unrepresented
	ES2202	Public Health Officer	1	1	B:Senior Management Unrepresented
	ES2200	Senior Deputy Director-Public Health Services	1	1	B:Senior Management Unrepresented
	ES2204	Senior Deputy Director-Public Health Services-Nursing	1	1	B:Senior Management Unrepresented
	RB3010	Accounting Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM1184	Epidemiology Program Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0224	Management Services Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM1182	Program Coordinator-AIDS	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM1181	Program Coordinator-Public Health Education	1	1	C:San Joaquin Management Assoc (SJCMA)
	RS7105	Program Coordinator WIC	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH1820	Program Manager-Public Health Nursing	2	2	C:San Joaquin Management Assoc (SJCMA)
	RP0610	Public Health Emergency Prep Coordinator	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1	F:SEIU 1021 Para-Professional
	RB4003	Accountant III	1	1	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	3	3	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	1	1	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	3	3	F:SEIU 1021 Para-Professional
	RO2050	Administrative Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RS4222	AIDS Case Worker	2	2	F:SEIU 1021 Para-Professional
-	RB6205	Business Analyst II	3	3	F:SEIU 1021 Para-Professional
-	RS0200	Case Manager	4	4	E:SEIU 1021 Professional
	RS0201	Case Manager Supervisor	2	2	R:SEIU 1021 Supervisors
-	RS4110	Communicable Disease Investigator	24	17 *	F:SEIU 1021 Para-Professional

	RI1104	Department Information Systems Analyst IV	1	1		E:SEIU 1021 Professional
	RP0602	Emergency Planner	1	1		F:SEIU 1021 Para-Professional
	RB6900	Epidemiologist	6	6		E:SEIU 1021 Professional
-	RB6512	Management Analyst II	2	2		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	2	1	*	R:SEIU 1021 Supervisors
	RI0110	Office Systems Specialist	1	1		F:SEIU 1021 Para-Professional
	RO6700	Office Technician/Coordinator	2	2		G:SEIU 1021 Office-Office Technical
-	RS4101	Public Health Educator	20	16	*	E:SEIU 1021 Professional
-	RH4961	Public Health Lab Technician II	2	2		F:SEIU 1021 Para-Professional
-	RH4212	Public Health Microbiologist II	6	6		E:SEIU 1021 Professional
-	RH8501	Public Health Nutritionist	2	2		E:SEIU 1021 Professional
	RB0205	Public Information Specialist	1	1		F:SEIU 1021 Para-Professional
	RS4115	Senior Communicable Disease Investigator	2	2		R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	17	16	*	G:SEIU 1021 Office-Office Technical
	RH4203	Senior Public Health Microbiologist	3	3		E:SEIU 1021 Professional
-	RH1813	Senior Public Health Nurse	26	26		M:California Nurses Association (C.N.A.)
	RS3005	Social Worker Supervisor	1	1		R:SEIU 1021 Supervisors
	RC2011	Storekeeper I	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RB6905	Supervising Epidemiologist	1	1		R:SEIU 1021 Supervisors
	RS4105	Supervising Public Health Educator	5	2	*	R:SEIU 1021 Supervisors
	RH4205	Supervising Public Health Microbiologist	1	1		R:SEIU 1021 Supervisors
	RH1815	Supervising Public Health Nurse	1	1		M:California Nurses Association (C.N.A.)
-	RO4182	WIC Nutrition Assistant II	9	8	*	G:SEIU 1021 Office-Office Technical
		Allocated Total	**176.0**	**159.0**	*	
		Temporary (FTE)	**13.7**	**10.0**	*	
		Position Total	**189.7**	**169.0**	*	

Budget Unit 4041200000 Conservator Services

	EB3300	Public Guardian/Conservator	1	1		B:Senior Management Unrepresented
	RS2033	Chief Deputy Public Guardian	1	1		C:San Joaquin Management Assoc (SJCMA)
	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	5	5		G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	3	3		G:SEIU 1021 Office-Office Technical
-	RS2032	Deputy Public Guardian II	10	10		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	4	4		G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	4	4		G:SEIU 1021 Office-Office Technical
	RL0106	Senior Paralegal	1	1		R:SEIU 1021 Supervisors
	RS2034	Supervising Deputy Public Guardian	2	2		R:SEIU 1021 Supervisors
		Allocated Total	**32.0**	**32.0**		
		Temporary (FTE)	**1.5**	**1.9**	*	

		Position Total	**33.5**	**33.9**	*

Budget Unit 4041800000 Emergency Medical Service Agcy

	EH2120	Emergency Medical Services Administrator	1	1	B:Senior Management Unrepresented
	RH0250	Emergency Medical Services Coordinator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	1	1	G:SEIU 1021 Office-Office Technical
	RH0222	Emergency Medical Services Analyst	3	3	F:SEIU 1021 Para-Professional
	RH0223	Emergency Medical Services Specialist	2	2	F:SEIU 1021 Para-Professional
	RH0224	EMS Trauma Coordinator	2	2	M:California Nurses Association (C.N.A.)
	RO6700	Office Technician/Coordinator	1	1	G:SEIU 1021 Office-Office Technical
	RH0160	Pre-Hospital Care Coordinator	1	1	F:SEIU 1021 Para-Professional
	RH0221	Regional Disaster Medical Health Specialist	1	1	F:SEIU 1021 Para-Professional
		Allocated Total	**13.0**	**13.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**13.0**	**13.0**	

Budget Unit 4042000000 Environmental Health

	HA1200	Director of Environmental Health	1	1	A:Executive Unrepresented
	EA2300	Assistant Director-Environmental Health	1	1	B:Senior Management Unrepresented
	RM0610	Environmental Health- Program Coordinator	5	5	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	3	3	G:SEIU 1021 Office-Office Technical
-	RB6205	Business Analyst II	1	1	F:SEIU 1021 Para-Professional
-	RP6012	Compliance & Materials Specialist II	1	1	H:SEIU 1021 Safety, Investigative & Custodial
-	RA0604	Lead Senior Registered Environmental Health Specialist	39	39	E:SEIU 1021 Professional
-	RB6512	Management Analyst II	1	0	* F:SEIU 1021 Para-Professional
	RO1000	Office Supervisor	1	1	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	7	7	G:SEIU 1021 Office-Office Technical
		Allocated Total	**61.0**	**60.0**	*
		Temporary (FTE)	**0.3**	**0.0**	*
		Position Total	**61.3**	**60.0**	*

