

## 2025-26 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>	4,931,866,767	245,059,186	163,410,980	5,340,336,933	3,114,828	-	17,175
<b>RESTRICTED FUND</b>	220,085,040	37,323,186	-	257,408,226	-	-	1
<b>SPECIAL REVENUE FUNDS</b>							
AIRPORTS - SPECIAL REVENUE FUNDS	40,000	12,037,727	-	12,077,727	3,836,498	-	-
ARC - SPECIAL REVENUE FUNDS	11,937,374	-	-	11,937,374	21,546,024	-	4
ATC - REDEMPTION MAINTENANCE	490,524	-	-	490,524	1,623,521	-	-
AWM - CALIFORNIA GRAZING	193,602	-	-	193,602	-	-	-
CDH BLOOMINGTON OPERATION RESERVE	-	-	-	-	630,136	-	-
CDH ECD TAX EXEMPT BONDS	66,656	-	-	66,656	1,478,267	-	-
COMMUNITY DEVELOPMENT AND HOUSING	73,327,052	23,791,426	198,344	97,316,822	1,179,451	-	27
COMMUNITY REVITALIZATION	-	-	-	-	-	-	-
COUNTY LIBRARY	40,516,019	5,383,538	-	45,899,557	34,171,068	-	318
COUNTY TRIAL COURTS - SPECIAL REVENUE FUNDS	500,000	2,550,600	82,500	3,133,100	1,132,445	-	-
DBH - BLOCK GRANT CARRYOVER PROGRAM	-	-	193,310	193,310	6,879,267	-	-
DBH - COURT ALCOHOL & DRUG PROGRAM	-	-	238,252	238,252	4,967,398	-	-
DBH - DRIVING UNDER THE INFLUENCE PROGRAMS	-	-	29,739	29,739	1,098,015	-	-
DBH - MENTAL HEALTH SERVICE ACT	347,315,229	7,196,366	-	354,511,595	121,095,971	-	827
DBH - PROJECT ROOMKEY AND REHOUSING	-	-	84	84	5,130	-	-
DBH - QUALITY IMPROVEMENT PROGRAM	-	-	74,425	74,425	2,713,080	-	-
DISTRICT ATTORNEY - SPECIAL REVENUE FUNDS	9,884,273	-	-	9,884,273	19,458,203	-	-
EL MIRAGE TRUST FUND	458,600	-	-	458,600	1,773,168	-	-
FINANCE AND ADMINISTRATION-DISASTER RECOVERY FUND	-	-	-	-	808,701	-	-
HS - DOMESTIC VIOLENCE AB 2405	-	-	-	-	97,063	-	-
HS - DOMESTIC VIOLENCE/CHILD ABUSE SERVICES	294,000	-	-	294,000	327,527	-	-
HS - BIRTH CERTIFICATE FEE PROGRAM	450,000	-	91,901	541,901	3,580,459	-	-
HS - WRAPAROUND REINVESTMENT FUND	500,000	23,551,205	-	24,051,205	54,586,675	-	-
HUMAN RESOURCES - COMMUTER SERVICES	543,983	-	-	543,983	795,602	-	3
HUMAN RESOURCES - EMPLOYEE BENEFITS AND SERVICES	4,301,588	-	-	4,301,588	2,948,678	-	32
L&J - CRIMINAL JUSTICE FACILITY CONSTRUCTION FUND	-	850,000	715,000	1,565,000	10,372,827	-	-
L&J - SPECIAL REVENUE FUNDS	1,129,098	-	-	1,129,098	2,377,685	-	-
MASTER SETTLEMENT AGREEMENT	-	27,000,000	-	27,000,000	56,242,647	-	-
OFFICE OF EMERGENCY SERVICES	4,073,832	2,171,674	-	6,245,506	216,356	-	-
OFFICE OF HOMELESS SERVICES SPECIAL REVENUE FUNDS	47,128,488	8,053,140	-	55,181,628	1,771,000	-	-
OPIOID SETTLEMENT FUND	24,601,849	-	-	24,601,849	10,168,930	-	-
PRESCHOOL SERVICES	81,044,655	980,650	-	82,025,305	-	-	706
PROBATION - SPECIAL REVENUE FUNDS	29,138,552	-	-	29,138,552	59,347,476	-	-
PUBLIC DEFENDER - SPECIAL REVENUE FUNDS	2,702,274	-	-	2,702,274	1,709,271	-	13
PUBLIC HEALTH - SPECIAL REVENUE FUNDS	4,351,452	3,370,413	-	7,721,865	8,489,939	-	9
PUBLIC WORKS - SURVEYOR - SURVEY MONUMENT PRESERVATION	80,000	-	-	80,000	680,469	-	-
