

COUNTY OF FRESNO
FY 2025-26 RECOMMENDED BUDGET LINE ITEM DETAIL
TABLE OF CONTENTS

GENERAL FUND 0001

Agricultural Commissioner-Sealer of Weights and Measures-4010	1
Assessor-0420	6
Auditor-Controller/Treasurer-Tax Collector-0410	9
Behavioral Health-Public Guardian-5630	13
Board of Supervisors-0110	18
Child Support Services-5110	21
Code Enforcement-4620	24
County Administrative Office-0120	26
CAO – Grant-0122	29
Alternate Indigent Defense-2875	30
Countywide Revenues-0415	32
Contingencies, General Reserves, & Designations-8210	35
Court Ancillary Services-2838	36
Grand Jury-2870	38
Interest and Miscellaneous Expenditures-2540	39
County Clerk-Elections-2850	42
County Counsel-0710	46
District Attorney-2860	49
District Attorney-Grants-2862	53
Human Resources-1010	57
General Services Department	
Purchasing-0440	60
Librarian-7515	62
Probation-3430	63
Probation-Grants-3432	67
Probation-Juvenile Justice Campus-3440	71
Public Defender-2880	75
Public Health-5620	79
County Medical Services-5240	86
Public Works and Planning-4360	87
Support Services-4365	91
Transit Services-4700	94
Grants-5512	95
Community Development Block Grant-7205	97
Parks and Grounds-7910	100
Sheriff-Coroner-Public Administrator-3111	104
Social Services-5610	110
DSS-Aid to Adoptions-6415	115
DSS-Aid to Refugees-6615	116

GENERAL FUND 0001-Continued

DSS-CalWORKS-6310	117
DSS-Dependent Children-Foster Care-6410	118
DSS-General Relief-6645	120
DSS-In-Home Supportive Services-6420	121
DSS-In-Home Supportive Services-Public Authority-5611	122
Veterans Service Office-7110	124

CAPITAL PROJECTS FUND-0400

Juvenile Justice Campus-8830	127
West Annex Jail-8845-8849	128
Jail Improvements-8852	134
Sheriff's Area 2 Substation-8853	135
Animal Control Facility-8855	136
Ag Capital Projects and Maintenance-8857	137
Hall of Records Improvements-8861	138
Clovis Library-8863	140
Reedley Library-8865	141
Parks-8867	142
Central Branch Library-8868	144
Elkhorn Training Facility-8869	145
PWP-ARPA Projects-8870	146
200 W Pontiac Way Bldg Improvements-8871	148
Olive Bldg Improvements-8872	149
Selma Branch Library-8873	150

DEBT SERVICE FUND-0300

Debt Service-0301-0302	151
------------------------	-----

INTERNAL SERVICE FUNDS

Human Resources	
HR-Risk Management-8925	154
General Services Department	
GSD-Fleet Services-8910	159
GSD-Fleet Services -Equipment-8911	162
GSD-Security Services-8970	164
GSD-Facility Services-8935	167
GSD-Facility Services-Equipment-8936	171
Office of Information Security-8909	172
Information Technology Services Department	
ITSD-Information Technology Services 8905	174
ITSD-Information Technology Services-Equipment 8908	178
ITSD-PeopleSoft Operations-8933	179

COUNTY OF FRESNO
FY 2025-26 RECOMMENDED BUDGET LINE ITEM DETAIL
TABLE OF CONTENTS

ENTERPRISE FUNDS

PW&P-Resources-9015	180
PW&P-Southeast Regional Disposal-9020	184
PW&P-American Avenue Disposal Site-9026	186
PW&P-Coalinga Disposal Site-9028	190
PW&P-Interest Earning Org-9905	192
PW&P-Special Districts-Administration-9140	193

SPECIAL REVENUE/TRUST FUNDS

Assessor-Recorder-Recorder-1048	197
CAO-Local Revenue Fund 2011 Realignment Various Orgs	
District Attorney-LLES Account 2861	201
District Attorney/Public Defender-DA-2866	202
COPS-DA-2867	203
District Attorney/Public Defender-PD-2881	204
Trial Court Security Account-3117	205
Sheriff-LLES Account-3118	206
COPS-Sheriff-3119	207
Probation-LLES Account-3433	208
Youthful Offender Block Grant-3434	209
Juvenile Reentry Grant-3435	210
Local Community Corrections-3436	211
JJCPA-3437	212
Local Innovation Subaccount-3438	213
AB109 Planning Grant-3439	214
Drug Court-5632	215
Nondrug Medi-Cal Subs Abuse-5633	216
Drug Medi-Cal Account-5634	217
Mental Health (Manage Care) -5636	218
Mental Health (EPSDT)-5637	219
Protective Services Subaccount-6210	220
Library Fund 0107	
Library Measure B-7511	221
Library Grants-7517	226
Library Book Fund-7521	228
Library Capital Improvements-7530	229
DPH-Emergency Medical Services-5244	231
PW&P-Road Fund-4510	232
PW&P Fish and Game Propagation-4350	238
PW&P Off-Highway License-7920	239

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4010

Agriculture

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	6,603,712	7,149,817	7,338,768	7,338,768	7,196,925	(141,843)	-2%
6200	Extra Help	390,373	370,072	400,000	400,000	420,000	20,000	5%
6300	Overtime	266,206	216,588	160,000	160,000	238,000	78,000	49%
6310	Overtime Due To Holiday	20,809	14,312	-	-	-	-	-
6350	Unemployment Insurance	-	41,351	41,351	41,351	43,731	2,380	6%
6400	Retirement Contribution	3,337,923	3,635,111	3,754,575	3,754,575	3,493,674	(260,901)	-7%
6500	Oasdi Contribution	536,271	575,804	603,999	603,999	600,359	(3,640)	-1%
6550	Workers Comp Contribution	108,251	80,356	80,356	80,356	70,527	(9,829)	-12%
6570	401(a) Matching Contribution	33,786	56,442	34,920	34,920	55,000	20,080	58%
6600	Health Insurance Contribution	1,100,771	1,212,290	1,234,476	1,234,476	1,253,469	18,993	2%
6650	Life & Disability Insurance	2,899	3,405	3,266	3,266	5,168	1,902	58%
6670	Benefit Administration	21,396	27,011	27,011	27,011	35,751	8,740	32%
	Salaries and Benefits Total	12,422,396	13,382,560	13,678,722	13,678,722	13,412,604	(266,118)	-2%
7000	Services and Supplies							
7010	Agricultural	84,868	205,772	224,477	324,477	120,000	(104,477)	-47%
7011	Agricultural-Weed Killer	206,454	215,286	120,000	197,000	169,000	49,000	41%
7025	Clothing & Personal Supplies	14,694	3,835	6,900	6,900	5,000	(1,900)	-28%
7101	General Liability Insurance	453,717	523,942	523,942	523,942	637,019	113,077	22%
7175	Property Insurance	12,627	32,042	32,042	32,042	110,578	78,536	245%
7205	Maintenance-Equipment	15,303	9,348	7,000	7,000	9,235	2,235	32%
7220	Maintenance-Buildings & Ground	9,091	-	27,564	27,564	-	(27,564)	-100%
7235	Medical, Dental & Lab Supplies	7,044	4,820	6,500	6,500	5,673	(827)	-13%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4010

Agriculture

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7250	Memberships	9,183	8,855	9,200	9,200	8,710	(490)	-5%
7260	Miscellaneous Expense	107	107	-	-	-	-	-
7265	Office Expense	96,057	165,833	63,000	137,700	62,000	(1,000)	-2%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	9,943	39,317	9,800	9,800	10,000	200	2%
7269	Printing	25,971	27,893	15,068	15,068	25,614	10,546	70%
7286	Peoplesoft Human Resources Chg	24,830	16,380	23,462	23,462	31,615	8,153	35%
7287	Peoplesoft Financials Chg	41,994	34,585	40,674	40,674	49,540	8,866	22%
7295	Professional & Specialized Ser	258,566	260,040	219,300	439,710	243,906	24,606	11%
7296	Data Processing Services	837,488	943,832	752,917	912,917	735,055	(17,862)	-2%
7325	Publications & Legal Notices	4,973	4,698	7,900	7,900	4,500	(3,400)	-43%
7340	Operating Leases Buildings	55,490	90,666	75,000	75,000	85,000	10,000	13%
7345	Facility Operation & Maint	375,152	424,746	278,862	428,862	439,078	160,216	57%
7385	Small Tools & Instruments	-	-	500	500	500	-	-
7400	Special Departmental Expense	-	275	-	-	-	-	-
7412	Mileage	4,499	4,552	5,300	5,300	5,300	-	-
7415	Trans, Travel & Education	40,504	30,633	40,500	40,500	44,550	4,050	10%
7416	Trans & Travel County Garage	1,244,346	1,214,803	1,200,000	1,210,000	1,356,641	156,641	13%
7419	Education - Services & Supplies	7,543	4,810	8,500	8,500	5,000	(3,500)	-41%
7425	Employee Appreciation	676	1,108	1,425	1,425	1,425	-	-
7430	Utilities	187,127	213,721	190,642	213,642	254,329	63,687	33%
7493	Collection Agency Expense	6	167	100	100	-	(100)	-100%
7611	Security Services	118,405	50,593	67,914	67,914	79,044	11,130	16%
7650	Cash Shortages - Services & Supplies	1	-	-	-	-	-	-
	Services and Supplies Total	4,151,033	4,536,801	3,962,631	4,777,741	4,502,775	540,144	14%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4010

Agriculture

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
8000	Fixed Assets							
8300	Equipment	-	26,728	-	28,500	13,000	13,000	-
	Fixed Assets Total	-	26,728	-	28,500	13,000	13,000	-
	Fixed Assets by Program							
92043	Kyocera TA 5054ci(1)	-	8,360	-	9,000	-	-	-
92044	Kyocera TA 5054ci(2)	-	8,523	-	9,000	-	-	-
92045	Kyocera TA 5054ci(3)	-	9,845	-	10,500	-	-	-
92081	Blackmer Pump	-	-	-	-	13,000	13,000	-
	Fixed Assets by Program Total	-	26,728	-	28,500	13,000	13,000	-
	Total Appropriations	16,573,429	17,946,089	17,641,353	18,484,963	17,928,379	287,026	2%

Revenues

3150	Licenses, Permits & Franchises							
3160	Business Licenses	828,838	733,300	810,000	810,000	769,000	(41,000)	-5%
	Licenses, Permits & Franchises Total	828,838	733,300	810,000	810,000	769,000	(41,000)	-5%
3290	Fines, Forfeitures & Penalties							
3301	Criminal Fines	17,600	20,277	30,250	30,250	30,250	-	-
	Fines, Forfeitures & Penalties Total	17,600	20,277	30,250	30,250	30,250	-	-
3430	Intergovernment Revenues - State							
3545	State-Aid For Agriculture	5,399,435	5,465,135	5,256,072	5,844,035	5,452,439	196,367	4%
3555	State-Aid-Pesticide Mill Asses	2,365,818	2,655,647	2,400,000	2,655,647	2,655,647	255,647	11%
3575	State-Other	7,632	24,442	23,580	23,580	23,580	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4010

Agriculture

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Intergovernment Revenues - State Total	7,772,885	8,145,224	7,679,652	8,523,262	8,131,666	452,014	6%
4360	Intergovernment Revenues - Federal							
4368	Federal-Grazing Fees	-	11,633	-	-	-	-	-
4375	Federal Grants	1,659,819	1,824,185	1,697,916	1,697,916	1,582,215	(115,701)	-7%
	Intergovernment Revenues - Federal Total	1,659,819	1,835,819	1,697,916	1,697,916	1,582,215	(115,701)	-7%
4875	Charges for Services							
4935	Agricultural Services	1,544,146	1,919,414	1,716,800	1,716,800	1,766,800	50,000	3%
5040	Other Cty Dpts Services	39,321	21,448	-	-	-	-	-
5060	Other Charges For Curr Servs	295,561	266,847	300,000	300,000	300,000	-	-
5064	Data Processing Fees Account	4,986	2,902	5,000	5,000	5,000	-	-
	Charges for Services Total	1,884,014	2,210,611	2,021,800	2,021,800	2,071,800	50,000	2%
5759	Miscellaneous Revenues							
5793	Rodent Control	150,512	299,177	190,000	190,000	240,000	50,000	26%
5800	Other Miscellaneous	22,331	11,255	6,000	6,000	6,000	-	-
5806	Loss Recovery-Risk Management	404	-	-	-	-	-	-
5882	Cty Emp Witness And Jury Fees	15	275	-	-	-	-	-
5900	Cash Overages	16	-	-	-	-	-	-
	Miscellaneous Revenues Total	173,280	310,707	196,000	196,000	246,000	50,000	26%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	15,764	45,086	40,000	40,000	40,000	-	-
	Intrafund Revenues Total	15,764	45,086	40,000	40,000	40,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4010
Agriculture

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	12,352,199	13,301,024	12,475,618	13,319,228	12,870,931	395,313	3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0420

Assessor-Recorder

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	6,431,147	7,032,686	7,685,465	7,685,465	8,018,025	332,560	4%
6200	Extra Help	162,812	164,014	90,000	90,000	135,503	45,503	51%
6300	Overtime	175,606	115,614	68,436	68,436	100,000	31,564	46%
6350	Unemployment Insurance	-	4,764	4,764	4,764	5,737	973	20%
6400	Retirement Contribution	3,332,260	3,654,392	3,992,559	3,992,559	3,970,818	(21,741)	-1%
6500	Oasdi Contribution	494,205	541,513	586,150	586,150	612,401	26,251	4%
6550	Workers Comp Contribution	75,471	69,862	69,862	69,862	64,707	(5,155)	-7%
6570	401(a) Matching Contribution	22,424	42,418	39,000	39,000	45,000	6,000	15%
6600	Health Insurance Contribution	1,110,692	1,212,660	1,431,769	1,431,769	1,778,282	346,513	24%
6650	Life & Disability Insurance	3,001	3,274	4,056	4,056	6,333	2,277	56%
6670	Benefit Administration	24,959	31,000	31,000	31,000	41,393	10,393	34%
	Salaries and Benefits Total	11,832,576	12,872,197	14,003,061	14,003,061	14,778,199	775,138	6%
7000	Services and Supplies							
7101	General Liability Insurance	11,843	12,602	12,602	12,602	15,996	3,394	27%
7175	Property Insurance	84,986	122,325	122,325	122,325	7,233	(115,092)	-94%
7205	Maintenance-Equipment	3,936	5,355	5,000	5,000	5,000	-	-
7250	Memberships	24,055	7,171	28,200	28,200	29,150	950	3%
7265	Office Expense	117,630	75,237	75,000	75,000	75,000	-	-
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	13,186	14,752	14,000	14,000	14,085	85	1%
7269	Printing	9,449	7,514	967	967	3,565	2,598	269%
7286	Peoplesoft Human Resources Chg	21,042	15,569	20,597	20,597	30,172	9,575	46%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0420

Assessor-Recorder

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7287	Peoplesoft Financials Chg	20,140	15,882	21,110	21,110	24,965	3,855	18%
7295	Professional & Specialized Ser	140,541	192,567	286,900	286,900	503,873	216,973	76%
7296	Data Processing Services	2,575,259	1,752,345	2,968,226	2,968,226	1,639,968	(1,328,258)	-45%
7325	Publications & Legal Notices	-	534	5,000	5,000	5,000	-	-
7345	Facility Operation & Maint	789,395	588,770	666,677	666,677	609,636	(57,041)	-9%
7385	Small Tools & Instruments	-	8,207	10,000	10,000	10,000	-	-
7400	Special Departmental Expense	201	184	-	-	-	-	-
7410	Fuel	-	122	-	-	-	-	-
7412	Mileage	20,379	15,370	30,000	30,000	30,000	-	-
7415	Trans, Travel & Education	55,646	46,563	50,000	50,000	50,000	-	-
7416	Trans & Travel County Garage	3,125	3,050	3,471	3,471	5,158	1,687	49%
7425	Employee Appreciation	1,125	1,650	1,665	1,665	1,650	(15)	-1%
7430	Utilities	61,909	55,145	75,461	75,461	76,749	1,288	2%
7562	Dues And Subscriptions	4,596	3,591	4,209	4,209	4,209	-	-
7611	Security Services	131,127	127,948	100,000	100,000	189,485	89,485	89%
	Services and Supplies Total	4,093,942	3,076,594	4,505,552	4,505,552	3,335,357	(1,170,195)	-26%
Total Appropriations		15,926,518	15,948,791	18,508,613	18,508,613	18,113,556	(395,057)	-2%

Revenues

3150 Licenses, Permits & Franchises

3191	Marriage Licenses	40	575	-	-	-	-	-
	Licenses, Permits & Franchises Total	40	575	-	-	-	-	-

4875 Charges for Services

4882	Assessments & Tax Coll Fees#80	3,170,821	3,670,930	3,288,555	3,288,555	3,815,895	527,340	16%
------	--------------------------------	-----------	-----------	-----------	-----------	-----------	---------	-----

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0420

Assessor-Recorder

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
4888	Admin Services Sb-2890	1,760,470	1,343,084	1,500,000	1,500,000	1,500,000	-	-
4980	Recording Fees	-	6,216	-	-	-	-	-
	Charges for Services Total	4,931,291	5,020,230	4,788,555	4,788,555	5,315,895	527,340	11%
5759	Miscellaneous Revenues							
5789	Non-Taxable Sales	24,170	26,899	200,000	200,000	200,000	-	-
5791	Miscellaneous Sales-Taxable	142,313	134,098	-	-	-	-	-
5800	Other Miscellaneous	68,831	68,192	85,000	85,000	85,000	-	-
	Miscellaneous Revenues Total	235,313	229,188	285,000	285,000	285,000	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	424,076	-	295,096	295,096	199,270	(95,826)	-32%
	Other Financing Sources Total	424,076	-	295,096	295,096	199,270	(95,826)	-32%
Total Revenues		5,590,720	5,249,993	5,368,651	5,368,651	5,800,165	431,514	8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0410

Auditor-Controller/Treasurer-Tax Collector

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	5,634,184	6,101,484	6,819,183	6,819,183	6,753,616	(65,567)	-1%
6300	Overtime	34,630	34,574	66,500	66,500	67,000	500	1%
6310	Overtime Due To Holiday	-	62	-	-	-	-	-
6350	Unemployment Insurance	-	6,532	6,833	6,833	7,601	768	11%
6400	Retirement Contribution	2,643,390	2,893,437	3,255,018	3,255,018	3,087,313	(167,705)	-5%
6500	Oasdi Contribution	416,865	453,912	543,405	543,405	544,462	1,057	-
6550	Workers Comp Contribution	45,448	43,981	43,981	43,981	41,397	(2,584)	-6%
6570	401(a) Matching Contribution	38,540	70,902	50,000	50,000	75,500	25,500	51%
6600	Health Insurance Contribution	1,010,153	1,133,373	1,311,290	1,311,290	1,350,369	39,079	3%
6650	Life & Disability Insurance	6,367	8,253	8,064	8,064	11,804	3,740	46%
6670	Benefit Administration	24,666	28,353	28,355	28,355	40,277	11,922	42%
	Salaries and Benefits Total	9,854,242	10,774,863	12,132,629	12,132,629	11,979,339	(153,290)	-1%
7000	Services and Supplies							
7101	General Liability Insurance	11,963	41,028	41,027	41,027	15,995	(25,032)	-61%
7175	Property Insurance	8,076	12,579	12,580	12,580	11,273	(1,307)	-10%
7205	Maintenance-Equipment	8,757	7,156	16,000	16,000	10,500	(5,500)	-34%
7250	Memberships	4,334	6,485	8,350	8,350	7,250	(1,100)	-13%
7265	Office Expense	56,790	85,950	127,135	127,135	130,044	2,909	2%
7266	Interoffice Messenger Mail	4,373	4,142	4,350	4,350	4,651	301	7%
7268	Postage	338,957	359,188	361,100	361,100	438,335	77,235	21%
7269	Printing	26,767	21,343	30,200	30,200	32,958	2,758	9%
7286	Peoplesoft Human Resources Chg	19,168	14,109	19,170	19,170	26,614	7,444	39%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0410

Auditor-Controller/Treasurer-Tax Collector

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7287	Peoplesoft Financials Chg	15,986	15,183	16,700	16,700	19,977	3,277	20%
7288	Data Processing Direct	233,413	386,429	689,500	689,500	728,544	39,044	6%
7295	Professional & Specialized Ser	425,465	538,994	1,057,000	1,057,000	565,321	(491,679)	-47%
7296	Data Processing Services	2,065,227	1,457,961	2,888,483	2,888,483	2,166,652	(721,831)	-25%
7325	Publications & Legal Notices	78,558	80,431	127,500	127,500	103,821	(23,679)	-19%
7345	Facility Operation & Maint	479,367	426,563	530,920	530,920	568,605	37,685	7%
7385	Small Tools & Instruments	5,959	-	34,700	34,700	22,146	(12,554)	-36%
7412	Mileage	943	913	3,250	3,250	1,039	(2,211)	-68%
7415	Trans, Travel & Education	29,873	38,247	56,300	56,300	51,910	(4,390)	-8%
7416	Trans & Travel County Garage	2,414	3,406	3,550	3,550	3,800	250	7%
7425	Employee Appreciation	1,505	1,635	1,635	1,635	1,697	62	4%
7430	Utilities	89,716	85,820	103,959	103,959	119,439	15,480	15%
7611	Security Services	204,698	200,491	151,200	151,200	297,027	145,827	96%
7650	Cash Shortages - Services & Supplies	3,832	3,601	5,500	5,500	4,672	(828)	-15%
	Services and Supplies Total	4,116,142	3,791,654	6,290,109	6,290,109	5,332,270	(957,839)	-15%
	Total Appropriations	13,970,384	14,566,516	18,422,738	18,422,738	17,311,609	(1,111,129)	-6%

Revenues

3000 Taxes

3030	Penalties & Costs-Delinq Taxes	409,871	498,915	420,000	420,000	463,000	43,000	10%
3033	Redemption Fees	(20)	-	-	-	-	-	-
3034	Redempt Fees-Tax Deeded Land	(54)	15	300	300	300	-	-
	Taxes Total	409,797	498,930	420,300	420,300	463,300	43,000	10%

3150 Licenses, Permits & Franchises

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0410
Auditor-Controller/Treasurer-Tax Collector

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
3160	Business Licenses	14,117	2,564	20,000	20,000	15,000	(5,000)	-25%
	Licenses, Permits & Franchises Total	14,117	2,564	20,000	20,000	15,000	(5,000)	-25%
3290	Fines, Forfeitures & Penalties							
3297	Court Pc1463.07 Ab233 Or/Admin	401,115	309,621	400,000	400,000	400,000	-	-
	Fines, Forfeitures & Penalties Total	401,115	309,621	400,000	400,000	400,000	-	-
3375	Rev From Use of Money & Prop							
3380	Interest	4,957	6,210	10,000	10,000	5,000	(5,000)	-50%
	Rev From Use of Money & Prop Total	4,957	6,210	10,000	10,000	5,000	(5,000)	-50%
3430	Intergovernment Revenues - State							
3455	Mandated Program - State	11,744	35,832	10,000	10,000	25,000	15,000	150%
	Intergovernment Revenues - State Total	11,744	35,832	10,000	10,000	25,000	15,000	150%
4875	Charges for Services							
4880	Assessment & Tax Coll Fees	164,492	156,457	185,000	185,000	230,000	45,000	24%
4882	Assessments & Tax Coll Fees#80	781,586	933,986	840,000	840,000	910,000	70,000	8%
4885	Auditing & Accounting Fees	558,985	446,134	542,000	542,000	589,934	47,934	9%
4888	Admin Services Sb-2890	388,088	296,558	425,000	425,000	375,000	(50,000)	-12%
4928	Collection Charges	13,712	7,253	5,000	5,000	5,000	-	-
4929	Unsecured Collection Charges	275,903	289,140	300,000	300,000	290,000	(10,000)	-3%
4940	Civil Process Services	683	2,021	3,500	3,500	-	(3,500)	-100%
4942	Aud-Cont Civil Process Service	6,794	8,111	7,000	7,000	7,000	-	-
5039	Other Agencies Services	28,974	50,744	30,000	30,000	38,400	8,400	28%
5060	Other Charges For Curr Servs	134,566	89,378	155,000	155,000	90,000	(65,000)	-42%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0410

Auditor-Controller/Treasurer-Tax Collector

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5074	Investment Services Fees	1,964,671	2,166,071	2,594,464	2,594,464	2,670,683	76,219	3%
	Charges for Services Total	4,318,453	4,445,852	5,086,964	5,086,964	5,206,017	119,053	2%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	187,213	238,280	207,000	207,000	200,000	(7,000)	-3%
5831	Refunds And Abatements	31,151	37,863	42,000	42,000	35,000	(7,000)	-17%
5900	Cash Overages	2,521	2,275	2,550	2,550	2,500	(50)	-2%
	Miscellaneous Revenues Total	220,886	278,419	251,550	251,550	237,500	(14,050)	-6%
5910	Other Financing Sources							
5957	Operating Transfers In	721,331	320,611	1,200,000	1,200,000	-	(1,200,000)	-100%
	Other Financing Sources Total	721,331	320,611	1,200,000	1,200,000	-	(1,200,000)	-100%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	944,032	1,014,814	881,500	881,500	1,000,000	118,500	13%
	Intrafund Revenues Total	944,032	1,014,814	881,500	881,500	1,000,000	118,500	13%
	Total Revenues	7,046,433	6,912,853	8,280,314	8,280,314	7,351,817	(928,497)	-11%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5630
Department of Behavioral Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	40,874,135	45,990,639	56,601,565	56,601,565	59,330,775	2,729,210	5%
6200	Extra Help	4,799	39,702	125,000	125,000	225,000	100,000	80%
6250	Shift Differential	-	-	2,000	2,000	2,000	-	-
6270	Standby Pay	40,895	41,853	45,591	45,591	43,584	(2,007)	-4%
6300	Overtime	129,677	181,465	150,000	150,000	150,000	-	-
6310	Overtime Due To Holiday	892	770	7,500	7,500	7,500	-	-
6350	Unemployment Insurance	-	32,725	32,725	32,725	38,712	5,987	18%
6400	Retirement Contribution	20,377,776	22,946,959	27,873,583	27,873,583	27,793,219	(80,364)	-
6500	Oasdi Contribution	3,004,766	3,417,293	4,312,431	4,312,431	4,521,516	209,085	5%
6550	Workers Comp Contribution	617,726	587,167	587,167	587,167	541,224	(45,943)	-8%
6570	401(a) Matching Contribution	192,910	333,266	162,989	162,989	309,750	146,761	90%
6600	Health Insurance Contribution	6,681,464	7,966,195	9,570,126	9,570,126	10,516,148	946,022	10%
6650	Life & Disability Insurance	34,087	41,757	41,544	41,544	63,940	22,396	54%
6670	Benefit Administration	168,720	212,476	212,476	212,476	283,348	70,872	33%
	Salaries and Benefits Total	72,127,847	81,792,266	99,724,697	99,724,697	103,826,716	4,102,019	4%
7000	Services and Supplies							
7055	Food	9,001	6,536	24,652	24,652	24,652	-	-
7070	Household Expense	52,369	51,643	44,928	44,928	58,290	13,362	30%
7100	General Liability Claim Expnse	50,000	-	50,000	50,000	50,000	-	-
7101	General Liability Insurance	208,352	165,759	165,759	165,759	188,799	23,040	14%
7106	Medical Malpractice Insurance	63,307	80,674	80,674	80,674	99,027	18,353	23%
7175	Property Insurance	272,375	404,714	404,714	404,714	361,440	(43,274)	-11%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5630

		Department of Behavioral Health						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7205	Maintenance-Equipment	20,231	27,890	23,142	23,142	29,967	6,825	29%
7220	Maintenance-Buildings & Ground	36,561	879	206,110	206,110	-	(206,110)	-100%
7222	Maintenance-Park & Rec	98,686	133,729	128,200	128,200	171,949	43,749	34%
7223	Mgd Care Providers -Mh	5,126,764	47,997,596	30,916,102	30,916,102	49,737,245	18,821,143	61%
7235	Medical, Dental & Lab Supplies	5,421	18,927	144,469	144,469	144,469	-	-
7250	Memberships	191,404	198,602	200,091	200,091	249,406	49,315	25%
7260	Miscellaneous Expense	1,613	166	400	400	400	-	-
7265	Office Expense	197,345	162,472	288,074	288,074	288,074	-	-
7266	Interoffice Messenger Mail	113,705	107,683	105,612	105,612	116,039	10,427	10%
7268	Postage	41,183	46,948	40,489	40,489	44,004	3,515	9%
7269	Printing	36,461	31,320	6,487	6,487	4,689	(1,798)	-28%
7271	Books & Publications	6,217	3,183	7,460	7,460	7,460	-	-
7286	Peoplesoft Human Resources Chg	123,855	98,874	122,066	122,066	176,059	53,993	44%
7287	Peoplesoft Financials Chg	118,726	134,984	125,362	125,362	166,628	41,266	33%
7295	Professional & Specialized Ser	288,551,148	265,713,044	278,128,341	286,259,872	298,305,715	20,177,374	7%
7296	Data Processing Services	4,364,001	5,166,274	5,640,447	5,640,447	4,140,741	(1,499,706)	-27%
7309	Computer Service Software	2,259,854	191,309	3,262,430	3,262,430	3,262,430	-	-
7311	End User Software	865	5,455	49,440	49,440	49,440	-	-
7340	Operating Leases Buildings	6,333,809	14,369,974	8,594,293	8,594,293	8,594,293	-	-
7345	Facility Operation & Maint	4,776,897	3,314,827	2,231,883	2,231,883	4,171,538	1,939,655	87%
7355	Operating Leases Equipment	456	-	3,714	3,714	-	(3,714)	-100%
7385	Small Tools & Instruments	390,017	420,219	9,014,795	9,014,795	9,014,795	-	-
7412	Mileage	9,038	4,534	11,800	11,800	11,800	-	-
7415	Trans, Travel & Education	139,244	97,356	483,160	483,160	378,753	(104,407)	-22%
7416	Trans & Travel County Garage	407,108	414,534	301,821	301,821	466,917	165,096	55%
7425	Employee Appreciation	9,173	8,862	11,295	11,295	12,818	1,523	13%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5630

Department of Behavioral Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7430	Utilities	1,159,196	1,291,462	1,326,981	1,326,981	1,530,189	203,208	15%
7492	Audit Expense	-	1,116,998	-	-	-	-	-
7562	Dues And Subscriptions	240	-	2,256	2,256	2,256	-	-
7565	Countywide Cost Allocation	1,105,339	934,913	934,913	934,913	775,376	(159,537)	-17%
7609	Advertising	7,000	5,500	7,350	7,350	7,350	-	-
7611	Security Services	1,577,636	1,210,910	1,194,215	1,194,215	1,902,189	707,974	59%
7612	Interest/Bank Charges	-	35	-	-	-	-	-
	Services and Supplies Total	317,864,596	343,938,786	344,283,925	352,415,456	384,545,197	40,261,272	12%
7800	Other Charges							
7870	Support & Care Of Persons	35,440	28,425	33,683	33,683	50,000	16,317	48%
	Other Charges Total	35,440	28,425	33,683	33,683	50,000	16,317	48%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	100	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
	Other Financing Uses Total	-	100	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
8000	Fixed Assets							
8300	Equipment	50,058	-	-	-	-	-	-
	Fixed Assets Total	50,058	-	-	-	-	-	-
	Total Appropriations	390,077,941	425,759,577	479,042,305	487,173,836	520,144,143	41,101,838	9%