Budget Unit 4045415000 California Childrens Services

	ES2203	Assistant Health Officer	1	1	B:Senior Management Unrepresented
	RM0810	Childrens Medical Services Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH6510	Therapy Services Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RS0200	Case Manager	1	1	E:SEIU 1021 Professional
	RO6115	Office Assistant Specialist	1	1	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	2	2	R:SEIU 1021 Supervisors

-	RH6205	Physical Therapist IV-Assistant Department Manager	10	9	*	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	12	11	*	G:SEIU 1021 Office-Office Technical
-	RH1813	Senior Public Health Nurse	9	9		M:California Nurses Association (C.N.A.)
		Allocated Total	**38.0**	**36.0**	*	
		Temporary (FTE)	**0.0**	**3.0**	*	
		Position Total	**38.0**	**39.0**	*	

Budget Unit 4049100000 Children & Families Program

	ES1500	First 5 San Joaquin Executive Director	1	1		B:Senior Management Unrepresented
-	RB4002	Accountant II	1	1		F:SEIU 1021 Para-Professional
	RB4003	Accountant III	1	1		F:SEIU 1021 Para-Professional
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
	RB6210	Contracts Analyst	5	4	*	F:SEIU 1021 Para-Professional
	RB6211	Contracts Supervisor	1	1		R:SEIU 1021 Supervisors
		Allocated Total	**10.0**	**9.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**10.0**	**9.0**	*	

Budget Unit 4049500000 Health Care Services Admin

	HH1105	Assistant Director- Health Care Services	2	2		A:Executive Unrepresented
	HH1100	Director Health Care Services	1	1		A:Executive Unrepresented
	EI2100	Chief Information Officer-HCS	1	1		B:Senior Management Unrepresented
	EM0250	Deputy Director-HCS-Fiscal	1	1		B:Senior Management Unrepresented
	RB3010	Accounting Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RI1011	Department Information Systems Manager	3	4	*	C:San Joaquin Management Assoc (SJCMA)
	RM0350	Facilities Manager-HCS	0	1	*	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1		C:San Joaquin Management Assoc (SJCMA)
	RM0224	Management Services Administrator	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
	RO2050	Administrative Secretary	1	1		G:SEIU 1021 Office-Office Technical
-	RB6205	Business Analyst II	1	1		F:SEIU 1021 Para-Professional
	RB5500	Departmental Personnel Analyst	1	1		D:Confidential Unrepresented
-	RI1202	Department Applications Analyst II	4	5	*	E:SEIU 1021 Professional
	RI1203	Department Applications Analyst III	6	7	*	E:SEIU 1021 Professional
	RI1204	Department Applications Analyst IV	2	3	*	E:SEIU 1021 Professional
-	RI1102	Department Information Systems Analyst II	6	6		E:SEIU 1021 Professional
	RI1103	Department Information Systems Analyst III	3	4	*	E:SEIU 1021 Professional

	RI1104	Department Information Systems Analyst IV	5	5		E:SEIU 1021 Professional
-	RI1302	Department Information Systems Specialist II	2	2		F:SEIU 1021 Para-Professional
	RI1303	Department Information Systems Specialist III	1	1		F:SEIU 1021 Para-Professional
-	RI1402	Department Information Systems Technician II	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RI0110	Office Systems Specialist	2	2		F:SEIU 1021 Para-Professional
	RH0300	Patient Services Representative	0	2	*	F:SEIU 1021 Para-Professional
		Allocated Total	**48.0**	**56.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**48.0**	**56.0**	*	

Budget Unit 4049600000 Whole Person Care Program

	RM0226	Management Analyst III	1	0	*	C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	1	0	*	G:SEIU 1021 Office-Office Technical
-	RS2051	Behavioral Health Outreach Worker	1	0	*	F:SEIU 1021 Para-Professional
-	RS4302	Community Health Outreach Worker	5	0	*	F:SEIU 1021 Para-Professional
-	RS2002	Mental Health Specialist II	2	0	*	F:SEIU 1021 Para-Professional
-	RH1812	Public Health Nurse II	2	0	*	M:California Nurses Association (C.N.A.)
-	RO6110	Senior Office Assistant	2	0	*	G:SEIU 1021 Office-Office Technical
-	RS3001	Senior Social Worker	4	0	*	F:SEIU 1021 Para-Professional
	RS3005	Social Worker Supervisor	1	0	*	R:SEIU 1021 Supervisors
		Allocated Total	**19.0**	**0.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**19.0**	**0.0**	*	

Budget Unit 4049700000 Office Of The Medical Examiner

	EP5300	Chief Medical Examiner	1	1		B:Senior Management Unrepresented
	EP5350	Medical Examiner Operations Administrator	1	1		B:Senior Management Unrepresented
	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
	RP5020	Forensic Autopsy Technician	3	3		F:SEIU 1021 Para-Professional
-	RP5010	Medical Examiner Investigator	11	11		H:SEIU 1021 Safety, Investigative & Custodial
	EH8002	Physician	0	2	*	P:Union of American Physicians & Dentists (UAPD)
-	RO6110	Senior Office Assistant	3	3		G:SEIU 1021 Office-Office Technical
	RP5015	Supervising Medical Examiner Investigator	2	2		R:SEIU 1021 Supervisors
		Allocated Total	**22.0**	**24.0**	*	
		Temporary (FTE)	**2.2**	**6.1**	*	
		Position Total	**24.2**	**30.1**	*	

Budget Unit 5055103000 Employ Economic Develop Dept					
	HS1250	Director Employment & Economic Development	1	1	A:Executive Unrepresented
	ES2260	Deputy Director-Employment & Training	2	2	B:Senior Management Unrepresented
	RM1173	EEDD Administrative Services Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM1171	EEDD Division Manager	4	4	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	2	2	F:SEIU 1021 Para-Professional
	RB4003	Accountant III	1	1	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	4	4	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	1	1	G:SEIU 1021 Office-Office Technical
-	RI1102	Department Information Systems Analyst II	2	2	E:SEIU 1021 Professional
	RI1103	Department Information Systems Analyst III	1	1	E:SEIU 1021 Professional
	RI1104	Department Information Systems Analyst IV	1	1	E:SEIU 1021 Professional
-	RB6302	EEDD Analyst II	5	5	F:SEIU 1021 Para-Professional
	RB6303	EEDD Analyst III	2	2	F:SEIU 1021 Para-Professional
	RB0615	EEDD Business Retention & Expansion Specialist	2	2	F:SEIU 1021 Para-Professional
-	RS5512	EEDD Employment Services Specialist II	7	7	F:SEIU 1021 Para-Professional
	RC2015	EEDD Facilities Coordinator	1	1	R:SEIU 1021 Supervisors
-	RS5502	EEDD Intake & Referral Specialist II	7	7	G:SEIU 1021 Office-Office Technical
-	RS5002	Employment Training Specialist II	30	30	F:SEIU 1021 Para-Professional
	RS5003	Employment Training Supervisor	7	7	R:SEIU 1021 Supervisors
	RO2060	Executive Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	1	1	G:SEIU 1021 Office-Office Technical
	RO6700	Office Technician/Coordinator	1	1	G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	7	7	G:SEIU 1021 Office-Office Technical
-	RC2001	Stock Clerk II	1	1	I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**93.0**	**93.0**	
		Temporary (FTE)	**13.7**	**14.4** *	
		Position Total	**106.7**	**107.4** *	

