



## County of Del Norte Board of Supervisors

### Board Report

**AGENDA DATE:** June 23, 2026

**TO:** Del Norte County Board of Supervisors

**FROM:** Neal Lopez, County Administrative Officer, Clinton Schaad, Auditor-Controller  
Administration  
981 H Street, Suite 210  
Crescent City, CA 95531

**SUBJECT:** Approve the 2026/2027 Fiscal Year Recommended Budget and other actions as requested

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#### **RECOMMENDATION FOR BOARD ACTION:**

1) Discuss and take action as necessary to approve the 2026/2027 Fiscal Year Recommended Budget as presented by the County Administrative Officer (CAO) and Auditor-Controller; 2) Approve attached position list for establishing and eliminating non-General Fund positions as requested by DHHS and CSS and authorize Human Resources to take all administrative tasks necessary such as revising staffing charts/position control lists to accurately reflect Board action as requested by CAO, Auditor-Controller and Human Resources Director (Attachment A); 3) Approve the use of County General Funds for the FY 26/27 operational budget of the local Fish and Game Commission as requested by the CAO and the Auditor-Controller; 4) Approve the use of County General Funds for the FY 26/27 operational budget of the Pacific Shores Watch Station as requested by the CAO and the Auditor-Controller; 5) Authorize the Budget Team to continue to review and analyze each departmental budget and conduct a second round of department level budget meetings to reduce expenditures and increase revenues where applicable, and authorize the Auditor-Controller to make the necessary adjustments to the FY 26/27 Recommended Budget; and 6) Direct departments that no FY 25/26 budget transfers will be allowed transferring funds from Salaries and Benefits to any other expenditure category unless determined to be operationally necessary by the CAO and Auditor-Controller.\*\*

#### **DISCUSSION/SUMMARY:**

##### **SUMMARY:**

As required by Government Code §29009, before you, today is a balanced 2026/2027 Fiscal Year Recommended Budget using anticipated year-end adjusting entries and projected fund balances. The total 2026/2027 FY Recommended Budget is \$301,340,043 with a General Fund budget of \$52,995,050. The Recommended Budget represents temporary spending authority

based on the most accurate information available as submitted by Department Heads and fiscal staff and as reviewed by the County Administrative Officer, the Auditor-Controller and the Assistant County Administrative Officer (the County Budget Team). The County Budget Team begins each budget year with a goal of submitting a balanced budget to the Board of Supervisors as required by California Government Code §29000-29093, commonly known as the County Budget Act. The initial step in that process is the consideration and approval of the Recommended Budget pursuant to Government Code §29060-29065. Attached to this report are four-column summary spreadsheets with the columns, from left to right, showing FY 2025/2026 Adopted Budget, FY 2025/2026 Revised Budget, FY 2025/2026 Actual to date, and the FY 2026/2027 Proposed Budget. Included with the summary spreadsheets provided are the line-item detailed budgets for each budget unit in a five-column format reading from left to right, which includes the FY 2025/2026 Adopted Budget, FY 2025/2026 Revised Budget, FY 2025/2026 Actual to date, FY 2026/2027 Department Requested budgets and the FY 2026/2027 Proposed Budget. Also, before you today and included as part of the budget package are the recommended staffing changes reflected in Attachment A.

The FY 2026/2027 Recommended Budget reflects several significant financial and operational factors that will continue to shape the County's finances over the coming years. Most notably, the budget incorporates the first full fiscal year impacts associated with implementation of the County's Compensation and Organizational Structure Analysis (COSA), representing the most significant investment in employee compensation and organizational stability undertaken by the County in many decades, if not ever. The budget also reflects continued increases in retirement and healthcare related expenditures, ongoing investments in public safety and critical County services, and the advancement of several major capital improvement initiatives. The Recommended Budget further relies upon Measure R revenues to support priority services and strategic investments while maintaining fiscal stability amid ongoing uncertainty related to State and Federal funding sources, inflationary pressures, and long-term infrastructure needs.

