



Fiscal Year 2025-2026

RECOMMENDED BUDGET

FY 25-26 Recommended Budget

Total Budget:
\$296,637,950

County Budgets are comprised of 3 types of Funds.

1. Governmental Funds
 - General Fund
 - Special Revenue Funds
 - Capital Funds
2. Enterprise Funds
3. Internal Service Funds

The Board has discretion over \$67,991,143 in General Revenues, which are used for:

- General Fund operations and services
- Capital / large maintenance projects
- Some to County Roads as required
- Paying off debt

All other departmental revenues are dedicated for specific services:

- State and Federal allocations for a specific purpose/service
- Grants
- Fees for service

Proposed Operating Budgets by Fund—Governmental

Fund	Estimated Beg. Fund Balance	FY 25-26 Revenue	FY 25-26 Expenses
General	\$5,698,078	\$143,149,129	\$148,847,207
County Roads	\$1,254,113	\$12,069,439	\$13,323,552
Public Health	\$985,997*	\$8,922,726	\$9,908,723
Behavioral Health	\$1,588,156*	\$18,077,965	\$19,666,121
Social Services	\$3,035,891*	\$28,816,043	\$31,851,934
American Rescue Plan (ARP)	\$0	\$68,020	\$68,020
Road Capital	\$887,575	\$8,537,493	\$9,425,068
County Capital	\$2,215,839*	\$5,795,984	\$8,011,823
Capital Housing	\$207,313*	\$4,836,105	\$5,043,418

* Updated estimated fund balance after May 6 Board of Supervisors Meeting

Proposed Operating Budgets by Fund—Enterprise

Fund	Estimated Beg. Fund Balance	FY 25-26 Revenue	FY 25-26 Expenses
Columbia Airport	\$175,000	\$709,583	\$884,583
Pine Mountain Lake Airport	\$0	\$95,720	\$95,720
Ambulance	\$5,031,695*	\$10,117,149	\$15,148,844
Solid Waste	\$1,390,638	\$1,824,812	\$3,215,450

* Updated estimated fund balance after May 6 Board of Supervisors Meeting

Proposed Operating Budgets by Fund—Internal Service

Fund	Estimated Beg. Fund Balance	FY 25-26 Revenue	FY 25-26 Expenses	Ending Fund Balance
Liability Self Insurance	\$1,699,914	\$4,801,414	\$4,551,414	\$250,000
Unemployment Insurance	\$268,598	\$282,454	\$100,735	\$181,719
Telecommunications	\$511,522	\$916,025	\$404,503	511,522
Workers Comp	\$14,904,361	\$17,404,361	\$3,673,739	\$13,730,622
Purchasing	\$51,810	\$569,810	\$504,095	\$65,715
Employee Group Insurance	\$31,058	\$15,281,058	\$15,250,000	\$31,058
Employee Leave Liability	\$1,239,547	\$3,789,547	\$2,550,000	\$1,239,547
Post Retirement Insurance	\$4,031,777	\$5,162,399	\$1,271,500	\$3,890,899
Information Technology Serv.	\$2,020,577	\$3,549,717	\$1,511,244	\$2,038,473

Board Direction from June 3rd

\$5,698,078 estimated beginning General Fund fund balance

Use \$500,000 for Chip Sealer

Put remainder into General Fund Contingencies

Bring other Board requests back for consideration in September

General Fund Contingencies now budgeted at \$2,981,264

Budgets Summaries

BY FUND

General Fund

11% average net county cost reduction per cost center

- Net County Cost / Deficit = Departmental Revenue – Department Expenses

County Fire added

Hiring freeze continuing through September 2025, excluding public safety

Position Changes*	Full Time Equivalent (FTE)
Eliminated Vacant Positions	5.0
Frozen Positions	3.0
Converted Positions	1.0
New Positions	1.5

* Detailed in Attachment A

Road Maintenance and Capital Funds

Revenues/Allocations down from FY 24-25

- No Local Transportation Funds (LTF) and not anticipating Secure Rural Schools(SRS) funding
 - Approximately \$1,000,000 between the two sources

No proposed reductions in personnel

Proposed Construction Projects using SB-1—“Gas Tax”:

- Tuolumne Road North,
- Tuolumne Road,
- Red Hills Rd at Six Bit Creek,
- Jamestown Gateway and Main St. Revitalization,
- Prop 1 Storm Drain THCS
- TC Guardrail Replacement,
- Crystal Falls Dr at Sullivan Creek Bridge,
- Lime Kiln Rd at Sullivan Creek Bridge Rawhide Rd at Peppermint Creek Bridge

Health & Human Services Agency (HHSA) Funds

Projecting overall reductions in allocations for state and federally-funded programs such as Medi-Cal, CalFresh and CalWorks.