Budget Unit 5055600000 Veterans Service Office					
	EB2156	Veterans Service Administrator	1	1	B:Senior Management Unrepresented
-	RS2002	Mental Health Specialist II	1	1	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1	G:SEIU 1021 Office-Office Technical
	RO6700	Office Technician/Coordinator	1	1	G:SEIU 1021 Office-Office Technical
	RB0803	Supervising Veterans Service Representative	1	1	R:SEIU 1021 Supervisors
-	RB0802	Veterans Service Representative II	8	8	F:SEIU 1021 Para-Professional

Allocated Total	**13.0**	**13.0**	
Temporary (FTE)	**0.8**	**0.0**	*
Position Total	**13.8**	**13.0**	*

Budget Unit 5950101000 Human Services-Admin

	HS1150	Director of Human Services	1	1	A:Executive Unrepresented
	ES1155	Assistant Director of Human Services	1	1	B:Senior Management Unrepresented
	EB2100	Deputy Director of HSA	5	5	B:Senior Management Unrepresented
	RM0800	Child Welfare Division Chief	5	5	C:San Joaquin Management Assoc (SJCMA)
	RM0700	Department Information Systems Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RI1011	Department Information Systems Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	5	4 *	C:San Joaquin Management Assoc (SJCMA)
	RM0224	Management Services Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM1153	Program Manager	12	12	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	4	4	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	14	13 *	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	3	3	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1	F:SEIU 1021 Para-Professional
	RO2050	Administrative Secretary	2	2	G:SEIU 1021 Office-Office Technical
	RS0110	Benefits Systems Specialist	2	1 *	F:SEIU 1021 Para-Professional
	RS0111	Benefits Systems Supervisor	1	1	R:SEIU 1021 Supervisors
-	RL2084	Child Protective Services Counsel IV	4	4	D:Confidential Unrepresented
-	RO4602	Collections Clerk II	3	3	G:SEIU 1021 Office-Office Technical
	RO1100	Collections Supervisor	1	1	R:SEIU 1021 Supervisors
	RB6210	Contracts Analyst	5	4 *	F:SEIU 1021 Para-Professional
	RB6211	Contracts Supervisor	1	1	R:SEIU 1021 Supervisors
	RC0403	Crafts Worker III	1	1	I:SEIU 1021 Trades, Labor & Institutional
	RB5500	Departmental Personnel Analyst	2	2	D:Confidential Unrepresented
	RI1203	Department Applications Analyst III	1	1	E:SEIU 1021 Professional
-	RI1302	Department Information Systems Specialist II	5	5	F:SEIU 1021 Para-Professional
	RI1303	Department Information Systems Specialist III	1	1	F:SEIU 1021 Para-Professional
	RO6120	Department Payroll Specialist	3	3	G:SEIU 1021 Office-Office Technical
	RS0105	Eligibility Supervisor	61	56 *	R:SEIU 1021 Supervisors
-	RS0102	Eligibility Worker II	431	431	F:SEIU 1021 Para-Professional
	RS0103	Eligibility Worker III	30	26 *	F:SEIU 1021 Para-Professional
-	RS5002	Employment Training Specialist II	34	34	F:SEIU 1021 Para-Professional
	RS5003	Employment Training Supervisor	5	5	R:SEIU 1021 Supervisors
	RO2060	Executive Secretary	1	1	G:SEIU 1021 Office-Office Technical

	RS0180	Family Services Worker	2	2		F:SEIU 1021 Para-Professional
-	RS0122	HSA Program Supervisor II	5	5		R:SEIU 1021 Supervisors
	RB6201	HSA Staff Analyst I	2	0	*	F:SEIU 1021 Para-Professional
-	RB6202	HSA Staff Analyst II	34	34		F:SEIU 1021 Para-Professional
	RC1502	Lead Transportation Worker	1	1		H:SEIU 1021 Safety, Investigative & Custodial
	RL0301	Legal Technician I	2	2		G:SEIU 1021 Office-Office Technical
	RL0302	Legal Technician II	1	1		G:SEIU 1021 Office-Office Technical
-	RB6512	Management Analyst II	1	1		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	12	12		G:SEIU 1021 Office-Office Technical
	RO2000	Office Secretary	2	2		G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	14	14		R:SEIU 1021 Supervisors
-	RL0102	Paralegal II	2	2		F:SEIU 1021 Para-Professional
	RO1500	Senior Administrative Supervisor	2	2		R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	172	164	*	G:SEIU 1021 Office-Office Technical
	RO7302	Senior Support Services Technician	1	0	*	G:SEIU 1021 Office-Office Technical
	RS1075	Shelter Social Worker	2	2		H:SEIU 1021 Safety, Investigative & Custodial
-	RS3402	Social Worker II	50	48	*	F:SEIU 1021 Para-Professional
-	RS3404	Social Worker IV	3	3		F:SEIU 1021 Para-Professional
	RS3410	Social Worker Supervisor I	11	10	*	R:SEIU 1021 Supervisors
	RS3415	Social Worker Supervisor II	36	35	*	R:SEIU 1021 Supervisors
-	RS3405	Social Worker V	230	218	*	E:SEIU 1021 Professional
-	RC2001	Stock Clerk II	4	4		I:SEIU 1021 Trades, Labor & Institutional
	RC2011	Storekeeper I	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RC2012	Storekeeper II	1	1		R:SEIU 1021 Supervisors
-	RO7301	Support Services Technician II	1	1		G:SEIU 1021 Office-Office Technical
	RL2085	Supervising Child Protective Services Counsel	1	1		D:Confidential Unrepresented
	RC1501	Transportation Worker	4	4		H:SEIU 1021 Safety, Investigative & Custodial
-	RL3041	Welfare Fraud Specialist II	4	4		H:SEIU 1021 Safety, Investigative & Custodial
		Allocated Total	**1,250.0**	**1,210.0**	*	
		Temporary (FTE)	**3.5**	**3.5**		
		Position Total	**1,253.5**	**1,213.5**	*	

