

2026-27 RECOMMENDED BUDGET

COUNTY	Appropriation	Operating Transfers Out	Contributions to Reserves/Net Position	Total Requirements*	Available Reserves	Estimated Net Position Available	Budgeted Staffing
<b>GENERAL FUND</b>	5,110,014,100	283,782,127	161,450,159	5,555,246,386	6,570,999	-	17,413
<b>RESTRICTED FUND</b>	203,067,909	3,526,964	-	206,594,873	-	-	1
<b>SPECIAL REVENUE FUNDS</b>							
AIRPORTS - SPECIAL REVENUE FUNDS	-	11,542,416	-	11,542,416	2,450,070	-	-
ARC - SPECIAL REVENUE FUNDS	8,317,613	-	-	8,317,613	20,987,216	-	4
ATC - REDEMPTION MAINTENANCE	483,496	454,111	-	937,607	1,193,980	-	-
AWM - CALIFORNIA GRAZING	193,602	-	-	193,602	-	-	-
CDH BLOOMINGTON OPERATION RESERVE	-	-	-	-	668,422	-	-
CDH ECD TAX EXEMPT BONDS	135,000	-	-	135,000	1,177,247	-	-
COMMUNITY DEVELOPMENT AND HOUSING	67,834,389	48,064,164	327,395	116,225,948	2,171,865	-	26
COUNTY LIBRARY	44,893,263	100,000	-	44,993,263	30,175,267	-	329
COUNTY TRIAL COURTS - SPECIAL REVENUE FUNDS	1,203,347	4,550,600	188,000	5,941,947	1,653,457	-	-
DBH - BLOCK GRANT CARRYOVER PROGRAM	-	-	296,000	296,000	7,149,002	-	-
DBH - COURT ALCOHOL & DRUG PROGRAM	-	-	324,800	324,800	5,317,312	-	-
DBH - DRIVING UNDER THE INFLUENCE PROGRAMS	-	-	48,000	48,000	1,151,865	-	-
DBH - BEHAVIORAL HEALTH SERVICES ACT	383,505,962	1,722,973	-	385,228,935	138,836,217	-	829
DBH - PROJECT ROOMKEY AND REHOUSING	-	-	136	136	3,255	-	-
DBH - QUALITY IMPROVEMENT PROGRAM	-	-	120,000	120,000	2,916,147	-	-
DISTRICT ATTORNEY - SPECIAL REVENUE FUNDS	10,658,313	-	-	10,658,313	21,237,096	-	-
EL MIRAGE TRUST FUND	171,720	-	-	171,720	2,080,246	-	-
FINANCE AND ADMINISTRATION-DISASTER RECOVERY FUND	-	-	-	-	831,496	-	-
HS - DOMESTIC VIOLENCE AB 2405	-	-	-	-	104,821	-	-
HS - DOMESTIC VIOLENCE/CHILD ABUSE SERVICES	294,000	-	-	294,000	149,802	-	-
HS - BIRTH CERTIFICATE FEE PROGRAM	450,000	-	93,927	543,927	3,496,348	-	-
HS - WRAPAROUND REINVESTMENT FUND	500,000	20,000,000	-	20,500,000	44,157,297	-	-
HS - PERFORMANCE, EDUCATION, AND RESOURCE CENTER	350,000	-	-	350,000	2,001,601	-	-
HUMAN RESOURCES - COMMUTER SERVICES	538,606	-	-	538,606	740,363	-	2
HUMAN RESOURCES - EMPLOYEE BENEFITS AND SERVICES	3,840,246	-	-	3,840,246	12,674,002	-	34
L&J - CRIMINAL JUSTICE FACILITY CONSTRUCTION FUND	-	-	2,100,000	2,100,000	13,564,233	-	-
L&J - SPECIAL REVENUE FUNDS	4,872,534	-	-	4,872,534	-	-	-
MASTER SETTLEMENT AGREEMENT	-	18,221,677	284,828	18,506,505	52,464,221	-	-
OFFICE OF EMERGENCY SERVICES	3,364,288	2,614,832	-	5,979,120	206,006	-	-
OFFICE OF HOMELESS SERVICES SPECIAL REVENUE FUNDS	15,005,205	-	-	15,005,205	11,755,034	-	-
OPIOID SETTLEMENT FUND	24,767,677	-	-	24,767,677	12,826,439	-	-
PRESCHOOL SERVICES	78,943,541	4,931,944	6,000,000	89,875,485	-	-	686
PROBATION - SPECIAL REVENUE FUNDS	31,762,997	-	-	31,762,997	60,860,282	-	-
PUBLIC DEFENDER - SPECIAL REVENUE FUNDS	1,799,744	-	-	1,799,744	1,181,445	-	13
PUBLIC HEALTH - SPECIAL REVENUE FUNDS	2,922,626	-	-	2,922,626	10,745,018	-	-
PUBLIC WORKS - SURVEYOR - SURVEY MONUMENT PRESERVATION	80,000	-	-	80,000	-	-	-
PUBLIC WORKS - TRANSPORTATION - DEVELOPER FEES	-	600,000	-	600,000	9,961,125	-	-
PUBLIC WORKS - TRANSPORTATION - FACILITIES DEVELOPMENT PLANS	101,200	-	-	101,200	5,954,242	-	-
PUBLIC WORKS - TRANSPORTATION - MEASURE I PROGRAM	21,081,083	-	-	21,081,083	26,079,119	-	-
PUBLIC WORKS - TRANSPORTATION - REGIONAL DEVELOPMENT MITIGATION PLAN	6,745,742	968,543	-	7,714,285	48,388,458	-	-
PUBLIC WORKS - TRANSPORTATION - ROAD OPERATIONS	204,273,691	21,500,000	-	225,773,691	91,542,787	-	378
REGIONAL PARKS - SPECIAL REVENUE FUND	4,012,683	9,605,644	-	13,618,327	4,497,738	-	-
RES CHINO AGRICULTURAL PRESERVE	5,360,412	-	-	5,360,412	37,911,132	-	-
SHERIFF/CORONER/PUBLIC ADMINISTRATOR - SPECIAL REVENUE FUNDS	27,718,099	-	-	27,718,099	8,741,225	-	-
WORKFORCE DEVELOPMENT	28,862,120	-	2,043,467	30,905,587	2,376,871	-	102
<b>CAPITAL IMPROVEMENT FUNDS</b>							
CAPITAL IMPROVEMENT PROGRAM	962,650,876	11,489,126	-	974,140,002	-	-	-
COMMUNITY DEVELOPMENT AND HOUSING	1,041,258	-	-	1,041,258	13,651,261	-	-
<b>ENTERPRISE FUNDS</b>							
ARROWHEAD REGIONAL MEDICAL CENTER (ARMC)	983,934,382	44,782,911	2,179,268	1,030,896,561	-	262,588,952	5,300
ARMC - CAPITAL PROJECTS	143,566,337	-	-	143,566,337	-	-	-
COUNTY MUSEUM - MUSEUM STORE	112,169	-	2,831	115,000	-	442,405	3
MEDICAL CENTER LEASE PAYMENT	37,135,625	-	-	37,135,625	-	-	-
SOLID WASTE MANAGEMENT	341,157,818	2,000,000	-	343,157,818	-	(138,911,063)	109
<b>INTERNAL SERVICE FUNDS</b>							
FLEET MANAGEMENT	65,113,828	-	-	65,113,828	-	22,207,892	117
RISK MANAGEMENT INSURANCE PROGRAMS	320,668,375	16,961,133	-	337,629,508	-	530,285,605	-
RISK MANAGEMENT OPERATIONS	17,141,853	-	32,953	17,174,806	-	5,216,970	93
INNOVATION AND TECHNOLOGY - BUSINESS SOLUTIONS DEVELOPMENT	28,134,903	-	-	28,134,903	-	2,810,249	103
INNOVATION AND TECHNOLOGY - COMPUTER OPERATIONS	71,524,010	-	-	71,524,010	-	10,518,623	186
INNOVATION AND TECHNOLOGY - TELECOMMUNICATIONS SERVICES	38,691,060	-	-	38,691,060	-	15,362,657	96
PURCHASING - MAIL/COURIER SERVICES	8,446,272	-	488,728	8,935,000	-	361,216	21
PURCHASING - PRINTING SERVICES	5,465,968	-	-	5,465,968	-	1,028,071	12
PURCHASING - SURPLUS PROPERTY AND STORAGE OPERATIONS	2,938,267	-	-	2,938,267	-	1,306,028	6
<b>TOTAL</b>	<b>9,325,848,209</b>	<b>507,419,165</b>	<b>175,980,492</b>	<b>10,009,247,866</b>	<b>722,602,029</b>	<b>713,217,605</b>	<b>25,863</b>