Revenues

3375 Rev From Use of Money & Prop

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5630

Department of Behavioral Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
3380	Interest	-	82	1,000	1,000	1,000	-	-
	Rev From Use of Money & Prop Total	-	82	1,000	1,000	1,000	-	-
3430	Intergovernment Revenues - State							
3517	State-Aid-Mental Health	158,042	2,400,623	177,003	177,003	177,003	-	-
3575	State-Other	13,432,543	7,419,492	-	-	4,297,281	4,297,281	-
3628	Adp State Dmc Cy	4,653,609	3,230,537	5,852,757	5,852,757	6,269,949	417,192	7%
	Intergovernment Revenues - State Total	18,244,193	13,050,652	6,029,760	6,029,760	10,744,233	4,714,473	78%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	4,497,821	4,683,731	4,623,206	4,623,206	4,348,654	(274,552)	-6%
4380	Federal-Other	2,911,402	2,827,941	3,684,771	3,684,771	2,811,931	(872,840)	-24%
4383	Maa-Medi-Cal Admin. Activities	2,610,534	2,128,841	2,300,000	2,300,000	2,222,718	(77,282)	-3%
4402	Mental Health Admin	12,510,224	10,010,800	7,968,119	7,968,119	8,749,007	780,888	10%
4404	Mental Health Qa	1,176,650	1,546,141	937,509	937,509	974,941	37,432	4%
4408	Sdmc Patient	74,827,903	133,635,689	103,772,019	103,772,019	120,296,931	16,524,912	16%
4410	Medicare Fees Patient	148,344	29,005	142,957	142,957	142,957	-	-
4412	Magi Medi-Cal	106,118	-	-	-	-	-	-
4428	Adp Federal Dmc	28,822,790	37,183,457	27,898,177	27,898,177	30,558,213	2,660,036	10%
	Intergovernment Revenues - Federal Total	127,611,786	192,045,605	151,326,758	151,326,758	170,105,352	18,778,594	12%
4875	Charges for Services							
4965	Estate Fees	51,081	19,856	102,162	102,162	102,162	-	-
5033	Private Pay - Patient Fees	23,046	220,687	25,639	25,639	3,067,727	3,042,088	11,865%
5034	Insurance Fees - Patient	11,981	97,041	11,795	11,795	86,708	74,913	635%
5038	Medicare Fees - Patient	-	36	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5630
Department of Behavioral Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
5058	Cost Settlement-Short Doyle	6,325,437	(3,860,924)	-	-	-	-	-
	Charges for Services Total	6,411,545	(3,523,304)	139,596	139,596	3,256,597	3,117,001	2,233%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	3,295,749	550,985	429,543	429,543	532,073	102,530	24%
5830	Union Reimbursement Revenue	-	1,257	-	-	-	-	-
5831	Refunds And Abatements	-	238	-	-	-	-	-
	Miscellaneous Revenues Total	3,295,749	552,480	429,543	429,543	532,073	102,530	24%
5910	Other Financing Sources							
5957	Operating Transfers In	250,556,831	221,974,338	316,719,603	324,851,134	334,417,248	17,697,645	6%
	Other Financing Sources Total	250,556,831	221,974,338	316,719,603	324,851,134	334,417,248	17,697,645	6%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	2,011,306	1,769,110	3,786,637	3,786,637	478,232	(3,308,405)	-87%
	Intrafund Revenues Total	2,011,306	1,769,110	3,786,637	3,786,637	478,232	(3,308,405)	-87%
Total Revenues		408,131,410	425,868,962	478,432,897	486,564,428	519,534,735	41,101,838	9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0110

Board Of Supervisors

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,955,778	2,024,089	2,094,527	2,084,527	2,132,549	38,022	2%
6300	Overtime	78	146	-	-	-	-	-
6350	Unemployment Insurance	-	1,159	1,160	1,160	834	(326)	-28%
6400	Retirement Contribution	920,370	967,572	1,021,799	1,021,799	993,146	(28,653)	-3%
6500	Oasdi Contribution	146,405	152,658	159,600	159,600	163,227	3,627	2%
6550	Workers Comp Contribution	3,313	2,369	2,373	2,373	1,920	(453)	-19%
6570	401(a) Matching Contribution	7,250	11,580	11,093	11,093	12,398	1,305	12%
6600	Health Insurance Contribution	163,208	196,994	289,484	289,484	308,812	19,328	7%
6650	Life & Disability Insurance	1,717	2,188	3,076	3,076	4,221	1,145	37%
6670	Benefit Administration	4,514	5,350	5,353	5,353	7,527	2,174	41%
	Salaries and Benefits Total	3,202,632	3,364,104	3,588,465	3,578,465	3,624,634	36,169	1%
7000	Services and Supplies							
7101	General Liability Insurance	86,638	86,125	86,125	86,125	16,769	(69,356)	-81%
7175	Property Insurance	3,948	5,811	5,811	5,811	4,771	(1,040)	-18%
7205	Maintenance-Equipment	4,237	3,541	4,105	4,105	4,105	-	-
7250	Memberships	413	865	700	700	900	200	29%
7265	Office Expense	16,080	38,017	29,400	29,400	30,000	600	2%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,464	322	8%
7268	Postage	4,200	8,006	6,000	6,000	6,000	-	-
7269	Printing	28,832	31,998	30,450	30,450	33,000	2,550	8%
7286	Peoplesoft Human Resources Chg	4,324	3,135	4,325	4,325	5,870	1,545	36%
7287	Peoplesoft Financials Chg	7,018	7,053	7,747	7,747	9,185	1,438	19%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0110

Board Of Supervisors

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7295	Professional & Specialized Ser	86,926	193,869	1,326,903	1,336,903	1,508,020	181,117	14%
7296	Data Processing Services	131,100	189,336	200,417	200,417	202,948	2,531	1%
7325	Publications & Legal Notices	4,147	4,320	3,200	3,200	2,500	(700)	-22%
7345	Facility Operation & Maint	114,267	129,335	129,446	129,446	131,696	2,250	2%
7411	Commissions/Advisory Boards	1,400	1,500	3,025	3,025	3,050	25	1%
7412	Mileage	3,856	4,835	2,000	2,000	2,000	-	-
7415	Trans, Travel & Education	22,522	25,784	29,040	29,040	34,860	5,820	20%
7416	Trans & Travel County Garage	1,185	4,621	-	-	-	-	-
7417	Trans & Travel-Comm & Adv Bds	395	466	725	725	750	25	3%
7425	Employee Appreciation	300	259	300	300	300	-	-
7430	Utilities	21,198	20,276	24,316	24,316	28,215	3,899	16%
7611	Security Services	84,449	74,126	50,000	50,000	113,000	63,000	126%
	Services and Supplies Total	631,809	837,418	1,948,177	1,958,177	2,142,403	194,226	10%
	Total Appropriations	3,834,441	4,201,522	5,536,642	5,536,642	5,767,037	230,395	4%

Revenues

3150 Licenses, Permits & Franchises

3174	Assessment Appeal Fee	34,916	45,494	32,000	32,000	32,000	-	-
	Licenses, Permits & Franchises Total	34,916	45,494	32,000	32,000	32,000	-	-

5759 Miscellaneous Revenues

5800	Other Miscellaneous	5,785	6,281	2,600	2,600	2,600	-	-
5882	Cty Emp Witness And Jury Fees	-	10	-	-	-	-	-
	Miscellaneous Revenues Total	5,785	6,291	2,600	2,600	2,600	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0110

Board Of Supervisors

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	40,701	51,786	34,600	34,600	34,600	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5110

Child Support Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	16,098,456	16,223,499	17,380,753	17,380,753	17,596,067	215,314	1%
6200	Extra Help	38,251	28,661	-	-	100,000	100,000	-
6300	Overtime	25,747	28,634	150,000	150,000	100,000	(50,000)	-33%
6350	Unemployment Insurance	-	14,383	14,383	14,383	16,523	2,140	15%
6400	Retirement Contribution	7,975,675	8,126,222	8,678,390	8,678,390	8,459,907	(218,483)	-3%
6500	Oasdi Contribution	1,189,262	1,207,829	1,337,776	1,337,776	1,357,526	19,750	1%
6550	Workers Comp Contribution	90,967	89,312	89,312	89,312	84,030	(5,282)	-6%
6570	401(a) Matching Contribution	89,194	103,646	200,000	200,000	150,000	(50,000)	-25%
6600	Health Insurance Contribution	3,152,123	3,386,982	3,521,752	3,521,752	3,745,205	223,453	6%
6650	Life & Disability Insurance	6,229	7,543	6,533	6,533	13,010	6,477	99%
6670	Benefit Administration	69,941	94,176	94,176	94,176	110,999	16,823	18%
	Salaries and Benefits Total	28,735,845	29,310,887	31,473,075	31,473,075	31,733,267	260,192	1%
7000	Services and Supplies							
7101	General Liability Insurance	41,639	41,810	41,810	41,810	45,011	3,201	8%
7175	Property Insurance	217,525	321,731	321,731	321,731	235,551	(86,180)	-27%
7205	Maintenance-Equipment	28,953	31,995	40,000	40,000	40,000	-	-
7250	Memberships	34,546	29,986	50,000	50,000	50,000	-	-
7265	Office Expense	39,185	45,952	151,897	151,897	148,479	(3,418)	-2%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	61,188	60,573	70,000	70,000	70,000	-	-
7269	Printing	13,560	5,858	20,000	20,000	20,000	-	-
7286	Peoplesoft Human Resources Chg	60,675	41,806	60,168	60,168	80,468	20,300	34%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5110

Child Support Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7287	Peoplesoft Financials Chg	7,260	4,964	8,312	8,312	7,421	(891)	-11%
7295	Professional & Specialized Ser	823,578	723,095	1,626,000	1,626,000	1,165,604	(460,396)	-28%
7296	Data Processing Services	1,387,097	1,496,880	1,782,840	1,782,840	1,455,856	(326,984)	-18%
7325	Publications & Legal Notices	1,586	1,742	5,000	5,000	5,000	-	-
7340	Operating Leases Buildings	43,102	44,411	50,000	50,000	50,000	-	-
7345	Facility Operation & Maint	1,165,712	909,284	1,049,727	1,049,727	1,337,819	288,092	27%
7412	Mileage	2,701	652	10,000	10,000	10,000	-	-
7415	Trans, Travel & Education	108,287	53,507	150,000	150,000	120,000	(30,000)	-20%
7416	Trans & Travel County Garage	17,228	15,865	20,000	20,000	25,000	5,000	25%
7421	Travel Advances	-	680	-	-	-	-	-
7425	Employee Appreciation	3,660	2,627	4,425	4,425	4,095	(330)	-7%
7430	Utilities	357,406	358,826	430,507	430,507	504,335	73,828	17%
7565	Countywide Cost Allocation	111,781	214,718	214,718	214,718	216,754	2,036	1%
7611	Security Services	332,609	314,790	364,978	364,978	488,171	123,193	34%
	Services and Supplies Total	4,863,653	4,725,894	6,476,255	6,476,255	6,084,027	(392,228)	-6%
8000	Fixed Assets							
8300	Equipment	32,118	-	-	-	-	-	-
	Fixed Assets Total	32,118	-	-	-	-	-	-
	Total Appropriations	33,631,616	34,036,781	37,949,330	37,949,330	37,817,294	(132,036)	-
Revenues								
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	1,098	698	-	-	-	-	-
	Miscellaneous Revenues Total	1,098	698	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5110

Child Support Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5910	Other Financing Sources							
5957	Operating Transfers In	33,440,301	33,807,383	37,793,200	37,793,200	37,813,200	20,000	-
	Other Financing Sources Total	33,440,301	33,807,383	37,793,200	37,793,200	37,813,200	20,000	-
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	131,096	131,137	156,130	156,130	4,094	(152,036)	-97%
	Intrafund Revenues Total	131,096	131,137	156,130	156,130	4,094	(152,036)	-97%
Total Revenues		33,572,495	33,939,219	37,949,330	37,949,330	37,817,294	(132,036)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4620

Code Enforcement

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	-	-	-	-	1,199,863	1,199,863	-
6350	Unemployment Insurance	-	-	-	-	1,030	1,030	-
6400	Retirement Contribution	-	-	-	-	546,615	546,615	-
6500	Oasdi Contribution	-	-	-	-	91,601	91,601	-
6550	Workers Comp Contribution	-	-	-	-	4,210	4,210	-
6570	401(a) Matching Contribution	-	-	-	-	23,400	23,400	-
6600	Health Insurance Contribution	-	-	-	-	234,526	234,526	-
6650	Life & Disability Insurance	-	-	-	-	1,249	1,249	-
6670	Benefit Administration	-	-	-	-	6,510	6,510	-
	Salaries and Benefits Total	-	-	-	-	2,109,004	2,109,004	-
7000	Services and Supplies							
7101	General Liability Insurance	-	-	-	-	3,005	3,005	-
7175	Property Insurance	-	-	-	-	4,544	4,544	-
7205	Maintenance-Equipment	-	-	-	-	1,500	1,500	-
7250	Memberships	-	-	-	-	3,200	3,200	-
7265	Office Expense	-	-	-	-	8,000	8,000	-
7268	Postage	-	-	-	-	6,000	6,000	-
7269	Printing	-	-	-	-	5,669	5,669	-
7286	Peoplesoft Human Resources Chg	-	-	-	-	5,373	5,373	-
7287	Peoplesoft Financials Chg	-	-	-	-	6,783	6,783	-
7295	Professional & Specialized Ser	-	-	-	-	201,207	201,207	-
7296	Data Processing Services	-	-	-	-	189,958	189,958	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4620

Code Enforcement

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7345	Facility Operation & Maint	-	-	-	-	35,909	35,909	-
7385	Small Tools & Instruments	-	-	-	-	12,400	12,400	-
7410	Fuel	-	-	-	-	58,740	58,740	-
7415	Trans, Travel & Education	-	-	-	-	20,000	20,000	-
7416	Trans & Travel County Garage	-	-	-	-	159,489	159,489	-
7430	Utilities	-	-	-	-	46,200	46,200	-
7611	Security Services	-	-	-	-	9,020	9,020	-
	Services and Supplies Total	-	-	-	-	776,997	776,997	-
	Total Appropriations	-	-	-	-	2,886,001	2,886,001	-
Revenues								
	Total Revenues	-	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0120

County Administrative Office

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,817,989	2,126,950	2,289,130	2,289,130	2,636,055	346,925	15%
6200	Extra Help	44,265	14,498	193,134	193,134	195,000	1,866	1%
6350	Unemployment Insurance	-	366	366	366	466	100	27%
6400	Retirement Contribution	897,701	1,084,519	1,144,209	1,144,209	1,269,530	125,321	11%
6500	Oasdi Contribution	131,595	151,032	172,523	172,523	197,883	25,360	15%
6550	Workers Comp Contribution	2,591	2,299	2,299	2,299	1,814	(485)	-21%
6570	401(a) Matching Contribution	7,973	14,702	36,000	36,000	24,700	(11,300)	-31%
6600	Health Insurance Contribution	174,174	231,579	239,892	239,892	291,616	51,724	22%
6650	Life & Disability Insurance	5,261	7,116	7,116	7,116	10,377	3,261	46%
6670	Benefit Administration	3,367	4,693	4,693	4,693	7,526	2,833	60%
	Salaries and Benefits Total	3,084,915	3,637,755	4,089,362	4,089,362	4,634,967	545,605	13%
7000	Services and Supplies							
7101	General Liability Insurance	11,443	31,977	31,977	31,977	35,384	3,407	11%
7175	Property Insurance	3,948	5,815	5,815	5,815	4,771	(1,044)	-18%
7205	Maintenance-Equipment	4,185	5,277	5,000	5,000	5,000	-	-
7250	Memberships	5,840	5,658	5,000	5,000	6,000	1,000	20%
7265	Office Expense	5,989	4,954	18,000	18,000	18,000	-	-
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	95	89	100	100	123	23	23%
7269	Printing	1,651	701	5,364	5,364	804	(4,560)	-85%
7271	Books & Publications	-	107	-	-	-	-	-
7286	Peoplesoft Human Resources Chg	3,045	3,117	2,919	2,919	5,050	2,131	73%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0120

County Administrative Office

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7287	Peoplesoft Financials Chg	1,955	2,210	1,905	1,905	2,778	873	46%
7295	Professional & Specialized Ser	132,894	42,821	165,000	165,000	50,000	(115,000)	-70%
7296	Data Processing Services	133,809	145,918	156,761	156,761	148,517	(8,244)	-5%
7325	Publications & Legal Notices	-	-	600	600	-	(600)	-100%
7345	Facility Operation & Maint	280,019	71,713	70,963	70,963	175,551	104,588	147%
7385	Small Tools & Instruments	131,217	431	50,000	50,000	20,000	(30,000)	-60%
7412	Mileage	823	2,110	5,000	5,000	5,000	-	-
7415	Trans, Travel & Education	36,331	39,509	49,100	49,100	65,000	15,900	32%
7416	Trans & Travel County Garage	13,697	19,529	13,000	13,000	15,225	2,225	17%
7425	Employee Appreciation	186	255	255	255	300	45	18%
7430	Utilities	8,539	7,834	9,972	9,972	10,502	530	5%
7562	Dues And Subscriptions	-	99	-	-	-	-	-
7611	Security Services	88,978	81,333	58,496	58,496	120,473	61,977	106%
7612	Interest/Bank Charges	-	203	-	-	-	-	-
	Services and Supplies Total	869,014	475,802	659,369	659,369	692,941	33,572	5%
	Total Appropriations	3,953,929	4,113,557	4,748,731	4,748,731	5,327,908	579,177	12%

Revenues

4875 Charges for Services

5039	Other Agencies Services	40,592	45,029	-	-	20,000	20,000	-
5040	Other Cty Dpts Services	-	4,000	-	-	-	-	-
	Charges for Services Total	40,592	49,029	-	-	20,000	20,000	-

5759 Miscellaneous Revenues

5800	Other Miscellaneous	4,193	-	-	-	-	-	-
------	---------------------	-------	---	---	---	---	---	---

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0120

County Administrative Office

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Miscellaneous Revenues Total	4,193	-	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	139,536	324,562	251,900	251,900	260,000	8,100	3%
	Other Financing Sources Total	139,536	324,562	251,900	251,900	260,000	8,100	3%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	396,812	449,648	400,000	400,000	410,000	10,000	3%
	Intrafund Revenues Total	396,812	449,648	400,000	400,000	410,000	10,000	3%
	Total Revenues	581,133	823,239	651,900	651,900	690,000	38,100	6%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0122
County Administrative Office - Grants

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	853,118	1,035,141	1,106,572	1,106,572	1,000,000	(106,572)	-10%
	Services and Supplies Total	853,118	1,035,141	1,106,572	1,106,572	1,000,000	(106,572)	-10%
	Total Appropriations	853,118	1,035,141	1,106,572	1,106,572	1,000,000	(106,572)	-10%
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	1,415,460	1,035,141	1,106,572	1,106,572	1,000,000	(106,572)	-10%
	Other Financing Sources Total	1,415,460	1,035,141	1,106,572	1,106,572	1,000,000	(106,572)	-10%
	Total Revenues	1,415,460	1,035,141	1,106,572	1,106,572	1,000,000	(106,572)	-10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2875

Alternate Indigent Defense

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7283	Appointed Attorneys-Superior	1,608,739	1,706,115	1,320,436	1,320,436	1,393,060	72,624	6%
7287	Peoplesoft Financials Chg	8,869	9,542	7,337	7,337	12,169	4,832	66%
7295	Professional & Specialized Ser	1,199,073	1,392,878	920,000	920,000	970,600	50,600	6%
7301	Conflict Defense Levels 1 & 2	5,747,567	5,873,060	5,913,060	5,913,060	6,100,782	187,722	3%
7564	Other Expense	-	169,925	300,000	300,000	300,000	-	-
	Services and Supplies Total	8,564,249	9,151,520	8,460,833	8,460,833	8,776,611	315,778	4%
Total Appropriations		8,564,249	9,151,520	8,460,833	8,460,833	8,776,611	315,778	4%
Revenues								
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	-	25	-	-	-	-	-
5831	Refunds And Abatements	-	688,492	-	-	-	-	-
	Miscellaneous Revenues Total	-	688,517	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	231,333	231,333	231,333	231,333	231,333	-	-
	Other Financing Sources Total	231,333	231,333	231,333	231,333	231,333	-	-
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	-	169,925	300,000	300,000	300,000	-	-
	Intrafund Revenues Total	-	169,925	300,000	300,000	300,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2875

Alternate Indigent Defense

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	231,333	1,089,775	531,333	531,333	531,333	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0415

Subclass: 10000 General Subclass		Discretionary Revenues						
		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
Total Appropriations		-	-	-	-	-	-	-
Revenues								
3000	Taxes							
3005	Rda Abx1 26 Property Tax	7,598,627	8,171,048	5,000,000	5,000,000	5,000,000	-	-
3006	Redev Tax Increm Reimb	9,440,803	9,929,755	7,000,000	7,000,000	7,500,000	500,000	7%
3007	Suppl-Prior Unsecured	-	81,186	-	-	-	-	-
3008	Suppl-Prior Secured	357,792	341,053	50,000	50,000	50,000	-	-
3009	Suppl-Current Unsecured	28,698	28,956	10,000	10,000	10,000	-	-
3010	Property Taxes-Current Secured	130,156,368	136,847,462	132,759,495	132,759,495	142,321,360	9,561,865	7%
3011	Suppl-Current Secured	3,717,196	2,615,820	2,000,000	2,000,000	2,000,000	-	-
3013	Supplemental-Curr Unsec Prior	8,555	11,362	10,000	10,000	10,000	-	-
3015	Property Taxes-Current Unsecd	6,441,890	7,022,677	5,000,000	5,000,000	5,000,000	-	-
3017	Property Taxes-Curr Unsec Pr	358,654	310,288	180,000	180,000	180,000	-	-
3025	Property Taxes-Prior Unsecured	133,278	125,471	66,000	66,000	66,000	-	-
3030	Penalties & Costs-Delinq Taxes	1,174,974	1,413,044	550,000	550,000	550,000	-	-
3031	Teetered Program Revenues	2,500,000	-	-	-	-	-	-
3032	Prior Tax Sales Taxes	-	18,520	-	-	-	-	-
3033	Redemption Fees	74,827	70,174	55,000	55,000	55,000	-	-
3040	Penalties - Current Suppl	-	2,550,000	2,550,000	2,550,000	2,500,000	(50,000)	-2%
3045	Bradley-Burns 1% Sales/Use Tx	36,282,910	36,395,672	32,000,000	32,000,000	32,000,000	-	-
3047	Timber Yield Taxes	5,291	5,764	6,600	6,600	6,600	-	-
3061	Property Tax In-Lieu Of Vlf	166,174,251	175,034,418	169,497,736	169,497,736	182,035,795	12,538,059	7%
3065	Airplane Taxes	875,505	822,227	380,000	380,000	380,000	-	-
3075	Property Transfer Taxes	3,989,822	4,269,208	4,000,000	4,000,000	4,000,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0415

		Discretionary Revenues						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Taxes Total	369,319,441	386,064,106	361,114,831	361,114,831	383,664,755	22,549,924	6%
3150	Licenses, Permits & Franchises							
3171	Development Service Fees	206,049	315,307	150,000	150,000	150,000	-	-
3183	Franchises	6,555,771	6,110,471	4,907,912	4,907,912	4,951,144	43,232	1%
	Licenses, Permits & Franchises Total	6,761,820	6,425,778	5,057,912	5,057,912	5,101,144	43,232	1%
3290	Fines, Forfeitures & Penalties							
3301	Criminal Fines	134,970	37,290	25,000	25,000	25,000	-	-
3314	County Penalty Pc 1464 (E) 30%	7,316	36,092	19,000	19,000	19,000	-	-
	Fines, Forfeitures & Penalties Total	142,286	73,382	44,000	44,000	44,000	-	-
3375	Rev From Use of Money & Prop							
3380	Interest	2,838,796	4,457,467	2,000,000	2,000,000	3,000,000	1,000,000	50%
3404	Other Rental Of Bldgs & Land	36,475	108,558	50,000	50,000	50,000	-	-
	Rev From Use of Money & Prop Total	2,875,272	4,566,026	2,050,000	2,050,000	3,050,000	1,000,000	49%
3430	Intergovernment Revenues - State							
3455	Mandated Program - State	71,146	533,723	-	-	-	-	-
3465	State-Motor Vehicle In-Lieu Tx	1,045,253	1,343,944	600,000	600,000	600,000	-	-
3475	State In-Lieu Taxes- Fish&Game	4,047	4,047	4,000	4,000	4,000	-	-
3565	State-I/L Homeowners Prop Tax	855,707	853,581	863,000	863,000	863,000	-	-
3572	State-Disaster Relief	34,500	74,906	-	-	-	-	-
	Intergovernment Revenues - State Total	2,010,653	2,810,201	1,467,000	1,467,000	1,467,000	-	-
4360	Intergovernment Revenues - Federal							

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0415

		Discretionary Revenues					
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)
4369	Federal In Lieu - Housing	40,872	23,158	10,000	10,000	10,000	-
4370	Federal-In-Lieu Taxes	3,862,295	3,991,754	3,107,900	3,107,900	3,107,900	-
	Intergovernment Revenues - Federal Total	3,903,167	4,014,912	3,117,900	3,117,900	3,117,900	-
4875	Charges for Services						
4921	Recovery Of Co Wide Cost Alloc	3,699,087	3,325,111	3,855,000	3,855,000	3,855,000	-
4980	Recording Fees	181,451	212,206	200,000	200,000	200,000	-
	Charges for Services Total	3,880,538	3,537,317	4,055,000	4,055,000	4,055,000	-
5759	Miscellaneous Revenues						
5800	Other Miscellaneous	8,009	29,769	10,000	10,000	10,000	-
5804	Abx126 Other Revenue	82,024	-	-	-	-	-
	Miscellaneous Revenues Total	90,033	29,769	10,000	10,000	10,000	-
5910	Other Financing Sources						
5911	Sale Of Assets	-	5,170,133	-	-	-	-
5957	Operating Transfers In	3,633,019	2,425,539	2,559,165	2,559,165	17,600,217	15,041,052
	Other Financing Sources Total	3,633,019	7,595,672	2,559,165	2,559,165	17,600,217	15,041,052
	Total Revenues	392,616,228	415,117,162	379,475,808	379,475,808	418,110,016	38,634,208
							10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 8210
App For Contingencies - General

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
8991	Appropriation for Contingencies							
8991	Approp For Contingencies Account	-	-	44,200,000	44,200,000	39,500,000	(4,700,000)	-11%
	Appropriation for Contingencies Total	-	-	44,200,000	44,200,000	39,500,000	(4,700,000)	-11%
	Total Appropriations	-	-	44,200,000	44,200,000	39,500,000	(4,700,000)	-11%
Revenues								
	Total Revenues	-	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2838

Court Ancillary Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7287	Peoplesoft Financials Chg	5,135	4,446	5,409	5,409	6,732	1,323	24%
7296	Data Processing Services	-	10,719	-	-	-	-	-
7340	Operating Leases Buildings	1,730,265	1,730,265	1,843,358	1,843,358	1,802,490	(40,868)	-2%
7345	Facility Operation & Maint	102,663	71,930	95,540	95,540	103,420	7,880	8%
7430	Utilities	43,062	43,691	47,767	47,767	59,526	11,759	25%
	Services and Supplies Total	1,881,126	1,861,052	1,992,074	1,992,074	1,972,168	(19,906)	-1%
7800	Other Charges							
7885	Contributions-Other Agencies	14,825,275	14,540,822	14,900,000	14,900,000	14,827,775	(72,225)	-
	Other Charges Total	14,825,275	14,540,822	14,900,000	14,900,000	14,827,775	(72,225)	-
	Total Appropriations	16,706,401	16,401,873	16,892,074	16,892,074	16,799,943	(92,131)	-1%

Revenues

3290	Fines, Forfeitures & Penalties							
3293	Pharmacy Fines	-	10	-	-	-	-	-
3294	Vc 16028 Fines (Actual)	13,854	13,560	-	-	-	-	-
3295	Vehicle Code Fines	1,122,244	1,053,972	1,045,000	1,045,000	1,097,250	52,250	5%
3296	Vehicle Code Fines/Parking	42,468	44,916	16,000	16,000	16,800	800	5%
3297	Court Pc1463.07 Ab233 Or/Admin	1	6	-	-	-	-	-
3301	Criminal Fines	3,763	3,778	3,594	3,594	3,774	180	5%
3310	Forfeitures And Penalties	20	-	-	-	-	-	-
3314	County Penalty Pc 1464 (E) 30%	723,442	706,555	660,448	660,448	693,470	33,022	5%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2838

Court Ancillary Services

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Fines, Forfeitures & Penalties Total	1,905,793	1,822,797	1,725,042	1,725,042	1,811,294	86,252	5%
4875 Charges for Services							
4945 Vc 42007 County 23% T Sch Bail	1,964,828	1,609,689	1,479,484	1,479,484	1,553,458	73,974	5%
4946 Vc 40610 County Trf Cit Ds Fee	52,933	42,207	36,000	36,000	37,800	1,800	5%
4955 Family Reconcil Spec Serv Fees	28,160	30,421	27,570	27,570	28,949	1,379	5%
4980 Recording Fees	179,134	212,206	200,500	200,500	200,500	-	-
Charges for Services Total	2,225,055	1,894,523	1,743,554	1,743,554	1,820,707	77,153	4%
Total Revenues	4,130,848	3,717,320	3,468,596	3,468,596	3,632,001	163,405	5%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2870

Grand Jury

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7190	Jury & Witness Expense	18,090	17,143	18,000	18,000	18,000	-	-
7205	Maintenance-Equipment	-	-	200	200	200	-	-
7265	Office Expense	-	722	500	500	700	200	40%
7268	Postage	462	469	500	500	500	-	-
7269	Printing	-	-	1,000	1,000	-	(1,000)	-100%
7271	Books & Publications	-	-	200	200	-	(200)	-100%
7287	Peoplesoft Financials Chg	1,641	1,258	2,000	2,000	2,000	-	-
7295	Professional & Specialized Ser	1,549	993	1,500	1,500	1,200	(300)	-20%
7296	Data Processing Services	4,678	6,780	5,000	5,000	6,000	1,000	20%
7345	Facility Operation & Maint	10,705	16,973	10,000	10,000	15,000	5,000	50%
7412	Mileage	22,034	16,355	22,000	22,000	20,000	(2,000)	-9%
7415	Trans, Travel & Education	6,727	7,308	6,600	6,600	6,600	-	-
7430	Utilities	2,957	2,866	3,000	3,000	3,300	300	10%
7611	Security Services	1,420	1,137	1,500	1,500	1,500	-	-
	Services and Supplies Total	70,263	72,002	72,000	72,000	75,000	3,000	4%
Total Appropriations		70,263	72,002	72,000	72,000	75,000	3,000	4%
Revenues								
Total Revenues		-	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2540

Interest And Misc Expenditures

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7190	Jury & Witness Expense	-	225	-	-	-	-	-
7220	Maintenance-Buildings & Ground	190,253	-	595,000	595,000	595,000	-	-
7250	Memberships	78,381	79,679	125,500	125,500	125,500	-	-
7265	Office Expense	-	1,968	-	-	-	-	-
7268	Postage	2,997	1	-	-	-	-	-
7269	Printing	29,571	28,980	50,000	50,000	50,000	-	-
7271	Books & Publications	14,388	-	20,000	20,000	20,000	-	-
7287	Peoplesoft Financials Chg	4,189	4,587	8,000	8,000	8,000	-	-
7295	Professional & Specialized Ser	4,176,259	3,774,180	13,299,326	13,299,326	26,045,787	12,746,461	96%
7296	Data Processing Services	4,670	299,417	308,000	308,000	15,000	(293,000)	-95%
7325	Publications & Legal Notices	3,858	3,604	-	-	-	-	-
7345	Facility Operation & Maint	3,086,417	1,914,313	3,000,000	3,000,000	3,000,000	-	-
7412	Mileage	-	350	-	-	-	-	-
7415	Trans, Travel & Education	1,947	2,762	5,000	5,000	5,000	-	-
7425	Employee Appreciation	3,660	2,627	-	-	-	-	-
7430	Utilities	100	-	-	-	-	-	-
7490	General Administrative	2	-	-	-	-	-	-
7611	Security Services	307,180	277,877	468,272	468,272	531,878	63,606	14%
7650	Cash Shortages - Services & Supplies	1,293	-	-	-	-	-	-
	Services and Supplies Total	7,905,165	6,390,570	17,879,098	17,879,098	30,396,165	12,517,067	70%
7800	Other Charges							
7818	Fresno City/Co Historical Soc	12,500	12,500	12,500	12,500	17,296	4,796	38%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2540

		Interest And Misc Expenditures							
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/		
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)		
7829	415 Retirement Replacement	136,461	130,813	225,000	225,000	225,000	-	-	
7832	Amador Plan	-	258,392	2,026,821	2,026,821	1,538,544	(488,277)	-24%	
7840	Cash Shortages - Other Charges	-	4,833	-	-	-	-	-	
7845	Support Of Organizations	2,519,278	7,573,806	9,710,750	9,710,750	6,311,305	(3,399,445)	-35%	
7855	Miscellaneous Refunds	-	696,222	559,321	559,321	-	(559,321)	-100%	
7885	Contributions-Other Agencies	328,801	356,633	353,522	353,522	367,257	13,735	4%	
	Other Charges Total	2,997,040	9,033,199	12,887,914	12,887,914	8,459,402	(4,428,512)	-34%	
7900	Other Financing Uses								
7910	Operating Transfers Out	28,194,275	15,240,331	17,616,598	17,616,598	9,659,068	(7,957,530)	-45%	
	Other Financing Uses Total	28,194,275	15,240,331	17,616,598	17,616,598	9,659,068	(7,957,530)	-45%	
Total Appropriations		39,096,480	30,664,100	48,383,610	48,383,610	48,514,635	131,025	-	
Revenues									
3290	Fines, Forfeitures & Penalties								
3307	Civil Assessmnt Fees Jjc Court	500,000	500,000	500,000	500,000	500,000	-	-	
	Fines, Forfeitures & Penalties Total	500,000	500,000	500,000	500,000	500,000	-	-	
3375	Rev From Use of Money & Prop								
3380	Interest	-	53	-	-	-	-	-	
	Rev From Use of Money & Prop Total	-	53	-	-	-	-	-	
3430	Intergovernment Revenues - State								
3575	State-Other	77,040	252,592	256,099	256,099	256,099	-	-	
	Intergovernment Revenues - State Total	77,040	252,592	256,099	256,099	256,099	-	-	