Budget Unit 5953900000 Mary Graham Childrens Shelter

	ES2150	Director Mary Graham Children Shelter	1	1		B:Senior Management Unrepresented
	RM1145	Assistant Director-Mary Graham Children's Shelter	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
	RS7010	Community Recreation Coordinator	1	1		F:SEIU 1021 Para-Professional
	RC0403	Crafts Worker III	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RF0300	Housekeeping Service Worker	1	1		I:SEIU 1021 Trades, Labor & Institutional

-	RB6202	HSA Staff Analyst II	2	2	F:SEIU 1021 Para-Professional
	RO6700	Office Technician/Coordinator	1	1	G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	5	5	G:SEIU 1021 Office-Office Technical
-	RS1072	Shelter Counselor II	42	42	H:SEIU 1021 Safety, Investigative & Custodial
	RS1075	Shelter Social Worker	8	8	H:SEIU 1021 Safety, Investigative & Custodial
	RS1081	Shelter Supervisor I	7	7	H:SEIU 1021 Safety, Investigative & Custodial
	RS1082	Shelter Supervisor II	4	4	H:SEIU 1021 Safety, Investigative & Custodial
	RS3410	Social Worker Supervisor I	1	1	R:SEIU 1021 Supervisors
		Allocated Total	**76.0**	**76.0**	
		Temporary (FTE)	**8.2**	**8.2**	
		Position Total	**84.2**	**84.2**	

Budget Unit 5954101000 Dept Of Aging-Community Svs

	RM1151	Adult Services Division Chief	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM1150	Community Services Program Manager	2	2	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	2	2	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	3	3	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	2	2	G:SEIU 1021 Office-Office Technical
	RS7060	Aging Programs Coordinator	1	1	F:SEIU 1021 Para-Professional
	RS7010	Community Recreation Coordinator	1	1	F:SEIU 1021 Para-Professional
	RS7015	Community Social Services Assistant	8	8	F:SEIU 1021 Para-Professional
	RS7020	Community Social Services Director	8	8	R:SEIU 1021 Supervisors
	RE1400	Energy Program Specialist	5	5	F:SEIU 1021 Para-Professional
	RS7070	HSA Program Coordinator	3	3	F:SEIU 1021 Para-Professional
-	RB6202	HSA Staff Analyst II	1	1	F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	1	F:SEIU 1021 Para-Professional
	RS7090	Senior Information & Assistance Specialist	3	3	F:SEIU 1021 Para-Professional
-	RO6110	Senior Office Assistant	7	7	G:SEIU 1021 Office-Office Technical
	RC0302	Senior Weatherization Specialist	3	3	I:SEIU 1021 Trades, Labor & Institutional
-	RS3402	Social Worker II	7	7	F:SEIU 1021 Para-Professional
	RS3410	Social Worker Supervisor I	2	2	R:SEIU 1021 Supervisors
	RC2011	Storekeeper I	1	1	I:SEIU 1021 Trades, Labor & Institutional
	RC0300	Weatherization Program Supervisor	1	1	R:SEIU 1021 Supervisors
		Allocated Total	**62.0**	**62.0**	
		Temporary (FTE)	**18.5**	**12.6** *	
		Position Total	**80.5**	**74.6** *	

Budget Unit 5955246000 Neighborhood Preservation

	RM0226	Management Analyst III	2	2		C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	2	2		F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	2	1	*	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	0	1	*	F:SEIU 1021 Para-Professional
-	RB6205	Business Analyst II	0	1	*	F:SEIU 1021 Para-Professional
	RB6210	Contracts Analyst	4	4		F:SEIU 1021 Para-Professional
-	RC0202	Housing Rehabilitation Specialist II	4	2	*	I:SEIU 1021 Trades, Labor & Institutional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
	RC0203	Senior Housing Rehab Specialist	1	0	*	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**18.0**	**16.0**	*	
		Temporary (FTE)	**0.0**	**0.0**		
		Position Total	**18.0**	**16.0**	*	

Budget Unit 6061500000 Cooperative Extension

-	RB6001	Administrative Assistant I	1	1		F:SEIU 1021 Para-Professional
-	RA0101	Agricultural Field & Laboratory Technician II	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RO6115	Office Assistant Specialist	0	1	*	G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	2	1	*	G:SEIU 1021 Office-Office Technical
		Allocated Total	**4.0**	**4.0**		
		Temporary (FTE)	**0.0**	**0.0**	*	
		Position Total	**4.0**	**4.0**		

Budget Unit 7070300000 Parks And Recreation

	EC2202	Parks Administrator	1	1		B:Senior Management Unrepresented
	RC0803	Park Maintenance Supervisor	1	1		C:San Joaquin Management Assoc (SJCMA)
	RO3012	Accounting Technician II	1	0	*	G:SEIU 1021 Office-Office Technical
-	RB6002	Administrative Assistant II	1	1		F:SEIU 1021 Para-Professional
	RP0730	Labor Crew Leader	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RO6701	Office Technician/Coordinator	0	1	*	D:Confidential Unrepresented
	RC3003	Park Equipment Mechanic	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0805	Park Fee Coordinator	2	1	*	I:SEIU 1021 Trades, Labor & Institutional
	RE2005	Park Planning & Development Coordinator	0	1	*	E:SEIU 1021 Professional
	RM0100	Parks Marketing & Promotion Specialist	1	1		E:SEIU 1021 Professional
	RC0800	Park Worker	20	20		I:SEIU 1021 Trades, Labor & Institutional
-	RO6110	Senior Office Assistant	2	2		G:SEIU 1021 Office-Office Technical
	RC0801	Senior Park Worker	3	3		R:SEIU 1021 Supervisors
		Allocated Total	**34.0**	**34.0**		
		Temporary (FTE)	**19.8**	**20.9**	*	

		Position Total	**53.8**	**54.9**	*

Budget Unit 7070400000 Micke Grove Zoo

	RA0702	Zoo & Interpretive Services Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RA0705	Animal Care Specialist	6	6	F:SEIU 1021 Para-Professional
	RA0720	Education & Interpretive Services Coordinator	1	1	F:SEIU 1021 Para-Professional
	RA0710	Senior Animal Care Specialist	1	1	F:SEIU 1021 Para-Professional
	RM0140	Zoo Curator	1	1	R:SEIU 1021 Supervisors
		Allocated Total	**10.0**	**10.0**	
		Temporary (FTE)	**2.9**	**4.6**	*
		Position Total	**12.9**	**14.6**	*