PUBLIC WORKS - TRANSPORTATION - DEVELOPER FEES	-	600,000	-	600,000	9,867,319	-	-
PUBLIC WORKS - TRANSPORTATION - FACILITIES DEVELOPMENT PLANS	216,200	-	-	216,200	5,203,635	-	-
PUBLIC WORKS - TRANSPORTATION - MEASURE I PROGRAM	25,376,264	50,000	-	25,426,264	13,863,681	-	-
PUBLIC WORKS - TRANSPORTATION - REGIONAL DEVELOPMENT MITIGATION PLAN	5,803,000	970,000	-	6,773,000	42,008,792	-	-
PUBLIC WORKS - TRANSPORTATION - ROAD OPERATIONS	173,577,714	9,508,000	-	183,085,714	72,608,072	-	380
REGIONAL PARKS - SPECIAL REVENUE FUND	5,116,800	2,875,000	-	7,991,800	6,950,064	-	-
RES CHINO AGRICULTURAL PRESERVE	5,414,349	-	-	5,414,349	35,725,135	-	-
SHERIFF/CORONER/PUBLIC ADMINISTRATOR - SPECIAL REVENUE FUNDS	25,352,095	-	-	25,352,095	7,328,337	-	-
WORKFORCE DEVELOPMENT	27,027,209	-	928,762	27,955,971	1,281,110	-	102
<b>CAPITAL IMPROVEMENT FUNDS</b>							
CAPITAL IMPROVEMENT PROGRAM	865,956,966	13,523,339	-	879,480,305	-	-	-
COMMUNITY DEVELOPMENT AND HOUSING	-	815,830	-	-	815,830	11,992,237	-
<b>ENTERPRISE FUNDS</b>							
ARROWHEAD REGIONAL MEDICAL CENTER (ARMC)	926,845,052	65,374,509	3,301,784	995,521,345	-	245,673,545	5,272
ARMC - CAPITAL PROJECTS	221,274,363	-	-	221,274,363	-	-	-
COUNTY MUSEUM - MUSEUM STORE	131,553	-	-	131,553	-	217,931	3
MEDICAL CENTER LEASE PAYMENT	37,060,250	-	-	37,060,250	-	-	-
SOLID WASTE MANAGEMENT	243,931,517	1,000,000	-	244,931,517	-	(148,793,132)	102
<b>INTERNAL SERVICE FUNDS</b>							
FLEET MANAGEMENT	58,619,868	-	-	58,619,868	-	21,296,951	112
RISK MANAGEMENT INSURANCE PROGRAMS	224,228,253	16,861,126	-	241,089,379	-	463,230,465	-
RISK MANAGEMENT OPERATIONS	17,040,459	-	41,513	17,081,972	-	41,513	92
INNOVATION AND TECHNOLOGY - BUSINESS SOLUTIONS DEVELOPMENT	34,493,880	-	-	34,493,880	-	1,351,341	102
INNOVATION AND TECHNOLOGY - COMPUTER OPERATIONS	74,714,911	-	-	74,714,911	-	5,202,340	188
INNOVATION AND TECHNOLOGY - TELECOMMUNICATIONS SERVICES	45,588,539	-	-	45,588,539	-	11,261,511	97
PURCHASING - MAIL/COURIER SERVICES	8,457,721	-	404,845	8,862,566	-	1,513,010	21
PURCHASING - PRINTING SERVICES	4,466,769	-	-	4,466,769	-	307,307	12
PURCHASING - SURPLUS PROPERTY AND STORAGE OPERATIONS	2,952,474	-	-	2,952,474	-	1,800,542	6
<b>TOTAL</b>	<b>8,871,482,943</b>	<b>510,081,085</b>	<b>169,711,439</b>	<b>9,551,275,467</b>	<b>648,052,157</b>	<b>603,103,324</b>	<b>25,604</b>

## 2025-26 RECOMMENDED BUDGET

\* For 2025-26 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 2025-26 Board Priorities budget unit based on the amount of unspent appropriation available from the previous year.
- Appropriation will be increased for County Museum as approved on May 20, 2025 (Item No. 45).

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.

For all funds, appropriation and staffing will be increased or decreased for ongoing items approved on April 29, 2025 (Item No. 86) 2024-25 Mid-Year Supplemental Budget Report.