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2540

		Interest And Misc Expenditures					
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)
5759 Miscellaneous Revenues							
5800	Other Miscellaneous	139,521	149,072	200,000	200,000	200,000	-
5831	Refunds And Abatements	-	72,289	-	-	-	-
	Miscellaneous Revenues Total	139,521	221,362	200,000	200,000	200,000	-
5910 Other Financing Sources							
5957	Operating Transfers In	128,189	31,694	100,000	100,000	100,000	-
	Other Financing Sources Total	128,189	31,694	100,000	100,000	100,000	-
Total Revenues		844,750	1,005,701	1,056,099	1,056,099	1,056,099	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2850
County Clerk - Elections

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,855,128	2,037,194	2,036,826	2,036,826	1,866,972	(169,854)	-8%
6200	Extra Help	712,543	787,131	650,000	650,000	605,000	(45,000)	-7%
6270	Standby Pay	4	-	-	-	-	-	-
6300	Overtime	194,933	258,197	185,000	185,000	125,000	(60,000)	-32%
6350	Unemployment Insurance	-	32,802	32,802	32,802	36,125	3,323	10%
6400	Retirement Contribution	892,986	997,925	1,006,340	1,006,340	887,985	(118,355)	-12%
6500	Oasdi Contribution	205,431	230,306	215,781	215,781	195,646	(20,135)	-9%
6550	Workers Comp Contribution	46,062	43,596	43,596	43,596	7,825	(35,771)	-82%
6570	401(a) Matching Contribution	7,430	10,784	7,000	7,000	11,000	4,000	57%
6600	Health Insurance Contribution	321,608	400,545	372,267	372,267	418,849	46,582	13%
6650	Life & Disability Insurance	2,278	2,733	2,685	2,685	2,940	255	9%
6670	Benefit Administration	7,493	9,264	18,528	18,528	12,793	(5,735)	-31%
	Salaries and Benefits Total	4,245,896	4,810,477	4,570,825	4,570,825	4,170,135	(400,690)	-9%
7000	Services and Supplies							
7070	Household Expense	520	1,858	550	550	260	(290)	-53%
7101	General Liability Insurance	244,035	245,212	245,212	245,212	150,781	(94,431)	-39%
7175	Property Insurance	65,095	127,926	127,926	127,926	92,836	(35,090)	-27%
7205	Maintenance-Equipment	6,483	6,807	7,900	7,900	7,352	(548)	-7%
7250	Memberships	850	4,710	850	850	850	-	-
7265	Office Expense	35,090	49,107	50,000	50,000	45,000	(5,000)	-10%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	544,009	558,037	475,000	475,000	525,000	50,000	11%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2850

County Clerk - Elections

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7269	Printing	16,390	17,333	25,000	25,000	15,000	(10,000)	-40%
7271	Books & Publications	-	-	200	200	-	(200)	-100%
7286	Peoplesoft Human Resources Chg	15,835	14,362	19,000	19,000	33,000	14,000	74%
7287	Peoplesoft Financials Chg	23,644	21,091	22,000	22,000	31,450	9,450	43%
7295	Professional & Specialized Ser	2,609,854	1,869,038	2,314,032	2,314,032	1,772,265	(541,767)	-23%
7296	Data Processing Services	904,920	1,129,702	1,107,848	1,107,848	1,170,000	62,152	6%
7309	Computer Service Software	385,998	315,297	556,471	556,471	600,464	43,993	8%
7325	Publications & Legal Notices	15,592	76,069	125,000	125,000	7,000	(118,000)	-94%
7345	Facility Operation & Maint	351,662	295,928	275,000	275,000	300,000	25,000	9%
7355	Operating Leases Equipment	18,349	9,505	12,500	12,500	9,500	(3,000)	-24%
7385	Small Tools & Instruments	12,310	25,618	25,000	25,000	5,000	(20,000)	-80%
7412	Mileage	2,593	1,953	4,000	4,000	2,000	(2,000)	-50%
7415	Trans, Travel & Education	10,779	5,124	5,000	5,000	2,500	(2,500)	-50%
7416	Trans & Travel County Garage	97,672	80,554	95,000	95,000	110,000	15,000	16%
7425	Employee Appreciation	320	-	495	495	495	-	-
7430	Utilities	225,118	255,598	260,920	260,920	324,084	63,164	24%
7611	Security Services	58,712	54,898	60,000	60,000	89,868	29,868	50%
7650	Cash Shortages - Services & Supplies	38	36	25	25	30	5	20%
	Services and Supplies Total	5,650,241	5,169,902	5,819,071	5,819,071	5,299,198	(519,873)	-9%
	Total Appropriations	9,896,138	9,980,379	10,389,896	10,389,896	9,469,333	(920,563)	-9%

Revenues

3150 Licenses, Permits & Franchises

3191	Marriage Licenses	161,362	172,804	165,000	165,000	175,000	10,000	6%
	Licenses, Permits & Franchises Total	161,362	172,804	165,000	165,000	175,000	10,000	6%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2850
County Clerk - Elections

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
3430	Intergovernment Revenues - State							
3575	State-Other	135,937	456,231	90,000	90,000	65,000	(25,000)	-28%
	Intergovernment Revenues - State Total	135,937	456,231	90,000	90,000	65,000	(25,000)	-28%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	540,208	1,222	100,000	100,000	100,000	-	-
	Intergovernment Revenues - Federal Total	540,208	1,222	100,000	100,000	100,000	-	-
4875	Charges for Services							
4892	Elections Services	372,130	1,357,635	1,043,000	1,043,000	215,000	(828,000)	-79%
4958	Clerk Special Service Fees	764,421	800,466	775,000	775,000	750,000	(25,000)	-3%
4960	Clerk Copy/Cert Spec Serv Fees	24,883	31,222	25,000	25,000	26,000	1,000	4%
5040	Other Cty Dpts Services	30,480	31,137	35,000	35,000	35,000	-	-
	Charges for Services Total	1,191,914	2,220,460	1,878,000	1,878,000	1,026,000	(852,000)	-45%
5759	Miscellaneous Revenues							
5790	Other Sales	1,033	1,055	1,000	1,000	1,000	-	-
5800	Other Miscellaneous	115,558	457	-	-	-	-	-
5806	Loss Recovery-Risk Management	6,047	-	-	-	-	-	-
5900	Cash Overages	28	55	25	25	25	-	-
	Miscellaneous Revenues Total	122,666	1,567	1,025	1,025	1,025	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	550,000	778,641	778,641	778,641	81,604	(697,037)	-90%
	Other Financing Sources Total	550,000	778,641	778,641	778,641	81,604	(697,037)	-90%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2850
County Clerk - Elections

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	155,897	139,691	150,000	150,000	150,000	-	-
	Intrafund Revenues Total	155,897	139,691	150,000	150,000	150,000	-	-
	Total Revenues	2,857,984	3,770,616	3,162,666	3,162,666	1,598,629	(1,564,037)	-49%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0710

County Counsel

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	4,776,396	5,271,373	5,233,067	5,233,067	5,416,835	183,768	4%
6200	Extra Help	8,637	-	-	-	-	-	-
6300	Overtime	1,945	-	-	-	-	-	-
6350	Unemployment Insurance	-	1,299	1,299	1,299	1,501	202	16%
6400	Retirement Contribution	2,171,514	2,405,069	2,450,608	2,450,608	2,413,163	(37,445)	-2%
6500	Oasdi Contribution	349,546	384,855	397,734	397,734	406,129	8,395	2%
6550	Workers Comp Contribution	7,429	6,465	6,465	6,465	4,763	(1,702)	-26%
6570	401(a) Matching Contribution	21,057	35,639	32,128	32,128	45,500	13,372	42%
6600	Health Insurance Contribution	453,446	513,252	534,369	534,369	531,833	(2,536)	-
6650	Life & Disability Insurance	8,415	9,898	10,452	10,452	12,402	1,950	19%
6670	Benefit Administration	9,505	11,525	11,525	11,525	15,808	4,283	37%
	Salaries and Benefits Total	7,807,890	8,639,376	8,677,647	8,677,647	8,847,934	170,287	2%
7000	Services and Supplies							
7101	General Liability Insurance	11,443	12,231	12,231	12,231	14,785	2,554	21%
7175	Property Insurance	3,948	5,811	5,811	5,811	4,771	(1,040)	-18%
7250	Memberships	50,458	40,015	52,123	52,123	56,363	4,240	8%
7265	Office Expense	11,613	12,890	12,893	12,893	29,360	16,467	128%
7266	Interoffice Messenger Mail	4,373	4,142	4,518	4,518	4,463	(55)	-1%
7268	Postage	3,781	3,065	3,879	3,879	3,404	(475)	-12%
7269	Printing	3,114	611	3,388	3,388	1,990	(1,398)	-41%
7271	Books & Publications	46,299	57,253	62,095	62,095	48,303	(13,792)	-22%
7286	Peoplesoft Human Resources Chg	9,343	6,577	9,670	9,670	11,915	2,245	23%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0710

County Counsel

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7287	Peoplesoft Financials Chg	4,627	4,055	4,828	4,828	6,216	1,388	29%
7295	Professional & Specialized Ser	37,606	29,450	15,908	15,908	19,711	3,803	24%
7296	Data Processing Services	208,861	238,869	216,190	216,190	261,424	45,234	21%
7345	Facility Operation & Maint	136,291	114,869	128,572	128,572	205,356	76,784	60%
7412	Mileage	3,289	1,176	681	681	11,760	11,079	1,627%
7415	Trans, Travel & Education	12,633	8,127	5,372	5,372	35,249	29,877	556%
7425	Employee Appreciation	-	-	630	630	630	-	-
7430	Utilities	52,344	50,279	57,924	57,924	51,899	(6,025)	-10%
7611	Security Services	36,437	31,159	38,129	38,129	48,373	10,244	27%
	Services and Supplies Total	636,462	620,578	634,842	634,842	815,972	181,130	29%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	-	-	12,666	12,666	-
	Other Financing Uses Total	-	-	-	-	12,666	12,666	-
8000	Fixed Assets							
8300	Equipment	9,364	-	-	-	-	-	-
	Fixed Assets Total	9,364	-	-	-	-	-	-
	Total Appropriations	8,453,716	9,259,953	9,312,489	9,312,489	9,676,572	364,083	4%

Revenues

4875 Charges for Services

4882	Assessments & Tax Coll Fees#80	31,759	23,821	-	-	-	-	-
4905	Legal Services	660	-	-	-	-	-	-
4906	Court Ordered Attorney Fees	220,771	213,882	260,000	260,000	260,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0710

County Counsel

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5039	Other Agencies Services	96,577	72,839	150,000	150,000	112,500	(37,500)	-25%
5040	Other Cty Dpts Services	666,765	722,348	750,000	750,000	700,000	(50,000)	-7%
	Charges for Services Total	1,016,531	1,032,889	1,160,000	1,160,000	1,072,500	(87,500)	-8%
5910	Other Financing Sources							
5957	Operating Transfers In	14,176	110,524	-	-	-	-	-
	Other Financing Sources Total	14,176	110,524	-	-	-	-	-
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	3,827,010	4,430,222	4,340,000	4,340,000	4,855,000	515,000	12%
	Intrafund Revenues Total	3,827,010	4,430,222	4,340,000	4,340,000	4,855,000	515,000	12%
Total Revenues		4,857,718	5,573,636	5,500,000	5,500,000	5,927,500	427,500	8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2860

District Attorney

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	21,969,053	23,964,613	24,665,021	24,665,021	24,955,689	290,668	1%
6200	Extra Help	1,438,507	1,542,857	1,299,647	1,299,647	1,468,500	168,853	13%
6270	Standby Pay	80,636	59,327	80,000	80,000	65,000	(15,000)	-19%
6300	Overtime	317,959	240,041	267,318	267,318	242,914	(24,404)	-9%
6310	Overtime Due To Holiday	4,917	1,477	-	-	-	-	-
6350	Unemployment Insurance	-	9,423	9,423	9,423	10,111	688	7%
6400	Retirement Contribution	11,475,645	12,716,298	13,341,997	13,341,997	12,943,079	(398,918)	-3%
6410	Taxable Retirement Refund	(6,368)	-	-	-	-	-	-
6500	Oasdi Contribution	1,734,405	1,879,696	1,972,686	1,972,686	1,985,024	12,338	1%
6550	Workers Comp Contribution	383,210	443,990	443,990	443,990	338,642	(105,348)	-24%
6570	401(a) Matching Contribution	56,102	83,334	65,000	65,000	100,000	35,000	54%
6600	Health Insurance Contribution	2,328,395	2,702,606	2,754,148	2,754,148	2,957,379	203,231	7%
6650	Life & Disability Insurance	8,924	9,898	12,030	12,030	17,049	5,019	42%
6670	Benefit Administration	48,751	61,392	61,392	61,392	81,661	20,269	33%
	Salaries and Benefits Total	39,840,136	43,714,951	44,972,652	44,972,652	45,165,048	192,396	-
7000	Services and Supplies							
7025	Clothing & Personal Supplies	33	-	2,000	2,000	2,000	-	-
7039	Mobile Communication	39,423	35,396	42,247	42,247	62,916	20,669	49%
7101	General Liability Insurance	189,781	138,040	138,040	138,040	187,630	49,590	36%
7175	Property Insurance	11,891	61,741	61,741	61,741	42,492	(19,249)	-31%
7190	Jury & Witness Expense	408,161	447,636	437,000	437,000	471,000	34,000	8%
7205	Maintenance-Equipment	31,701	31,952	32,500	32,500	32,500	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2860

		District Attorney						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7221	Bldg Maint	95	-	35,000	35,000	-	(35,000)	-100%
7250	Memberships	82,872	100,334	97,424	97,424	101,124	3,700	4%
7265	Office Expense	128,297	90,424	145,000	145,000	105,000	(40,000)	-28%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	7,577	6,365	8,516	8,516	7,043	(1,473)	-17%
7269	Printing	8,651	8,551	9,577	9,577	8,534	(1,043)	-11%
7286	Peoplesoft Human Resources Chg	51,469	39,770	50,329	50,329	73,155	22,826	45%
7287	Peoplesoft Financials Chg	16,133	12,583	19,860	19,860	23,917	4,057	20%
7295	Professional & Specialized Ser	868,940	787,427	932,745	932,745	1,166,412	233,667	25%
7296	Data Processing Services	1,678,897	2,044,635	2,106,437	2,106,437	2,067,509	(38,928)	-2%
7308	Hardware, Parts, And Supplies	14,565	7,964	-	-	5,000	5,000	-
7309	Computer Service Software	51,208	155,367	104,250	104,250	190,018	85,768	82%
7325	Publications & Legal Notices	67,236	67,501	68,000	68,000	68,000	-	-
7340	Operating Leases Buildings	2,175,936	2,224,510	2,192,095	2,192,095	2,385,045	192,950	9%
7345	Facility Operation & Maint	593,611	698,120	577,374	577,374	983,043	405,669	70%
7385	Small Tools & Instruments	11,122	13,795	28,073	28,073	26,900	(1,173)	-4%
7412	Mileage	11,273	13,260	20,000	20,000	20,000	-	-
7415	Trans, Travel & Education	164,997	128,600	180,000	180,000	160,000	(20,000)	-11%
7416	Trans & Travel County Garage	780,319	663,755	647,929	647,929	892,519	244,590	38%
7421	Travel Advances	(348)	398	-	-	-	-	-
7425	Employee Appreciation	-	3,663	3,735	3,735	3,720	(15)	-
7430	Utilities	301,388	324,114	331,555	331,555	418,078	86,523	26%
7611	Security Services	22,639	23,456	20,752	20,752	34,261	13,509	65%
7650	Cash Shortages - Services & Supplies	-	202	500	500	500	-	-
Services and Supplies Total		7,722,241	8,133,699	8,296,821	8,296,821	9,542,779	1,245,958	15%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2860

District Attorney

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
8000	Fixed Assets							
8300	Equipment	15,249	-	-	-	-	-	-
8500	Intangible	90,000	-	-	-	-	-	-
	Fixed Assets Total	105,249	-	-	-	-	-	-
	Total Appropriations	47,667,626	51,848,650	53,269,473	53,269,473	54,707,827	1,438,354	3%
Revenues								
3430	Intergovernment Revenues - State							
3455	Mandated Program - State	150,249	445,218	277,500	277,500	344,000	66,500	24%
3575	State-Other	353,302	389,277	313,000	313,000	365,000	52,000	17%
	Intergovernment Revenues - State Total	503,551	834,495	590,500	590,500	709,000	118,500	20%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	92,302	1,712	5,000	5,000	-	(5,000)	-100%
	Intergovernment Revenues - Federal Total	92,302	1,712	5,000	5,000	-	(5,000)	-100%
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	40,721	282,774	270,935	270,935	286,268	15,333	6%
	Intergovernment Revenues - Other Total	40,721	282,774	270,935	270,935	286,268	15,333	6%
4875	Charges for Services							
4905	Legal Services	223,560	45,359	190,000	190,000	-	(190,000)	-100%
5083	Diversion Programs Fees	11,525	15,325	11,496	11,496	18,000	6,504	57%
	Charges for Services Total	235,085	60,684	201,496	201,496	18,000	(183,496)	-91%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2860

District Attorney

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	95,531	162,381	70,000	70,000	75,000	5,000	7%
5900	Cash Overages	-	106	500	500	500	-	-
	Miscellaneous Revenues Total	95,531	162,488	70,500	70,500	75,500	5,000	7%
5910	Other Financing Sources							
5957	Operating Transfers In	33,190,134	17,352,343	17,520,222	17,520,222	17,724,197	203,975	1%
	Other Financing Sources Total	33,190,134	17,352,343	17,520,222	17,520,222	17,724,197	203,975	1%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	465,236	255,944	351,048	351,048	445,852	94,804	27%
	Intrafund Revenues Total	465,236	255,944	351,048	351,048	445,852	94,804	27%
	Total Revenues	34,622,559	18,950,439	19,009,701	19,009,701	19,258,817	249,116	1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2862

District Attorney - Grants

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	3,350,714	3,244,734	3,848,689	3,869,632	3,669,990	(178,699)	-5%
6200	Extra Help	120,395	155,432	186,143	186,143	174,245	(11,898)	-6%
6270	Standby Pay	6,357	5,721	-	-	-	-	-
6300	Overtime	26,450	7,495	5,500	5,500	5,500	-	-
6310	Overtime Due To Holiday	-	550	-	-	-	-	-
6350	Unemployment Insurance	-	991	991	991	1,137	146	15%
6400	Retirement Contribution	1,952,666	1,830,075	2,206,398	2,217,204	2,082,544	(123,854)	-6%
6410	Taxable Retirement Refund	12,322	-	-	-	-	-	-
6500	Oasdi Contribution	259,918	255,054	294,427	294,427	280,761	(13,666)	-5%
6550	Workers Comp Contribution	54,419	46,724	46,724	46,724	174,237	127,513	273%
6570	401(a) Matching Contribution	3,428	2,977	-	-	-	-	-
6600	Health Insurance Contribution	301,484	296,275	345,676	345,676	391,980	46,304	13%
6650	Life & Disability Insurance	-	-	-	-	496	496	-
6670	Benefit Administration	7,867	9,240	9,240	9,240	12,039	2,799	30%
	Salaries and Benefits Total	6,096,020	5,855,268	6,943,788	6,975,537	6,792,929	(150,859)	-2%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	5,476	8,912	8,241	8,241	9,341	1,100	13%
7039	Mobile Communication	41,948	39,461	33,596	33,596	49,572	15,976	48%
7101	General Liability Insurance	41,456	43,333	43,333	43,333	47,222	3,889	9%
7175	Property Insurance	1,300	1,177	1,179	1,179	-	(1,179)	-100%
7190	Jury & Witness Expense	-	5,113	902	902	4,224	3,322	368%
7205	Maintenance-Equipment	2,747	1,965	4,965	4,965	2,250	(2,715)	-55%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2862

District Attorney - Grants

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7250	Memberships	6,304	8,987	7,648	7,648	6,730	(918)	-12%
7265	Office Expense	11,059	6,517	23,671	23,671	13,465	(10,206)	-43%
7268	Postage	1,880	1,802	2,474	2,474	2,338	(136)	-5%
7269	Printing	135	380	1,849	1,849	1,905	56	3%
7286	Peoplesoft Human Resources Chg	6,954	4,631	6,864	6,864	8,955	2,091	30%
7287	Peoplesoft Financials Chg	15,110	14,166	12,817	12,817	14,758	1,941	15%
7295	Professional & Specialized Ser	111,682	184,202	241,109	251,109	252,581	11,472	5%
7296	Data Processing Services	164,993	214,117	141,963	141,963	174,003	32,040	23%
7308	Hardware, Parts, And Supplies	9,198	-	10,500	10,500	10,500	-	-
7309	Computer Service Software	241,578	244,170	257,528	257,528	267,528	10,000	4%
7325	Publications & Legal Notices	15,168	20,642	20,932	20,932	19,840	(1,092)	-5%
7345	Facility Operation & Maint	71	-	-	-	-	-	-
7385	Small Tools & Instruments	23,282	33,941	43,997	43,997	43,641	(356)	-1%
7412	Mileage	1,594	2,234	2,902	2,902	3,075	173	6%
7415	Trans, Travel & Education	49,828	49,073	81,999	81,999	76,750	(5,249)	-6%
7416	Trans & Travel County Garage	208,221	171,472	143,792	143,792	196,168	52,376	36%
7421	Travel Advances	337	(337)	-	-	-	-	-
7650	Cash Shortages - Services & Supplies	-	23	-	-	-	-	-
	Services and Supplies Total	960,321	1,055,980	1,092,261	1,102,261	1,204,846	112,585	10%
7800	Other Charges							
7868	Dept Overhead Allocation	135,915	59,188	69,206	69,206	78,047	8,841	13%
	Other Charges Total	135,915	59,188	69,206	69,206	78,047	8,841	13%
	Total Appropriations	7,192,255	6,970,436	8,105,255	8,147,004	8,075,822	(29,433)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2862
District Attorney - Grants

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Revenues								
3430	Intergovernment Revenues - State							
3575	State-Other	126,861	199,936	179,703	179,703	204,703	25,000	14%
	Intergovernment Revenues - State Total	126,861	199,936	179,703	179,703	204,703	25,000	14%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	477,491	567,653	665,900	665,900	705,000	39,100	6%
	Intergovernment Revenues - Federal Total	477,491	567,653	665,900	665,900	705,000	39,100	6%
4875	Charges for Services							
5060	Other Charges For Curr Servs	1,332	677	-	-	-	-	-
5083	Diversion Programs Fees	1,690	1,268	-	-	-	-	-
	Charges for Services Total	3,022	1,944	-	-	-	-	-
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	-	37,950	-	-	-	-	-
	Miscellaneous Revenues Total	-	37,950	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	2,821,540	2,853,005	4,066,759	4,108,508	3,591,797	(474,962)	-12%
	Other Financing Sources Total	2,821,540	2,853,005	4,066,759	4,108,508	3,591,797	(474,962)	-12%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	2,624,302	2,527,624	1,996,214	1,996,214	2,566,731	570,517	29%
	Intrafund Revenues Total	2,624,302	2,527,624	1,996,214	1,996,214	2,566,731	570,517	29%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2862
District Attorney - Grants

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	6,053,217	6,188,112	6,908,576	6,950,325	7,068,231	159,655	2%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 1010

Human Resources

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	2,408,516	2,777,208	2,862,403	2,862,403	3,072,320	209,917	7%
6300	Overtime	527	669	-	-	-	-	-
6350	Unemployment Insurance	-	826	826	826	975	149	18%
6400	Retirement Contribution	1,209,972	1,424,314	1,458,126	1,458,126	1,497,394	39,268	3%
6500	Oasdi Contribution	177,561	203,785	215,957	215,957	230,664	14,707	7%
6550	Workers Comp Contribution	4,165	3,022	3,022	3,022	2,246	(776)	-26%
6570	401(a) Matching Contribution	13,681	23,457	24,700	24,700	27,560	2,860	12%
6600	Health Insurance Contribution	316,761	402,816	425,282	425,282	455,104	29,822	7%
6650	Life & Disability Insurance	6,441	9,081	7,999	7,999	11,485	3,486	44%
6670	Benefit Administration	7,630	9,385	9,385	9,385	12,797	3,412	36%
	Salaries and Benefits Total	4,145,254	4,854,563	5,007,700	5,007,700	5,310,545	302,845	6%
7000	Services and Supplies							
7101	General Liability Insurance	35,949	33,563	33,563	33,563	34,360	797	2%
7175	Property Insurance	3,948	5,811	5,811	5,811	4,765	(1,046)	-18%
7205	Maintenance-Equipment	137	87	1,000	1,000	150	(850)	-85%
7250	Memberships	9,337	9,152	10,000	10,000	10,000	-	-
7265	Office Expense	16,089	18,650	31,500	31,500	22,000	(9,500)	-30%
7266	Interoffice Messenger Mail	4,373	4,142	4,818	4,818	4,677	(141)	-3%
7268	Postage	224	138	-	-	199	199	-
7269	Printing	1,152	10,244	-	-	453	453	-
7286	Peoplesoft Human Resources Chg	6,359	4,973	7,560	7,560	9,004	1,444	19%
7287	Peoplesoft Financials Chg	5,080	4,658	5,633	5,633	6,053	420	7%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 1010

Human Resources

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7295	Professional & Specialized Ser	549,258	698,661	1,246,340	1,246,340	1,326,627	80,287	6%
7296	Data Processing Services	278,428	184,665	277,078	277,078	282,798	5,720	2%
7325	Publications & Legal Notices	8,077	4,938	14,000	14,000	14,000	-	-
7340	Operating Leases Buildings	-	1,575	-	-	-	-	-
7345	Facility Operation & Maint	162,019	177,129	134,014	134,014	187,618	53,604	40%
7411	Commissions/Advisory Boards	13,500	10,950	18,000	18,000	15,000	(3,000)	-17%
7412	Mileage	1,151	438	4,800	4,800	1,600	(3,200)	-67%
7415	Trans, Travel & Education	17,717	7,672	30,000	30,000	10,500	(19,500)	-65%
7416	Trans & Travel County Garage	145	85	-	-	-	-	-
7417	Trans & Travel-Comm & Adv Bds	1,105	378	3,500	3,500	1,500	(2,000)	-57%
7425	Employee Appreciation	209	258	1,110	1,110	510	(600)	-54%
7430	Utilities	29,411	30,079	43,601	43,601	50,141	6,540	15%
7611	Security Services	24,480	20,903	33,286	33,286	38,279	4,993	15%
	Services and Supplies Total	1,168,150	1,229,151	1,905,614	1,905,614	2,020,234	114,620	6%
	Total Appropriations	5,313,404	6,083,714	6,913,314	6,913,314	7,330,779	417,465	6%

Revenues

4875 Charges for Services

5040	Other Cty Dpts Services	1,432,770	1,799,011	1,495,694	1,495,694	2,073,993	578,299	39%
	Charges for Services Total	1,432,770	1,799,011	1,495,694	1,495,694	2,073,993	578,299	39%

5910 Other Financing Sources

5957	Operating Transfers In	274,308	320,113	325,459	325,459	390,705	65,246	20%
	Other Financing Sources Total	274,308	320,113	325,459	325,459	390,705	65,246	20%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 1010

Human Resources

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	1,791,596	1,882,970	1,982,937	1,982,937	2,226,494	243,557	12%
	Intrafund Revenues Total	1,791,596	1,882,970	1,982,937	1,982,937	2,226,494	243,557	12%
	Total Revenues	3,498,674	4,002,094	3,804,090	3,804,090	4,691,192	887,102	23%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0440

Purchasing

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	669,396	697,206	753,457	753,457	773,920	20,463	3%
6300	Overtime	169	-	-	-	-	-	-
6350	Unemployment Insurance	-	119	119	119	947	828	696%
6400	Retirement Contribution	307,103	318,135	366,753	366,753	350,462	(16,291)	-4%
6500	Oasdi Contribution	49,782	51,918	57,639	57,639	59,205	1,566	3%
6550	Workers Comp Contribution	2,329	1,142	1,142	1,142	3,257	2,115	185%
6570	401(a) Matching Contribution	4,950	7,860	5,200	5,200	9,000	3,800	73%
6600	Health Insurance Contribution	111,853	133,856	140,608	140,608	168,088	27,480	20%
6650	Life & Disability Insurance	1,317	1,502	1,664	1,664	1,935	271	16%
6670	Benefit Administration	2,683	3,088	3,088	3,088	4,140	1,052	34%
	Salaries and Benefits Total	1,149,582	1,214,827	1,329,670	1,329,670	1,370,954	41,284	3%
7000	Services and Supplies							
7101	General Liability Insurance	11,443	12,231	12,231	12,231	14,785	2,554	21%
7205	Maintenance-Equipment	1,048	1,661	3,000	3,000	3,000	-	-
7250	Memberships	5,178	5,118	8,100	8,100	5,100	(3,000)	-37%
7265	Office Expense	1,724	2,181	5,000	5,000	2,000	(3,000)	-60%
7268	Postage	16	20	200	200	200	-	-
7269	Printing	596	60	500	500	500	-	-
7286	Peoplesoft Human Resources Chg	2,198	1,532	2,217	2,217	2,786	569	26%
7287	Peoplesoft Financials Chg	1,209	946	1,332	1,332	1,430	98	7%
7295	Professional & Specialized Ser	9,534	-	-	-	-	-	-
7296	Data Processing Services	37,166	41,497	44,865	44,865	40,118	(4,747)	-11%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 0440

Purchasing

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7325	Publications & Legal Notices	-	-	500	500	500	-	-
7345	Facility Operation & Maint	-	493	-	-	170,718	170,718	-
7412	Mileage	-	-	2,300	2,300	1,000	(1,300)	-57%
7415	Trans, Travel & Education	7,950	47	10,000	10,000	8,000	(2,000)	-20%
7416	Trans & Travel County Garage	798	293	1,000	1,000	1,000	-	-
7425	Employee Appreciation	165	-	165	165	165	-	-
7611	Security Services	226	301	1,000	1,000	500	(500)	-50%
	Services and Supplies Total	79,251	66,378	92,410	92,410	251,802	159,392	172%
	Total Appropriations	1,228,833	1,281,205	1,422,080	1,422,080	1,622,756	200,676	14%
Revenues								
4875	Charges for Services							
5040	Other Cty Dpts Services	316,744	403,700	429,015	429,015	542,328	113,313	26%
	Charges for Services Total	316,744	403,700	429,015	429,015	542,328	113,313	26%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	72,014	82,876	70,297	70,297	75,509	5,212	7%
	Miscellaneous Revenues Total	72,014	82,876	70,297	70,297	75,509	5,212	7%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	256,198	301,447	279,325	279,325	393,648	114,323	41%
	Intrafund Revenues Total	256,198	301,447	279,325	279,325	393,648	114,323	41%
	Total Revenues	644,956	788,023	778,637	778,637	1,011,485	232,848	30%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7515

Librarian

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	161,331	178,464	177,639	177,639	188,174	10,535	6%
6350	Unemployment Insurance	-	706	706	706	200	(506)	-72%
6400	Retirement Contribution	93,932	104,968	104,558	104,558	107,372	2,814	3%
6500	Oasdi Contribution	12,180	13,527	13,029	13,029	13,647	618	5%
6550	Workers Comp Contribution	279	219	219	219	143	(76)	-35%
6600	Health Insurance Contribution	10,251	8,700	11,608	11,608	12,258	650	6%
6650	Life & Disability Insurance	469	557	535	535	698	163	30%
6670	Benefit Administration	224	267	267	267	376	109	41%
	Salaries and Benefits Total	278,665	307,409	308,561	308,561	322,868	14,307	5%
7900	Other Financing Uses							
7910	Operating Transfers Out	130,743	137,149	137,149	137,149	141,812	4,663	3%
	Other Financing Uses Total	130,743	137,149	137,149	137,149	141,812	4,663	3%
Total Appropriations		409,408	444,558	445,710	445,710	464,680	18,970	4%
Revenues								
Total Revenues		-	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3430