Budget Unit 8190000000 Fleet Services

	RC1016	Fleet Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RC1001	Automotive Maintenance Foreman	2	2	R:SEIU 1021 Supervisors
-	RC3000	Automotive Mechanic	11	11	I:SEIU 1021 Trades, Labor & Institutional
	RC1002	Equipment Maintenance Foreman	1	1	R:SEIU 1021 Supervisors
	RC2025	Equipment Parts Room Supervisor	1	1	R:SEIU 1021 Supervisors
	RC0601	Equipment Service Worker I	5	5	I:SEIU 1021 Trades, Labor & Institutional
	RC0602	Equipment Service Worker II	4	4	I:SEIU 1021 Trades, Labor & Institutional
	RC0603	Equipment Service Worker III	2	2	I:SEIU 1021 Trades, Labor & Institutional
-	RC2024	Fleet Parts Specialist	3	3	I:SEIU 1021 Trades, Labor & Institutional
-	RC3001	Heavy Equipment Mechanic	8	8	I:SEIU 1021 Trades, Labor & Institutional
-	RB6512	Management Analyst II	2	2	F:SEIU 1021 Para-Professional
	RC1565	Motor Pool Specialist	1	1	G:SEIU 1021 Office-Office Technical
	RO6700	Office Technician/Coordinator	1	1	G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	1	1	G:SEIU 1021 Office-Office Technical
		Allocated Total	**44.0**	**44.0**	
		Temporary (FTE)	**0.0**	**0.0**	
		Position Total	**44.0**	**44.0**	

Budget Unit 8240000000 Information Systems Div-ISF

	HI1400	Information Systems Director	1	1	A:Executive Unrepresented
	EM0700	Chief Information Security Officer	1	1	B:Senior Management Unrepresented
	EI2400	Information Systems Assistant Director	2	2	B:Senior Management Unrepresented
	RM0226	Management Analyst III	1	1	C:San Joaquin Management Assoc (SJCMA)
	RO3011	Accounting Technician I	1	1	G:SEIU 1021 Office-Office Technical
-	RB6002	Administrative Assistant II	1	1	F:SEIU 1021 Para-Professional

-	RB6205	Business Analyst II	2	1	*	F:SEIU 1021 Para-Professional
-	RI1102	Department Information Systems Analyst II	1	1		E:SEIU 1021 Professional
-	RI1302	Department Information Systems Specialist II	7	7		F:SEIU 1021 Para-Professional
	RI1303	Department Information Systems Specialist III	3	3		F:SEIU 1021 Para-Professional
-	RI4102	Geographic Information Systems Specialist II	1	1		F:SEIU 1021 Para-Professional
-	RI1004	Information Systems Analyst IV	74	79	*	E:SEIU 1021 Professional
	RI1005	Information Systems Analyst V	7	7		E:SEIU 1021 Professional
	RI1505	Information Systems Analyst V	2	2		D:Confidential Unrepresented
	RI1510	Information Systems Analyst V-Security Officer	2	2		E:SEIU 1021 Professional
	RI1010	Information Systems Manager	5	5		D:Confidential Unrepresented
-	RI1322	Information Systems Specialist II	3	3		F:SEIU 1021 Para-Professional
	RI1323	Information Systems Specialist III	7	7		F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	1	1		G:SEIU 1021 Office-Office Technical
-	RO6110	Senior Office Assistant	1	1		G:SEIU 1021 Office-Office Technical
		Allocated Total	**123.0**	**127.0**	*	
		Temporary (FTE)	**0.0**	**0.0**	*	
		Position Total	**123.0**	**127.0**	*	

Budget Unit 9210000000 SW Enterprise Fund-Rollup

	EC2160	Integrated Waste Manager	1	1		B:Senior Management Unrepresented
	RM0326	Assistant Integrated Waste Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
-	RE1005	Engineer V	1	1		C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	2	2		C:San Joaquin Management Assoc (SJCMA)
	RM0325	Solid Waste Operations Manager	1	1		C:San Joaquin Management Assoc (SJCMA)
	RC1007	Solid Waste Site Manager	2	2		C:San Joaquin Management Assoc (SJCMA)
-	RB6002	Administrative Assistant II	4	5	*	F:SEIU 1021 Para-Professional
	RO3000	Cashier Clerk	12	12		G:SEIU 1021 Office-Office Technical
-	RE1004	Engineer IV	2	2		E:SEIU 1021 Professional
	RC1002	Equipment Maintenance Foreman	1	2	*	R:SEIU 1021 Supervisors
	RC1005	Equipment Operator Foreman	1	1		I:SEIU 1021 Trades, Labor & Institutional
	RC0651	Equipment Operator I	4	4		I:SEIU 1021 Trades, Labor & Institutional
	RC0652	Equipment Operator II	10	10		I:SEIU 1021 Trades, Labor & Institutional
	RC0603	Equipment Service Worker III	1	5	*	I:SEIU 1021 Trades, Labor & Institutional
-	RC2024	Fleet Parts Specialist	1	2	*	I:SEIU 1021 Trades, Labor & Institutional
	RP6012	Compliance & Materials Specialist II	0	1	*	H:SEIU 1021 Safety, Investigative & Custodial
	RC3001	Heavy Equipment Mechanic	5	6	*	I:SEIU 1021 Trades, Labor & Institutional

	RC0740	Household Hazardous Waste Operations Coordinator	1	1	I:SEIU 1021 Trades, Labor & Institutional
-	RB6512	Management Analyst II	3	3	F:SEIU 1021 Para-Professional
	RO6115	Office Assistant Specialist	2	2	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	3	3	R:SEIU 1021 Supervisors
-	RO6110	Senior Office Assistant	2	2	G:SEIU 1021 Office-Office Technical
	RC1581	Senior Transfer Truck Driver	1	1	R:SEIU 1021 Supervisors
	RC0720	Solid Waste Recovery Supervisor	5	5	R:SEIU 1021 Supervisors
-	RC0711	Solid Waste Recovery Worker II	23	23	I:SEIU 1021 Trades, Labor & Institutional
	RC0715	Senior Solid Waste Recovery Worker	13	13	I:SEIU 1021 Trades, Labor & Institutional
	RC1580	Transfer Truck Driver	14	14	I:SEIU 1021 Trades, Labor & Institutional
	RC0420	Welder	1	1	I:SEIU 1021 Trades, Labor & Institutional
		Allocated Total	**117.0**	**126.0** *	
		Temporary (FTE)	**10.0**	**17.6** *	
		Position Total	**127.0**	**143.6** *	

