Roger Root
County Administrative Officer

County Administration Office

September 22, 2026

TO: Board of Supervisors

FROM: Roger Root, County Administrative Officer

Sean Cole, Administrative Analyst

SUBJECT: Approval of FY 2026-27 Adopted Budget and attachments

Summary

The Fiscal Year 2026–27 Adopted Budget totals $356.1 million, representing an increase of approximately $16.1 million, or 4.7%, over the FY 2026-27 Recommended Budget. The increase was mainly led by:

- $7.3 million increase in Services and Supplies, including $3.9 million increase to Road spending and increased grant spending

- $5.2 million increase in Fund Contingencies

- $4.3 million increase in Transfers Out to other funds

Beginning Fund balance for all funds was higher by $4.3 million compared with the estimates at Recommended Budget. This increased revenue led to increased transfers out from the General Fund to fund certain projects and was also put into Contingencies in other funds.

General revenue growth for FY 2025-26 came in stronger than expected by $1.45 million, which allowed general revenues to be increased in the Adopted Budget, now anticipating growth of 2.93%. Transient occupancy tax revenues particularly came in strong, growing by 12% in FY 2025-26 compared to the budgeted increase of 4%. TOT in the Adopted Budget is forecast to grow by 9.5%. The Adopted Budget continues to maintain required contingencies and reserves while allocating one-time resources toward strategic priorities, including facility improvements and infrastructure.

The Adopted Budget also reflects the County's ongoing efforts to align staffing and operational resources with service delivery needs while maintaining long-term fiscal sustainability. There is a small amount of personnel change requests for this budget. County Administration is deleting the Deputy County Administrative Officer position and the Supervising Probation Officer position added at Recommended Budget is also being deleted. A Sheriff's Program Specialist position is being added in County Jail and there are several position changes in Behavioral Health. The County's overall authorized workforce is at 711 FTE positions for FY 2026–27.

Fund Summaries and Changes over Recommended Budget

General Fund:

Beg. Fund Balance	Revenues	Expenses
10,809,977	96,014,465	106,824,442

- Tax revenue has grown by $1.2 million
- Salaries and Benefit expenses remain at $35.9 million
- The transfer out to Roads has increased $3 million
- The transfer out to County Capital has increased $754,724

Sheriff Fund:

Beg. Fund Balance	Revenues	Expenses
0	39,493,084	39,493,084

County Fire Fund:

Beg. Fund Balance	Revenues	Expenses
0	10,654,144	10,654,144

Roads Fund:

Beg. Fund Balance	Revenues	Expenses
746,268	18,640,730	19,386,998

- SB1 revenue increased by $1.2 million
- The transfer in from the General Fund increased by $3 million. This money has been allocated to surface treatment expenses.

Public Health Fund:

Beg. Fund Balance	Revenues	Expenses
1,446,588	9,035,676	10,482,264

Behavioral Health Fund:

Beg. Fund Balance	Revenues	Expenses
3,516,314	20,836,715	24,353,029

- Contingencies increased by $1.8 million

Social Services Fund:

Beg. Fund Balance	Revenues	Expenses
2,953,812	31,141,006	34,094,818

Grants Fund:

Beg. Fund Balance	Revenues	Expenses
0	36,080,983	36,080,983

Road Construction Capital Fund:

Beg. Fund Balance	Revenues	Expenses
466,103	4,062,463	4,528,566

- A complete list of road capital projects is listed in Attachment F

County Capital Fund:

Beg. Fund Balance	Revenues	Expenses
1,525,441	5,333,887	6,859,328

- The transfer in from the General Fund increased by $754,724
- A complete list of capital projects is listed in Attachment E

Capital CARE and Opioid Fund:

Beg. Fund Balance	Revenues	Expenses
487,782	6,355,094	6,842,876

Enterprise Funds:

	Beg. Fund Balance	Revenues	Expenses
Columbia Airport	171,368	815,554	986,922
Groveland-Yosemite Airport	11,349	125,842	137,191
Ambulance	5,440,838	10,645,754	16,086,592
Solid Waste Management	2,537,672	1,818,738	4,356,410

Internal Service Funds:

	Beg. Fund Balance	Revenues	Expenses
Liability	2,181,361	4,531,500	6,237,963
Unemployment	173,835	26,500	70,530
Workers Compensation	14,937,209	1,750,000	3,382,855
Purchasing	344,988	244,000	221,972
Employee Group Insurance	10,000	15,895,300	15,895,300
Leave Liability	1,836,894	1,450,000	1,750,000
Post Retirement Insurance	4,078,824	450,000	801,000
GIS Services	0	340,000	264,076
IT ISF	3,466,841	1,732,885	2,472,885

Recommendation

It is recommended the Board approve the FY 2026/27 Adopted Budget, along with:

- Attachments A, B, C and D detailing personnel change requests
- Attachments E and F detailing Capital projects
- Attachment G detailing the Gann Limit computation
- Attachment H featuring the Budget Adoption resolution

2 South Green Street, Sonora, California 95370
Telephone: 209.533.5511 E-mail: cao@co.tuolumne.ca.us www.tuolumnecounty.ca.gov