Probation

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	21,041,703	22,202,884	23,921,907	23,921,907	24,540,666	618,759	3%
6200	Extra Help	232,132	271,879	300,000	300,000	250,000	(50,000)	-17%
6250	Shift Differential	(6,198)	(3,273)	-	-	-	-	-
6270	Standby Pay	90,649	63,107	90,000	90,000	65,000	(25,000)	-28%
6300	Overtime	1,321,748	968,437	1,041,018	1,041,018	900,000	(141,018)	-14%
6310	Overtime Due To Holiday	7,072	11,975	5,000	5,000	5,000	-	-
6350	Unemployment Insurance	-	12,009	12,009	12,009	13,486	1,477	12%
6400	Retirement Contribution	10,805,572	11,559,282	12,138,104	12,138,104	11,978,430	(159,674)	-1%
6500	Oasdi Contribution	1,668,220	1,747,043	1,823,809	1,823,809	1,870,490	46,681	3%
6550	Workers Comp Contribution	441,895	343,419	343,419	343,419	322,133	(21,286)	-6%
6570	401(a) Matching Contribution	79,503	104,743	75,000	75,000	102,990	27,990	37%
6600	Health Insurance Contribution	3,497,594	3,914,335	4,228,554	4,228,554	4,523,910	295,356	7%
6650	Life & Disability Insurance	13,473	17,428	14,543	14,543	25,242	10,699	74%
6670	Benefit Administration	78,202	100,633	100,633	100,633	136,188	35,555	35%
	Salaries and Benefits Total	39,271,565	41,313,902	44,093,996	44,093,996	44,733,535	639,539	1%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	80,666	10,030	60,000	60,000	60,000	-	-
7039	Mobile Communication	174,625	157,568	197,568	197,568	263,103	65,535	33%
7055	Food	430	1,445	-	-	-	-	-
7070	Household Expense	11,281	6,036	7,500	7,500	7,359	(141)	-2%
7101	General Liability Insurance	202,918	201,096	201,096	201,096	84,978	(116,118)	-58%
7175	Property Insurance	20,609	34,218	34,218	34,218	30,106	(4,112)	-12%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3430

		Probation						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7205	Maintenance-Equipment	24,912	30,199	25,000	25,000	20,000	(5,000)	-20%
7219	Maint.-Water/Water Standby	1,039	-	-	-	-	-	-
7235	Medical, Dental & Lab Supplies	454	1,731	-	-	-	-	-
7250	Memberships	50,979	56,829	75,000	75,000	75,000	-	-
7260	Miscellaneous Expense	246	-	-	-	-	-	-
7265	Office Expense	180,084	116,678	270,000	270,000	270,000	-	-
7266	Interoffice Messenger Mail	34,986	33,133	33,133	33,133	35,704	2,571	8%
7268	Postage	7,609	6,701	7,264	7,264	6,857	(407)	-6%
7269	Printing	23,881	10,007	4,902	4,902	7,139	2,237	46%
7271	Books & Publications	4,343	19,837	-	-	-	-	-
7286	Peoplesoft Human Resources Chg	70,007	51,086	69,412	69,412	96,387	26,975	39%
7287	Peoplesoft Financials Chg	35,233	34,159	33,927	33,927	47,174	13,247	39%
7295	Professional & Specialized Ser	8,755,913	9,602,888	12,583,925	12,583,925	13,118,318	534,393	4%
7296	Data Processing Services	3,937,861	4,004,544	4,516,349	4,516,349	3,692,402	(823,947)	-18%
7309	Computer Service Software	-	3,489	-	-	-	-	-
7325	Publications & Legal Notices	1,039	240	-	-	-	-	-
7340	Operating Leases Buildings	1,199,120	1,189,770	1,544,470	1,544,470	1,544,470	-	-
7345	Facility Operation & Maint	1,354,912	1,058,639	1,381,203	1,381,203	1,728,128	346,925	25%
7385	Small Tools & Instruments	285,312	56,718	400,000	400,000	400,000	-	-
7400	Special Departmental Expense	125	1,641	-	-	-	-	-
7411	Commissions/Advisory Boards	1,625	1,825	3,800	3,800	3,800	-	-
7412	Mileage	1,169	2,181	3,000	3,000	3,000	-	-
7415	Trans, Travel & Education	198,945	131,328	190,000	190,000	190,000	-	-
7416	Trans & Travel County Garage	1,063,527	969,291	850,000	850,000	1,258,349	408,349	48%
7421	Travel Advances	717	199	-	-	-	-	-
7425	Employee Appreciation	8,113	10,087	5,325	5,325	5,325	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3430

		Probation						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7430	Utilities	494,192	741,093	478,247	478,247	859,737	381,490	80%
7562	Dues And Subscriptions	-	2,029	-	-	-	-	-
7609	Advertising	20,349	7,650	-	-	-	-	-
7611	Security Services	168,748	148,338	204,660	204,660	227,493	22,833	11%
	Services and Supplies Total	18,415,968	18,702,703	23,179,999	23,179,999	24,034,829	854,830	4%
7900	Other Financing Uses							
7910	Operating Transfers Out	18,250,399	426,943	426,943	426,943	-	(426,943)	-100%
	Other Financing Uses Total	18,250,399	426,943	426,943	426,943	-	(426,943)	-100%
	Total Appropriations	75,937,931	60,443,548	67,700,938	67,700,938	68,768,364	1,067,426	2%
Revenues								
3430	Intergovernment Revenues - State							
3575	State-Other	3,161,462	3,162,259	3,063,447	3,063,447	3,084,174	20,727	1%
3577	State Aid-Public Safety Pr 172	(5,550,000)	-	-	-	-	-	-
	Intergovernment Revenues - State Total	(2,388,538)	3,162,259	3,063,447	3,063,447	3,084,174	20,727	1%
4360	Intergovernment Revenues - Federal							
4380	Federal-Other	20,079	1,594	-	-	-	-	-
	Intergovernment Revenues - Federal Total	20,079	1,594	-	-	-	-	-
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	2,114,758	1,269,046	1,429,748	1,429,748	890,000	(539,748)	-38%
	Intergovernment Revenues - Other Total	2,114,758	1,269,046	1,429,748	1,429,748	890,000	(539,748)	-38%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3430

Probation

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
4875	Charges for Services							
4895	Personnel Services	673,323	613,994	450,000	450,000	650,000	200,000	44%
5040	Other Cty Dpts Services	-	5,061	-	-	-	-	-
5083	Diversion Programs Fees	375	204	-	-	-	-	-
5088	Domestic Viol Batterer'S Admin	2,500	3,000	2,250	2,250	2,250	-	-
	Charges for Services Total	676,198	622,258	452,250	452,250	652,250	200,000	44%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	8,365	6,802	-	-	-	-	-
	Miscellaneous Revenues Total	8,365	6,802	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	64,549,072	43,839,713	51,063,194	51,063,194	52,814,560	1,751,366	3%
	Other Financing Sources Total	64,549,072	43,839,713	51,063,194	51,063,194	52,814,560	1,751,366	3%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	261,906	289,538	355,304	355,304	355,304	-	-
	Intrafund Revenues Total	261,906	289,538	355,304	355,304	355,304	-	-
	Total Revenues	65,241,840	49,191,210	56,363,943	56,363,943	57,796,288	1,432,345	3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3432

Probation - Grants

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,770,343	1,829,942	2,146,892	2,146,892	2,266,460	119,568	6%
6200	Extra Help	21,405	32,927	33,862	33,862	37,528	3,666	11%
6250	Shift Differential	(85)	(254)	-	-	-	-	-
6270	Standby Pay	2,464	-	-	-	-	-	-
6300	Overtime	51,577	110,704	131,533	131,533	131,533	-	-
6310	Overtime Due To Holiday	263	(101)	-	-	-	-	-
6350	Unemployment Insurance	-	363	363	363	436	73	20%
6400	Retirement Contribution	877,427	934,079	1,072,360	1,072,360	1,063,928	(8,432)	-1%
6500	Oasdi Contribution	135,352	146,421	172,119	172,119	167,643	(4,476)	-3%
6550	Workers Comp Contribution	10,652	6,758	6,758	6,758	6,473	(285)	-4%
6570	401(a) Matching Contribution	8,235	9,474	10,500	10,500	10,530	30	-
6600	Health Insurance Contribution	322,796	363,483	393,122	393,122	457,532	64,410	16%
6650	Life & Disability Insurance	406	504	447	447	1,133	686	153%
6670	Benefit Administration	7,435	10,113	10,113	10,113	12,787	2,674	26%
	Salaries and Benefits Total	3,208,270	3,444,413	3,978,069	3,978,069	4,155,983	177,914	4%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	870	537	-	-	-	-	-
7039	Mobile Communication	5,062	4,567	44,748	44,748	24,026	(20,722)	-46%
7055	Food	92	25	-	-	-	-	-
7070	Household Expense	979	147	-	-	-	-	-
7101	General Liability Insurance	11,443	12,231	12,231	12,231	14,785	2,554	21%
7175	Property Insurance	21	22	22	22	-	(22)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3432

Probation - Grants

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7205	Maintenance-Equipment	432	674	380	380	380	-	-
7250	Memberships	-	95	-	-	-	-	-
7265	Office Expense	22,221	9,764	101,135	101,135	89,247	(11,888)	-12%
7268	Postage	2,801	2,085	-	-	2,138	2,138	-
7269	Printing	15,900	10,792	34	34	3,842	3,808	11,200%
7286	Peoplesoft Human Resources Chg	6,774	4,847	6,001	6,001	5,998	(3)	-
7287	Peoplesoft Financials Chg	7,140	6,399	7,440	7,440	7,440	-	-
7295	Professional & Specialized Ser	239,750	258,524	2,982,996	2,982,996	2,678,461	(304,535)	-10%
7296	Data Processing Services	68,211	124,057	48,371	48,371	54,839	6,468	13%
7345	Facility Operation & Maint	588,191	621	5,000	5,000	745	(4,255)	-85%
7385	Small Tools & Instruments	38,895	17,616	114,048	114,048	66,548	(47,500)	-42%
7412	Mileage	338	173	-	-	-	-	-
7415	Trans, Travel & Education	22,069	15,946	21,673	21,673	60,179	38,506	178%
7416	Trans & Travel County Garage	18,493	120,952	63,659	63,659	74,376	10,717	17%
7421	Travel Advances	(164)	-	-	-	-	-	-
7425	Employee Appreciation	467	538	680	680	680	-	-
7611	Security Services	25	33	-	-	-	-	-
	Services and Supplies Total	1,050,010	590,645	3,408,418	3,408,418	3,083,684	(324,734)	-10%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	300,000	300,000	-	(300,000)	-100%
	Other Financing Uses Total	-	-	300,000	300,000	-	(300,000)	-100%
8000	Fixed Assets							
8300	Equipment	-	-	210,574	210,574	65,000	(145,574)	-69%
	Fixed Assets Total	-	-	210,574	210,574	65,000	(145,574)	-69%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3432

Probation - Grants

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Fixed Assets by Program							
91866 2 Camper Style Vehicles	-	-	210,574	210,574	65,000	(145,574)	-69%
Fixed Assets by Program Total	-	-	210,574	210,574	65,000	(145,574)	-69%
Total Appropriations	4,258,281	4,035,058	7,897,061	7,897,061	7,304,667	(592,394)	-8%

Revenues

3430 Intergovernment Revenues - State

3575 State-Other	547,055	1,116,235	432,104	432,104	1,013,390	581,286	135%
Intergovernment Revenues - State Total	547,055	1,116,235	432,104	432,104	1,013,390	581,286	135%

4360 Intergovernment Revenues - Federal

4380 Federal-Other	3,007,745	1,721,402	3,418,621	3,418,621	2,565,981	(852,640)	-25%
Intergovernment Revenues - Federal Total	3,007,745	1,721,402	3,418,621	3,418,621	2,565,981	(852,640)	-25%

4840 Intergovernment Revenues - Other

4841 Other Governmental Agencies	2,877	134,776	681,325	681,325	242,311	(439,014)	-64%
Intergovernment Revenues - Other Total	2,877	134,776	681,325	681,325	242,311	(439,014)	-64%

4875 Charges for Services

4895 Personnel Services	240,574	232,135	289,390	289,390	289,558	168	-
Charges for Services Total	240,574	232,135	289,390	289,390	289,558	168	-

5910 Other Financing Sources

5957 Operating Transfers In	41,515	5,149	2,000,000	2,000,000	2,141,337	141,337	7%
-----------------------------	--------	-------	-----------	-----------	-----------	---------	----

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3432

Probation - Grants

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Other Financing Sources Total	41,515	5,149	2,000,000	2,000,000	2,141,337	141,337	7%
5990 Intrafund Revenues							
5990 Intrafund Revenue Account	295,157	295,156	295,156	295,156	295,156	-	-
Intrafund Revenues Total	295,157	295,156	295,156	295,156	295,156	-	-
Total Revenues	4,134,923	3,504,853	7,116,596	7,116,596	6,547,733	(568,863)	-8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3440
Probation - Juvenile Justice Campus

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	12,326,131	14,084,337	15,136,709	15,136,709	16,364,740	1,228,031	8%
6200	Extra Help	84,781	162,624	250,000	250,000	250,000	-	-
6250	Shift Differential	6,282	12,860	-	-	-	-	-
6270	Standby Pay	2,510	1,825	-	-	-	-	-
6300	Overtime	2,028,442	2,152,356	2,000,000	2,000,000	2,000,000	-	-
6310	Overtime Due To Holiday	348,039	376,690	470,000	470,000	450,000	(20,000)	-4%
6350	Unemployment Insurance	-	18,162	18,162	18,162	19,628	1,466	8%
6400	Retirement Contribution	6,924,266	7,906,361	7,791,650	7,791,650	8,100,516	308,866	4%
6500	Oasdi Contribution	1,067,676	1,222,334	1,144,133	1,144,133	1,236,476	92,343	8%
6550	Workers Comp Contribution	1,733,786	1,444,748	1,444,748	1,444,748	1,163,741	(281,007)	-19%
6570	401(a) Matching Contribution	38,381	47,828	50,000	50,000	55,384	5,384	11%
6600	Health Insurance Contribution	2,228,994	2,522,553	2,741,591	2,741,591	3,024,685	283,094	10%
6650	Life & Disability Insurance	2,800	3,465	2,763	2,763	6,851	4,088	148%
6670	Benefit Administration	61,334	76,465	76,465	76,465	89,972	13,507	18%
	Salaries and Benefits Total	26,853,423	30,032,608	31,126,221	31,126,221	32,761,993	1,635,772	5%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	5,699	214,970	6,000	6,000	150,000	144,000	2,400%
7039	Mobile Communication	145,521	138,720	131,307	131,307	219,253	87,946	67%
7055	Food	1,121,922	1,235,129	1,169,688	1,169,688	1,239,198	69,510	6%
7070	Household Expense	-	76,792	5,000	5,000	5,000	-	-
7101	General Liability Insurance	486,515	676,396	676,396	676,396	275,945	(400,451)	-59%
7175	Property Insurance	99,267	145,398	145,398	145,398	118,521	(26,877)	-18%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3440

Probation - Juvenile Justice Campus

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7205	Maintenance-Equipment	3,413	7,780	2,500	2,500	2,500	-	-
7235	Medical, Dental & Lab Supplies	-	-	2,000	2,000	2,000	-	-
7250	Memberships	-	849	-	-	-	-	-
7265	Office Expense	19,032	27,742	30,000	30,000	30,000	-	-
7268	Postage	2,193	3,432	3,000	3,000	3,389	389	13%
7269	Printing	811	1,404	1,800	1,800	1,800	-	-
7286	Peoplesoft Human Resources Chg	39,706	30,706	45,436	45,436	53,305	7,869	17%
7287	Peoplesoft Financials Chg	6,380	9,475	11,455	11,455	9,681	(1,774)	-15%
7295	Professional & Specialized Ser	4,626,796	5,263,641	6,121,861	6,722,861	7,124,590	1,002,729	16%
7296	Data Processing Services	94,803	852,209	912,493	912,493	315,194	(597,299)	-65%
7309	Computer Service Software	-	1,163	-	-	-	-	-
7340	Operating Leases Buildings	2,196	2,196	2,489	2,489	2,000	(489)	-20%
7345	Facility Operation & Maint	4,738,501	5,571,899	6,023,020	6,023,020	6,150,372	127,352	2%
7385	Small Tools & Instruments	57,325	13,492	75,000	75,000	75,000	-	-
7412	Mileage	-	-	500	500	500	-	-
7415	Trans, Travel & Education	407	1,721	11,000	11,000	11,000	-	-
7416	Trans & Travel County Garage	118,178	106,005	124,208	124,208	112,142	(12,066)	-10%
7425	Employee Appreciation	4,879	4,081	5,160	5,160	5,160	-	-
7430	Utilities	2,964,420	2,684,764	3,312,774	3,312,774	3,902,207	589,433	18%
7611	Security Services	3,126	2,307	24,170	24,170	7,085	(17,085)	-71%
7650	Cash Shortages - Services & Supplies	113	162	-	-	-	-	-
	Services and Supplies Total	14,541,202	17,072,432	18,842,655	19,443,655	19,815,842	973,187	5%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	-	-	237,835	237,835	-
	Other Financing Uses Total	-	-	-	-	237,835	237,835	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3440
Probation - Juvenile Justice Campus

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
8000	Fixed Assets							
8300	Equipment	-	449,897	-	463,934	-	-	-
	Fixed Assets Total	-	449,897	-	463,934	-	-	-
	Fixed Assets by Program							
92040	Body Scanners & TekNET	-	449,897	-	463,934	-	-	-
	Fixed Assets by Program Total	-	449,897	-	463,934	-	-	-
	Total Appropriations	41,394,625	47,554,937	49,968,876	51,033,810	52,815,670	2,846,794	6%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	-	8,409	-	-	-	-	-
	Rev From Use of Money & Prop Total	-	8,409	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	(3,600)	-	-	-	-	-	-
3577	State Aid-Public Safety Pr 172	5,550,000	-	-	-	-	-	-
	Intergovernment Revenues - State Total	5,546,400	-	-	-	-	-	-
4360	Intergovernment Revenues - Federal							
4380	Federal-Other	157,974	172,477	225,000	225,000	225,000	-	-
	Intergovernment Revenues - Federal Total	157,974	172,477	225,000	225,000	225,000	-	-
4840	Intergovernment Revenues - Other							

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3440
Probation - Juvenile Justice Campus

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
4841	Other Governmental Agencies	-	188,460	-	-	-	-	-
	Intergovernment Revenues - Other Total	-	188,460	-	-	-	-	-
4875	Charges for Services							
5033	Private Pay - Patient Fees	-	409	-	-	-	-	-
5035	Juv Hall-Youth Cntr-Priv Fees	267	(1,395)	-	-	-	-	-
	Charges for Services Total	267	(987)	-	-	-	-	-
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	588	53,560	-	-	-	-	-
	Miscellaneous Revenues Total	588	53,560	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	16,421,629	26,922,280	29,891,164	30,956,098	33,671,136	3,779,972	13%
	Other Financing Sources Total	16,421,629	26,922,280	29,891,164	30,956,098	33,671,136	3,779,972	13%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	206,376	414,130	-	-	-	-	-
	Intrafund Revenues Total	206,376	414,130	-	-	-	-	-
Total Revenues		22,333,235	27,758,329	30,116,164	31,181,098	33,896,136	3,779,972	13%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2880

Public Defender

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	14,820,621	15,685,381	17,449,488	17,449,488	17,129,771	(319,717)	-2%
6200	Extra Help	318,766	442,773	360,116	401,763	450,000	89,884	25%
6300	Overtime	1,673	2,873	1,500	1,500	2,000	500	33%
6310	Overtime Due To Holiday	937	1,787	-	-	-	-	-
6350	Unemployment Insurance	-	9,033	-	-	11,651	11,651	-
6400	Retirement Contribution	6,964,583	7,328,454	8,268,057	8,268,057	7,739,280	(528,777)	-6%
6500	Oasdi Contribution	1,110,292	1,177,475	1,246,293	1,246,293	1,261,221	14,928	1%
6550	Workers Comp Contribution	150,470	100,553	100,553	100,553	126,705	26,152	26%
6570	401(a) Matching Contribution	65,205	101,019	60,000	60,000	110,000	50,000	83%
6600	Health Insurance Contribution	1,574,088	1,706,514	1,957,022	1,957,022	1,992,478	35,456	2%
6650	Life & Disability Insurance	4,853	5,613	5,889	5,889	9,683	3,794	64%
6670	Benefit Administration	38,575	48,214	48,214	48,214	64,348	16,134	33%
	Salaries and Benefits Total	25,050,064	26,609,689	29,497,132	29,538,779	28,897,137	(599,995)	-2%
7000	Services and Supplies							
7101	General Liability Insurance	30,493	52,740	52,740	52,740	156,942	104,202	198%
7175	Property Insurance	4,241	22,757	22,757	22,757	20,535	(2,222)	-10%
7205	Maintenance-Equipment	8,331	10,841	8,019	8,019	8,019	-	-
7250	Memberships	48,370	52,113	51,100	51,100	60,000	8,900	17%
7265	Office Expense	113,090	109,542	100,000	100,965	81,513	(18,487)	-18%
7266	Interoffice Messenger Mail	13,120	12,425	12,425	12,425	13,389	964	8%
7268	Postage	3,839	3,393	3,990	3,990	3,826	(164)	-4%
7269	Printing	21,036	13,811	6,058	6,058	6,058	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2880

Public Defender

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7271	Books & Publications	56,925	59,849	57,000	57,000	57,000	-	-
7286	Peoplesoft Human Resources Chg	32,301	24,579	32,706	32,706	44,948	12,242	37%
7287	Peoplesoft Financials Chg	7,319	5,355	7,494	7,494	8,403	909	12%
7295	Professional & Specialized Ser	843,091	629,674	838,846	838,846	838,846	-	-
7296	Data Processing Services	1,155,285	1,263,188	1,196,605	1,196,605	1,328,959	132,354	11%
7311	End User Software	105,176	94,401	444,300	445,716	244,000	(200,300)	-45%
7340	Operating Leases Buildings	2,430	5,850	4,592	5,564	4,592	-	-
7345	Facility Operation & Maint	748,563	531,397	354,921	354,921	747,697	392,776	111%
7385	Small Tools & Instruments	22,111	25,861	60,000	60,000	60,000	-	-
7412	Mileage	533	344	1,500	1,500	1,500	-	-
7415	Trans, Travel & Education	71,004	83,802	80,000	80,000	80,000	-	-
7416	Trans & Travel County Garage	134,140	114,053	110,887	110,887	109,831	(1,056)	-1%
7425	Employee Appreciation	2,661	2,379	2,800	2,800	2,800	-	-
7430	Utilities	247,182	342,941	264,574	264,574	318,661	54,087	20%
7609	Advertising	557	4,442	-	-	4,000	4,000	-
7611	Security Services	106,433	94,181	92,050	92,050	147,604	55,554	60%
	Services and Supplies Total	3,778,231	3,559,917	3,805,364	3,808,717	4,349,123	543,759	14%
7900	Other Financing Uses							
7910	Operating Transfers Out	28,629	-	-	-	-	-	-
	Other Financing Uses Total	28,629	-	-	-	-	-	-
	Total Appropriations	28,856,924	30,169,606	33,302,496	33,347,496	33,246,260	(56,236)	-

Revenues

3430 Intergovernment Revenues - State

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2880

Public Defender

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
3455	Mandated Program - State	305,178	312,706	655,000	655,000	443,473	(211,527)	-32%
3575	State-Other	348,368	348,368	348,368	348,368	348,368	-	-
	Intergovernment Revenues - State Total	653,546	661,074	1,003,368	1,003,368	791,841	(211,527)	-21%
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	1,083	-	-	45,000	30,000	30,000	-
	Intergovernment Revenues - Other Total	1,083	-	-	45,000	30,000	30,000	-
4875	Charges for Services							
4905	Legal Services	54,645	8,624	10,000	10,000	10,000	-	-
5060	Other Charges For Curr Servs	-	-	348,368	348,368	348,368	-	-
	Charges for Services Total	54,645	8,624	358,368	358,368	358,368	-	-
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	379	1,434	-	-	-	-	-
5831	Refunds And Abatements	-	250	-	-	-	-	-
	Miscellaneous Revenues Total	379	1,684	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	3,073,509	3,277,056	3,073,300	3,073,300	4,151,869	1,078,569	35%
	Other Financing Sources Total	3,073,509	3,277,056	3,073,300	3,073,300	4,151,869	1,078,569	35%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	1,275,078	1,313,486	1,312,914	1,312,914	1,064,035	(248,879)	-19%
	Intrafund Revenues Total	1,275,078	1,313,486	1,312,914	1,312,914	1,064,035	(248,879)	-19%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 2880

Public Defender

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	5,058,240	5,261,924	5,747,950	5,792,950	6,396,113	648,163	11%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

Department Of Public Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	27,789,194	30,831,666	35,074,509	35,074,509	34,668,595	(405,914)	-1%
6200	Extra Help	1,110,401	940,640	555,111	555,111	982,557	427,446	77%
6250	Shift Differential	-	-	-	-	7,800	7,800	-
6270	Standby Pay	167,232	183,168	196,720	196,720	181,720	(15,000)	-8%
6300	Overtime	263,126	243,309	311,696	311,696	193,500	(118,196)	-38%
6310	Overtime Due To Holiday	1,007	7	-	-	-	-	-
6350	Unemployment Insurance	-	26,527	26,528	26,528	29,290	2,762	10%
6400	Retirement Contribution	14,110,191	15,693,869	17,730,715	17,730,715	16,853,485	(877,230)	-5%
6500	Oasdi Contribution	2,147,168	2,379,406	2,761,659	2,761,659	2,623,262	(138,397)	-5%
6550	Workers Comp Contribution	204,162	172,883	172,883	172,883	169,898	(2,985)	-2%
6570	401(a) Matching Contribution	115,511	202,176	158,034	158,034	207,839	49,805	32%
6600	Health Insurance Contribution	4,158,906	4,830,719	5,501,059	5,501,059	5,697,680	196,621	4%
6650	Life & Disability Insurance	12,267	15,369	17,034	17,034	25,922	8,888	52%
6670	Benefit Administration	100,998	128,833	128,838	128,838	164,068	35,230	27%
	Salaries and Benefits Total	50,180,162	55,648,573	62,634,786	62,634,786	61,805,616	(829,170)	-1%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	5,340	5,663	9,749	9,749	11,740	1,991	20%
7039	Mobile Communication	628,191	545,586	604,292	604,292	939,386	335,094	55%
7040	Telephone Charges	4,200	720	6,420	6,420	5,220	(1,200)	-19%
7055	Food	28,735	36,840	27,076	27,076	41,600	14,524	54%
7070	Household Expense	246,229	235,238	216,698	216,698	156,127	(60,571)	-28%
7101	General Liability Insurance	170,715	161,256	161,256	161,256	202,030	40,774	25%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

		Department Of Public Health						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7106	Medical Malpractice Insurance	595,002	709,773	709,773	709,773	864,361	154,588	22%
7175	Property Insurance	464,764	651,445	651,445	651,445	473,004	(178,441)	-27%
7205	Maintenance-Equipment	156,625	270,208	201,604	201,604	577,719	376,115	187%
7220	Maintenance-Buildings & Ground	38,096	21,936	15,000	15,000	80,761	65,761	438%
7221	Bldg Maint	1,495	-	5,000	5,000	5,000	-	-
7235	Medical, Dental & Lab Supplies	434,627	543,783	878,460	878,460	550,170	(328,290)	-37%
7250	Memberships	154,530	112,614	162,681	162,681	171,207	8,526	5%
7260	Miscellaneous Expense	17,462	131,878	25,500	25,500	72,475	46,975	184%
7265	Office Expense	412,139	374,973	424,490	424,490	310,722	(113,768)	-27%
7266	Interoffice Messenger Mail	26,240	24,850	24,850	24,850	26,778	1,928	8%
7268	Postage	45,670	48,824	39,209	39,209	52,404	13,195	34%
7269	Printing	123,677	91,475	58,969	58,969	60,149	1,180	2%
7271	Books & Publications	12,894	28,081	29,736	29,736	13,581	(16,155)	-54%
7286	Peoplesoft Human Resources Chg	85,482	63,826	85,035	85,035	118,202	33,167	39%
7287	Peoplesoft Financials Chg	160,010	157,527	159,009	159,009	216,374	57,365	36%
7295	Professional & Specialized Ser	25,978,539	29,364,098	38,644,257	39,346,851	35,742,691	(2,901,566)	-8%
7296	Data Processing Services	4,848,908	5,581,207	6,348,472	6,348,472	4,889,043	(1,459,429)	-23%
7309	Computer Service Software	430,668	871,945	1,110,142	1,110,142	657,788	(452,354)	-41%
7325	Publications & Legal Notices	754	1,077	436	436	436	-	-
7340	Operating Leases Buildings	605,446	637,710	576,317	576,317	636,114	59,797	10%
7345	Facility Operation & Maint	2,966,792	1,807,793	1,397,162	1,397,162	2,331,094	933,932	67%
7355	Operating Leases Equipment	-	403	15,000	15,000	20	(14,980)	-100%
7385	Small Tools & Instruments	1,300,167	747,392	531,924	531,924	329,711	(202,213)	-38%
7412	Mileage	91,799	80,795	115,928	115,928	147,401	31,473	27%
7415	Trans, Travel & Education	252,235	196,976	427,418	427,418	315,762	(111,656)	-26%
7416	Trans & Travel County Garage	352,091	325,149	294,848	294,848	427,849	133,001	45%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

Department Of Public Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7421	Travel Advances	81	(521)	2,600	2,600	7,130	4,530	174%
7425	Employee Appreciation	97	9,372	17,960	17,960	100,000	82,040	457%
7430	Utilities	770,276	808,405	883,053	883,053	1,098,799	215,746	24%
7562	Dues And Subscriptions	1,372	1,500	1,500	1,500	1,500	-	-
7611	Security Services	310,538	297,178	272,220	272,220	457,771	185,551	68%
7650	Cash Shortages - Services & Supplies	-	87	-	-	-	-	-
	Services and Supplies Total	41,721,883	44,947,058	55,135,489	55,838,083	52,092,119	(3,043,370)	-6%
7900	Other Financing Uses							
7910	Operating Transfers Out	254,048	302,439	320,000	320,000	20,133,468	19,813,468	6,192%
	Other Financing Uses Total	254,048	302,439	320,000	320,000	20,133,468	19,813,468	6,192%
8000	Fixed Assets							
8150	Buildings & Improvements	402,218	748,724	6,141,500	6,141,500	9,873,124	3,731,624	61%
8300	Equipment	324,771	138,693	774,200	774,200	250,000	(524,200)	-68%
	Fixed Assets Total	726,989	887,417	6,915,700	6,915,700	10,123,124	3,207,424	46%
	Fixed Assets by Program							
91760	Brix/Mercer Building Basement	-	369,626	3,000,000	3,000,000	8,200,000	5,200,000	173%
91831	2nd Floor of Mercer Building	-	-	1,500,000	1,500,000	-	(1,500,000)	-100%
91908	Brix/Mercer Bldg Roof Phase II	-	225,027	419,750	419,750	73,124	(346,626)	-83%
91910	Brix/Mercer Replace Generator	-	-	109,250	109,250	-	(109,250)	-100%
91911	Brix/Mercer ADA Improvements	3,800	154,072	162,500	162,500	-	(162,500)	-100%
92002	Roof repair for lab	-	-	200,000	200,000	-	(200,000)	-100%
92003	IZ Remodel	-	-	750,000	750,000	-	(750,000)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

Department Of Public Health

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
92074	IZ and ESDM Remodel	-	-	-	-	1,600,000	1,600,000	-
91987	New Boiler for the lab	-	-	250,000	250,000	250,000	-	-
91988	Wastewater Surviellance System	-	-	75,000	75,000	-	(75,000)	-100%
91989	HIRSCH Keypad for lab backdoor	-	-	30,000	30,000	-	(30,000)	-100%
91990	Incubator	-	-	25,000	25,000	-	(25,000)	-100%
91991	Centrifuge	-	19,911	20,000	20,000	-	(20,000)	-100%
91992	Remote temperature read system	-	-	20,000	20,000	-	(20,000)	-100%
91993	Deionization Water System	-	-	50,000	50,000	-	(50,000)	-100%
91994	Compound Light Microscope	-	-	20,000	20,000	-	(20,000)	-100%
91995	3 HEPA Filter System TB Clinic	-	-	21,000	21,000	-	(21,000)	-100%
91996	5 Refrigerators for IZ Clinic	-	53,187	100,000	100,000	-	(100,000)	-100%
91997	Freezer for IZ Clinic	-	12,573	20,000	20,000	-	(20,000)	-100%
91998	3 HEPA Filter System IZ Clinic	-	-	21,000	21,000	-	(21,000)	-100%
91999	P91999	-	33,052	40,000	40,000	-	(40,000)	-100%
92000	2 deionization water system	-	-	55,000	55,000	-	(55,000)	-100%
92001	Compound Microscope	-	19,970	22,000	22,000	-	(22,000)	-100%
92012	Large Format Printer-Plotter	-	-	5,200	5,200	-	(5,200)	-100%
	Fixed Assets by Program Total	3,800	887,417	6,915,700	6,915,700	10,123,124	3,207,424	46%
	Total Appropriations	92,883,082	101,785,487	125,005,975	125,708,569	144,154,327	19,148,352	15%