Budget Unit 9221100000 S J General Hospital

	EH3101	Hospital Chief Executive Officer	1	1	A:Executive Unrepresented
	EH3102	Hospital Chief Financial Officer	1	1	A:Executive Unrepresented
	EH3103	Hospital Chief Nursing Officer	1	1	A:Executive Unrepresented
	EM0610	Deputy Director-Case Management	1	1	B:Senior Management Unrepresented
	EB5000	Deputy Director of Human Resources-Hospital	1	1	B:Senior Management Unrepresented
-	EH2106	Deputy Director II-San Joaquin General Hospital	1	1	B:Senior Management Unrepresented
	EH2105	Deputy Director-SJGH Nursing	3	3	B:Senior Management Unrepresented
	EH2150	Deputy Director-Trauma	1	1	B:Senior Management Unrepresented
	EH2100	Deputy Finance Director-Health Care Services	2	2	B:Senior Management Unrepresented
	EH2115	Perioperative Services Director	1	1	B:Senior Management Unrepresented
	EH8001	Physician Manager	5	5	S:Physician Management Unrepresented
	RB3010	Accounting Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0215	Assistant Manager of Admitting	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0204	Assistant Manager of Patient Financial Services	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH0175	Clinical Education Coordinator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0203	Clinic Services Coordinator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH8005	Director of Clinical Dietetics	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0350	Facilities Manager-Health Care Services	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH0131	Health Information Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)

	RH4330	Hospital Pharmacy Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	3	3	C:San Joaquin Management Assoc (SJCMA)
	RH0320	Manager of Admissions & Utilization Review	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH5200	Manager of Diagnostic Imaging	1	1	C:San Joaquin Management Assoc (SJCMA)
	RF0204	Manager of Laundry Services	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0205	Manager of Patient Financial Services	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH5360	Manager of Respiratory Care	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0860	Manager of Sterile Processing Services	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH0100	Medical Staff Coordinator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH1320	Nursing Department Manager - Ambulatory	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH1300	Nursing Department Manager - Inpatient	10	10	C:San Joaquin Management Assoc (SJCMA)
	RM0206	Residency Training Program Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RP0405	Security Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH6510	Therapy Services Manager	1	1	C:San Joaquin Management Assoc (SJCMA)
	RB4003	Accountant III	3	3	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	4	4	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	2	2	F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	1	1	F:SEIU 1021 Para-Professional
	RO2050	Administrative Secretary	2	2	G:SEIU 1021 Office-Office Technical
	RH4080	Assistant Clinical Lab Operations Manager	1	1	R:SEIU 1021 Supervisors
	RC1013	Assistant Facilities Manager-Health Care Services	1	1	R:SEIU 1021 Supervisors
	RF0302	Assistant Manager Housekeeping Services	1	1	R:SEIU 1021 Supervisors
	RH0130	Assistant Medical Records Administrator	1	1	R:SEIU 1021 Supervisors
-	RH6490	Audiologist-Senior	2	2	E:SEIU 1021 Professional
	RF0130	Baker	1	1	I:SEIU 1021 Trades, Labor & Institutional
-	RH0753	Biomedical Equipment Technician III	4	4	R:SEIU 1021 Supervisors
-	RB6205	Business Analyst II	6	6	F:SEIU 1021 Para-Professional
	RH2050	Cardiac Monitor Technician	9	9	F:SEIU 1021 Para-Professional
	RC4000	Central Plant Engineer	5	5	I:SEIU 1021 Trades, Labor & Institutional
	RB6120	Charge Description Master Analyst	1	1	F:SEIU 1021 Para-Professional
	MH7453	Chief Resident-Family Practice-Pediatrics	1	1	E:SEIU 1021 Professional
	MH7456	Chief Resident-Surgery	1	1	E:SEIU 1021 Professional
	MH7452	Chief Resident-Internal Medicine	1	1	E:SEIU 1021 Professional
-	RH8002	Clinical Dietitian II	6	6	E:SEIU 1021 Professional

-	RH4002	Clinical Lab Scientist II	17	17		E:SEIU 1021 Professional
	RH4003	Clinical Lab Scientist III	6	6		R:SEIU 1021 Supervisors
	RH1150	Clinical Nurse Specialist	1	1		M:California Nurses Association (C.N.A.)
-	RS3042	Clinical Social Worker II	10	10		E:SEIU 1021 Professional
	RS3043	Clinical Social Worker III	1	1		R:SEIU 1021 Supervisors
-	RC0403	Crafts Worker III	9	9		I:SEIU 1021 Trades, Labor & Institutional
	RC0404	Crafts Worker IV	1	1		R:SEIU 1021 Supervisors
	RO4130	Credentialing Specialist	3	3		G:SEIU 1021 Office-Office Technical
	RC1500	Delivery Driver	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RB5500	Departmental Personnel Analyst	4	4		D:Confidential Unrepresented
	RI1203	Department Applications Analyst III	1	1		E:SEIU 1021 Professional
	RI1204	Department Applications Analyst IV	3	3		E:SEIU 1021 Professional
	RI1103	Department Information Systems Analyst III	1	1		E:SEIU 1021 Professional
	RI1104	Department Information Systems Analyst IV	2	2		E:SEIU 1021 Professional
	RO6120	Department Payroll Specialist	3	3		G:SEIU 1021 Office-Office Technical
	RH2060	Dialysis Patient Care Technician	18	18		F:SEIU 1021 Para-Professional
	RH5010	Echocardiographic Technician	1	1		F:SEIU 1021 Para-Professional
	RC0410	Electrician	2	2		I:SEIU 1021 Trades, Labor & Institutional
	RO2060	Executive Secretary	1	1		G:SEIU 1021 Office-Office Technical
	RF0110	Food Service Assistant Director	1	1		R:SEIU 1021 Supervisors
	RF0105	Food Service Supervisor	3	3		R:SEIU 1021 Supervisors
-	RF0103	Food Service Worker III	29	29		I:SEIU 1021 Trades, Labor & Institutional
	RH0705	Hospital Attendant	15	15		F:SEIU 1021 Para-Professional
-	RC5011	Hospital Telephone Operator II	6	6		G:SEIU 1021 Office-Office Technical
	RH0201	Hospital Unit Clerk	33	33		G:SEIU 1021 Office-Office Technical
	RF0307	Housekeeping Service Worker-San Joaquin General Hospital	50	50		I:SEIU 1021 Trades, Labor & Institutional
	RH1235	Infection Control Coordinator	1	1		M:California Nurses Association (C.N.A.)
	RH4901	Laboratory Assistant I	10	10		F:SEIU 1021 Para-Professional
	RH4902	Laboratory Assistant II	9	9		F:SEIU 1021 Para-Professional
	RH4903	Laboratory Assistant Supervisor	1	1		R:SEIU 1021 Supervisors
	RF0201	Laundry Worker	7	7		I:SEIU 1021 Trades, Labor & Institutional
	RF0301	Lead Housekeeper	4	4		R:SEIU 1021 Supervisors
	RF0203	Lead Laundry Worker	1	1		R:SEIU 1021 Supervisors
	RH0301	Lead Patient Services Representative	1	1		F:SEIU 1021 Para-Professional
-	RB6512	Management Analyst II	1	2	*	F:SEIU 1021 Para-Professional
	RB0206	Marketing & Business Development Administrator	1	1		E:SEIU 1021 Professional
	RH3200	Medical Assistant	41	41		F:SEIU 1021 Para-Professional
	RO4212	Medical Coder-Certified	12	12		F:SEIU 1021 Para-Professional
	RH4010	Medical Laboratory Technician	1	1		F:SEIU 1021 Para-Professional
-	RO4202	Medical Records Technician II	3	3		G:SEIU 1021 Office-Office Technical