### **Recommended Budget Process**

On March 31, 2026, the County formally began the FY 26/27 budget process with a joint memo sent to Department Heads and fiscal staff from the CAO and the Auditor-Controller. This memo is the official request providing direction to each department for submitting their FY 26/27 Department Requested Budgets and any department requested staffing changes for the upcoming fiscal year, which is the first step in the County budget process. Each fiscal year, the General Fund Budget is balanced by a number of available resources that make up the year-end fund balance. Those typically consist of salary savings due to positions that are budgeted for, but are vacant at times throughout the fiscal year, as well as one-time revenue sources or revenue received in excess of the budget and expenditures other than salary and benefits that came in under budget. Because Del Norte County's General Fund has limited fund-specific reserves and the year-end fund balance is unknown at this step in the process, the Department Requested Budgets show a fairly significant deficit on an annual basis. The first step in understanding the deficit is an in-depth review of each submitted budget conducted by the County Budget Team. Through this review, a list of questions and/or

concerns are noted for each budget and department's requested staffing changes/justifications are reviewed and discussed with Human Resources. As directed by the budget memo, all requested department staffing changes shall be accompanied by a written plan outlining the need for the requested change(s) and the funding impact associated with the position(s). During the second step of the budget process, the budget team works with Department Heads and fiscal staff through subsequent budget meetings. Department revenue and expenditure projections are reviewed on a line-by-line basis, compared to the two previous fiscal year actuals and current fiscal year to date figures and other department projections. In addition, revenue and expenditures are analyzed based on known operational or legislative changes that affect departmental funding sources and uses. Questions and concerns from the initial budget team review are discussed as well as any additional information provided by the department and, where possible and practicable, increases, decreases or staffing changes are made by the Auditor-Controller as agreed upon. In some cases, staffing changes that require further review and discussion, such as those associated with the General Fund, will be addressed through the Adopted Budget process which will take place over the next few months. The third step of the recommended budget process consists of another review by the budget team to ensure agreed-upon changes have been made to the Department's Requested Budgets and are accurately reflected in the FY 26/27 Recommended Budget. The fourth and final step of the process is the presentation of the Recommended Budget to the Board of Supervisors for consideration and approval on or before June 30th of each year to give the County spending authority when the new fiscal year begins on July 1. The Recommended Budget will be policy until the FY 26/27 Adopted Budget is approved and adopted by the Board, which must happen no later than October 2nd of each year pursuant to Government Code §29088. The Board of Supervisors will have an opportunity to guide any revisions, deductions or additions over the next few months during the Adopted Budget process before and during required budget hearings and workshops.

## **Primary Revenue and Expenditures (General Fund)**

### **Revenue**

The primary source of revenue for County General Fund services (Public Safety — Sheriff/Jail/Coroner, Probation/Reentry, Public Defender, District Attorney), Community Development (CDD Admin, Planning, Building Inspection, Environmental Health, Code Enforcement), Assessor, Auditor/Controller, Treasurer/Tax Collector, Clerk Recorder, Elections, Agriculture Commissioner/Weights and Measures, Animal Services, Building Maintenance and Parks, Information Technology, Administration (including Recreation and Veterans Services), Human Resources & Risk Management and County Counsel are realized from property tax, sales tax and property tax in-lieu of vehicle license fees. Del Norte County receives one percent (1%) of the sales tax paid in the County (other than Measure R), a half-cent Prop 172 statewide sales tax for public safety (Sheriff - patrol & dispatch, Jail, DA, etc.) and approximately 19% of the property tax paid after apportionment. A number of other revenue sources are received through the State and Federal Government as payments in lieu of taxes, from visitors through the transient occupancy tax, franchise fees paid by Pacific Corp. and cable T.V. providers, interest earned, yield tax, tobacco settlement revenue, trial court

payments, backfill payments received from the state for County administrative fees eliminated by AB 1869 and AB 177, fees for County services as provided in County ordinance, transfers related to the Pelican Bay State Prison annexation by the City of Crescent City and inter and intrafund transfers for services provided by Departments such as Human Resources, Information Technology, Auditor (payroll), Treasurer (banking), etc. to other County departments.

Note: For over a decade now, the State has appropriated insufficient funding for payments in lieu of property taxes that many California counties would otherwise receive if the lands owned by the State were in public ownership. A majority of the Board has indicated it to be prudent to account for the underpayment from the State as an accounts receivable or an amount due from the State to Del Norte County. For FY 26/27 the estimated amount owed to the County remains at \$679,519.