Revenues

3150 Licenses, Permits & Franchises

3155	Animal Licenses	627	1,690	500	500	500	-	-
3192	Burial & Disinterment Permits	114,399	110,691	125,813	125,813	125,813	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

Department Of Public Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
3195	License & Permit Fees	57,665	62,156	60,000	60,000	69,660	9,660	16%
	Licenses, Permits & Franchises Total	172,691	174,537	186,313	186,313	195,973	9,660	5%
3290	Fines, Forfeitures & Penalties							
3303	Civil Fines	800	3,100	1,000	1,000	1,725	725	73%
3315	Forfeiture Programs	600	-	-	-	-	-	-
	Fines, Forfeitures & Penalties Total	1,400	3,100	1,000	1,000	1,725	725	73%
3375	Rev From Use of Money & Prop							
3404	Other Rental Of Bldgs & Land	146,454	259,923	299,764	299,764	349,803	50,039	17%
	Rev From Use of Money & Prop Total	146,454	259,923	299,764	299,764	349,803	50,039	17%
3430	Intergovernment Revenues - State							
3503	Emerg Med Svc - State	1,141,839	778,553	960,447	960,447	960,447	-	-
3504	State-Tobacco Prevention Promo	43	-	-	-	-	-	-
3505	Calif Chldrn Svc State Aid	3,980,837	3,840,912	4,523,612	4,523,612	4,523,612	-	-
3506	Aids Program - State	111,325	100,238	90,643	90,643	95,643	5,000	6%
3525	Tuberculosis - State Aid	321,985	295,125	286,934	286,934	286,934	-	-
3530	Other Health - State Aid	16,292,307	15,153,670	14,736,644	14,736,644	15,514,549	777,905	5%
3541	C.H.D.P-Administration	105,348	-	-	-	-	-	-
3575	State-Other	-	201,268	500,000	500,000	286,000	(214,000)	-43%
	Intergovernment Revenues - State Total	21,953,684	20,369,766	21,098,280	21,098,280	21,667,185	568,905	3%
4360	Intergovernment Revenues - Federal							
4380	Federal-Other	23,940,713	21,500,018	29,665,584	29,665,584	14,843,879	(14,821,705)	-50%
4382	Mcah-Federal Mat Child Health	3,920,517	4,033,315	3,462,503	3,462,503	4,470,922	1,008,419	29%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

Department Of Public Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Intergovernment Revenues - Federal Total	27,861,229	25,533,333	33,128,087	33,128,087	19,314,801	(13,813,286)	-42%
4875	Charges for Services							
4895	Personnel Services	951,297	707,244	1,071,104	1,071,104	1,290,916	219,812	21%
4981	Recording Fees-Health	1,222,970	1,214,597	1,250,000	1,250,000	1,250,000	-	-
5007	Lab Water Testing-Environmentl	3,540	-	-	-	-	-	-
5010	Environmental Health Fees	6,186,541	6,803,319	6,542,139	6,542,139	7,669,402	1,127,263	17%
5011	Milk Inspection Fees	1,750	1,206	2,000	2,000	-	(2,000)	-100%
5012	Soft Serve Ice Cream	352	-	-	-	-	-	-
5013	Recreational Health Fees	593,183	614,729	626,793	626,793	727,706	100,913	16%
5014	Well Permit Fees	400,755	410,454	515,989	515,989	599,063	83,074	16%
5015	Organized Camps	18,781	20,828	20,429	20,429	23,718	3,289	16%
5027	Mgd Care/Mcal Patient Fees	15,921	15,732	47,070	47,070	-	(47,070)	-100%
5033	Private Pay - Patient Fees	29,290	17,681	60,204	60,204	2,704	(57,500)	-96%
5034	Insurance Fees - Patient	1,802	3,387	1,000	1,000	-	(1,000)	-100%
5036	Medi-Cal Fees - Patient	301,581	269,127	309,932	309,932	260,232	(49,700)	-16%
5038	Medicare Fees - Patient	3,841	1,944	4,500	4,500	-	(4,500)	-100%
5039	Other Agencies Services	2,897,514	3,561,097	3,243,966	3,243,966	3,443,922	199,956	6%
	Charges for Services Total	12,629,119	13,641,346	13,695,126	13,695,126	15,267,663	1,572,537	11%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	601,844	375,106	80,500	80,500	108,500	28,000	35%
5831	Refunds And Abatements	9,890	718,942	-	-	-	-	-
5882	Cty Emp Wtiness And Jury Fees	-	211	-	-	-	-	-
	Miscellaneous Revenues Total	611,735	1,094,259	80,500	80,500	108,500	28,000	35%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5620

Department Of Public Health

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5910	Other Financing Sources							
5957	Operating Transfers In	24,800,256	35,067,891	51,343,628	51,468,093	79,601,186	28,257,558	55%
	Other Financing Sources Total	24,800,256	35,067,891	51,343,628	51,468,093	79,601,186	28,257,558	55%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	2,315,159	2,007,069	2,176,022	2,176,022	1,609,184	(566,838)	-26%
	Intrafund Revenues Total	2,315,159	2,007,069	2,176,022	2,176,022	1,609,184	(566,838)	-26%
	Total Revenues	90,491,726	98,151,223	122,008,720	122,133,185	138,116,020	16,107,300	13%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5240
County Medical Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	20,120	-	-	-	-	-	-
	Services and Supplies Total	20,120	-	-	-	-	-	-
7900	Other Financing Uses							
7910	Operating Transfers Out	11,359,752	11,359,752	11,359,752	11,359,752	11,359,752	-	-
	Other Financing Uses Total	11,359,752	11,359,752	11,359,752	11,359,752	11,359,752	-	-
	Total Appropriations	11,379,872	11,359,752	11,359,752	11,359,752	11,359,752	-	-
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	27,807	-	-	-	-	-	-
	Other Financing Sources Total	27,807	-	-	-	-	-	-
	Total Revenues	27,807	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4360

Public Works And Planning

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	6,559,469	6,923,556	7,934,274	7,934,274	7,151,614	(782,660)	-10%
6200	Extra Help	7,688	179,073	30,000	30,000	30,000	-	-
6300	Overtime	97,784	143,419	125,000	125,000	135,000	10,000	8%
6310	Overtime Due To Holiday	185	1,825	-	-	-	-	-
6350	Unemployment Insurance	-	4,813	4,814	4,814	5,891	1,077	22%
6400	Retirement Contribution	3,276,243	3,443,194	3,960,361	3,960,361	3,406,121	(554,240)	-14%
6500	Oasdi Contribution	488,137	535,664	616,260	616,260	559,722	(56,538)	-9%
6550	Workers Comp Contribution	26,942	26,612	26,612	26,612	24,089	(2,523)	-9%
6570	401(a) Matching Contribution	29,421	48,900	24,100	24,100	52,000	27,900	116%
6600	Health Insurance Contribution	1,102,923	1,179,485	1,381,134	1,381,134	1,224,024	(157,110)	-11%
6650	Life & Disability Insurance	5,583	6,198	7,374	7,374	8,997	1,623	22%
6670	Benefit Administration	21,945	28,373	28,372	28,372	37,250	8,878	31%
	Salaries and Benefits Total	11,616,320	12,521,113	14,138,301	14,138,301	12,634,708	(1,503,593)	-11%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	-	211	-	-	-	-	-
7101	General Liability Insurance	17,960	19,948	19,946	19,946	40,772	20,826	104%
7175	Property Insurance	14,951	19,663	19,664	19,664	17,708	(1,956)	-10%
7205	Maintenance-Equipment	1,395	1,395	8,000	8,000	7,000	(1,000)	-13%
7250	Memberships	945	321	17,115	17,115	14,315	(2,800)	-16%
7260	Miscellaneous Expense	-	199	-	-	-	-	-
7265	Office Expense	45,415	97,435	65,100	65,100	61,790	(3,310)	-5%
7268	Postage	22,115	24,043	23,750	23,750	22,250	(1,500)	-6%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4360

Public Works And Planning

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7269	Printing	5,858	13,064	6,500	6,500	5,775	(725)	-11%
7286	Peoplesoft Human Resources Chg	19,294	13,893	22,164	22,164	25,795	3,631	16%
7287	Peoplesoft Financials Chg	22,859	21,595	22,008	22,008	30,758	8,750	40%
7295	Professional & Specialized Ser	3,192,746	4,753,585	5,450,268	5,350,268	6,853,450	1,403,182	26%
7296	Data Processing Services	638,682	743,813	785,747	785,747	678,245	(107,502)	-14%
7325	Publications & Legal Notices	46,072	36,898	37,000	37,000	44,700	7,700	21%
7340	Operating Leases Buildings	2,834	2,834	2,000	2,000	2,000	-	-
7345	Facility Operation & Maint	216,386	192,032	172,882	172,882	268,360	95,478	55%
7385	Small Tools & Instruments	24,236	33,612	136,048	108,843	146,477	10,429	8%
7411	Commissions/Advisory Boards	9,900	8,465	12,825	12,825	13,500	675	5%
7412	Mileage	265	-	5,500	5,500	5,800	300	5%
7415	Trans, Travel & Education	11,352	11,413	65,605	65,605	61,363	(4,242)	-6%
7416	Trans & Travel County Garage	274,405	262,687	271,304	271,304	308,753	37,449	14%
7417	Trans & Travel-Comm & Adv Bds	2,332	2,162	4,000	4,000	4,400	400	10%
7425	Employee Appreciation	-	-	7,815	7,815	7,725	(90)	-1%
7430	Utilities	59,649	61,011	71,584	71,584	80,844	9,260	13%
7611	Security Services	44,427	38,028	37,248	37,248	59,312	22,064	59%
	Services and Supplies Total	4,674,080	6,358,305	7,264,073	7,136,868	8,761,092	1,497,019	21%
7900	Other Financing Uses							
7910	Operating Transfers Out	122,322	212,163	417,048	417,048	541,760	124,712	30%
	Other Financing Uses Total	122,322	212,163	417,048	417,048	541,760	124,712	30%
8000	Fixed Assets							
8300	Equipment	-	-	-	27,205	-	-	-
	Fixed Assets Total	-	-	-	27,205	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4360

Public Works And Planning

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Fixed Assets by Program							
92041	Euipment-Auto Scanner	-	-	-	27,205	-	-	-
	Fixed Assets by Program Total	-	-	-	27,205	-	-	-
	Total Appropriations	16,412,721	19,091,582	21,819,422	21,719,422	21,937,560	118,138	1%
Revenues								
3150	Licenses, Permits & Franchises							
3170	Construction Permits	4,379,829	7,374,973	6,462,996	6,462,996	6,852,090	389,094	6%
3172	Planning Comm Appeals Fees	490	-	-	-	-	-	-
3180	Zoning Permits	468,561	442,697	552,136	552,136	555,816	3,680	1%
3185	Agricultural Preserve App Fees	29,127	33,109	21,240	21,240	23,412	2,172	10%
3195	License & Permit Fees	32,726	44,435	46,000	46,000	31,500	(14,500)	-32%
	Licenses, Permits & Franchises Total	4,910,733	7,895,214	7,082,372	7,082,372	7,462,818	380,446	5%
4360	Intergovernment Revenues - Federal							
4380	Federal-Other	-	-	1,200	1,200	1,200	-	-
	Intergovernment Revenues - Federal Total	-	-	1,200	1,200	1,200	-	-
4875	Charges for Services							
4895	Personnel Services	7,896	5,688	7,200	7,200	6,480	(720)	-10%
4910	Plan & Engineering Services	805,635	834,209	912,000	912,000	888,000	(24,000)	-3%
4912	Env Impact Study Fees-Other	101,939	134,611	180,000	180,000	162,000	(18,000)	-10%
4916	General Plans/Amendments	3,373	8,460	2,400	2,400	2,160	(240)	-10%
5040	Other Cty Dpts Services	1,646,117	1,689,031	2,494,703	2,494,703	2,734,349	239,646	10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4360

Public Works And Planning

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
	Charges for Services Total	2,564,960	2,672,000	3,596,303	3,596,303	3,792,989	196,686	5%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	71,939	228,989	121,728	121,728	97,560	(24,168)	-20%
	Miscellaneous Revenues Total	71,939	228,989	121,728	121,728	97,560	(24,168)	-20%
5910	Other Financing Sources							
5957	Operating Transfers In	1,590,856	2,063,700	3,347,099	3,347,099	4,362,632	1,015,533	30%
	Other Financing Sources Total	1,590,856	2,063,700	3,347,099	3,347,099	4,362,632	1,015,533	30%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	570,123	713,271	1,820,197	1,820,197	1,928,845	108,648	6%
	Intrafund Revenues Total	570,123	713,271	1,820,197	1,820,197	1,928,845	108,648	6%
	Total Revenues	9,708,611	13,573,174	15,968,899	15,968,899	17,646,044	1,677,145	11%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4365

PW&P - Support Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	2,393,322	2,765,602	2,953,759	2,953,759	3,261,124	307,365	10%
6200	Extra Help	-	31,488	30,000	30,000	33,635	3,635	12%
6300	Overtime	8,327	13,167	12,000	12,000	10,000	(2,000)	-17%
6350	Unemployment Insurance	-	610	610	610	2,169	1,559	256%
6400	Retirement Contribution	1,234,633	1,419,101	1,509,531	1,509,531	1,585,822	76,291	5%
6500	Oasdi Contribution	174,059	206,934	229,176	229,176	251,771	22,595	10%
6550	Workers Comp Contribution	4,070	4,984	4,984	4,984	5,135	151	3%
6570	401(a) Matching Contribution	10,064	20,271	8,500	8,500	22,000	13,500	159%
6600	Health Insurance Contribution	448,777	494,995	560,106	560,106	581,336	21,230	4%
6650	Life & Disability Insurance	2,637	3,494	3,078	3,078	5,046	1,968	64%
6670	Benefit Administration	9,819	11,525	11,525	11,525	15,803	4,278	37%
	Salaries and Benefits Total	4,285,708	4,972,170	5,323,269	5,323,269	5,773,841	450,572	8%
7000	Services and Supplies							
7101	General Liability Insurance	11,443	12,231	12,231	12,231	14,875	2,644	22%
7175	Property Insurance	3,948	6,354	6,355	6,355	5,920	(435)	-7%
7205	Maintenance-Equipment	1,471	-	3,000	3,000	3,000	-	-
7220	Maintenance-Buildings & Ground	6,231	-	-	-	-	-	-
7250	Memberships	150	300	285	285	285	-	-
7265	Office Expense	16,770	21,672	27,000	27,000	27,000	-	-
7266	Interoffice Messenger Mail	4,373	4,142	4,373	4,373	4,463	90	2%
7268	Postage	182	180	500	500	500	-	-
7269	Printing	804	1,131	2,000	2,000	2,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4365

PW&P - Support Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7281	Data Processing	-	-	3,500	3,500	3,500	-	-
7286	Peoplesoft Human Resources Chg	7,837	6,397	7,211	7,211	11,443	4,232	59%
7287	Peoplesoft Financials Chg	8,027	10,730	6,000	6,000	15,515	9,515	159%
7295	Professional & Specialized Ser	499,221	278,741	416,681	416,681	369,413	(47,268)	-11%
7296	Data Processing Services	250,917	292,564	339,693	339,693	322,775	(16,918)	-5%
7340	Operating Leases Buildings	5,589	5,632	9,000	9,000	9,000	-	-
7345	Facility Operation & Maint	90,925	102,659	65,840	65,840	135,859	70,019	106%
7385	Small Tools & Instruments	2,015	8,656	14,500	14,500	15,000	500	3%
7412	Mileage	736	-	4,000	4,000	4,000	-	-
7415	Trans, Travel & Education	21,344	20,659	55,660	55,660	59,660	4,000	7%
7416	Trans & Travel County Garage	20,524	12,402	8,795	8,795	26,094	17,299	197%
7430	Utilities	28,290	28,929	29,000	29,000	38,281	9,281	32%
7611	Security Services	28,123	25,020	29,000	29,000	39,044	10,044	35%
	Services and Supplies Total	1,008,920	838,398	1,044,624	1,044,624	1,107,627	63,003	6%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	20,000	20,000	20,000	-	-
	Other Financing Uses Total	-	-	20,000	20,000	20,000	-	-
	Total Appropriations	5,294,629	5,810,568	6,387,893	6,387,893	6,901,468	513,575	8%
Revenues								
4875	Charges for Services							
4910	Plan & Engineering Services	-	263	-	-	-	-	-
5040	Other Cty Dpts Services	4,145,301	4,673,780	4,580,594	4,580,594	4,955,399	374,805	8%
	Charges for Services Total	4,145,301	4,674,043	4,580,594	4,580,594	4,955,399	374,805	8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4365
PW&P - Support Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5910	Other Financing Sources							
5957	Operating Transfers In	595	1,224	-	-	-	-	-
	Other Financing Sources Total	595	1,224	-	-	-	-	-
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	1,306,618	1,516,518	1,807,299	1,807,299	1,946,069	138,770	8%
	Intrafund Revenues Total	1,306,618	1,516,518	1,807,299	1,807,299	1,946,069	138,770	8%
Total Revenues		5,452,515	6,191,786	6,387,893	6,387,893	6,901,468	513,575	8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 4700

Transit Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	3,315,233	1,015,063	4,910,106	4,910,106	6,924,390	2,014,284	41%
	Services and Supplies Total	3,315,233	1,015,063	4,910,106	4,910,106	6,924,390	2,014,284	41%
Total Appropriations		3,315,233	1,015,063	4,910,106	4,910,106	6,924,390	2,014,284	41%
Revenues								
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	3,315,233	1,015,063	4,910,106	4,910,106	6,924,390	2,014,284	41%
	Intergovernment Revenues - Other Total	3,315,233	1,015,063	4,910,106	4,910,106	6,924,390	2,014,284	41%
Total Revenues		3,315,233	1,015,063	4,910,106	4,910,106	6,924,390	2,014,284	41%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5512

Public Works & Planning - Grants

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7265	Office Expense	575	505	25,000	25,000	25,000	-	-
7268	Postage	54	56	25,000	25,000	25,000	-	-
7269	Printing	3,167	8,400	10,000	10,000	10,000	-	-
7287	Peoplesoft Financials Chg	2,765	2,031	-	-	-	-	-
7295	Professional & Specialized Ser	3,911,981	5,862,462	29,500,294	29,500,294	29,414,553	(85,741)	-
7296	Data Processing Services	-	2,186	-	-	-	-	-
7412	Mileage	-	-	1,000	1,000	1,000	-	-
7415	Trans, Travel & Education	-	-	8,000	8,000	7,293	(707)	-9%
	Services and Supplies Total	3,918,542	5,875,639	29,569,294	29,569,294	29,482,846	(86,448)	-
	Total Appropriations	3,918,542	5,875,639	29,569,294	29,569,294	29,482,846	(86,448)	-
Revenues								
3430	Intergovernment Revenues - State							
3572	State-Disaster Relief	837,835	2,219,928	5,500,000	5,500,000	3,000,000	(2,500,000)	-45%
3575	State-Other	2,437,096	727,855	650,650	650,650	328,527	(322,123)	-50%
	Intergovernment Revenues - State Total	3,274,931	2,947,783	6,150,650	6,150,650	3,328,527	(2,822,123)	-46%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	-	-	150,000	150,000	-	(150,000)	-100%
4380	Federal-Other	12,223	12,223	-	-	-	-	-
	Intergovernment Revenues - Federal Total	12,223	12,223	150,000	150,000	-	(150,000)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5512
Public Works & Planning - Grants

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	147,243	308,379	412,500	412,500	103,500	(309,000)	-75%
	Intergovernment Revenues - Other Total	147,243	308,379	412,500	412,500	103,500	(309,000)	-75%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	750	-	-	-	-	-	-
	Miscellaneous Revenues Total	750	-	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	434,517	2,072,423	22,856,144	22,856,144	26,050,819	3,194,675	14%
	Other Financing Sources Total	434,517	2,072,423	22,856,144	22,856,144	26,050,819	3,194,675	14%
Total Revenues		3,869,664	5,340,808	29,569,294	29,569,294	29,482,846	(86,448)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7205
Community Development Block Grant

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	428,182	426,830	518,795	518,795	579,605	60,810	12%
6350	Unemployment Insurance	-	712	712	712	761	49	7%
6400	Retirement Contribution	223,334	230,127	273,238	273,238	292,857	19,619	7%
6500	Oasdi Contribution	30,544	30,414	39,688	39,688	44,340	4,652	12%
6550	Workers Comp Contribution	9,008	7,852	7,852	7,852	5,283	(2,569)	-33%
6570	401(a) Matching Contribution	1,138	1,178	1,100	1,100	1,100	-	-
6600	Health Insurance Contribution	71,037	81,363	92,188	92,188	123,866	31,678	34%
6650	Life & Disability Insurance	1,170	1,408	1,347	1,347	1,861	514	38%
6670	Benefit Administration	1,788	1,872	1,872	1,872	2,635	763	41%
	Salaries and Benefits Total	766,200	781,755	936,792	936,792	1,052,308	115,516	12%
7000	Services and Supplies							
7101	General Liability Insurance	17,401	17,326	17,326	17,326	19,713	2,387	14%
7175	Property Insurance	3,953	5,815	5,815	5,815	4,771	(1,044)	-18%
7205	Maintenance-Equipment	(1,755)	-	-	-	-	-	-
7250	Memberships	6,970	5,170	7,000	7,000	8,000	1,000	14%
7265	Office Expense	2,364	2,138	10,400	10,400	10,900	500	5%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	1,221	2,549	5,000	5,000	5,000	-	-
7269	Printing	20	297	1,000	1,000	1,000	-	-
7286	Peoplesoft Human Resources Chg	1,207	811	1,406	1,406	1,343	(63)	-4%
7287	Peoplesoft Financials Chg	2,435	2,314	3,804	3,804	6,517	2,713	71%
7295	Professional & Specialized Ser	528,076	494,530	2,957,681	2,957,681	2,868,254	(89,427)	-3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7205

Community Development Block Grant

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7296	Data Processing Services	116,708	49,810	91,372	91,372	65,978	(25,394)	-28%
7312	Social Service Programs	120,385	163,643	531,207	531,207	557,052	25,845	5%
7325	Publications & Legal Notices	927	2,196	5,000	5,000	4,000	(1,000)	-20%
7340	Operating Leases Buildings	-	-	5,000	5,000	5,000	-	-
7345	Facility Operation & Maint	23,060	21,003	17,465	17,465	29,561	12,096	69%
7385	Small Tools & Instruments	339	-	10,000	10,000	10,000	-	-
7412	Mileage	-	-	1,500	1,500	1,500	-	-
7415	Trans, Travel & Education	1,451	4,640	30,000	30,000	30,000	-	-
7416	Trans & Travel County Garage	12,384	5,679	14,132	14,132	5,892	(8,240)	-58%
7417	Trans & Travel-Comm & Adv Bds	-	-	500	500	500	-	-
7430	Utilities	13,128	13,427	15,775	15,775	17,794	2,019	13%
7565	Countywide Cost Allocation	-	14,191	14,191	14,191	10,019	(4,172)	-29%
7611	Security Services	9,704	8,317	8,385	8,385	12,843	4,458	53%
	Services and Supplies Total	864,349	817,998	3,758,101	3,758,101	3,680,100	(78,001)	-2%
7800	Other Charges							
7885	Contributions-Other Agencies	2,032,354	2,363,584	9,319,580	9,319,580	9,106,203	(213,377)	-2%
	Other Charges Total	2,032,354	2,363,584	9,319,580	9,319,580	9,106,203	(213,377)	-2%
7900	Other Financing Uses							
7910	Operating Transfers Out	18,678	31,600	73,000	73,000	77,000	4,000	5%
	Other Financing Uses Total	18,678	31,600	73,000	73,000	77,000	4,000	5%
	Total Appropriations	3,681,581	3,994,937	14,087,473	14,087,473	13,915,611	(171,862)	-1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7205
Community Development Block Grant

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Revenues								
4875	Charges for Services							
4921	Recovery Of Co Wide Cost Alloc	1,190	-	-	-	-	-	-
5040	Other Cty Dpts Services	121	200	-	-	-	-	-
	Charges for Services Total	1,311	200	-	-	-	-	-
5759	Miscellaneous Revenues							
5888	Community Develop Repayments	(400)	-	-	-	-	-	-
	Miscellaneous Revenues Total	(400)	-	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	3,508,496	3,691,589	14,073,473	14,073,473	11,998,752	(2,074,721)	-15%
	Other Financing Sources Total	3,508,496	3,691,589	14,073,473	14,073,473	11,998,752	(2,074,721)	-15%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	223,842	281,709	14,000	14,000	1,916,859	1,902,859	13,592%
	Intrafund Revenues Total	223,842	281,709	14,000	14,000	1,916,859	1,902,859	13,592%
Total Revenues		3,733,249	3,973,498	14,087,473	14,087,473	13,915,611	(171,862)	-1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7910

Parks and Grounds

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,066,287	1,116,608	1,222,860	1,172,860	1,036,777	(186,083)	-15%
6200	Extra Help	175,787	155,811	94,400	94,400	94,400	-	-
6300	Overtime	28,036	28,316	5,000	5,000	5,000	-	-
6310	Overtime Due To Holiday	9,772	7,642	5,500	5,500	5,500	-	-
6350	Unemployment Insurance	-	13,459	13,459	13,459	19,729	6,270	47%
6400	Retirement Contribution	502,357	544,981	591,133	566,133	480,319	(110,814)	-19%
6500	Oasdi Contribution	92,223	95,998	101,574	101,574	87,338	(14,236)	-14%
6550	Workers Comp Contribution	285,753	131,681	131,681	131,681	87,144	(44,537)	-34%
6570	401(a) Matching Contribution	5,750	10,834	5,000	5,000	11,000	6,000	120%
6600	Health Insurance Contribution	258,033	294,206	312,204	312,204	277,524	(34,680)	-11%
6650	Life & Disability Insurance	543	662	597	597	1,075	478	80%
6670	Benefit Administration	5,763	7,973	7,973	7,973	9,793	1,820	23%
	Salaries and Benefits Total	2,430,304	2,408,170	2,491,381	2,416,381	2,115,599	(375,782)	-15%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	30,303	47,118	20,000	20,000	20,000	-	-
7070	Household Expense	114,110	138,135	140,535	140,535	140,535	-	-
7101	General Liability Insurance	227,775	553,724	553,724	553,724	632,083	78,359	14%
7175	Property Insurance	10,732	17,937	17,937	17,937	69,330	51,393	287%
7205	Maintenance-Equipment	41,274	57,782	60,000	60,000	60,000	-	-
7220	Maintenance-Buildings & Ground	293,585	339,050	220,569	220,569	220,569	-	-
7265	Office Expense	4,516	6,828	15,725	15,725	15,806	81	1%
7268	Postage	404	468	323	323	466	143	44%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7910

Parks and Grounds

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7269	Printing	475	5,799	1,000	1,000	101	(899)	-90%
7286	Peoplesoft Human Resources Chg	6,573	3,946	5,892	5,892	8,532	2,640	45%
7287	Peoplesoft Financials Chg	14,642	8,499	14,629	14,629	17,588	2,959	20%
7295	Professional & Specialized Ser	275,220	444,626	282,870	507,870	472,370	189,500	67%
7296	Data Processing Services	132,647	165,618	307,429	307,429	110,338	(197,091)	-64%
7340	Operating Leases Buildings	154	-	600	600	600	-	-
7345	Facility Operation & Maint	44,635	115,231	50,554	50,554	256,511	205,957	407%
7355	Operating Leases Equipment	-	-	5,000	5,000	5,000	-	-
7385	Small Tools & Instruments	40,179	9,464	35,000	35,000	25,367	(9,633)	-28%
7412	Mileage	19	-	-	-	-	-	-
7415	Trans, Travel & Education	3,310	2,365	11,140	11,140	11,140	-	-
7416	Trans & Travel County Garage	701,446	542,928	488,359	488,359	603,708	115,349	24%
7430	Utilities	310,833	247,911	256,142	256,142	330,678	74,536	29%
7611	Security Services	18,718	4,112	22,214	22,214	6,943	(15,271)	-69%
	Services and Supplies Total	2,271,551	2,711,539	2,509,642	2,734,642	3,007,665	498,023	20%
7800	Other Charges							
7886	Taxes & Assessments	2,140	2,140	2,150	2,150	2,150	-	-
	Other Charges Total	2,140	2,140	2,150	2,150	2,150	-	-
7900	Other Financing Uses							
7910	Operating Transfers Out	4,987	2,381	11,000	11,000	11,000	-	-
	Other Financing Uses Total	4,987	2,381	11,000	11,000	11,000	-	-
8000	Fixed Assets							

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7910

Parks and Grounds

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
8300	Equipment	-	18,171	-	254,982	56,158	56,158	-
	Fixed Assets Total	-	18,171	-	254,982	56,158	56,158	-
	Fixed Assets by Program							
92027	Riding Mower	-	18,171	-	20,000	-	-	-
92028	Utility Vehicles (4)	-	-	-	120,000	-	-	-
92029	Dump Trailers (2)	-	-	-	40,000	-	-	-
92030	Restroom Trailers (3)	-	-	-	74,982	56,158	56,158	-
	Fixed Assets by Program Total	-	18,171	-	254,982	56,158	56,158	-
	Total Appropriations	4,708,981	5,142,402	5,014,173	5,419,155	5,192,572	178,399	4%

Revenues

3375 Rev From Use of Money & Prop

3400	Rents And Concessions	5,243	13,313	10,000	10,000	10,800	800	8%
	Rev From Use of Money & Prop Total	5,243	13,313	10,000	10,000	10,800	800	8%

3430 Intergovernment Revenues - State

3572	State-Disaster Relief	-	21,551	-	-	-	-	-
	Intergovernment Revenues - State Total	-	21,551	-	-	-	-	-

4875 Charges for Services

5040	Other Cty Dpts Services	726,419	735,625	-	50,000	650,000	650,000	-
5054	Sewer/Sewer Standby	-	-	450,110	450,110	-	(450,110)	-100%
5055	Park & Rec Fees	280,326	351,813	225,000	225,000	325,000	100,000	44%
	Charges for Services Total	1,006,745	1,087,437	675,110	725,110	975,000	299,890	44%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7910

Parks and Grounds

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	59,706	-	125,000	125,000	-	(125,000)	-100%
5806	Loss Recovery-Risk Management	-	6,775	-	-	-	-	-
	Miscellaneous Revenues Total	59,706	6,775	125,000	125,000	-	(125,000)	-100%
5910	Other Financing Sources							
5957	Operating Transfers In	18,898	98,547	201,000	455,982	268,853	67,853	34%
	Other Financing Sources Total	18,898	98,547	201,000	455,982	268,853	67,853	34%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	229,880	237,856	527,622	527,622	427,622	(100,000)	-19%
	Intrafund Revenues Total	229,880	237,856	527,622	527,622	427,622	(100,000)	-19%
Total Revenues		1,320,472	1,465,479	1,538,732	1,843,714	1,682,275	143,543	9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3111

Sheriff - Coroner

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	95,114,365	104,195,108	109,671,013	109,750,663	115,324,630	5,653,617	5%
6200	Extra Help	2,339,169	2,804,437	727,135	727,135	2,336,765	1,609,630	221%
6270	Standby Pay	214,119	219,398	220,000	220,000	220,000	-	-
6300	Overtime	23,914,837	24,498,959	8,653,956	8,662,169	26,296,230	17,642,274	204%
6310	Overtime Due To Holiday	2,607,893	2,927,206	2,722,500	2,722,500	2,722,501	1	-
6350	Unemployment Insurance	-	60,302	60,302	60,302	68,703	8,401	14%
6400	Retirement Contribution	64,684,229	68,955,329	69,975,904	70,012,647	67,169,983	(2,805,921)	-4%
6410	Taxable Retirement Refund	(3,188)	-	-	-	-	-	-
6500	Oasdi Contribution	9,048,399	9,823,893	9,294,059	9,299,633	10,947,003	1,652,944	18%
6550	Workers Comp Contribution	13,503,626	11,838,696	11,838,696	11,838,696	10,315,407	(1,523,289)	-13%
6570	401(a) Matching Contribution	186,425	274,734	175,000	175,000	239,933	64,933	37%
6600	Health Insurance Contribution	14,436,434	16,467,855	17,549,128	17,563,628	20,068,966	2,519,838	14%
6650	Life & Disability Insurance	7,183	8,137	10,547	10,582	32,639	22,092	209%
6670	Benefit Administration	372,745	448,322	448,322	448,322	577,451	129,129	29%
	Salaries and Benefits Total	226,426,237	242,522,377	231,346,562	231,491,277	256,320,211	24,973,649	11%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	715,390	966,847	785,401	785,401	804,679	19,278	2%
7039	Mobile Communication	1,743,958	1,573,454	1,571,116	1,571,116	2,623,409	1,052,293	67%
7040	Telephone Charges	1,031	-	-	-	-	-	-
7055	Food	8,975,343	8,970,814	9,144,895	9,144,895	9,907,360	762,465	8%
7070	Household Expense	1,117,938	1,087,935	805,399	805,399	923,199	117,800	15%
7101	General Liability Insurance	10,551,187	10,627,888	10,627,888	10,627,888	14,409,510	3,781,622	36%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3111