- Approx. \$500,000 reduction in BH Realignment Sales Tax

Realignment revenue will be greater than originally anticipated in May 2025 due to calculation error at State

Department	Vacant FTE Eliminations
Public Health	7.6
Behavioral Health	3.0
Department of Social Services	3.0
Total Eliminations	13.6

Department	Frozen FTEs
Public Health	1.5
Behavioral Health	8.0
Department of Social Services	7.0
Total Eliminations	17.5

County Capital Fund

New projects prioritized based on survey to all Department Heads and greatest/ most urgent need

New Proposed Projects*

Station 51 (Mono Village) generator

District Attorney building roof replacement

District Attorney building stair repair

Historic museum front entrance replacement

Tuolumne Memorial Hall sewer line repair

HR conference room reconfiguration

Admin Building 2nd floor break room

Continued / Rebudgeted Projects*

Admin Building underground tank removal

Supportive / Homeless Housing renovations

Sheriff's Dispatch—Striker Court

ANF Building HVAC replacement

Tuolumne General Hospital remodel

Admin Building boiler replacement

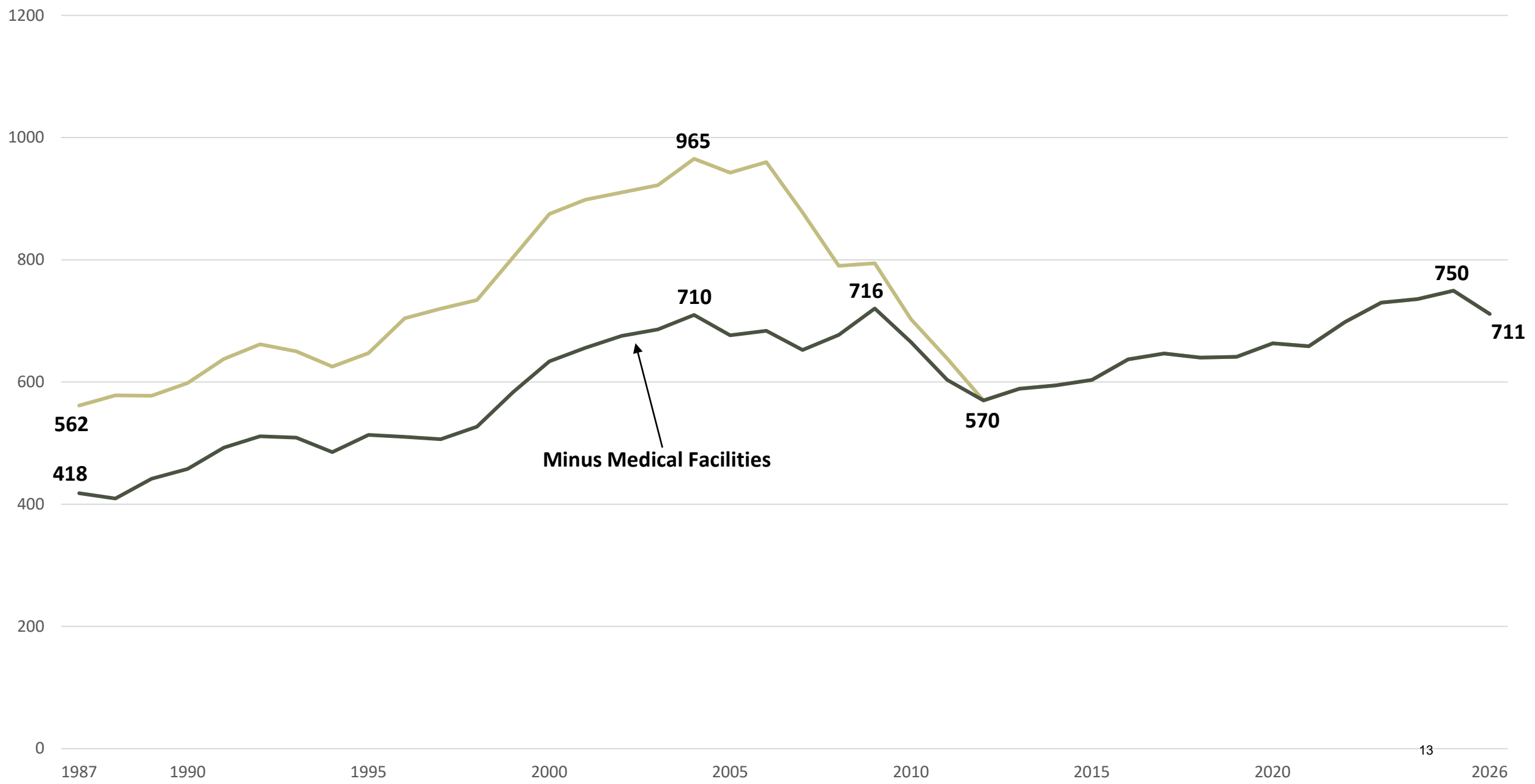
Cedar Road / Ambulance building remodel

* Detailed in Attachment C

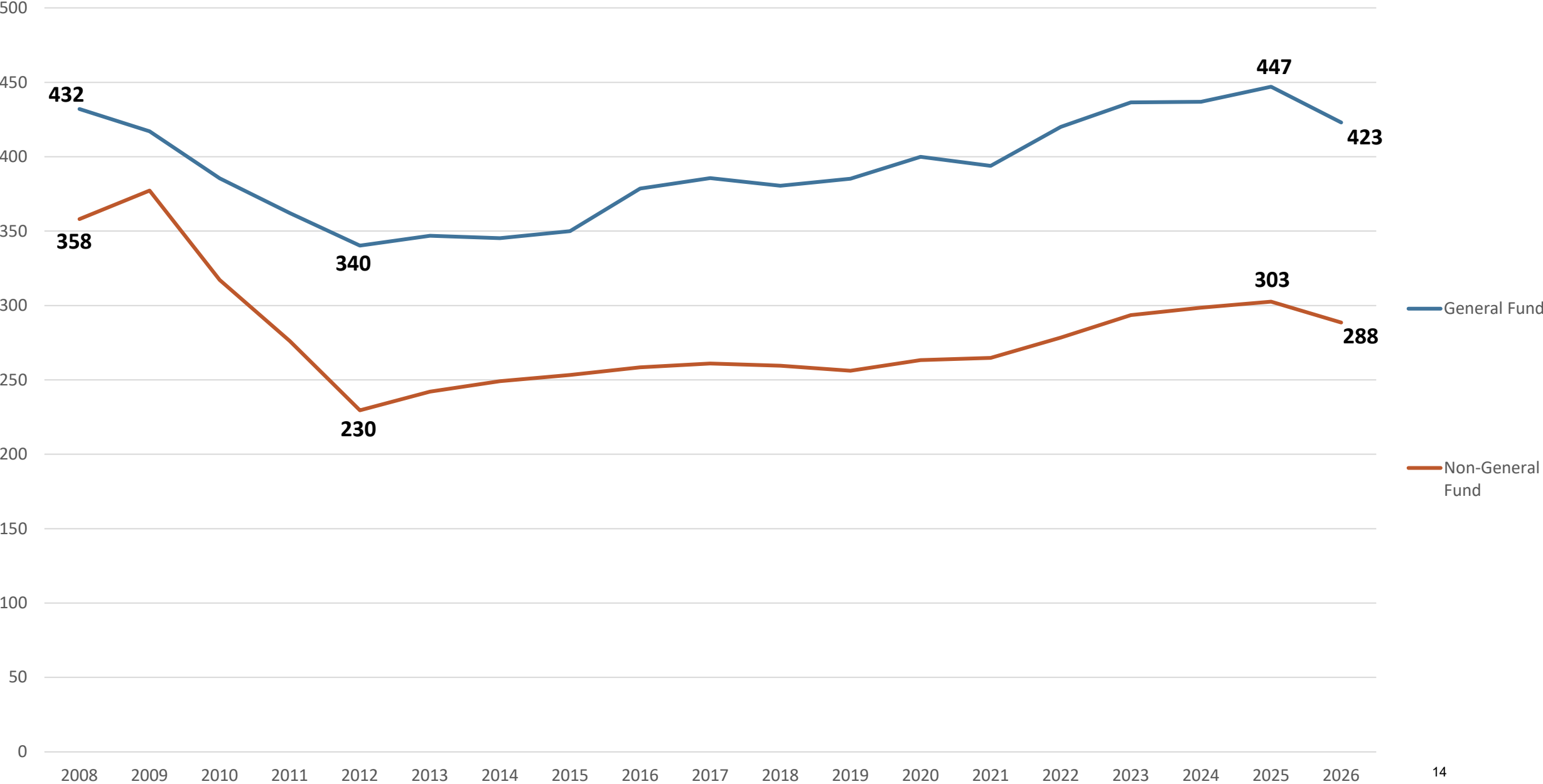
Personnel Changes