### **Expenditures**

The primary expenditures for the County General Fund are employee-related costs. As is common with any service-oriented entity such as local governments, the majority of annual costs are associated with salary and benefits, which account for approximately 57.4% of the Recommended FY 26/27 General Fund budget. Included in salary and benefits expenditures are employee wages, retirement, medical, dental, life, vision insurance, workers' comp and cell phone allowances. Consistent with most fiscal years, the most significant hurdles include increased costs associated with the current employment contracts that allow for wage increases based on years of service and negotiated wage adjustments. New for FY 26/27 is the first full year of the COSA implementation approved by the Board in December of last year. In addition, ever-increasing PERS annual rates and unfunded accrued liability lump sum payments and the County Health Fund that reflects a concerning trend of significant rate increases for healthcare and prescription costs, and OPEB liabilities that must be accounted for (pay-as-you-go) which are significantly underfunded.

Del Norte County is a CalPERS (PERS) contracted member for providing retirement benefits to employees. Due to massive losses in 2008/2009, underperforming in many of the years since, and funding policy changes attempting to address these losses, contracting agencies such as Del Norte County have struggled to fund the constantly increasing annual costs. For the first time in many years, in FY 21/22, PERS exceeded expected investment returns of 7% by over 14%. However, this return also triggered changes to CalPERS funding policies, including reductions to the discount rate, which substantially reduced the long-term benefit that many contracting agencies had anticipated from these investment gains. On a positive note, for the third year in a row and what we hope is a new trend, in FY 24/25 the PERS rate of return was 11.6%, once again exceeding the current discount rate of 6.8%. This return brings the current funded status of the overall CalPERS plan to 84% (70% for the County's pension plans), which is a year over year increase of 9%. At this time last year, the historical rate of returns over a 5, 10, and 20-year period all lagged behind the discount rate set by PERS. As of the writing of this report, the rate exceeds the 6.8% rate at all return periods from 5 to 30 years.

As provided by the Auditor-Controller, the County's contribution to PERS over the past several years has been \$6,885,999.00 in the 20/21 FY, \$7,227,658 in FY 21/22, \$7,561,555 in FY 22/23, \$7,614,442 for FY 23/24 FY, \$8,473,000 for FY 24/25 and a projected cost of \$8,884,000 for FY25/26. The contribution for FY 26/27 is estimated to be \$9,359,000. This represents an 35.92% increase from FY 20/21 to FY 26/27. The contributions consist of a percentage of annual payroll each fiscal year and a lump sum payment for the County's unfunded accrued liability. These percentages and lump sums are calculated annually by PERS based on an actuarial valuation of the County's defined benefit plans for Miscellaneous and Safety employees. The percentage of payroll contribution includes both employer and employee percentages based on current negotiated contracts. The County has four classifications of employees covered under PERS. The current employer rates are 8.32% for Miscellaneous Classic (pre-PEPRA), 9.07% for Miscellaneous PEPRA, 21.41% for Safety Classic (pre-PEPRA) and 21.41% for Safety PEPRA. The current rates for employees are 8% for Miscellaneous and 12% for Safety. The annual increases for CalPERS contributions and the significant unfunded accrued liabilities that must be considered, continue to impact annual budgets and overall fiscal planning for the County. It is worth noting that, at the regularly scheduled Board meeting on March 26, 2024, the Board of Supervisors adopted the 2024 Pension Management Policy in an effort to better manage the County's pension plans and the ongoing uncertainty experienced with CalPERS. The Board has backed up that action by joining the Public Agency Retirement Services combination 115 Trust for pensions and other post-employment benefits in 2025. At the recommendation of the Proactive Financial Management Technical Advisory Committee, the Board approved a one-time contribution to the pension side of the trust when it was established. The Board also approved transferring the County's OPEB assets from the CERBT through CalPERS to the PARS combination trust. Both of the actions were taken in May 2025 and are now complete. As of the quarter ending March 31, 2026, the annualized return since inception for the County's OPEB plan was 13.8% and the Pension plan was 13.93%.

The County Health Fund is another major obstacle in balancing the budget each year and, outside of provider selection and programmatic risk mitigation, the County has very limited control over costs associated with medical, dental and vision insurance. In the 15/16 FY, the Board of Supervisors approved entering into a fully funded pool in an effort to stabilize annual fluctuations the County was experiencing under the self-funded model. The overall goal was budget stability and the ability to project costs with more certainty and accuracy, which allows the County to better plan for other needs of the community and the services provided. Although the change has slowed the increases and made the budgeting more predictable, increased expenditures for the Health Fund are projected annually. Despite back-to-back years of significant increases, it remains worth noting that, since the change, the County's cumulative increases remain below market trends. Since the Board's approval to join a fully funded pool, the average increase has been 5.26% annually, which is below the trends for other PRISM agencies, but over double what the average was just last year at 2.4%. The trend over the past three years is extremely concerning and not sustainable under the current funding strategy. This may be something that will have to be more fully vetted over the next several months as we work towards the final Adopted Budget. The County's Recommended Budget for the Health Fund in the 26/27 FY is approximately \$11.4 million. The funding for

the Health Fund is primarily provided by the County at approximately \$8.4 million annually. The remainder of the funding comes from employees and retirees based on negotiated rates as well as carried forward fund balances when available and interest revenue when the fund acquires a fund balance. Although the County's long-term experience continues to compare favorably to broader market trends, healthcare costs remain one of the most significant and difficult-to-control expenditure categories affecting the County's long-term fiscal outlook.