Sheriff - Coroner

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7106	Medical Malpractice Insurance	1,691	2,553	2,553	2,553	3,612	1,059	41%
7160	Aircraft Insurance	84,601	86,293	86,293	86,293	86,293	-	-
7164	Premiums-Excess Insurance	4,998	5,098	-	-	-	-	-
7175	Property Insurance	493,610	668,863	668,863	668,863	637,945	(30,918)	-5%
7205	Maintenance-Equipment	2,090,921	4,129,223	3,904,804	3,904,804	3,733,962	(170,842)	-4%
7206	Maintenance-Unscheduled Parts	537,283	1,175,471	566,395	566,395	644,171	77,776	14%
7220	Maintenance-Buildings & Ground	487,833	451,916	1,383,028	1,383,028	1,775,866	392,838	28%
7235	Medical, Dental & Lab Supplies	274,475	272,267	435,215	435,215	326,845	(108,370)	-25%
7250	Memberships	69,647	62,838	59,994	59,994	47,450	(12,544)	-21%
7265	Office Expense	832,025	921,038	817,702	817,702	747,763	(69,939)	-9%
7266	Interoffice Messenger Mail	13,120	12,425	12,425	12,425	13,389	964	8%
7268	Postage	43,548	51,161	30,493	30,493	41,207	10,714	35%
7269	Printing	113,501	96,032	27,195	27,195	38,060	10,865	40%
7271	Books & Publications	110,382	76,912	87,572	87,572	80,248	(7,324)	-8%
7281	Data Processing	560,108	676,637	1,021,871	1,021,871	1,029,533	7,662	1%
7285	Appointed Attorneys-Coalinga	-	1,463	-	-	-	-	-
7286	Peoplesoft Human Resources Chg	262,572	202,686	261,863	261,863	367,963	106,100	41%
7287	Peoplesoft Financials Chg	142,607	147,299	150,141	150,141	199,608	49,467	33%
7294	Prof & Spec Services-Contract	169,528	299,096	-	-	2,300	2,300	-
7295	Professional & Specialized Ser	36,731,526	41,312,371	47,037,623	52,003,577	50,391,048	3,353,425	7%
7296	Data Processing Services	1,543,234	3,194,429	2,844,299	2,844,299	2,123,773	(720,526)	-25%
7308	Hardware, Parts, And Supplies	2,806,424	2,361,508	1,739,431	1,739,431	2,939,683	1,200,252	69%
7309	Computer Service Software	1,086,040	3,112,029	1,214,898	1,214,898	2,568,380	1,353,482	111%
7311	End User Software	1,029,943	1,757,773	1,056,181	1,106,105	1,186,980	130,799	12%
7325	Publications & Legal Notices	232	2,148	250	250	-	(250)	-100%
7340	Operating Leases Buildings	858,826	925,139	893,962	893,962	976,136	82,174	9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3111

Sheriff - Coroner

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7345	Facility Operation & Maint	9,508,921	7,876,376	9,506,922	9,506,922	11,315,037	1,808,115	19%
7355	Operating Leases Equipment	112,052	237,519	211,445	211,445	203,336	(8,109)	-4%
7385	Small Tools & Instruments	1,276,558	4,062,709	1,406,714	1,683,626	1,069,664	(337,050)	-24%
7400	Special Departmental Expense	-	133	-	-	-	-	-
7410	Fuel	539,910	485,456	1,428,890	1,428,890	1,786,113	357,223	25%
7412	Mileage	5,549	5,441	3,722	3,722	3,722	-	-
7413	Transportation & Travel-Travel	96,284	104,183	116,284	116,284	116,284	-	-
7415	Trans, Travel & Education	898,649	1,056,816	1,195,312	1,191,064	1,127,499	(67,813)	-6%
7416	Trans & Travel County Garage	2,154,029	2,287,337	2,134,431	2,134,431	2,051,843	(82,588)	-4%
7418	Technical Training	8,713	42	32,469	32,469	3,969	(28,500)	-88%
7421	Travel Advances	(5,943)	6,978	-	-	221	221	-
7425	Employee Appreciation	-	-	19,125	19,125	380	(18,745)	-98%
7430	Utilities	5,843,362	5,725,695	6,891,693	6,891,693	7,819,319	927,626	13%
7611	Security Services	23,417	7,778	31,223	31,223	13,102	(18,121)	-58%
7650	Cash Shortages - Services & Supplies	50	-	-	-	-	-	-
	Services and Supplies Total	93,915,075	107,088,068	110,215,980	115,504,522	124,140,861	13,924,881	13%
8000	Fixed Assets							
8300	Equipment	4,737,126	3,251,435	3,475,385	3,753,558	4,934,239	1,458,854	42%
	Fixed Assets Total	4,737,126	3,251,435	3,475,385	3,753,558	4,934,239	1,458,854	42%
	Fixed Assets by Program							
91684	Homeland Sec. VIPP 21	109,396	-	140,000	140,000	-	(140,000)	-100%
91904	Homeland Sec VIPP 22	-	30,573	140,000	140,000	109,427	(30,573)	-22%
91921	Patrol Boat	-	-	133,416	133,416	133,416	-	-
91926	Drones (10)	47,657	-	12,343	12,343	-	(12,343)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3111

Sheriff - Coroner

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
91933	Leica Stereoscope	-	5,578	5,626	5,626	-	(5,626)	-100%
91934	3D Printer	-	8,905	9,000	9,000	-	(9,000)	-100%
91965	Wildlife Comm Trailer/Snow Tra	-	11,705	15,000	15,000	-	(15,000)	-100%
91972	Wildlife Comm Polaris	-	69,777	70,000	70,000	-	(70,000)	-100%
92004	2025 Ford Explorer	-	51,063	100,000	100,000	48,396	(51,604)	-52%
92010	Storage Facility / NIBIN Trail	-	-	20,000	20,000	20,000	-	-
92011	Storage Facility/ Man Lift (2)	-	14,874	30,000	30,000	15,000	(15,000)	-50%
92019	2025 Patrol Vehicles	-	2,798,414	2,800,000	2,800,000	-	(2,800,000)	-100%
91959	Homeland Sec VIPP 23	-	-	-	-	140,000	140,000	-
91971	Cannabis Analyzer	-	32,885	-	33,000	-	-	-
92026	Plate Centrifuge	-	13,057	-	28,000	-	-	-
92031	Electric Bike	-	5,692	-	6,500	-	-	-
92032	Watercrafts and Trailer	-	54,384	-	55,673	-	-	-
92046	Canine-	-	-	-	-	30,000	30,000	-
92047	K-9 Vehicle	-	-	-	-	100,000	100,000	-
92057	2026 Patrol Vehicles	-	-	-	-	3,300,000	3,300,000	-
92060	Homeland VIPP 24	-	-	-	-	140,000	140,000	-
92061	Patrol Vehicle-	-	-	-	-	63,000	63,000	-
92070	Department Rifles	-	-	-	-	43,000	43,000	-
92071	LPR System	-	-	-	-	30,000	30,000	-
92072	M4T Drone	-	-	-	-	12,000	12,000	-
92073	San Joaquin Camera System	-	-	-	-	100,000	100,000	-
92075	Rescue Truck	-	-	-	-	350,000	350,000	-
92076	S&R Cook Trailer	-	-	-	-	300,000	300,000	-
93035	3D Virtual Comparison Microsco	-	154,529	-	155,000	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3111

Sheriff - Coroner

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Fixed Assets by Program Total	157,052	3,251,435	3,475,385	3,753,558	4,934,239	1,458,854	42%
	Total Appropriations	325,078,437	352,861,880	345,037,927	350,749,357	385,395,311	40,357,384	12%
Revenues								
3150	Licenses, Permits & Franchises							
3193	Gun Explosive Tear Gas Permits	277,409	282,695	277,806	277,806	259,942	(17,864)	-6%
	Licenses, Permits & Franchises Total	277,409	282,695	277,806	277,806	259,942	(17,864)	-6%
3430	Intergovernment Revenues - State							
3575	State-Other	3,115,251	4,700,556	3,984,757	4,099,732	3,238,155	(746,602)	-19%
	Intergovernment Revenues - State Total	3,115,251	4,700,556	3,984,757	4,099,732	3,238,155	(746,602)	-19%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	705,349	733,103	624,470	684,055	469,594	(154,876)	-25%
4380	Federal-Other	726,206	1,015,992	897,310	996,186	764,020	(133,290)	-15%
	Intergovernment Revenues - Federal Total	1,431,555	1,749,095	1,521,780	1,680,241	1,233,614	(288,166)	-19%
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	331,382	343,588	294,260	294,260	631,982	337,722	115%
	Intergovernment Revenues - Other Total	331,382	343,588	294,260	294,260	631,982	337,722	115%
4875	Charges for Services							
4941	Sheriffs Civil Process Service	590,049	424,778	605,130	605,130	368,000	(237,130)	-39%
4965	Estate Fees	268,881	248,824	200,000	200,000	250,866	50,866	25%
4975	Law Enforcement Services	3,973,237	3,848,239	4,218,710	4,218,710	4,265,036	46,326	1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 3111

Sheriff - Coroner

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
4976	Fingerprinting Fees	43,152	36,733	53,788	53,788	35,000	(18,788)	-35%
5031	Jail Farm&Work Furlough	6,793,165	4,850,548	3,146,300	3,146,300	2,288,550	(857,750)	-27%
5033	Private Pay - Patient Fees	16	-	-	-	-	-	-
5060	Other Charges For Curr Servs	180,870	153,232	180,706	180,706	140,379	(40,327)	-22%
5066	Charges For Special Assessment	402,495	434,339	402,570	402,570	434,422	31,852	8%
	Charges for Services Total	12,251,864	9,996,692	8,807,204	8,807,204	7,782,253	(1,024,951)	-12%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	396,581	418,759	1,267,315	1,267,315	1,269,949	2,634	-
5831	Refunds And Abatements	6,370	16,321	-	-	24,451	24,451	-
5890	Donations	14,215	-	-	-	-	-	-
5900	Cash Overages	2	1	-	-	-	-	-
	Miscellaneous Revenues Total	417,169	435,080	1,267,315	1,267,315	1,294,400	27,085	2%
5910	Other Financing Sources							
5911	Sale Of Assets	151,043	142,996	220,000	220,000	53,000	(167,000)	-76%
5957	Operating Transfers In	163,599,449	166,207,474	171,401,195	175,429,171	179,658,435	8,257,240	5%
	Other Financing Sources Total	163,750,493	166,350,470	171,621,195	175,649,171	179,711,435	8,090,240	5%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	1,114,998	5,919,694	5,725,188	6,212,555	8,673,459	2,948,271	51%
	Intrafund Revenues Total	1,114,998	5,919,694	5,725,188	6,212,555	8,673,459	2,948,271	51%
	Total Revenues	182,690,121	189,777,871	193,499,505	198,288,284	202,825,240	9,325,735	5%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5610

Department Of Social Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	135,911,658	155,851,600	157,441,004	157,441,004	158,834,126	1,393,122	1%
6200	Extra Help	166,544	70,838	1,372,530	1,372,530	166,805	(1,205,725)	-88%
6270	Standby Pay	281,940	310,743	285,108	285,108	309,437	24,329	9%
6300	Overtime	10,988,476	8,525,656	10,037,955	10,037,955	8,053,166	(1,984,789)	-20%
6310	Overtime Due To Holiday	15,741	21,468	-	-	-	-	-
6350	Unemployment Insurance	-	162,475	162,475	162,475	186,784	24,309	15%
6400	Retirement Contribution	68,245,469	78,362,684	77,715,284	77,715,284	74,248,029	(3,467,255)	-4%
6500	Oasdi Contribution	10,744,527	12,130,029	12,947,838	12,947,838	12,803,310	(144,528)	-1%
6550	Workers Comp Contribution	2,305,937	1,746,682	1,746,682	1,746,682	1,398,751	(347,931)	-20%
6570	401(a) Matching Contribution	715,309	1,310,158	775,953	775,953	2,616,525	1,840,572	237%
6600	Health Insurance Contribution	28,103,597	33,613,805	35,242,058	35,242,058	35,935,204	693,146	2%
6650	Life & Disability Insurance	35,174	45,634	44,404	44,404	101,016	56,612	127%
6670	Benefit Administration	613,256	797,833	797,833	797,833	1,030,572	232,739	29%
	Salaries and Benefits Total	258,127,627	292,949,604	298,569,124	298,569,124	295,683,725	(2,885,399)	-1%
7000	Services and Supplies							
7055	Food	135,738	92,243	125,272	125,272	116,800	(8,472)	-7%
7070	Household Expense	174,982	199,354	154,489	154,489	176,663	22,174	14%
7101	General Liability Insurance	2,629,632	3,659,073	3,659,073	3,659,073	4,181,295	522,222	14%
7175	Property Insurance	309,286	439,944	439,944	439,944	255,670	(184,274)	-42%
7222	Maintenance-Park & Rec	-	1,055	-	-	-	-	-
7223	Mgd Care Providers -Mh	2,743,958	1,058,942	9,528,301	9,528,301	10,349,729	821,428	9%
7250	Memberships	116,867	110,065	147,090	147,090	147,560	470	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5610

		Department Of Social Services						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7260	Miscellaneous Expense	1,050	(1,050)	-	-	-	-	-
7265	Office Expense	470,417	447,514	462,572	462,572	540,964	78,392	17%
7266	Interoffice Messenger Mail	415,460	393,457	392,421	392,421	423,988	31,567	8%
7268	Postage	3,143,203	3,243,760	2,961,385	2,961,385	3,084,308	122,923	4%
7269	Printing	682,772	451,737	667,759	667,759	314,591	(353,168)	-53%
7271	Books & Publications	4,567	3,126	3,952	3,952	3,952	-	-
7286	Peoplesoft Human Resources Chg	517,505	414,795	507,075	507,075	746,324	239,249	47%
7287	Peoplesoft Financials Chg	214,356	177,412	215,423	215,423	272,561	57,138	27%
7295	Professional & Specialized Ser	13,638,236	12,115,369	13,355,950	13,348,018	11,720,641	(1,635,309)	-12%
7296	Data Processing Services	24,068,765	19,856,649	22,738,197	22,738,197	20,030,349	(2,707,848)	-12%
7325	Publications & Legal Notices	40,830	25,126	39,312	39,312	39,312	-	-
7340	Operating Leases Buildings	20,079,340	21,235,853	21,106,199	21,106,199	22,045,207	939,008	4%
7345	Facility Operation & Maint	1,489,716	903,190	871,254	871,254	2,150,890	1,279,636	147%
7355	Operating Leases Equipment	98,959	89,681	120,512	120,512	111,667	(8,845)	-7%
7385	Small Tools & Instruments	1,824,327	810,880	3,536,139	3,536,139	954,540	(2,581,599)	-73%
7412	Mileage	64,898	66,411	64,064	64,064	63,757	(307)	-
7415	Trans, Travel & Education	638,082	389,336	514,532	514,532	457,667	(56,865)	-11%
7416	Trans & Travel County Garage	1,031,652	1,032,673	977,136	977,136	1,116,873	139,737	14%
7421	Travel Advances	1,470	472	-	-	-	-	-
7425	Employee Appreciation	39,075	38,989	41,115	41,115	41,070	(45)	-
7430	Utilities	528,420	630,895	602,817	602,817	938,956	336,139	56%
7611	Security Services	3,484,100	2,907,804	2,760,931	2,760,931	3,993,041	1,232,110	45%
7612	Interest/Bank Charges	3,552	755	-	-	-	-	-
Services and Supplies Total		78,591,217	70,795,509	85,992,914	85,984,982	84,278,375	(1,714,539)	-2%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5610

Department Of Social Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7800	Other Charges							
7870	Support & Care Of Persons	72,003,837	82,344,016	88,136,800	88,155,502	88,202,303	65,503	-
	Other Charges Total	72,003,837	82,344,016	88,136,800	88,155,502	88,202,303	65,503	-
7900	Other Financing Uses							
7910	Operating Transfers Out	307,630	-	-	-	-	-	-
	Other Financing Uses Total	307,630	-	-	-	-	-	-
8000	Fixed Assets							
8150	Buildings & Improvements	14,017,703	14,017,703	14,017,707	14,017,707	14,017,707	-	-
8300	Equipment	1,122,928	89,455	115,000	122,932	-	(115,000)	-100%
	Fixed Assets Total	15,140,631	14,107,158	14,132,707	14,140,639	14,017,707	(115,000)	-1%
	Fixed Assets by Program							
91427	Tenant Improvement Kerman Cntr	170,108	170,108	170,109	170,109	170,109	-	-
91450	Tenant Imprvmnt-Pontiac Bldg 7	2,272,356	2,272,356	2,272,356	2,272,356	2,272,356	-	-
91546	Clovis Campus #1	4,349,214	4,349,214	4,349,214	4,349,214	4,349,214	-	-
91547	Clovis Campus #3	2,671,265	2,671,265	2,671,266	2,671,266	2,671,266	-	-
91621	Ti Selma	394,982	394,982	394,982	394,982	394,982	-	-
91624	Ti Reedley	329,087	329,087	329,087	329,087	329,087	-	-
91696	Building & Improvements-Clovis	3,830,692	3,830,692	3,830,693	3,830,693	3,830,693	-	-
91864	Kiosks	436,471	9,222	30,000	37,932	-	(30,000)	-100%
91945	Clovis B2 A/V	20,417	17,256	19,500	19,500	-	(19,500)	-100%
92007	Kerman A/V	-	24,389	28,500	28,500	-	(28,500)	-100%
92008	Reedly A/V	-	19,210	18,500	18,500	-	(18,500)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5610

Department Of Social Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
92009	A/V Selma	-	19,378	18,500	18,500	-	(18,500)	-100%
	Fixed Assets by Program Total	14,474,591	14,107,158	14,132,707	14,140,639	14,017,707	(115,000)	-1%
	Total Appropriations	424,170,942	460,196,287	486,831,545	486,850,247	482,182,110	(4,649,435)	-1%

Revenues

3375 Rev From Use of Money & Prop

3380	Interest	-	547	-	-	-	-	-
3400	Rents And Concessions	185,859	193,036	185,589	185,589	192,436	6,847	4%
	Rev From Use of Money & Prop Total	185,859	193,582	185,589	185,589	192,436	6,847	4%

3430 Intergovernment Revenues - State

3480	State-Welfare-Administration	643,287	840,058	774,605	774,605	827,215	52,610	7%
3575	State-Other	824,414	1,130,792	1,447,553	1,447,553	267,306	(1,180,247)	-82%
	Intergovernment Revenues - State Total	1,467,701	1,970,850	2,222,158	2,222,158	1,094,521	(1,127,637)	-51%

4360 Intergovernment Revenues - Federal

4361	Federal-Welfare Administration	214,980	(43,571)	500	500	-	(500)	-100%
4375	Federal Grants	196,165	371,450	-	-	652,157	652,157	-
4408	Sdmc Patient	1,815,303	4,319,293	4,764,151	4,764,151	5,174,865	410,714	9%
	Intergovernment Revenues - Federal Total	2,226,448	4,647,172	4,764,651	4,764,651	5,827,022	1,062,371	22%

4875 Charges for Services

5060	Other Charges For Curr Servs	200,000	200,000	200,000	200,000	200,000	-	-
	Charges for Services Total	200,000	200,000	200,000	200,000	200,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5610

Department Of Social Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5759	Miscellaneous Revenues							
5777	Welfare Repayments	483,606	75,699	480,396	480,396	-	(480,396)	-100%
5800	Other Miscellaneous	66,204	148,355	-	-	76,106	76,106	-
5806	Loss Recovery-Risk Management	1,581	(1,581)	-	-	-	-	-
5830	Union Reimbursement Revenue	33,908	32,262	-	-	-	-	-
5831	Refunds And Abatements	9,902	14,187	-	-	27,531	27,531	-
5882	Cty Emp Wtiness And Jury Fees	671	115	-	-	-	-	-
5890	Donations	-	965	-	-	-	-	-
5900	Cash Overages	10	-	-	-	-	-	-
	Miscellaneous Revenues Total	595,882	270,002	480,396	480,396	103,637	(376,759)	-78%
5910	Other Financing Sources							
5957	Operating Transfers In	412,873,896	446,634,191	470,346,603	470,365,305	464,605,980	(5,740,623)	-1%
	Other Financing Sources Total	412,873,896	446,634,191	470,346,603	470,365,305	464,605,980	(5,740,623)	-1%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	2,383,882	1,296,246	3,893,496	3,893,496	5,419,862	1,526,366	39%
	Intrafund Revenues Total	2,383,882	1,296,246	3,893,496	3,893,496	5,419,862	1,526,366	39%
	Total Revenues	419,933,668	455,212,044	482,092,893	482,111,595	477,443,458	(4,649,435)	-1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6415

Aid to Adoptions

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7800	Other Charges							
7870	Support & Care Of Persons	55,854,097	60,502,844	60,869,120	61,140,886	64,176,847	3,307,727	5%
	Other Charges Total	55,854,097	60,502,844	60,869,120	61,140,886	64,176,847	3,307,727	5%
Total Appropriations		55,854,097	60,502,844	60,869,120	61,140,886	64,176,847	3,307,727	5%
Revenues								
5759	Miscellaneous Revenues							
5777	Welfare Repayments	50,552	3,387	3,258	3,258	3,258	-	-
	Miscellaneous Revenues Total	50,552	3,387	3,258	3,258	3,258	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	51,915,820	56,611,732	56,978,137	57,249,903	60,285,864	3,307,727	6%
	Other Financing Sources Total	51,915,820	56,611,732	56,978,137	57,249,903	60,285,864	3,307,727	6%
Total Revenues		51,966,372	56,615,119	56,981,395	57,253,161	60,289,122	3,307,727	6%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6615

Aid to Refugees

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7800	Other Charges							
7870	Support & Care Of Persons	2,339,479	3,550,948	4,032,347	4,158,506	4,906,972	874,625	22%
	Other Charges Total	2,339,479	3,550,948	4,032,347	4,158,506	4,906,972	874,625	22%
Total Appropriations		2,339,479	3,550,948	4,032,347	4,158,506	4,906,972	874,625	22%
Revenues								
4875	Charges for Services							
4927	Interim Assistance-Welfare	11,811	-	-	-	-	-	-
	Charges for Services Total	11,811	-	-	-	-	-	-
5759	Miscellaneous Revenues							
5777	Welfare Repayments	1,510	2,314	600	600	1,800	1,200	200%
	Miscellaneous Revenues Total	1,510	2,314	600	600	1,800	1,200	200%
5910	Other Financing Sources							
5957	Operating Transfers In	2,326,157	3,548,634	4,031,747	4,157,906	4,905,172	873,425	22%
	Other Financing Sources Total	2,326,157	3,548,634	4,031,747	4,157,906	4,905,172	873,425	22%
Total Revenues		2,339,479	3,550,948	4,032,347	4,158,506	4,906,972	874,625	22%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6310

CalWORKS

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7800	Other Charges							
7870	Support & Care Of Persons	235,942,218	246,037,669	266,189,377	266,189,377	252,659,649	(13,529,728)	-5%
	Other Charges Total	235,942,218	246,037,669	266,189,377	266,189,377	252,659,649	(13,529,728)	-5%
Total Appropriations		235,942,218	246,037,669	266,189,377	266,189,377	252,659,649	(13,529,728)	-5%
Revenues								
5759	Miscellaneous Revenues							
5777	Welfare Repayments	542,923	373,607	367,511	367,511	185,477	(182,034)	-50%
5779	Child Support Collection	665,653	642,430	530,440	530,440	575,363	44,923	8%
5831	Refunds And Abatements	135,591	130,075	107,295	107,295	89,089	(18,206)	-17%
	Miscellaneous Revenues Total	1,344,167	1,146,113	1,005,246	1,005,246	849,929	(155,317)	-15%
5910	Other Financing Sources							
5957	Operating Transfers In	233,034,753	243,328,258	263,620,833	264,195,401	251,809,720	(11,811,113)	-4%
	Other Financing Sources Total	233,034,753	243,328,258	263,620,833	264,195,401	251,809,720	(11,811,113)	-4%
Total Revenues		234,378,920	244,474,371	264,626,079	265,200,647	252,659,649	(11,966,430)	-5%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6410
Department of Children - Foster Care

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7800	Other Charges							
7870	Support & Care Of Persons	87,045,475	70,823,528	84,944,835	84,944,835	75,173,501	(9,771,334)	-12%
	Other Charges Total	87,045,475	70,823,528	84,944,835	84,944,835	75,173,501	(9,771,334)	-12%
Total Appropriations		87,045,475	70,823,528	84,944,835	84,944,835	75,173,501	(9,771,334)	-12%
Revenues								
3430	Intergovernment Revenues - State							
3575	State-Other	295,128	74,638	-	-	-	-	-
	Intergovernment Revenues - State Total	295,128	74,638	-	-	-	-	-
5759	Miscellaneous Revenues							
5777	Welfare Repayments	223,435	146,309	207,267	207,267	117,602	(89,665)	-43%
5779	Child Support Collection	91,546	13,360	-	-	9,762	9,762	-
5831	Refunds And Abatements	834,351	663,180	779,777	779,777	398,295	(381,482)	-49%
	Miscellaneous Revenues Total	1,149,332	822,849	987,044	987,044	525,659	(461,385)	-47%
5910	Other Financing Sources							
5957	Operating Transfers In	74,961,066	60,412,826	74,438,866	74,438,866	65,596,447	(8,842,419)	-12%
	Other Financing Sources Total	74,961,066	60,412,826	74,438,866	74,438,866	65,596,447	(8,842,419)	-12%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	120,400	44,507	92,909	92,909	41,866	(51,043)	-55%
	Intrafund Revenues Total	120,400	44,507	92,909	92,909	41,866	(51,043)	-55%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6410
Department of Children - Foster Care

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	76,525,926	61,354,820	75,518,819	75,518,819	66,163,972	(9,354,847)	-12%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6645

General Relief

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7800	Other Charges							
7870	Support & Care Of Persons	3,321,065	4,663,009	4,443,470	5,157,640	6,369,045	1,925,575	43%
	Other Charges Total	3,321,065	4,663,009	4,443,470	5,157,640	6,369,045	1,925,575	43%
	Total Appropriations	3,321,065	4,663,009	4,443,470	5,157,640	6,369,045	1,925,575	43%
Revenues								
4875	Charges for Services							
4927	Interim Assistance-Welfare	479,545	765,886	508,180	644,027	679,787	171,607	34%
	Charges for Services Total	479,545	765,886	508,180	644,027	679,787	171,607	34%
5759	Miscellaneous Revenues							
5777	Welfare Repayments	9,697	22,544	9,618	13,373	20,734	11,116	116%
	Miscellaneous Revenues Total	9,697	22,544	9,618	13,373	20,734	11,116	116%
	Total Revenues	489,242	788,430	517,798	657,400	700,521	182,723	35%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 6420

In Home Supportive Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7800	Other Charges							
7870	Support & Care Of Persons	86,072,331	91,407,754	91,788,398	91,788,398	112,006,176	20,217,778	22%
	Other Charges Total	86,072,331	91,407,754	91,788,398	91,788,398	112,006,176	20,217,778	22%
Total Appropriations		86,072,331	91,407,754	91,788,398	91,788,398	112,006,176	20,217,778	22%
Revenues								
5759	Miscellaneous Revenues							
5777	Welfare Repayments	392	-	-	-	-	-	-
	Miscellaneous Revenues Total	392	-	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	77,465,665	82,696,872	83,182,124	83,182,124	95,199,902	12,017,778	14%
	Other Financing Sources Total	77,465,665	82,696,872	83,182,124	83,182,124	95,199,902	12,017,778	14%
Total Revenues		77,466,057	82,696,872	83,182,124	83,182,124	95,199,902	12,017,778	14%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5611

IHSS - Public Authority

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	548,266	687,620	693,332	693,332	716,569	23,237	3%
6300	Overtime	46,928	23,238	35,000	35,000	22,766	(12,234)	-35%
6350	Unemployment Insurance	-	971	971	971	1,155	184	19%
6400	Retirement Contribution	279,183	346,531	355,985	355,985	349,503	(6,482)	-2%
6500	Oasdi Contribution	43,300	52,699	53,040	53,040	54,818	1,778	3%
6550	Workers Comp Contribution	2,477	1,988	1,988	1,988	1,749	(239)	-12%
6570	401(a) Matching Contribution	2,398	5,234	6,525	6,525	11,745	5,220	80%
6600	Health Insurance Contribution	104,784	128,788	129,000	129,000	149,058	20,058	16%
6650	Life & Disability Insurance	-	-	-	-	192	192	-
6670	Benefit Administration	2,712	3,356	3,356	3,356	4,514	1,158	35%
	Salaries and Benefits Total	1,030,048	1,250,424	1,279,197	1,279,197	1,312,069	32,872	3%
7000	Services and Supplies							
7055	Food	15	-	-	-	-	-	-
7101	General Liability Insurance	38,414	24,939	24,939	24,939	21,107	(3,832)	-15%
7250	Memberships	16,000	17,000	17,000	17,000	18,000	1,000	6%
7265	Office Expense	14,765	3,965	10,400	10,400	13,612	3,212	31%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	10,273	10,361	11,007	11,007	10,514	(493)	-4%
7269	Printing	56,452	385	1,232	1,232	956	(276)	-22%
7286	Peoplesoft Human Resources Chg	2,306	1,856	2,108	2,108	3,507	1,399	66%
7287	Peoplesoft Financials Chg	1,708	1,197	1,401	1,401	2,260	859	61%
7295	Professional & Specialized Ser	1,023,919	1,164,538	1,121,311	1,121,311	1,228,638	107,327	10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 5611

IHSS - Public Authority

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7296	Data Processing Services	49,038	52,079	55,386	55,386	105,465	50,079	90%
7340	Operating Leases Buildings	81,332	82,576	93,029	93,029	95,376	2,347	3%
7385	Small Tools & Instruments	-	-	100,000	100,000	-	(100,000)	-100%
7412	Mileage	899	710	750	750	750	-	-
7415	Trans, Travel & Education	9,553	1,599	7,500	7,500	7,500	-	-
7416	Trans & Travel County Garage	13	81	152	152	145	(7)	-5%
7425	Employee Appreciation	180	180	180	180	180	-	-
	Services and Supplies Total	1,309,241	1,365,609	1,450,537	1,450,537	1,512,473	61,936	4%
	Total Appropriations	2,339,289	2,616,033	2,729,734	2,729,734	2,824,542	94,808	3%
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	1,830,042	1,976,301	1,976,743	1,976,743	2,020,229	43,486	2%
	Other Financing Sources Total	1,830,042	1,976,301	1,976,743	1,976,743	2,020,229	43,486	2%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	404,639	640,488	648,383	648,383	699,705	51,322	8%
	Intrafund Revenues Total	404,639	640,488	648,383	648,383	699,705	51,322	8%
	Total Revenues	2,234,681	2,616,789	2,625,126	2,625,126	2,719,934	94,808	4%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7110
Veterans' Service Office

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	391,178	490,999	511,957	511,957	533,391	21,434	4%
6300	Overtime	4,858	6,101	6,000	6,000	6,031	31	1%
6310	Overtime Due To Holiday	460	1,825	-	-	2,905	2,905	-
6350	Unemployment Insurance	-	78	78	78	97	19	24%
6400	Retirement Contribution	188,223	239,359	249,949	249,949	251,076	1,127	-
6500	Oasdi Contribution	28,765	36,906	39,624	39,624	41,488	1,864	5%
6550	Workers Comp Contribution	665	460	460	460	391	(69)	-15%
6570	401(a) Matching Contribution	1,835	4,785	4,568	4,568	9,135	4,567	100%
6600	Health Insurance Contribution	64,767	88,718	105,784	105,784	87,768	(18,016)	-17%
6650	Life & Disability Insurance	399	495	439	439	723	284	65%
6670	Benefit Administration	1,579	2,553	2,553	2,553	3,391	838	33%
	Salaries and Benefits Total	682,730	872,280	921,412	921,412	936,396	14,984	2%
7000	Services and Supplies							
7055	Food	-	-	600	600	600	-	-
7101	General Liability Insurance	11,443	12,231	12,231	12,231	23,136	10,905	89%
7250	Memberships	3,850	3,650	3,850	3,850	3,300	(550)	-14%
7265	Office Expense	2,879	3,952	4,500	4,500	4,000	(500)	-11%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	792	833	973	973	910	(63)	-6%
7269	Printing	8,853	1,803	2,000	2,000	3,500	1,500	75%
7271	Books & Publications	-	-	250	250	250	-	-
7286	Peoplesoft Human Resources Chg	1,477	1,424	1,514	1,514	2,289	775	51%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7110
Veterans' Service Office