2026-27 RECOMMENDED BUDGET

\* For 2026-27 Total Requirements include Contributions to Reserves/Net Position for Non-General Funds. For budgetary purposes, a Contribution to Reserves is considered a Requirement as it represents an allocation of available sources.

To accommodate actual fund balance as determined by the Auditor-Controller/Treasurer/Tax Collector at year end, technical balancing adjustments to appropriation, revenue and available reserves are authorized.

Final fund balance adjustments:

For the general fund, upward or downward adjustments are to be made in the appropriation for contingencies, except for the following:

- Fund balance adjustments related to revenues associated with Prop 172 are to be placed in the applicable Prop 172 restricted fund for each of the participants.
- Fund balance adjustments related to revenues associated with Realignment are to be placed in the applicable restricted fund.
- Fund balance adjustments related to expenditures associated with the Automated Systems Development budget unit are to be placed within that budget unit.
- Any savings from variable rate debt, pursuant to County Budget Policy 05-01, shall be placed into the Capital Facilities Lease budget unit and utilized to pay down outstanding principal on existing debt.
- Appropriation will be increased or decreased in the 2026-27 Board Discretionary Funding budget unit based on the amount of unspent appropriation available from the previous year.

For all special revenue funds, adjustments will be made to appropriation, revenue or available reserves as appropriate. No adjustments will be made to increase fixed asset appropriation units.

For all capital projects funds, adjustments will be made to appropriation, revenue or available reserves as appropriate.

For ARMC capital projects fund, adjustments will be made to either appropriation or revenue as appropriate.