	RH0119	Medical Research Librarian	1	1	F:SEIU 1021 Para-Professional
	RH4930	Medical Technician	1	1	F:SEIU 1021 Para-Professional
-	RH5103	Nuclear Medicine Specialist III	1	1	F:SEIU 1021 Para-Professional
	RH1170	Nurse Midwife	6	6	M:California Nurses Association (C.N.A.)
-	RH3001	Nursing Assistant	64	64	F:SEIU 1021 Para-Professional
	RH6004	Occupational Therapist-Clinical Specialist	1	1	E:SEIU 1021 Professional
-	RH6005	Occupational Therapist IV-Assistant Department Manager	3	3	R:SEIU 1021 Supervisors
	RO6115	Office Assistant Specialist	24	24	G:SEIU 1021 Office-Office Technical
	RC4001	Office Building Engineer	3	3	I:SEIU 1021 Trades, Labor & Institutional
	RO2000	Office Secretary	3	3	G:SEIU 1021 Office-Office Technical
	RO1000	Office Supervisor	7	7	R:SEIU 1021 Supervisors
	RO6700	Office Technician/Coordinator	8	8	G:SEIU 1021 Office-Office Technical
-	RH3031	Operating Room Technician II	14	14	F:SEIU 1021 Para-Professional
	RH3040	Orthopedic Technician	1	1	F:SEIU 1021 Para-Professional
	RC0800	Park Worker	4	4	I:SEIU 1021 Trades, Labor & Institutional
	RO1010	Patient Financial Services Supervisor	3	3	R:SEIU 1021 Supervisors
	RH0200	Patient Registration Clerk	28	28	G:SEIU 1021 Office-Office Technical
	RH0300	Patient Services Representative	11	11	F:SEIU 1021 Para-Professional
	RH4410	Pharmaceutical Inventory Technician	2	2	F:SEIU 1021 Para-Professional
-	RH4350	Pharmacist - Clinical	18	18	E:SEIU 1021 Professional
	RH4331	Pharmacy Supervisor	2	2	R:SEIU 1021 Supervisors
-	RH4452	Pharmacy Technician II	9	9	F:SEIU 1021 Para-Professional
	RH4453	Pharmacy Technician III	5	5	F:SEIU 1021 Para-Professional
	-RH6205	Physical Therapist IV-Assistant Department Manager	11	11	R:SEIU 1021 Supervisors
	EH8002	Physician	60	60	P:Union of American Physicians & Dentists (UAPD)
	RO4900	Purchasing Technician	4	4	G:SEIU 1021 Office-Office Technical
	RH1240	Quality Improvement Coordinator	1	1	M:California Nurses Association (C.N.A.)
	RH5185	Radiologic Technologist Educational Coordinator	1	1	F:SEIU 1021 Para-Professional
-	RH5003	Radiologic Technologist III-Mammography	26	26	F:SEIU 1021 Para-Professional
	RH5180	Radiologic Technologist Instructor	1	1	F:SEIU 1021 Para-Professional
	RH2075	Renal Dialysis Procedures Technician	2	2	F:SEIU 1021 Para-Professional
-	RO1141	Residency Training Program Technician II	3	3	G:SEIU 1021 Office-Office Technical
-	MH7420	Resident Physician 4th Yr	72	72	E:SEIU 1021 Professional
-	RH5353	Respiratory Care Practitioner II	34	34	F:SEIU 1021 Para-Professional
-	RH5352	Respiratory Care Practitioner Supervisor	3	3	R:SEIU 1021 Supervisors
	RO4603	Senior Collections Clerk	2	2	G:SEIU 1021 Office-Office Technical
-	RH2002	Senior Licensed Vocational Nurse	11	11	F:SEIU 1021 Para-Professional
-	RH1163	Senior Nurse Practitioner	16	16	M:California Nurses Association (C.N.A.)
-	RO6110	Senior Office Assistant	61	61	G:SEIU 1021 Office-Office Technical
	RH3032	Senior Operating Room Technician	6	6	F:SEIU 1021 Para-Professional

	RC0801	Senior Park Worker	1	1	R:SEIU 1021 Supervisors
	RH2010	Special Care Clinic Supervisor	1	1	R:SEIU 1021 Supervisors
	RC5003	Special Systems Technician	2	2	I:SEIU 1021 Trades, Labor & Institutional
-	RH6404	Speech Therapist IV-Clinical Specialist	3	3	E:SEIU 1021 Professional
-	RH1106	Staff Nurse V-Assistant Department Manager-Inpatient	444	444	M:California Nurses Association (C.N.A.)
-	RH0852	Sterile Processing Technician II	13	13	I:SEIU 1021 Trades, Labor & Institutional
	RH0853	Sterile Processing Technician Supervisor	2	2	R:SEIU 1021 Supervisors
-	RC2001	Stock Clerk II	2	2	I:SEIU 1021 Trades, Labor & Institutional
	RC2011	Storekeeper I	5	5	I:SEIU 1021 Trades, Labor & Institutional
	RC2012	Storekeeper II	1	1	R:SEIU 1021 Supervisors
	RH0820	Supply Distribution Technician	7	7	I:SEIU 1021 Trades, Labor & Institutional
	RH5005	Sup Radiologic Technologist	2	2	R:SEIU 1021 Supervisors
	RH0180	Surgery Resource Specialist	2	2	G:SEIU 1021 Office-Office Technical
-	RH0240	Trauma Registrar II	6	6	G:SEIU 1021 Office-Office Technical
-	RH5154	Ultrasound Specialist IV	7	7	F:SEIU 1021 Para-Professional
		Allocated Total	**1,451.0**	**1,452.0** *	
		Temporary (FTE)	**317.4**	**559.6** *	
		Position Total	**1,768.4**	**2,011.6** *	