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7295	Professional & Specialized Ser	8,518	7,738	8,210	8,210	9,135	925	11%
7296	Data Processing Services	31,014	24,113	45,676	45,676	22,350	(23,326)	-51%
7340	Operating Leases Buildings	74,536	76,530	76,737	76,737	78,919	2,182	3%
7355	Operating Leases Equipment	1,012	362	1,000	1,000	1,000	-	-
7385	Small Tools & Instruments	26,308	120	1,900	1,900	1,200	(700)	-37%
7412	Mileage	777	569	1,000	1,000	1,000	-	-
7415	Trans, Travel & Education	10,830	8,855	12,000	12,000	6,000	(6,000)	-50%
7416	Trans & Travel County Garage	968	182	1,000	1,000	500	(500)	-50%
7425	Employee Appreciation	105	135	135	135	135	-	-
	Services and Supplies Total	187,737	146,637	177,718	177,718	162,687	(15,031)	-8%
	Total Appropriations	870,466	1,018,917	1,099,130	1,099,130	1,099,083	(47)	-
Revenues								
3430	Intergovernment Revenues - State							
3560	State-Aid For Veterans Affairs	252,933	291,006	275,936	275,936	248,415	(27,521)	-10%
	Intergovernment Revenues - State Total	252,933	291,006	275,936	275,936	248,415	(27,521)	-10%
5910	Other Financing Sources							
5957	Operating Transfers In	-	-	219,383	219,383	180,336	(39,047)	-18%
	Other Financing Sources Total	-	-	219,383	219,383	180,336	(39,047)	-18%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	420,262	536,897	412,797	412,797	479,318	66,521	16%
	Intrafund Revenues Total	420,262	536,897	412,797	412,797	479,318	66,521	16%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0001 General Fund
Subclass: 10000 General Subclass

Department: 7110
Veterans' Service Office

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	673,195	827,903	908,116	908,116	908,069	(47)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10100 Juvenile Justice Campus Class

Department: 8830
Juvenile Justice Campus

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	1,600,000	955,022	957,326	957,326	-	(957,326)	-100%
	Other Financing Uses Total	1,600,000	955,022	957,326	957,326	-	(957,326)	-100%
	Total Appropriations	1,600,000	955,022	957,326	957,326	-	(957,326)	-100%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	67,806	200	20,000	20,000	-	(20,000)	-100%
	Rev From Use of Money & Prop Total	67,806	200	20,000	20,000	-	(20,000)	-100%
	Total Revenues	67,806	200	20,000	20,000	-	(20,000)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10045 West Annex Jail (Sb 1022)

Department: 8845

State SB 1022 (WAJ)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
	Total Appropriations	-	-	-	-	-	-	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	(133,804)	(148,037)	-	-	-	-	-
	Rev From Use of Money & Prop Total	(133,804)	(148,037)	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	-	59,127	-	-	-	-	-
	Intergovernment Revenues - State Total	-	59,127	-	-	-	-	-
	Total Revenues	(133,804)	(88,910)	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10046 Leasehold Improvements (Waj) Class

Department: 8846
Leasehold Improvements (Waj)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	731,639	1,001,264	2,056,588	2,056,588	1,314,944	(741,644)	-36%
	Fixed Assets Total	731,639	1,001,264	2,056,588	2,056,588	1,314,944	(741,644)	-36%
	Fixed Assets by Program							
91158	Waj Leasehold	731,639	1,001,264	2,056,588	2,056,588	1,314,944	(741,644)	-36%
	Fixed Assets by Program Total	731,639	1,001,264	2,056,588	2,056,588	1,314,944	(741,644)	-36%
	Total Appropriations	731,639	1,001,264	2,056,588	2,056,588	1,314,944	(741,644)	-36%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	4,302	15,309	-	-	-	-	-
	Rev From Use of Money & Prop Total	4,302	15,309	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	1,440,324	1,794,000	2,056,588	2,056,588	418,896	(1,637,692)	-80%
	Other Financing Sources Total	1,440,324	1,794,000	2,056,588	2,056,588	418,896	(1,637,692)	-80%
	Total Revenues	1,444,626	1,809,309	2,056,588	2,056,588	418,896	(1,637,692)	-80%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10047 Capital Project (Waj)

Department: 8847

Central Plant/Tunnel (Waj)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	1,434,324	22,000	22,000	22,000	4,220	(17,780)	-81%
	Other Financing Uses Total	1,434,324	22,000	22,000	22,000	4,220	(17,780)	-81%
8000	Fixed Assets							
8150	Buildings & Improvements	1,130	899	4,504	4,504	-	(4,504)	-100%
	Fixed Assets Total	1,130	899	4,504	4,504	-	(4,504)	-100%
	Fixed Assets by Program							
91159	Waj Cap Proj-County	1,130	899	4,504	4,504	-	(4,504)	-100%
	Fixed Assets by Program Total	1,130	899	4,504	4,504	-	(4,504)	-100%
	Total Appropriations	1,435,454	22,899	26,504	26,504	4,220	(22,284)	-84%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	14,640	352	-	-	100	100	-
	Rev From Use of Money & Prop Total	14,640	352	-	-	100	100	-
	Total Revenues	14,640	352	-	-	100	100	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10048 Intangibles (Waj) Class

Department: 8848
Intangibles (Waj)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	6,000	-	-	-	2,146	2,146	-
	Other Financing Uses Total	6,000	-	-	-	2,146	2,146	-
	Total Appropriations	6,000	-	-	-	2,146	2,146	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	102	60	-	-	100	100	-
	Rev From Use of Money & Prop Total	102	60	-	-	100	100	-
	Total Revenues	102	60	-	-	100	100	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund

Department: 8849

Subclass: 10049 Non-Capitalized Expend (Waj) Class

Non-Capitalized Expend (Waj)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	-	1,140,000	1,148,000	1,148,000	-	(1,148,000)	-100%
	Other Financing Uses Total	-	1,140,000	1,148,000	1,148,000	-	(1,148,000)	-100%
8000	Fixed Assets							
8150	Buildings & Improvements	177,695	109,870	110,024	110,024	45,500	(64,524)	-59%
	Fixed Assets Total	177,695	109,870	110,024	110,024	45,500	(64,524)	-59%
	Fixed Assets by Program							
91161	Waj Non-Capitalized	177,695	109,870	110,024	110,024	45,500	(64,524)	-59%
	Fixed Assets by Program Total	177,695	109,870	110,024	110,024	45,500	(64,524)	-59%
	Total Appropriations	177,695	1,249,870	1,258,024	1,258,024	45,500	(1,212,524)	-96%

Revenues

3375 Rev From Use of Money & Prop

3380	Interest	34,634	12,533	-	-	-	-	-
	Rev From Use of Money & Prop Total	34,634	12,533	-	-	-	-	-

5759 Miscellaneous Revenues

5800	Other Miscellaneous	600	-	-	-	-	-	-
	Miscellaneous Revenues Total	600	-	-	-	-	-	-

5910 Other Financing Sources

5957	Operating Transfers In	-	-	-	-	33,913	33,913	-
------	------------------------	---	---	---	---	--------	--------	---

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10049 Non-Capitalized Expend (Waj) Class

Department: 8849
Non-Capitalized Expend (Waj)

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Other Financing Sources Total	-	-	-	-	33,913	33,913	-
Total Revenues	35,234	12,533	-	-	33,913	33,913	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10052 Jail Improvements Class

Department: 8852

Jail Improvements

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	643,107	711,935	7,900,000	7,900,000	7,202,362	(697,638)	-9%
	Fixed Assets Total	643,107	711,935	7,900,000	7,900,000	7,202,362	(697,638)	-9%
Fixed Assets by Program								
90999	Detention Modifications	218,077	282,970	4,250,000	4,250,000	3,967,030	(282,970)	-7%
91685	Dispatch Relocation	177,778	1,300	2,400,000	2,400,000	2,398,700	(1,300)	-
91686	Jail Infirmary	247,252	427,666	1,250,000	1,250,000	836,632	(413,368)	-33%
	Fixed Assets by Program Total	643,107	711,935	7,900,000	7,900,000	7,202,362	(697,638)	-9%
Total Appropriations		643,107	711,935	7,900,000	7,900,000	7,202,362	(697,638)	-9%
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	1,313,265	1,000,000	3,400,000	3,400,000	3,398,700	(1,300)	-
	Other Financing Sources Total	1,313,265	1,000,000	3,400,000	3,400,000	3,398,700	(1,300)	-
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	110,302	495,906	1,250,000	1,250,000	-	(1,250,000)	-100%
	Intrafund Revenues Total	110,302	495,906	1,250,000	1,250,000	-	(1,250,000)	-100%
Total Revenues		1,423,568	1,495,906	4,650,000	4,650,000	3,398,700	(1,251,300)	-27%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10053 Sheriff'S Area 2 Substation Class

Department: 8853
Sheriff's Area 2 Substation

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	3,480,010	1,150,636	4,209,332	4,209,332	2,124,768	(2,084,564)	-50%
	Fixed Assets Total	3,480,010	1,150,636	4,209,332	4,209,332	2,124,768	(2,084,564)	-50%
Fixed Assets by Program								
91285	Sheriff'S Area 2 Substation	3,480,010	1,150,636	4,209,332	4,209,332	2,124,768	(2,084,564)	-50%
	Fixed Assets by Program Total	3,480,010	1,150,636	4,209,332	4,209,332	2,124,768	(2,084,564)	-50%
Total Appropriations		3,480,010	1,150,636	4,209,332	4,209,332	2,124,768	(2,084,564)	-50%
Revenues								
Total Revenues		-	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10055 Animal Control Facility Class

Department: 8855
Animal Control Facility

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	-	31,694	32,000	32,000	-	(32,000)	-100%
	Other Financing Uses Total	-	31,694	32,000	32,000	-	(32,000)	-100%
8000	Fixed Assets							
8150	Buildings & Improvements	238	-	-	-	-	-	-
	Fixed Assets Total	238	-	-	-	-	-	-
	Total Appropriations	238	31,694	32,000	32,000	-	(32,000)	-100%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	-	-	306	306	-	(306)	-100%
	Rev From Use of Money & Prop Total	-	-	306	306	-	(306)	-100%
	Total Revenues	-	-	306	306	-	(306)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10057 Ag Capital Projects And Maint Class

Department: 8857
AG Capital Projects And Maint.

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	24,026	19,406	3,932,134	3,932,134	3,912,728	(19,406)	-
	Services and Supplies Total	24,026	19,406	3,932,134	3,932,134	3,912,728	(19,406)	-
	Total Appropriations	24,026	19,406	3,932,134	3,932,134	3,912,728	(19,406)	-
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	9,700,000	-	-	-	-	-	-
	Other Financing Sources Total	9,700,000	-	-	-	-	-	-
	Total Revenues	9,700,000	-	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10061 Hall Of Records Improvements 1

Department: 8861

Hall Of Records Improvements

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	62,922	127,164	4,851,056	4,851,056	-	(4,851,056)	-100%
	Services and Supplies Total	62,922	127,164	4,851,056	4,851,056	-	(4,851,056)	-100%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	-	-	6,041,052	6,041,052	-
	Other Financing Uses Total	-	-	-	-	6,041,052	6,041,052	-
8000	Fixed Assets							
8150	Buildings & Improvements	108,706	493	6,089,294	6,089,294	7,000,000	910,706	15%
	Fixed Assets Total	108,706	493	6,089,294	6,089,294	7,000,000	910,706	15%
	Fixed Assets by Program							
91726	Elevator Improvement-Hall of R	108,706	493	89,294	89,294	-	(89,294)	-100%
92021	Courthouse Parking Structure	-	-	6,000,000	6,000,000	7,000,000	1,000,000	17%
	Fixed Assets by Program Total	108,706	493	6,089,294	6,089,294	7,000,000	910,706	15%
	Total Appropriations	171,628	127,657	10,940,350	10,940,350	13,041,052	2,100,702	19%
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	15,100,000	11,500,000	11,500,000	11,500,000	1,000,000	(10,500,000)	-91%
	Other Financing Sources Total	15,100,000	11,500,000	11,500,000	11,500,000	1,000,000	(10,500,000)	-91%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10061 Hall Of Records Improvements 1

Department: 8861
Hall Of Records Improvements

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	15,100,000	11,500,000	11,500,000	11,500,000	1,000,000	(10,500,000)	-91%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10063 Clovis Regional Library Class

Department: 8863

Clovis Regional Library

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	163,206	913,490	24,000,000	24,000,000	25,000,000	1,000,000	4%
	Fixed Assets Total	163,206	913,490	24,000,000	24,000,000	25,000,000	1,000,000	4%
	Fixed Assets by Program							
91406	Clovis Regional Library	163,206	913,490	24,000,000	24,000,000	25,000,000	1,000,000	4%
	Fixed Assets by Program Total	163,206	913,490	24,000,000	24,000,000	25,000,000	1,000,000	4%
	Total Appropriations	163,206	913,490	24,000,000	24,000,000	25,000,000	1,000,000	4%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	(145)	15,286	-	-	-	-	-
	Rev From Use of Money & Prop Total	(145)	15,286	-	-	-	-	-
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	-	-	-	-	349,541	349,541	-
	Intergovernment Revenues - Other Total	-	-	-	-	349,541	349,541	-
5910	Other Financing Sources							
5957	Operating Transfers In	163,325	1,898,068	24,000,000	24,000,000	23,700,000	(300,000)	-1%
	Other Financing Sources Total	163,325	1,898,068	24,000,000	24,000,000	23,700,000	(300,000)	-1%
	Total Revenues	163,179	1,913,354	24,000,000	24,000,000	24,049,541	49,541	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10065 Reedley Branch Library Class

Department: 8865

Reedley Branch Library

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	174,539	758,600	13,000,000	13,000,000	13,900,000	900,000	7%
	Fixed Assets Total	174,539	758,600	13,000,000	13,000,000	13,900,000	900,000	7%
	Fixed Assets by Program							
91574	Reedley Library	174,539	758,600	13,000,000	13,000,000	13,900,000	900,000	7%
	Fixed Assets by Program Total	174,539	758,600	13,000,000	13,000,000	13,900,000	900,000	7%
	Total Appropriations	174,539	758,600	13,000,000	13,000,000	13,900,000	900,000	7%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	(176)	14,180	-	-	-	-	-
	Rev From Use of Money & Prop Total	(176)	14,180	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	174,661	1,594,303	13,000,000	13,000,000	13,000,000	-	-
	Other Financing Sources Total	174,661	1,594,303	13,000,000	13,000,000	13,000,000	-	-
	Total Revenues	174,485	1,608,483	13,000,000	13,000,000	13,000,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10067 Capital Project-Parks Projects

Department: 8867

Capital Projects - Parks

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	16,626	426	147,779	147,779	147,353	(426)	-
	Services and Supplies Total	16,626	426	147,779	147,779	147,353	(426)	-
8000	Fixed Assets							
8150	Buildings & Improvements	224,488	64,704	4,409,773	4,409,773	4,345,069	(64,704)	-1%
	Fixed Assets Total	224,488	64,704	4,409,773	4,409,773	4,345,069	(64,704)	-1%
	Fixed Assets by Program							
91792	Laton/Kingston Park Improement	14,109	6,208	1,618,980	1,618,980	1,612,772	(6,208)	-
91867	Choinumni Regional Park Improv	209,207	58,496	2,790,793	2,790,793	2,732,297	(58,496)	-2%
	Fixed Assets by Program Total	223,316	64,704	4,409,773	4,409,773	4,345,069	(64,704)	-1%
	Total Appropriations	241,114	65,130	4,557,552	4,557,552	4,492,422	(65,130)	-1%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	(259)	(3,476)	-	-	-	-	-
	Rev From Use of Money & Prop Total	(259)	(3,476)	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	-	-	4,656,780	4,656,780	4,656,780	-	-
	Intergovernment Revenues - State Total	-	-	4,656,780	4,656,780	4,656,780	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10067 Capital Project-Parks Projects

Department: 8867

Capital Projects - Parks

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	(259)	(3,476)	4,656,780	4,656,780	4,656,780	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10068 Central Branch Library

Department: 8868

Central Branch Library

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	-	-	-	5,000,000	7,371,000	7,371,000	-
	Fixed Assets Total	-	-	-	5,000,000	7,371,000	7,371,000	-
Fixed Assets by Program								
92037	Electrical System Improvements	-	-	-	5,000,000	7,371,000	7,371,000	-
	Fixed Assets by Program Total	-	-	-	5,000,000	7,371,000	7,371,000	-
Total Appropriations								
		-	-	-	5,000,000	7,371,000	7,371,000	-
Revenues								
5910	Other Financing Sources							
5957	Operating Transfers In	-	-	-	5,000,000	7,371,000	7,371,000	-
	Other Financing Sources Total	-	-	-	5,000,000	7,371,000	7,371,000	-
Total Revenues								
		-	-	-	5,000,000	7,371,000	7,371,000	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10069 Elkhorn Training Facility

Department: 8869
Elkhorn Training Facility

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	496,270	100,520	14,310,228	14,310,228	14,632,940	322,712	2%
	Fixed Assets Total	496,270	100,520	14,310,228	14,310,228	14,632,940	322,712	2%
Fixed Assets by Program								
91738	Elkhorn Training Facility	496,270	100,520	14,310,228	14,310,228	14,632,940	322,712	2%
	Fixed Assets by Program Total	496,270	100,520	14,310,228	14,310,228	14,632,940	322,712	2%
Total Appropriations		496,270	100,520	14,310,228	14,310,228	14,632,940	322,712	2%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	395,197	427,014	-	-	-	-	-
	Rev From Use of Money & Prop Total	395,197	427,014	-	-	-	-	-
Total Revenues		395,197	427,014	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10070 PWP-ARPA Projects

Department: 8870

PWP-ARPA Projects

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	46,417	843,840	2,475,143	2,475,143	1,631,302	(843,841)	-34%
8400	Infrastructure	998,913	5,577,014	20,296,858	20,296,858	14,440,156	(5,856,702)	-29%
	Fixed Assets Total	1,045,330	6,420,854	22,772,001	22,772,001	16,071,458	(6,700,543)	-29%
Fixed Assets by Program								
91763	El Porvenir Park Improvements	3,976	343,119	391,042	391,042	47,922	(343,120)	-88%
91766	Winton Park-Restroom/Playgroun	11,756	269,185	611,237	611,237	342,052	(269,185)	-44%
91767	Avocado Lake-Shelter Install/A	12,649	100,378	979,139	979,139	878,761	(100,378)	-10%
91768	Lost Lake-Playground Install/A	18,036	131,158	493,725	493,725	362,567	(131,158)	-27%
91761	Elkhorn Rechard Facility	185,820	3,090,844	5,793,682	5,793,682	2,702,839	(3,090,843)	-53%
91762	CSA 43W - Raisin City Well Pro	25,181	324,447	1,969,757	1,969,757	1,645,311	(324,446)	-16%
91764	CSA 2 - Tenaya Park Improvement	2,137	67,466	396,626	396,626	329,160	(67,466)	-17%
91765	CSA 43 - Rasisin City Park Impr	5,483	110,432	383,088	383,088	272,656	(110,432)	-29%
91770	Skaggs Bridget-Parking Lot/Driv	20,858	9,191	470,009	470,009	460,818	(9,191)	-2%
91771	Kearney Park-Road Repairs	63,635	280,940	4,411,262	4,411,262	4,137,072	(274,190)	-6%
91773	Courthouse Park-Reclaimed Wate	31,155	5	318,179	318,179	318,174	(5)	-
91775	Liberty Cemetery Reclaimed Wate	21,840	25,291	227,000	227,000	201,709	(25,291)	-11%
91825	Elkhorn Water/Sewer Imp	3,042	63,662	1,489,687	1,489,687	1,432,775	(56,912)	-4%
91826	Friant-Kern Canal Turnout	147,280	282,621	2,351,564	2,351,564	2,068,943	(282,621)	-12%
91849	New Water Meters (CSAs)	457,499	914,069	2,283,236	1,883,236	526,992	(1,756,244)	-77%
91850	Water System Improvements (CSA	34,984	408,047	202,768	602,768	343,707	140,939	70%
	Fixed Assets by Program Total	1,045,330	6,420,854	22,772,001	22,772,001	16,071,458	(6,700,543)	-29%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10070 PWP-ARPA Projects

Department: 8870

PWP-ARPA Projects

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Appropriations		1,045,330	6,420,854	22,772,001	22,772,001	16,071,458	(6,700,543)	-29%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	(7,519)	(76,093)	-	-	-	-	-
	Rev From Use of Money & Prop Total	(7,519)	(76,093)	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	456,050	5,831,453	22,772,001	22,772,001	16,071,458	(6,700,543)	-29%
	Other Financing Sources Total	456,050	5,831,453	22,772,001	22,772,001	16,071,458	(6,700,543)	-29%
Total Revenues		448,530	5,755,360	22,772,001	22,772,001	16,071,458	(6,700,543)	-29%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10071 200 W Pontiac Way Bldg Improv

Department: 8871
200 W Pontiac Way Bldg Improv

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	5,239	122,206	3,426,995	3,426,995	24,591,476	21,164,481	618%
	Fixed Assets Total	5,239	122,206	3,426,995	3,426,995	24,591,476	21,164,481	618%
Fixed Assets by Program								
91935	200 Pontiac Way Building Improv	5,239	122,206	3,426,995	3,426,995	24,591,476	21,164,481	618%
	Fixed Assets by Program Total	5,239	122,206	3,426,995	3,426,995	24,591,476	21,164,481	618%
Total Appropriations		5,239	122,206	3,426,995	3,426,995	24,591,476	21,164,481	618%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	7,179	648,250	-	-	-	-	-
	Rev From Use of Money & Prop Total	7,179	648,250	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	21,800,000	426,943	426,995	426,995	2,000,000	1,573,005	368%
	Other Financing Sources Total	21,800,000	426,943	426,995	426,995	2,000,000	1,573,005	368%
Total Revenues		21,807,179	1,075,193	426,995	426,995	2,000,000	1,573,005	368%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10072 DBH - Olive Building

Department: 8872

Capital Projects - Olive Building Improvements

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	-	3,277,769	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
	Fixed Assets Total	-	3,277,769	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
Fixed Assets by Program								
91940	DBH - Olive Building	-	3,277,769	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
	Fixed Assets by Program Total	-	3,277,769	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
Total Appropriations								
		-	3,277,769	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	-	105,526	-	-	-	-	-
	Rev From Use of Money & Prop Total	-	105,526	-	-	-	-	-
Other Financing Sources								
5910	Other Financing Sources							
5957	Operating Transfers In	-	6,100,000	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
	Other Financing Sources Total	-	6,100,000	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%
Total Revenues								
		-	6,205,526	35,000,000	35,000,000	31,722,230	(3,277,770)	-9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0400 Capital Projects Fund
Subclass: 10073 Selma Branch Library

Department: 8873
Selma Branch Library

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
8000	Fixed Assets							
8150	Buildings & Improvements	-	1,981,489	-	6,000,000	4,339,510	4,339,510	-
	Fixed Assets Total	-	1,981,489	-	6,000,000	4,339,510	4,339,510	-
Fixed Assets by Program								
92036	Selma-Remodel	-	1,981,489	-	6,000,000	4,339,510	4,339,510	-
	Fixed Assets by Program Total	-	1,981,489	-	6,000,000	4,339,510	4,339,510	-
Total Appropriations								
		-	1,981,489	-	6,000,000	4,339,510	4,339,510	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	-	13,330	-	-	-	-	-
	Rev From Use of Money & Prop Total	-	13,330	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	-	3,000,000	-	6,000,000	3,321,000	3,321,000	-
	Other Financing Sources Total	-	3,000,000	-	6,000,000	3,321,000	3,321,000	-
Total Revenues								
		-	3,013,330	-	6,000,000	3,321,000	3,321,000	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0300 Debt Service Fund
Subclass: 30001 Lease Revenue Bonds Class

Department: 0301

Lease Revenue Bonds

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	1,300	1,490	4,000	4,000	4,000	-	-
7612	Interest/Bank Charges	-	-	2,000	2,000	2,000	-	-
	Services and Supplies Total	1,300	1,490	6,000	6,000	6,000	-	-
7800	Other Charges							
7866	Interest On Bonds	932,250	800,500	800,500	800,500	662,250	(138,250)	-17%
7869	Principal On Bonds	2,635,000	2,765,000	2,765,000	2,765,000	2,900,000	135,000	5%
	Other Charges Total	3,567,250	3,565,500	3,565,500	3,565,500	3,562,250	(3,250)	-
	Total Appropriations	3,568,550	3,566,990	3,571,500	3,571,500	3,568,250	(3,250)	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	9,444	9,913	-	-	-	-	-
	Rev From Use of Money & Prop Total	9,444	9,913	-	-	-	-	-
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	2,086,841	2,085,818	2,085,818	2,085,818	2,083,917	(1,901)	-
	Intergovernment Revenues - Other Total	2,086,841	2,085,818	2,085,818	2,085,818	2,083,917	(1,901)	-
5910	Other Financing Sources							
5957	Operating Transfers In	1,480,409	1,479,683	1,479,682	1,479,682	1,478,333	(1,349)	-
	Other Financing Sources Total	1,480,409	1,479,683	1,479,682	1,479,682	1,478,333	(1,349)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0300 Debt Service Fund
Subclass: 30001 Lease Revenue Bonds Class

Department: 0301
Lease Revenue Bonds

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Total Revenues	3,576,694	3,575,413	3,565,500	3,565,500	3,562,250	(3,250)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0300 Debt Service Fund
Subclass: 30002 Pension Obligation Bonds Class

Department: 0302

Pension Obligation Bonds

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7612	Interest/Bank Charges	2,200	2,200	5,000	5,000	5,000	-	-
	Services and Supplies Total	2,200	2,200	5,000	5,000	5,000	-	-
7800	Other Charges							
7866	Interest On Bonds	4,170,000	4,170,000	4,170,000	4,170,000	4,170,000	-	-
7869	Principal On Bonds	34,978,996	37,140,000	37,140,000	37,140,000	39,325,000	2,185,000	6%
	Other Charges Total	39,148,996	41,310,000	41,310,000	41,310,000	43,495,000	2,185,000	5%
	Total Appropriations	39,151,196	41,312,200	41,315,000	41,315,000	43,500,000	2,185,000	5%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	5,399	2,832	-	-	-	-	-
	Rev From Use of Money & Prop Total	5,399	2,832	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	39,148,996	41,310,000	41,310,000	41,310,000	43,495,000	2,185,000	5%
	Other Financing Sources Total	39,148,996	41,310,000	41,310,000	41,310,000	43,495,000	2,185,000	5%
	Total Revenues	39,154,395	41,312,832	41,310,000	41,310,000	43,495,000	2,185,000	5%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1060 Risk Management
Subclass: 10000 General Subclass

Department: 8925

HR - Risk Management

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	2,673,627	2,926,671	3,039,654	3,039,654	3,272,669	233,015	8%
6200	Extra Help	78,167	45,506	100,000	100,000	100,000	-	-
6300	Overtime	6,467	11,604	-	-	-	-	-
6350	Unemployment Insurance	-	3,800	3,800	3,800	4,498	698	18%
6400	Retirement Contribution	1,283,661	1,445,895	1,470,300	1,470,300	1,528,208	57,908	4%
6500	Oasdi Contribution	203,945	221,822	240,184	240,184	250,359	10,175	4%
6550	Workers Comp Contribution	4,078	4,047	4,047	4,047	3,262	(785)	-19%
6570	401(a) Matching Contribution	21,310	34,301	35,100	35,100	31,850	(3,250)	-9%
6600	Health Insurance Contribution	444,843	520,287	524,606	524,606	589,056	64,450	12%
6650	Life & Disability Insurance	5,894	7,739	6,763	6,763	9,864	3,101	46%
6670	Benefit Administration	8,985	11,281	11,281	11,281	15,048	3,767	33%
	Salaries and Benefits Total	4,730,978	5,232,953	5,435,735	5,435,735	5,804,814	369,079	7%
7000	Services and Supplies							
7085	Workers Comp Claim Expense	11,820,201	15,038,866	18,560,896	18,560,896	18,123,145	(437,751)	-2%
7090	Unemployment Claim Expense	564,729	671,225	796,493	796,493	821,942	25,449	3%
7100	General Liability Claim Expnse	6,310,284	13,126,320	7,779,926	7,779,926	9,455,522	1,675,596	22%
7101	General Liability Insurance	11,443	12,231	12,231	12,231	14,785	2,554	21%
7105	Medical Malpractice Claim Exp	-	-	194,048	194,048	216,902	22,854	12%
7116	Lc 4856 Survivor Benefits Prem	83,646	90,096	89,496	89,496	95,346	5,850	7%
7155	Advanced Disability Ret Pmts	11,263	11,263	135,300	135,300	136,200	900	1%
7159	Special District Premiums - Services & Supplies	439,117	459,405	538,000	538,000	538,000	-	-
7164	Premiums-Excess Insurance	18,935,051	24,122,077	24,115,567	24,115,567	29,797,758	5,682,191	24%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1060 Risk Management

Department: 8925

Subclass: 10000 General Subclass

HR - Risk Management

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7170	Active Employee Health Premium 2	92,454,230	101,705,259	104,797,000	104,797,000	104,797,000	-	-
7175	Property Insurance	3,948	7,187	7,187	7,187	6,662	(525)	-7%
7176	Property Claim Expense	1,401,028	5,197,714	1,587,618	1,587,618	647,127	(940,491)	-59%
7177	Vehicle Damage Claim Expense	9,455	46,920	65,233	65,233	73,457	8,224	13%
7178	Vehicle Total Loss Claim Exp	20,634	71,935	44,377	44,377	41,500	(2,877)	-6%
7183	Cobra/Loa Premiums - Services & Supplies	899,557	647,749	1,255,000	1,255,000	1,255,000	-	-
7184	Fmla Premiums - Services & Supplies	301,260	475,296	645,000	645,000	645,000	-	-
7185	Health Premiums - Retiree - Services & Supplies	5,524,566	5,690,068	6,202,000	6,202,000	6,202,000	-	-
7205	Maintenance-Equipment	1,309	2,288	7,500	7,500	12,240	4,740	63%
7250	Memberships	111,220	122,835	131,500	131,500	135,145	3,645	3%
7265	Office Expense	31,164	57,683	100,000	100,000	123,000	23,000	23%
7266	Interoffice Messenger Mail	3,313	(3,313)	-	-	-	-	-
7268	Postage	10,381	10,216	18,000	18,000	19,500	1,500	8%
7269	Printing	14,280	21,140	23,000	23,000	28,000	5,000	22%
7286	Peoplesoft Human Resources Chg	8,701	6,469	10,201	10,201	11,221	1,020	10%
7287	Peoplesoft Financials Chg	11,344	10,945	14,312	14,312	15,743	1,431	10%
7288	Data Processing Direct	52,611	34,641	142,000	142,000	242,000	100,000	70%
7295	Professional & Specialized Ser	3,158,138	3,121,432	3,912,813	3,912,813	4,048,061	135,248	3%
7296	Data Processing Services	320,999	261,930	198,949	198,949	302,419	103,470	52%
7340	Operating Leases Buildings	2,500	2,500	8,500	8,500	16,000	7,500	88%
7345	Facility Operation & Maint	356,162	386,836	485,408	485,408	455,949	(29,459)	-6%
7412	Mileage	1,868	1,181	8,200	8,200	8,200	-	-
7415	Trans, Travel & Education	17,703	13,287	30,000	30,000	32,000	2,000	7%
7425	Employee Appreciation	246	347	600	600	600	-	-
7430	Utilities	52,843	54,041	66,671	66,671	76,663	9,992	15%
7491	Accounting Services	8,003	5,683	10,000	10,000	11,000	1,000	10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1060 Risk Management
Subclass: 10000 General Subclass