In addition to the most significant expenditures addressed above, the General Fund has typical Services and Supplies business expenses such as insurance, utilities, office supplies, equipment maintenance, vehicle maintenance, structure maintenance, household supplies, postage, printing, contracted professional services, county vehicle fuel, employee travel and training, etc. For the second year in a row, the County is experiencing a slight overall reduction for insurance premiums for FY 26/27. The County is a member of the Trindel Insurance Fund, which is a Joint Powers Authority with several other California Counties. The insurance fund consists of a banking layer, which is individually funded by each county, and a pooling layer that is funded and shared by all member counties. Due primarily to huge increases in workers' comp cases, property claims, and never before-seen losses from a liability standpoint as a result of nuclear verdicts against local agencies, the County saw an increase in premiums of \$491,600 for FY 24/25, or 20.64%. However, due primarily to effective risk management and a little luck, the County's premiums for FY 25/26 experienced a decrease of \$85,852 and \$121,172 for FY 26/27. Other Charges which can include contributions to outside agencies such as the Chamber/Visitors Bureau, DNACA and the H-DNFC, principal and interest payments for debt, shared cost payments for other facilities such as the courthouse, etc.; Fixed Asset expenditures which consist of purchases of any capitalized asset. This could include vehicles, appliances, capital/facilities improvements above a certain threshold, land acquisitions, etc.; and transfers between County funds which consist primarily of costs associated with the County's indirect cost plan or direct billing from other County departments. Together with Salary and Benefit expenditures, the County is tasked with providing a vast array of services to the community with limited resources.

### **Revenue and Expenditures (Non-general Fund)**

The primary funding sources for the majority of the County's Non-general Funds are federal and state funding, with, in some cases, a small percentage from a County contribution or maintenance of effort. The majority of the Non-general Fund departments include the Department of Health and Human Services, which includes Behavioral/Mental Health, Social Services, Public Health and Public Assistance/Employment and Training; CDD Roads, Child Support Services; Office of Emergency Services, California Department of Public Health Grants; Capital Improvements; Health Fund, CSA Fund, Flood Control Districts, etc. Budgets such as the Capital Improvements budget oftentimes require General Funds or other one-time funding to fund and complete deferred maintenance projects such as painting, flooring and roofing. Part of the 2024 Strategic Plan adopted by the Board includes action items for developing a capital improvement planning team that will be tasked with completing a comprehensive capital improvement plan. As stated in last year's recommended budget report, the Board members of the Capital Improvement and Infrastructure Technical Advisory

Committee and support County staff developed and recommended a section in the County Administrative Manual that was approved by the Board of Supervisor in November 2025, which formally established the capital improvement team and process for developing a comprehensive plan. County staff has also completed the request for services from the on-call consultants to assist with what would be the County's first formal Capital Improvement Plan. Unfortunately, there was only one proposal received, and it was cost prohibitive at over \$380,000. However, staff have identified the potential for narrowing the scope of services under the initial RFS and are still hopeful in procuring these services.

The primary expenditures for non-General Fund departments are the same as those mentioned above in the General Fund section. In addition to those, several of the Non-general Fund departments provide numerous local services and community assistance-related programs, including but not limited to behavioral health, alcohol and other drug, public health, tobacco prevention, housing, women infants and children, employment and training, child and adult protective services, crisis response (now including mobile crisis response), child support, emergency preparedness and response, boating safety, tobacco prevention, operating contributions to CASA and Senior Center, domestic violence assistance, cash and other aid to individuals and families, housing assistance and road and other infrastructure maintenance and improvements.

### **County Fee Revenue**

Pursuant to California Government Code §54985, a county board of supervisors has the authority to increase or decrease the fee or charge in the amount reasonably necessary to recover the cost of providing any service or cost of enforcing any regulation. The County has not increased fees since 2019 despite significant increases in wages and other operational costs since that time.