DETAILED IN ATTACHMENT A

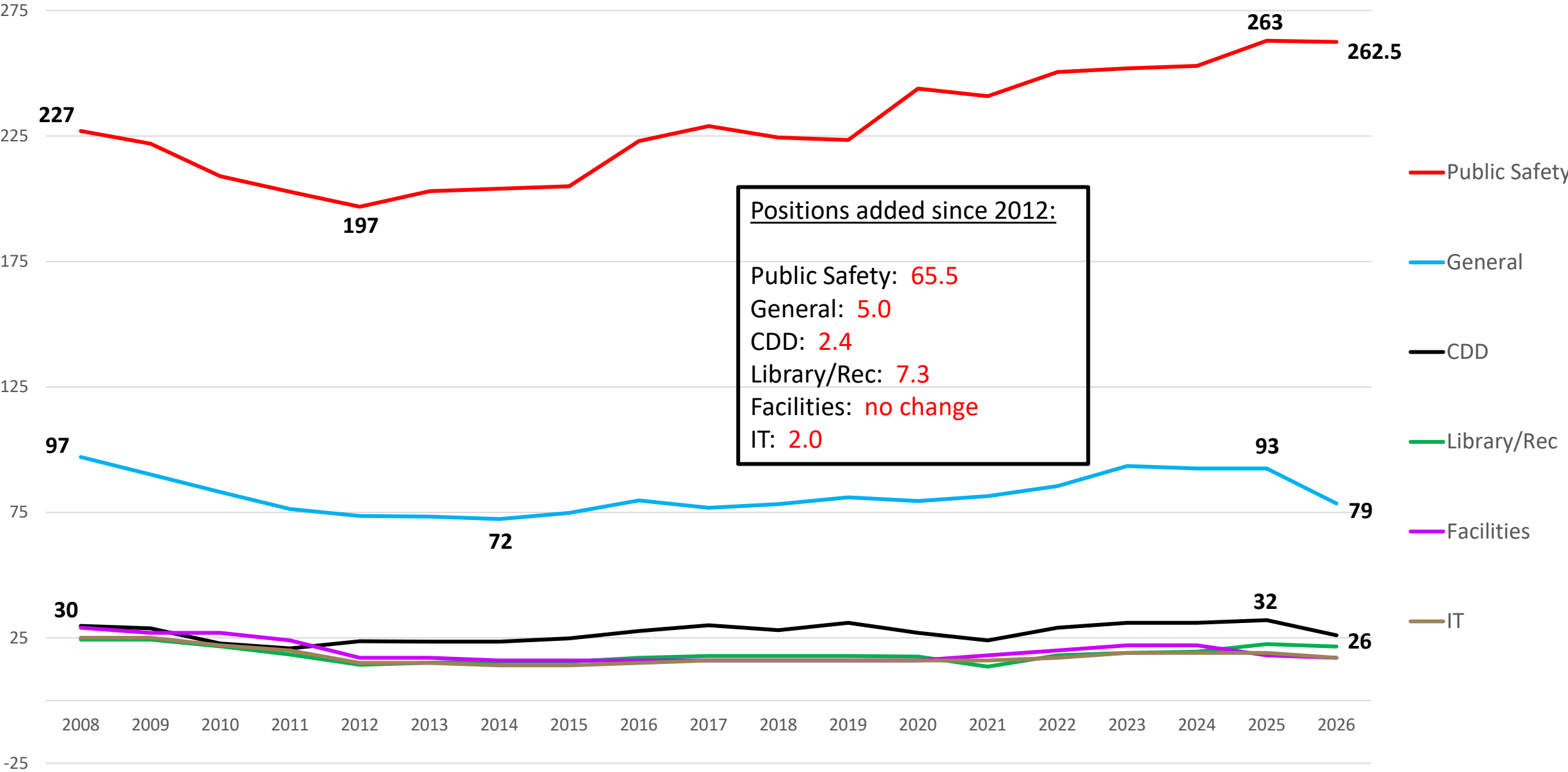
Total Allocated Positions, 1987-2026



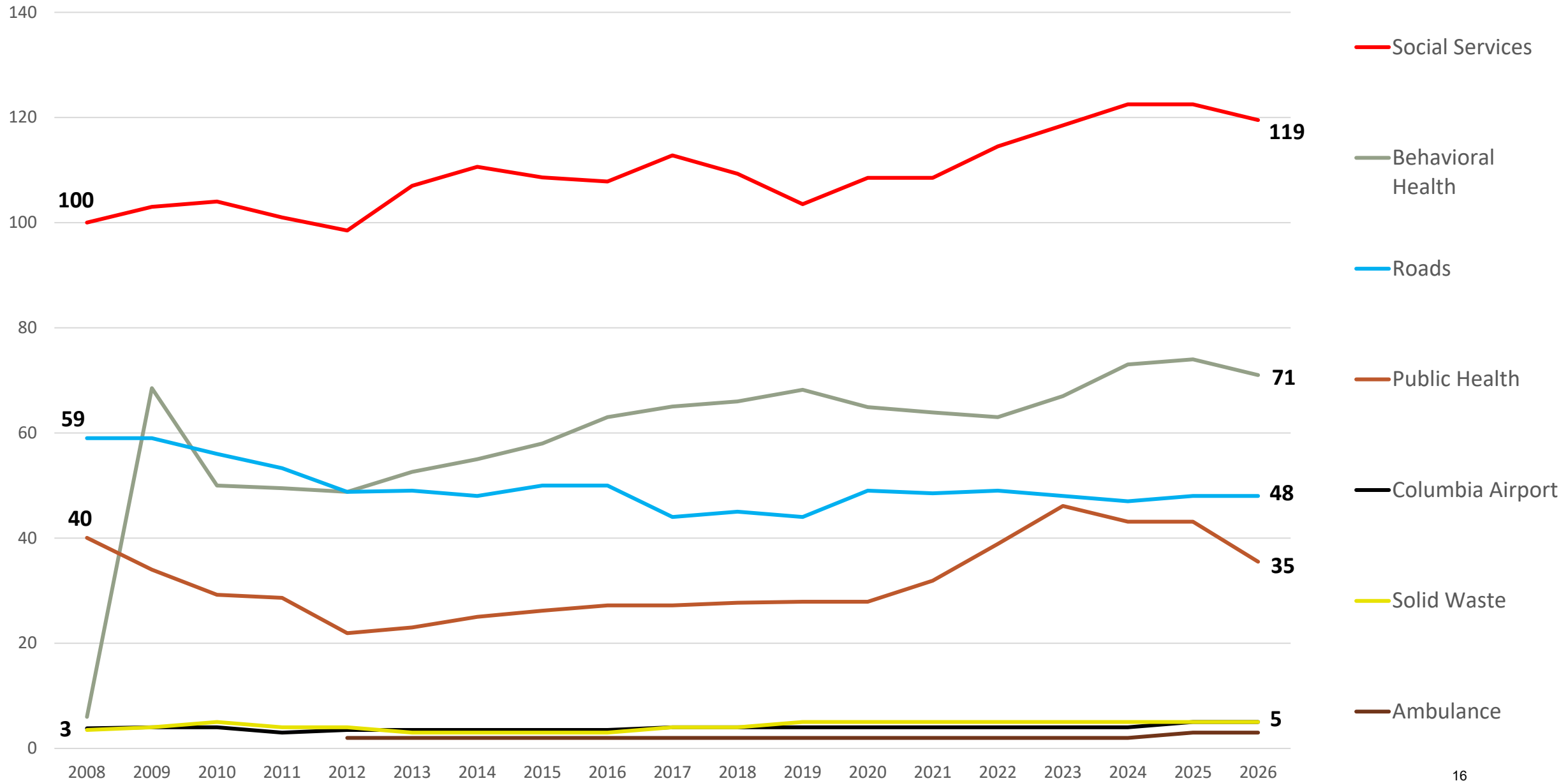
All Funds Allocated Positions, 2008-2026



General Fund Allocated Positions, 2008-2026



Other Funds Allocated Positions, 2008-2026



Next Steps After Recommended Budget

Roadmap to FY 25-26 Adopted Budget:

- July / August—Close out FY 24-25
- August—Departments submit budget changes based on prior year actuals
- August—Review / adjust Recommended projections
- September 8th—Recommended budget available to public for review
- September 23rd—FY 25-26 Adopted Budget hearing
- October 2nd—BOS must Adopt Budget

October 2025—Trends and Projections Presentation

January 2026—Approval of Financial Strategy

January 2026—Approval of Updated Board Budget Policy

Staff Recommendation

1. Approve the FY 2025-2026 Recommended Budget
2. Approve all personnel changes as outlined in Attachment A
3. Authorize the CAO to approve acquisition of fixed assets and capital projects prior to the final budget hearing as detailed in Attachments B and C.

An interactive report of the budget can be found here:

<https://tinyurl.com/29s6yapm>

All budget detail can be found here:

<https://www.tuolumnecounty.ca.gov/131/Budget-Portal>