Budget Unit 9230901000 Airport Enterprise

	EB1305	Airport Director	1	1	A:Executive Unrepresented
	EB1315	Airport Deputy Director	1	1	B:Senior Management Unrepresented
	RB4003	Accountant III	1	1	F:SEIU 1021 Para-Professional
-	RB6002	Administrative Assistant II	1	1	F:SEIU 1021 Para-Professional
-	RP0500	Airport Operations Specialist	4	4	I:SEIU 1021 Trades, Labor & Institutional
	RP0510	Airport Operations Supervisor	1	1	R:SEIU 1021 Supervisors
	RP0525	Airport Security Coordinator	1	1	I:SEIU 1021 Trades, Labor & Institutional
-	RC0403	Crafts Worker III	3	3	I:SEIU 1021 Trades, Labor & Institutional
	RC0404	Crafts Worker IV	1	1	R:SEIU 1021 Supervisors
	RB0206	Marketing & Business Development Administrator	1	1	E:SEIU 1021 Professional
	RO6115	Office Assistant Specialist	1	1	G:SEIU 1021 Office-Office Technical
		Allocated Total	**16.0**	**16.0**	
		Temporary (FTE)	**2.0**	**0.0** *	
		Position Total	**18.0**	**16.0** *	

Budget Unit 9600000000 San Joaquin Health Centers Enterprise

	EM0620	FQHC Project Director	1	1	A:Executive Unrepresented
	ES2310	Deputy Director-BHS-Administrative	0	1 *	B:Senior Management Unrepresented
	ES2312	Deputy Director-BHS-Clinical	0	1 *	B:Senior Management Unrepresented
	EH8001	Physician Manager	2	2	S:Physician Management Unrepresented

	RM0203	Clinic Services Coordinator	4	4	C:San Joaquin Management Assoc (SJCMA)
	RM0226	Management Analyst III	2	3 *	C:San Joaquin Management Assoc (SJCMA)
	RM0224	Management Services Administrator	1	1	C:San Joaquin Management Assoc (SJCMA)
	RH1320	Nursing Department Manager - Ambulatory	1	1	C:San Joaquin Management Assoc (SJCMA)
	RM0630	Patient Access Services Manager - SJCC	1	1	C:San Joaquin Management Assoc (SJCMA)
-	RB4002	Accountant II	1	1	F:SEIU 1021 Para-Professional
	RB4003	Accountant III	1	1	F:SEIU 1021 Para-Professional
	RO3011	Accounting Technician I	0	1 *	G:SEIU 1021 Office-Office Technical
	RO3012	Accounting Technician II	1	1	G:SEIU 1021 Office-Office Technical
-	RB6001	Administrative Assistant I	1	1	F:SEIU 1021 Para-Professional
	RB6002	Administrative Assistant II	2	2	F:SEIU 1021 Para-Professional
-	RB6205	Business Analyst II	1	1	F:SEIU 1021 Para-Professional
	RS3043	Clinical Social Worker III	1	0 *	R:SEIU 1021 Supervisors
-	RS4304	Community Health Outreach Worker SB-525	6	6	F:SEIU 1021 Para-Professional
	RO4130	Credentialing Specialist	1	1	G:SEIU 1021 Office-Office Technical
-	RI1102	Department Information Systems Analyst II	1	1	E:SEIU 1021 Professional
	RI1104	Department Information Systems Analyst IV	2	2	E:SEIU 1021 Professional
-	RI1302	Department Information Systems Specialist II	1	1	F:SEIU 1021 Para-Professional
	RI1303	Department Information Systems Specialist III	1	1	F:SEIU 1021 Para-Professional
	RO6121	Department Payroll Specialist SB 525	1	1	G:SEIU 1021 Office-Office Technical
-	RB6512	Management Analyst II	1	1	F:SEIU 1021 Para-Professional
	RH3201	Medical Assistant SB-525	80	79 *	F:SEIU 1021 Para-Professional
	RO4212	Medical Coder-Certified	3	3	F:SEIU 1021 Para-Professional
-	RS2012	Mental Health Clinician II	3	3	E:SEIU 1021 Professional
-	RS2002	Mental Health Specialist II	0	2 *	F:SEIU 1021 Para-Professional
	RH1170	Nurse Midwife	1	1	M:California Nurses Association (C.N.A.)
	RO6117	Office Assistant Specialist SB-525	1	1	G:SEIU 1021 Office-Office Technical
	RO2002	Office Secretary SB-525	1	1	G:SEIU 1021 Office-Office Technical
	RO1001	Office Supervisor SB-525	2	2	R:SEIU 1021 Supervisors
	RI0110	Office Systems Specialist	3	3	F:SEIU 1021 Para-Professional
	RO6702	Office Technician/Coordinator SB-525	4	4	G:SEIU 1021 Office-Office Technical
	RH0199	Patient Registration Clerk SB-525	22	22	G:SEIU 1021 Office-Office Technical
	RH0300	Patient Services Representative	3	3	F:SEIU 1021 Para-Professional
	RH4350	Pharmacist - Clinical	3	3	E:SEIU 1021 Professional
	EH8002	Physician	17	17	P:Union of American Physicians & Dentists (UAPD)
-	RH2002	Senior Licensed Vocational Nurse	4	4	F:SEIU 1021 Para-Professional

-	RH1167	Senior Nurse Practitioner - Ambulatory	9	9		M:California Nurses Association (C.N.A.)
-	RO6112	Senior Office Assistant SB-525	28	28		G:SEIU 1021 Office-Office Technical
-	RS3001	Senior Social Worker	8	8		F:SEIU 1021 Para-Professional
	RS3005	Social Worker Supervisor	1	0	*	R:SEIU 1021 Supervisors
-	RH1126	Staff Nurse V-Assistant Nursing Department Manager-Ambulatory	10	10		M:California Nurses Association (C.N.A.)
-	RH1125	Staff Nurse V -Clinical -Ambulatory	2	2		M:California Nurses Association (C.N.A.)
		Allocated Total	**239.0**	**242.0**	*	
		Temporary (FTE)	**12.0**	**11.7**	*	
		Position Total	**251.0**	**253.7**	*	

Allocated Total	**7,684.0**	**7,627.0**	*	
Temporary (FTE)	**648.1**	**891.6**	*	
Position Total	**8,332.1**	**8,518.6**	*	