As part of the Del Norte County Organization Strategic Plan 2024-2029 ("Strategic Plan"), the Board included conducting a fee study to update County fees so that they reflect the current cost of providing services, to kickstart the County's efforts to actively pursue resources available to it. Consistent with the Strategic Plan, Administration conducted a Request for Proposals (RFP) for a County Master Fee Schedule update in April 2026. In May 2026, at the close of the RFP, the County received one responsive proposal from MGT Impact Solutions, LLC (MGT) for a six-month project for a cost of \$83,328. While this cost is at the higher end of staff's initial expectations, completing this study is a critical step to align annual revenue with the cost of providing County services. In addition, a key deliverable from the MGT engagement will be an editable model that will allow future fee updates to be completed internally, reducing the need and associated cost for outside consultants going forward.

### **Capital Expenditures**

The County continues to advance an active portfolio of capital improvement projects across multiple service areas. Recent efforts have included significant investments in information technology systems, public safety facilities, parks and recreation infrastructure, homelessness

response programs, ADA improvements, and facility rehabilitation projects. Collectively, these efforts represent one of the most active periods of capital project development in recent County history and reflect the Board's continued commitment to addressing critical infrastructure needs throughout Del Norte County.

The Board's adoption of the County's Capital Improvement Planning Policy established a long-term framework for identifying, prioritizing, funding, and managing capital assets and infrastructure. While the initial consultant procurement did not result in an award, staff continues to advance implementation of the policy and will evaluate future opportunities to support development of a comprehensive Countywide Capital Improvement Plan.

Capital projects and expenditures worth noting over the past couple years include the County's new Enterprise Resource Planning System that went live on July 1, 2025, the Legacy project that was recently completed, the ERF emergency shelter and micro-village project recently opened, the Florence Keller septic project under Prop 68, the Pyke Field improvement project, the Jail Rehabilitation project and the Veterans Memorial Building project all receiving funding from Congressionally Designated Spending through our Federal legislators. The number of projects completed and ongoing is extremely impressive and would not be possible without incredibly dedicated and hardworking staff from several of the County Departments, such as Information Technology, Administration, Auditor-Controller's Office, DHHS, Human Resources and Risk Management, Treasurer Tax Collector's Office, Building Maintenance and CDD just to name a few. So many have been involved in different aspects of the new ERP System and are recognized and appreciated as well.

## **Attachment A – Staffing Change Requests**

Each fiscal year as part of the County budget process, Departments are given an opportunity to submit requests through written justification to establish, eliminate, reclassify, reassign or reorganize positions when they submit their Department Requested Budgets. Due to the compensation and structural analysis the Board implemented in December 2025, Departments were asked to limit staffing change requests for FY 26/27. Additionally, the adopted revision to Title 10: County Budget Process of the County Administrative Manual restricted any General Fund staffing changes until the General Fund balance was finalized and available resources were known.

### **Establish**

The recommendation before the Board of Supervisors today includes the approval of six (6) new position requests in the DHHS Department; three (3) in the Social Services Administrative Branch and three (3) Behavioral Health Branch. All of these classifications establish new positions, but do not require new job descriptions as they already exist in the County staffing structure. Establishing these positions will result in an addition of six (6) FTE's.

### **Eliminate**

There are also requests to eliminate three (3) non-General Fund positions, which includes two (2) in the DHHS Public Health Branch; one (1) in Child Support Services. All the positions being eliminated are vacant and will result in a reduction of three (3) FTE's.

In addition to the positions listed in the previous two sections, there are four (4) staffing change requests pending available resources in the General Fund or Board approval of funding requested through Measure R and Public Safety Realignment.

#### **Fish and Game Advisory Commission**

As part of the FY 26/27 Recommended Budget, staff is recommending that the Board formally approve the use of County General Funds for funding of the activities of the County's Fish and Game Advisory Commission for those expenses not covered by the Commission's primary revenue source, fine collection. Under California's Fish and Game Code, counties may establish local Fish and Game Advisory Commissions which are nominally supported through the collection of Fish and Game fines. For several years, the Fish and Game Commission Fund revenue has not been sufficient to cover expenditures. The Budget Team has reviewed this situation and has determined that the Fish and Game Advisory Commission was established in 1996 under County Ordinance 96-08, which states in part: "The commission is established to serve in an advisory capacity to the board of supervisors in all matters concerning fish and game within the county, and on matters affecting fish and game within the county. This commission is to function as "the county fish and wildlife commission," as provided in Section 13103 of the Fish and Game Code. Any expenditure of funds pursuant to Section 13103 of the Fish and Game Code or any commitment of county funds must be authorized by the Board of Supervisors of the County prior to the expenditure." As such, it is recommended that the budget include General Fund appropriations of \$4,942.00 for the FY 26/27 operating costs in the 1301019 Budget unit.

#### **Pacific Shores Watch Station**

Also, as part of the FY 26/27 Recommended Budget, consistent with Board approval in FY 24/25 and FY 25/26, the County Budget Team is recommending that the Board formally approve the use of County General Funds to support the operating costs associated with the Pacific Shores Watch Station. The General Fund contribution for FY 26/27 is projected to be \$5,100. This figure has not yet been finalized or included in this round of budgeting due to the pending year-end fund balance.

In 2017, the Board authorized the establishment of the Pacific Shores Watch Station under a three-year Coastal Development permit and Memorandum of Agreement with the California Department of Fish and Wildlife. Through extensions and amendments to the permit and the agreement, the watch (host) station has been operating since 2018. Until recently, operating costs have been supported by the Pacific Shores Settlement funds, which have now been fully depleted. The current permit is valid through March 11, 2027. This request is to support the ongoing operations, at a minimum, through the life of the permit, at which time staff will bring further alternatives back to the Board.

#### **American Rescue Plan Act (ARPA)**

Through the Federal American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) all California cities and counties were allocated COVID-related recovery funds. In addition to the CSLFRF funding through ARPA, the County was notified by CSAC in September 2022 that an additional tranche of funding called the Local Assistance and Tribal Consistency Fund would also be allocated. This funding was created for revenue-sharing counties or counties with large amounts of federally owned public lands born out of the recognition that the presence of federal lands can limit a community's economic opportunities. In what was a long-fought battle for CSAC, the formula for these funds focused on several economic indicators such as poverty rates, household income, land values, unemployment rates and federal land acreage within each local government, as defined by PILT. Based on the formula, Del Norte County received \$3,577,717 in additional one-time funding.

The FY 26/27 Recommended Budget for one-time funding received reflects a projected fund balance after the close of FY 25/26 of approximately \$6,118,000, which has been designated by the Board for prioritized capital projects such as the Jail Rehabilitation and improvements to Pyke Field and additional costs associated with mandated medical and behavioral health services at the jail.

**ALTERNATIVES:**

Do not approve the 2026/2027 Fiscal Year Recommended Budget and direct staff to bring back to the prior to the June 30, 2026 deadline.

**FINANCING:**

Countywide Budgets for FY 2026/2027

**OTHER AGENCY INVOLVEMENT:**

**STRATEGIC PLAN ALIGNMENT:**

This Board of Supervisors' adopted Strategic Plan contains the following Focus Areas and Goals.

- Focus Area 1: County Staffing and Capacity (CSC)
- Focus Area 2: Infrastructure and Economic Development (IED)
- Focus Area 3: Law, Justice, and Homelessness (LJH)
- Focus Area 4: General Governance and Budget (GGB)

**This item addresses the following Goals:**

- CSC-1: Reduce Vacancy Rates
- CSC-2: Improve Recruitment Outcomes and Expedite Hiring Process
- CSC-3: Reduce Employee Turnover and Increase Retention

- IED-1: Maintain or Improve County Facilities and Infrastructure
- IED-2: Support Countywide Economic Development
- IED-3: Improve Aesthetics of County Owned Property and Facilities
- LJH-1: Improve Community Indigent Defense
- LJH-2: Proactively and Collaboratively Address Community Homelessness
- LJH-3: Improve and Expand Opportunities and Interventions for Justice Involved Youth
- GGB-1: Maintain Core Service Levels
- GGB-2: Practice Fiscal Responsibility
- GGB-3: Improve Oversight of County Programs and Services
- GGB-4: Embed Strategic Planning Into County Culture and Budget Process

**ATTACHMENTS:**

1. Blank Page for Budget
2. General Fund FY 26.27 Proposed
3. Blank Page for Budget
4. Non-General Fund FY 26.27 Proposed
5. Blank Page for Budget
6. Attachment A\_FY26-27 Recommended Budget\_06.23.2026

**APPROVALS:**

Neal Lopez, County Administrative Officer  
Kylie Goughnour , Deputy Clerk of the Board

Approved - 6/18/2026  
Final Approval - 6/18/2026