Department: 8925

HR - Risk Management

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7562	Dues And Subscriptions	1,844	497	2,500	2,500	2,500	-	-
7565	Countywide Cost Allocation	465,897	302,229	302,229	302,229	-	(302,229)	-100%
7611	Security Services	43,310	36,889	49,054	49,054	53,959	4,905	10%
	Services and Supplies Total	143,464,249	171,823,367	172,346,809	172,346,809	178,461,546	6,114,737	4%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	-	-	17,771	17,771	-
	Other Financing Uses Total	-	-	-	-	17,771	17,771	-
8000	Fixed Assets							
8300	Equipment	-	27,595	40,000	40,000	-	(40,000)	-100%
	Fixed Assets Total	-	27,595	40,000	40,000	-	(40,000)	-100%
	Fixed Assets by Program							
92005	Kyocera TA 5054ci and TA 5004i	-	17,436	25,000	25,000	-	(25,000)	-100%
92006	Kyocera TA 5054ci Color Copier	-	10,159	15,000	15,000	-	(15,000)	-100%
	Fixed Assets by Program Total	-	27,595	40,000	40,000	-	(40,000)	-100%
	Total Appropriations	148,195,227	177,083,914	177,822,544	177,822,544	184,284,131	6,461,587	4%

Revenues

3375	Rev From Use of Money & Prop							
3380	Interest	3,366,785	3,512,588	2,986,333	2,986,333	2,880,501	(105,832)	-4%
	Rev From Use of Money & Prop Total	3,366,785	3,512,588	2,986,333	2,986,333	2,880,501	(105,832)	-4%

4875 Charges for Services

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1060 Risk Management

Department: 8925

Subclass: 10000 General Subclass

HR - Risk Management

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
5040	Other Cty Dpts Services	321,068	271,638	200,000	200,000	240,000	40,000	20%
5101	Premium - Workers Comp. County	22,055,000	18,891,000	18,891,000	18,891,000	16,347,000	(2,544,000)	-13%
5103	Premium - Unemployment	-	509,272	509,272	509,272	589,796	80,524	16%
5104	Premium - Liability County	22,002,000	23,518,000	23,518,000	23,518,000	28,431,000	4,913,000	21%
5106	Premium - Property - Other	4,112,366	6,053,151	6,053,151	6,053,151	4,969,911	(1,083,240)	-18%
5107	Premium-Med-Malpractice-County	660,000	793,000	793,000	793,000	967,000	174,000	22%
5110	Vehicle Pd Premiums	40,191	32,000	32,000	32,000	-	(32,000)	-100%
5127	Benefit-Tr	-	-	-	-	808,968	808,968	-
5128	Benefit-Admin Cost - County	1,985,956	2,516,971	2,516,971	2,516,971	2,457,848	(59,123)	-2%
5135	Health-Admin Cost-Employee	965,714	723,049	1,136,304	1,136,304	1,294,528	158,224	14%
5139	Special District Premiums - Charges for Services	439,117	459,405	538,000	538,000	538,000	-	-
5140	Health-Admin Cost-Retiree	136,186	84,148	136,866	136,866	143,517	6,651	5%
5170	Active Employee Health Premium 1	92,454,230	101,705,259	104,797,000	104,797,000	104,797,000	-	-
5183	Cobra/Loa Premiums - Charges for Services	899,557	647,749	1,255,000	1,255,000	1,255,000	-	-
5184	Fmla Premiums - Charges for Services	309,813	475,296	645,000	645,000	645,000	-	-
5185	Health Premiums - Retiree - Charges for Services	5,993,366	5,690,068	6,202,000	6,202,000	6,202,000	-	-
	Charges for Services Total	152,374,564	162,370,006	167,223,564	167,223,564	169,686,568	2,463,004	1%
5759	Miscellaneous Revenues							
5760	General Liab Claim Recoveries	1,452,550	1,325,065	-	-	-	-	-
5765	Workers' Comp Claim Recoveries	693,453	536,267	-	-	-	-	-
5766	Property-Othr Claim Recoveries	1,074,490	4,995,287	-	-	-	-	-
5800	Other Miscellaneous	60,174	32,763	69,000	69,000	43,000	(26,000)	-38%
5889	Adrp Reimbursement	47,634	24,128	30,000	30,000	30,000	-	-
	Miscellaneous Revenues Total	3,328,301	6,913,511	99,000	99,000	73,000	(26,000)	-26%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1060 Risk Management
Subclass: 10000 General Subclass

Department: 8925

HR - Risk Management

	Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/ (Decrease)	
	2023-24	2024-25	2024-25	2024-25	2025-26		
Total Revenues	159,069,650	172,796,105	170,308,897	170,308,897	172,640,069	2,331,172	1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1000 Fleet Services Division

Department: 8910

Subclass: 10000 General Subclass

Fleet Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	2,274,819	2,418,822	2,459,342	2,459,342	2,531,157	71,815	3%
6300	Overtime	1,432	38,934	7,000	7,000	25,000	18,000	257%
6350	Unemployment Insurance	-	1,148	1,148	1,148	1,360	212	18%
6400	Retirement Contribution	1,081,226	1,190,194	1,183,495	1,183,495	1,183,320	(175)	-
6500	Oasdi Contribution	167,475	182,283	188,140	188,140	194,110	5,970	3%
6550	Workers Comp Contribution	96,368	89,440	89,440	89,440	88,892	(548)	-1%
6570	401(a) Matching Contribution	12,623	20,919	12,598	12,598	19,760	7,162	57%
6600	Health Insurance Contribution	320,469	396,955	346,985	346,985	443,624	96,639	28%
6650	Life & Disability Insurance	423	522	466	466	1,169	703	151%
6670	Benefit Administration	7,911	9,944	9,944	9,944	13,174	3,230	32%
	Salaries and Benefits Total	3,962,745	4,349,160	4,298,558	4,298,558	4,501,566	203,008	5%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	1,361	3,428	17,200	17,200	19,000	1,800	10%
7070	Household Expense	40,322	49,744	55,000	55,000	71,500	16,500	30%
7101	General Liability Insurance	11,443	12,231	12,231	12,231	14,785	2,554	21%
7175	Property Insurance	13,457	33,539	33,539	33,539	28,447	(5,092)	-15%
7202	Maintenance-General Equipment	6,460	14,692	15,500	15,500	21,500	6,000	39%
7205	Maintenance-Equipment	2,296,488	2,708,662	2,962,000	2,962,000	3,235,000	273,000	9%
7220	Maintenance-Buildings & Ground	5,669	549	-	-	-	-	-
7250	Memberships	549	549	550	550	550	-	-
7265	Office Expense	10,883	10,424	20,000	20,000	10,000	(10,000)	-50%
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,000	(142)	-3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1000 Fleet Services Division

Department: 8910

Subclass: 10000 General Subclass

Fleet Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7268	Postage	419	364	300	300	400	100	33%
7269	Printing	13,901	4,275	612	612	10,000	9,388	1,534%
7275	Inventory Purchases	718,536	644,748	648,000	648,000	300,000	(348,000)	-54%
7286	Peoplesoft Human Resources Chg	7,512	5,514	7,784	7,784	8,500	716	9%
7287	Peoplesoft Financials Chg	71,546	61,562	70,979	70,979	94,004	23,025	32%
7295	Professional & Specialized Ser	96,308	93,393	157,500	494,180	172,500	15,000	10%
7296	Data Processing Services	386,587	264,655	351,615	351,615	400,000	48,385	14%
7309	Computer Service Software	249,566	567,029	422,500	422,500	523,500	101,000	24%
7345	Facility Operation & Maint	428,450	250,245	177,287	177,287	1,176,868	999,581	564%
7355	Operating Leases Equipment	839,210	1,486,463	2,257,000	2,257,000	2,277,200	20,200	1%
7385	Small Tools & Instruments	17,829	8,163	43,500	43,500	43,500	-	-
7410	Fuel	6,250,920	5,439,302	9,912,646	9,912,646	7,484,176	(2,428,470)	-24%
7412	Mileage	221	-	-	-	-	-	-
7415	Trans, Travel & Education	289	4,152	50,000	50,000	14,644	(35,356)	-71%
7425	Employee Appreciation	-	525	525	525	525	-	-
7430	Utilities	108,516	120,929	142,085	142,085	158,447	16,362	12%
7491	Accounting Services	778	2,096	5,000	5,000	2,500	(2,500)	-50%
7565	Countywide Cost Allocation	204,188	171,097	171,097	171,097	135,979	(35,118)	-21%
7611	Security Services	43,135	33,452	35,454	35,454	60,321	24,867	70%
	Services and Supplies Total	11,828,916	11,995,924	17,574,046	17,910,726	16,267,846	(1,306,200)	-7%
	Total Appropriations	15,791,661	16,345,084	21,872,604	22,209,284	20,769,412	(1,103,192)	-5%

Revenues

3375 Rev From Use of Money & Prop

3380	Interest	(28,271)	(9,516)	-	-	-	-	-
------	----------	----------	---------	---	---	---	---	---

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1000 Fleet Services Division

Department: 8910

Subclass: 10000 General Subclass

Fleet Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
	Rev From Use of Money & Prop Total	(28,271)	(9,516)	-	-	-	-	-
4360	Intergovernment Revenues - Federal							
4380	Federal-Other	-	-	-	336,680	-	-	-
	Intergovernment Revenues - Federal Total	-	-	-	336,680	-	-	-
4875	Charges for Services							
5060	Other Charges For Curr Servs	16,131,628	17,598,834	21,852,603	21,852,603	21,249,412	(603,191)	-3%
	Charges for Services Total	16,131,628	17,598,834	21,852,603	21,852,603	21,249,412	(603,191)	-3%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	23,297	20,414	-	-	-	-	-
5806	Loss Recovery-Risk Management	11,481	46,920	20,000	20,000	20,000	-	-
	Miscellaneous Revenues Total	34,778	67,334	20,000	20,000	20,000	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	150,000	-	-	-	-	-	-
	Other Financing Sources Total	150,000	-	-	-	-	-	-
	Total Revenues	16,288,135	17,656,653	21,872,603	22,209,283	21,269,412	(603,191)	-3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1000 Fleet Services Division

Department: 8911

Subclass: 19000 General Equipment

Fleet Services-Equipment

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	150,000	-	-	-	-	-	-
	Other Financing Uses Total	150,000	-	-	-	-	-	-
8000	Fixed Assets							
8150	Buildings & Improvements	6,117	28,839	-	797,856	-	-	-
8300	Equipment	7,683,193	10,026,467	4,585,000	18,795,669	6,500,000	1,915,000	42%
	Fixed Assets Total	7,689,311	10,055,307	4,585,000	19,593,525	6,500,000	1,915,000	42%
	Fixed Assets by Program							
91882	2024 Metro Fuel Site	6,117	28,839	-	797,856	-	-	-
91798	2023 Heavy Duty Equipment	-	83,343	-	105,000	-	-	-
91800	2023 Road Fund LD/HD Equipment	1,065,189	429,748	-	435,000	-	-	-
91876	2024 Light Duty Vehicles	622,036	39,123	-	127,230	-	-	-
91878	2024 Roads Fund LD/HD Equipment	2,345,196	2,245,912	-	2,639,596	-	-	-
91889	2024 Road LD/HD(30)(45104514)	970,292	2,219,652	-	2,923,843	-	-	-
91960	2025 Light Duty Vehicles	-	525,187	-	950,000	-	-	-
91961	2025 Heavy Duty Equipment	-	20,030	-	750,000	-	-	-
91962	2025 Roads Fund LD/HD Equipmen	-	1,939,245	-	6,000,000	-	-	-
91963	2025 Totally Damaged Vehicles	-	-	-	180,000	-	-	-
91964	2025 Shop Equipment	-	-	-	100,000	-	-	-
91969	2025 DPH LD Vhcl(1)(56201695)	-	84,828	85,000	85,000	-	(85,000)	-100%
91970	2025 Road LD/HD(17)(45104514)	-	2,439,399	4,500,000	4,500,000	-	(4,500,000)	-100%
92056	2026 Road LD/HD(48)(45104514)	-	-	-	-	6,500,000	6,500,000	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1000 Fleet Services Division

Subclass: 19000 General Equipment

Department: 8911

Fleet Services-Equipment

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
	Fixed Assets by Program Total	5,008,831	10,055,307	4,585,000	19,593,525	6,500,000	1,915,000	42%
	Total Appropriations	7,839,311	10,055,307	4,585,000	19,593,525	6,500,000	1,915,000	42%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	657,731	790,540	300,000	300,000	400,000	100,000	33%
	Rev From Use of Money & Prop Total	657,731	790,540	300,000	300,000	400,000	100,000	33%
4875	Charges for Services							
5040	Other Cty Dpts Services	1,873,511	2,034,844	1,911,139	1,911,139	1,603,923	(307,216)	-16%
5060	Other Charges For Curr Servs	4,221,695	4,201,557	3,712,851	3,712,851	4,136,369	423,518	11%
	Charges for Services Total	6,095,206	6,236,402	5,623,990	5,623,990	5,740,292	116,302	2%
5759	Miscellaneous Revenues							
5806	Loss Recovery-Risk Management	127,510	(14,911)	180,000	180,000	150,000	(30,000)	-17%
	Miscellaneous Revenues Total	127,510	(14,911)	180,000	180,000	150,000	(30,000)	-17%
5910	Other Financing Sources							
5911	Sale Of Assets	133,011	1,225,871	100,000	100,000	100,000	-	-
5957	Operating Transfers In	3,924,289	3,710,066	4,585,000	4,585,000	6,500,000	1,915,000	42%
	Other Financing Sources Total	4,057,300	4,935,937	4,685,000	4,685,000	6,600,000	1,915,000	41%
	Total Revenues	10,937,747	11,947,968	10,788,990	10,788,990	12,890,292	2,101,302	19%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1035 Security ISF

Subclass: 10000 General Subclass

Department: 8970

Security

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	3,606,052	3,673,685	3,797,523	3,797,523	3,869,412	71,889	2%
6200	Extra Help	179,781	359,318	411,817	411,817	430,179	18,362	4%
6300	Overtime	122,619	165,510	95,000	95,000	110,000	15,000	16%
6310	Overtime Due To Holiday	57,708	60,011	46,000	46,000	51,000	5,000	11%
6350	Unemployment Insurance	-	4,311	4,311	4,311	5,214	903	21%
6400	Retirement Contribution	1,704,801	1,773,831	1,843,114	1,843,114	1,784,488	(58,626)	-3%
6500	Oasdi Contribution	286,566	312,661	290,511	290,511	341,235	50,724	17%
6550	Workers Comp Contribution	113,357	76,574	76,574	76,574	73,773	(2,801)	-4%
6570	401(a) Matching Contribution	24,764	28,621	23,020	23,020	26,518	3,498	15%
6600	Health Insurance Contribution	975,818	1,099,627	1,106,754	1,106,754	1,230,836	124,082	11%
6650	Life & Disability Insurance	423	526	466	466	2,161	1,695	364%
6670	Benefit Administration	21,080	28,515	28,515	28,515	35,390	6,875	24%
	Salaries and Benefits Total	7,092,969	7,583,190	7,723,605	7,723,605	7,960,206	236,601	3%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	19,528	39,566	39,000	39,000	45,000	6,000	15%
7039	Mobile Communication	95,741	85,627	77,643	77,643	120,900	43,257	56%
7101	General Liability Insurance	172,782	172,444	172,444	172,444	190,916	18,472	11%
7175	Property Insurance	22,812	9,929	9,929	9,929	4,771	(5,158)	-52%
7205	Maintenance-Equipment	175,644	244,534	723,515	723,515	29,840	(693,675)	-96%
7220	Maintenance-Buildings & Ground	1,349	-	-	-	-	-	-
7250	Memberships	-	-	4,175	4,175	175	(4,000)	-96%
7265	Office Expense	43,998	32,334	46,200	46,200	46,200	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1035 Security ISF

Department: 8970

Subclass: 10000 General Subclass

Security

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,500	358	9%
7268	Postage	932	1,122	544	544	1,000	456	84%
7269	Printing	4,092	920	2,377	2,377	10,000	7,623	321%
7286	Peoplesoft Human Resources Chg	20,123	16,074	26,353	26,353	28,000	1,647	6%
7287	Peoplesoft Financials Chg	9,154	6,665	11,986	11,986	8,000	(3,986)	-33%
7295	Professional & Specialized Ser	34,810	47,223	51,000	51,000	32,000	(19,000)	-37%
7296	Data Processing Services	549,904	474,005	508,684	508,684	713,157	204,473	40%
7309	Computer Service Software	70,305	15,051	64,096	64,096	20,000	(44,096)	-69%
7340	Operating Leases Buildings	198,303	176,999	138,486	138,486	195,000	56,514	41%
7345	Facility Operation & Maint	71,622	59,263	41,487	41,487	1,565,052	1,523,565	3,672%
7385	Small Tools & Instruments	117,375	221,713	220,904	220,904	194,726	(26,178)	-12%
7412	Mileage	374	-	1,000	1,000	1,000	-	-
7415	Trans, Travel & Education	31,070	11,274	20,000	20,000	3,500	(16,500)	-83%
7416	Trans & Travel County Garage	408,477	514,036	325,521	325,521	378,377	52,856	16%
7418	Technical Training	620	-	2,000	2,000	12,000	10,000	500%
7421	Travel Advances	258	(258)	-	-	-	-	-
7425	Employee Appreciation	287	1,692	1,725	1,725	1,650	(75)	-4%
7430	Utilities	27,138	27,759	31,977	31,977	32,000	23	-
7491	Accounting Services	762	3,305	5,000	5,000	2,500	(2,500)	-50%
7565	Countywide Cost Allocation	48,499	46,900	46,900	46,900	65,582	18,682	40%
	Services and Supplies Total	2,130,333	2,212,321	2,577,088	2,577,088	3,705,846	1,128,758	44%
	Total Appropriations	9,223,302	9,795,512	10,300,693	10,300,693	11,666,052	1,365,359	13%

Revenues

3290 Fines, Forfeitures & Penalties

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1035 Security ISF

Subclass: 10000 General Subclass

Department: 8970

Security

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
3296	Vehicle Code Fines/Parking	36,367	30,126	31,600	31,600	20,000	(11,600)	-37%
	Fines, Forfeitures & Penalties Total	36,367	30,126	31,600	31,600	20,000	(11,600)	-37%
3375	Rev From Use of Money & Prop							
3380	Interest	14,224	19,750	5,000	5,000	10,000	5,000	100%
3401	County Parking Facilities	1,388	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	15,612	19,750	5,000	5,000	10,000	5,000	100%
4875	Charges for Services							
5040	Other Cty Dpts Services	9,988,637	9,462,100	10,264,093	10,264,093	11,636,052	1,371,959	13%
5060	Other Charges For Curr Servs	-	87	-	-	-	-	-
	Charges for Services Total	9,988,637	9,462,187	10,264,093	10,264,093	11,636,052	1,371,959	13%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	4,836	6,499	-	-	-	-	-
	Miscellaneous Revenues Total	4,836	6,499	-	-	-	-	-
Total Revenues		10,045,452	9,518,561	10,300,693	10,300,693	11,666,052	1,365,359	13%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1045 Facility Services ISF
Subclass: 10000 General Subclass

Department: 8935

Facility Services

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	6,691,706	7,427,634	7,791,603	7,791,603	10,535,697	2,744,094	35%
6200	Extra Help	12,509	24,065	142,608	142,608	-	(142,608)	-100%
6300	Overtime	210,482	109,348	225,000	225,000	225,000	-	-
6310	Overtime Due To Holiday	30,989	27,125	25,000	25,000	25,000	-	-
6350	Unemployment Insurance	-	8,979	8,979	8,979	9,954	975	11%
6400	Retirement Contribution	3,158,080	3,574,902	3,736,317	3,736,317	4,945,300	1,208,983	32%
6500	Oasdi Contribution	509,570	561,869	596,058	596,058	819,909	223,851	38%
6550	Workers Comp Contribution	704,764	534,183	534,183	534,183	414,154	(120,029)	-22%
6570	401(a) Matching Contribution	37,015	61,662	32,500	32,500	67,000	34,500	106%
6600	Health Insurance Contribution	1,249,609	1,483,103	1,547,915	1,547,915	2,093,302	545,387	35%
6650	Life & Disability Insurance	1,098	1,409	1,493	1,493	10,204	8,711	583%
6670	Benefit Administration	29,935	37,759	37,759	37,759	60,581	22,822	60%
	Salaries and Benefits Total	12,635,756	13,852,038	14,679,415	14,679,415	19,206,101	4,526,686	31%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	225,589	188,436	155,000	155,000	178,000	23,000	15%
7039	Mobile Communication	27,839	25,120	25,120	25,120	41,944	16,824	67%
7070	Household Expense	1,316,014	1,054,389	1,832,500	1,832,500	1,945,500	113,000	6%
7101	General Liability Insurance	387,199	204,816	204,816	204,816	100,814	(104,002)	-51%
7175	Property Insurance	1,109,697	1,591,531	1,591,531	1,591,531	1,054,018	(537,513)	-34%
7205	Maintenance-Equipment	1,929,208	2,474,085	5,200,000	5,200,000	7,720,000	2,520,000	48%
7220	Maintenance-Buildings & Ground	6,453,997	7,743,534	2,591,000	2,591,000	4,967,500	2,376,500	92%
7222	Maintenance-Park & Rec	36	(36)	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1045 Facility Services ISF
Subclass: 10000 General Subclass

Department: 8935

		Facility Services						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7250	Memberships	917	450	1,000	1,000	1,700	700	70%
7265	Office Expense	16,471	13,465	10,000	10,000	30,000	20,000	200%
7266	Interoffice Messenger Mail	13,120	12,425	12,425	12,425	13,389	964	8%
7268	Postage	758	729	-	-	777	777	-
7269	Printing	5,062	2,354	155	155	4,887	4,732	3,053%
7286	Peoplesoft Human Resources Chg	24,807	18,795	30,706	30,706	34,401	3,695	12%
7287	Peoplesoft Financials Chg	112,619	81,798	120,866	120,866	123,635	2,769	2%
7295	Professional & Specialized Ser	12,296,856	9,428,877	33,089,039	33,089,039	22,945,805	(10,143,234)	-31%
7296	Data Processing Services	790,812	807,618	766,070	766,070	1,088,465	322,395	42%
7309	Computer Service Software	209,139	362,617	640,000	640,000	425,000	(215,000)	-34%
7325	Publications & Legal Notices	10,662	10,494	5,000	5,000	10,000	5,000	100%
7340	Operating Leases Buildings	1,372,469	1,704,561	2,505,000	2,505,000	1,794,000	(711,000)	-28%
7355	Operating Leases Equipment	17,599	133,035	80,000	80,000	500,000	420,000	525%
7385	Small Tools & Instruments	98,274	85,819	225,000	225,000	200,000	(25,000)	-11%
7412	Mileage	1,440	1,311	4,000	4,000	1,000	(3,000)	-75%
7415	Trans, Travel & Education	8,225	6,887	56,000	56,000	47,000	(9,000)	-16%
7416	Trans & Travel County Garage	832,451	839,975	287,381	287,381	1,201,614	914,233	318%
7418	Technical Training	2,827	-	4,000	4,000	-	(4,000)	-100%
7421	Travel Advances	130	(130)	-	-	-	-	-
7425	Employee Appreciation	1,336	416	1,995	1,995	2,385	390	20%
7431	County Departmental Utilities	18,644,845	19,599,441	26,864,200	26,864,200	26,000,000	(864,200)	-3%
7491	Accounting Services	450	5,823	5,000	5,000	10,000	5,000	100%
7565	Countywide Cost Allocation	692,381	529,467	529,467	529,467	693,797	164,330	31%
7611	Security Services	1,013,476	112,027	599,713	599,713	184,634	(415,079)	-69%
Services and Supplies Total		47,616,702	47,040,127	77,436,984	77,436,984	71,320,265	(6,116,719)	-8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1045 Facility Services ISF
Subclass: 10000 General Subclass

Department: 8935

Facility Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
8000	Fixed Assets							
8150	Buildings & Improvements	666,299	431,527	450,000	450,000	18,473	(431,527)	-96%
	Fixed Assets Total	666,299	431,527	450,000	450,000	18,473	(431,527)	-96%
	Fixed Assets by Program							
91698	607-Elevator Modernization	666,299	431,527	450,000	450,000	18,473	(431,527)	-96%
	Fixed Assets by Program Total	666,299	431,527	450,000	450,000	18,473	(431,527)	-96%
	Total Appropriations	60,918,757	61,323,693	92,566,399	92,566,399	90,544,839	(2,021,560)	-2%

Revenues

3290 Fines, Forfeitures & Penalties

3296	Vehicle Code Fines/Parking	2,430	-	-	-	-	-	-
	Fines, Forfeitures & Penalties Total	2,430	-	-	-	-	-	-

3375 Rev From Use of Money & Prop

3380	Interest	(179,664)	(282,153)	-	-	-	-	-
3401	County Parking Facilities	2,019,062	2,285,851	2,505,000	2,505,000	2,144,000	(361,000)	-14%
3404	Other Rental Of Bldgs & Land	105,302	130,618	91,884	91,884	91,884	-	-
	Rev From Use of Money & Prop Total	1,944,699	2,134,316	2,596,884	2,596,884	2,235,884	(361,000)	-14%

3430 Intergovernment Revenues - State

3572	State-Disaster Relief	12,530	-	-	-	-	-	-
3575	State-Other	1,187,514	957,967	721,772	721,772	830,940	109,168	15%
	Intergovernment Revenues - State Total	1,200,044	957,967	721,772	721,772	830,940	109,168	15%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1045 Facility Services ISF
Subclass: 10000 General Subclass

Department: 8935

Facility Services

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
4875	Charges for Services							
5046	Interfund Utilities Reimb	17,937,614	18,685,668	26,142,428	26,142,428	25,169,060	(973,368)	-4%
5060	Other Charges For Curr Servs	36,707,360	34,173,786	56,440,315	56,440,315	61,308,955	4,868,640	9%
	Charges for Services Total	54,644,974	52,859,453	82,582,743	82,582,743	86,478,015	3,895,272	5%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	125,652	30,525	-	-	-	-	-
5806	Loss Recovery-Risk Management	637,522	5,222,717	700,000	700,000	-	(700,000)	-100%
	Miscellaneous Revenues Total	763,175	5,253,242	700,000	700,000	-	(700,000)	-100%
5910	Other Financing Sources							
5957	Operating Transfers In	2,740,919	3,777,282	5,965,000	5,965,000	1,000,000	(4,965,000)	-83%
	Other Financing Sources Total	2,740,919	3,777,282	5,965,000	5,965,000	1,000,000	(4,965,000)	-83%
	Total Revenues	61,296,241	64,982,260	92,566,399	92,566,399	90,544,839	(2,021,560)	-2%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1045 Facility Services ISF
Subclass: 19000 General Equipment

Department: 8936

Facility Services-Equipment

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
	Total Appropriations	-	-	-	-	-	-	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	1,338	6,314	-	-	4,000	4,000	-
	Rev From Use of Money & Prop Total	1,338	6,314	-	-	4,000	4,000	-
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	133,326	81,603	-	-	-	-	-
	Miscellaneous Revenues Total	133,326	81,603	-	-	-	-	-
5910	Other Financing Sources							
5911	Sale Of Assets	50,000	(50,000)	-	-	-	-	-
	Other Financing Sources Total	50,000	(50,000)	-	-	-	-	-
	Total Revenues	184,664	37,918	-	-	4,000	4,000	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 19100 Information Technology Service

Department: 8909

Office of Information Security

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	-	-	-	-	712,391	712,391	-
6270	Standby Pay	-	-	-	-	52,000	52,000	-
6300	Overtime	-	-	-	-	10,000	10,000	-
6350	Unemployment Insurance	-	-	-	-	287	287	-
6400	Retirement Contribution	-	-	-	-	374,894	374,894	-
6500	Oasdi Contribution	-	-	-	-	54,902	54,902	-
6550	Workers Comp Contribution	-	-	-	-	7,071	7,071	-
6570	401(a) Matching Contribution	-	-	-	-	5,200	5,200	-
6600	Health Insurance Contribution	-	-	-	-	49,350	49,350	-
6650	Life & Disability Insurance	-	-	-	-	1,399	1,399	-
6670	Benefit Administration	-	-	-	-	2,707	2,707	-
	Salaries and Benefits Total	-	-	-	-	1,270,201	1,270,201	-
7000	Services and Supplies							
7265	Office Expense	-	-	-	-	5,000	5,000	-
7286	Peoplesoft Human Resources Chg	-	-	-	-	1,275	1,275	-
7287	Peoplesoft Financials Chg	-	-	-	-	1,000	1,000	-
7295	Professional & Specialized Ser	-	-	-	-	269,250	269,250	-
7296	Data Processing Services	-	-	-	-	141,088	141,088	-
7308	Hardware, Parts, And Supplies	-	-	-	-	20,000	20,000	-
7309	Computer Service Software	-	-	-	-	1,061,104	1,061,104	-
7345	Facility Operation & Maint	-	-	-	-	13,315	13,315	-
7418	Technical Training	-	-	-	-	20,000	20,000	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 19100 Information Technology Service

Department: 8909

Office of Information Security

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
7425	Employee Appreciation	-	-	-	-	105	105	-
7430	Utilities	-	-	-	-	12,022	12,022	-
7611	Security Services	-	-	-	-	1,551	1,551	-
	Services and Supplies Total	-	-	-	-	1,545,710	1,545,710	-
	Total Appropriations	-	-	-	-	2,815,911	2,815,911	-
Revenues								
4875	Charges for Services							
5064	Data Processing Fees Account	-	-	-	-	2,815,911	2,815,911	-
	Charges for Services Total	-	-	-	-	2,815,911	2,815,911	-
	Total Revenues	-	-	-	-	2,815,911	2,815,911	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 10000 General Subclass

Department: 8905
Information Technology Svc-ISF

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	11,549,390	12,546,927	13,125,068	13,125,068	10,653,194	(2,471,874)	-19%
6200	Extra Help	21,797	19,727	40,072	40,072	44,436	4,364	11%
6270	Standby Pay	287,988	307,996	380,143	380,143	380,143	-	-
6300	Overtime	170,383	191,763	309,040	309,040	311,040	2,000	1%
6310	Overtime Due To Holiday	606	791	2,000	2,000	2,000	-	-
6350	Unemployment Insurance	-	5,901	5,901	5,901	6,326	425	7%
6400	Retirement Contribution	6,037,553	6,477,194	6,876,101	6,876,101	5,330,747	(1,545,354)	-22%
6500	Oasdi Contribution	883,202	966,618	1,004,068	1,004,068	750,017	(254,051)	-25%
6550	Workers Comp Contribution	157,723	94,374	94,374	94,374	126,396	32,022	34%
6570	401(a) Matching Contribution	50,254	87,197	78,000	78,000	89,736	11,736	15%
6600	Health Insurance Contribution	1,707,910	1,885,475	1,982,093	1,982,093	1,738,142	(243,951)	-12%
6650	Life & Disability Insurance	9,894	11,995	11,928	11,928	10,771	(1,157)	-10%
6670	Benefit Administration	35,704	44,422	44,422	44,422	49,667	5,245	12%
	Salaries and Benefits Total	20,912,401	22,640,379	23,953,210	23,953,210	19,492,615	(4,460,595)	-19%
7000	Services and Supplies							
7042	Countywide Telephone	4,731,356	3,898,288	4,837,491	4,837,491	5,147,600	310,109	6%
7044	I-Net Line Charges	695,074	895,531	1,093,631	1,093,631	716,022	(377,609)	-35%
7101	General Liability Insurance	104,784	72,643	72,643	72,643	70,892	(1,751)	-2%
7175	Property Insurance	43,548	65,831	65,516	65,516	143,029	77,513	118%
7205	Maintenance-Equipment	1,418,477	2,364,093	3,977,931	3,977,931	1,522,328	(2,455,603)	-62%
7220	Maintenance-Buildings & Ground	-	9,605	-	-	200,000	200,000	-
7222	Maintenance-Park & Rec	27,881	29,042	50,000	50,000	45,000	(5,000)	-10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 10000 General Subclass

Department: 8905

Information Technology Svc-ISF

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7250	Memberships	1,672	9,183	2,500	2,500	2,500	-	-
7265	Office Expense	34,316	67,441	30,000	30,000	86,500	56,500	188%
7268	Postage	1,397,548	1,303,760	1,630,000	1,630,000	1,226,625	(403,375)	-25%
7280	Store Supplies	204,184	141,540	326,000	326,000	274,514	(51,486)	-16%
7286	Peoplesoft Human Resources Chg	32,229	23,930	35,463	35,463	25,646	(9,817)	-28%
7287	Peoplesoft Financials Chg	49,696	40,549	54,655	54,655	82,793	28,138	51%
7295	Professional & Specialized Ser	3,375,500	3,556,674	1,902,750	1,902,750	2,436,741	533,991	28%
7296	Data Processing Services	228	15,840	-	-	55,737	55,737	-
7308	Hardware, Parts, And Supplies	1,106,185	1,082,526	375,954	375,954	2,100,270	1,724,316	459%
7309	Computer Service Software	6,776,416	11,283,265	8,794,254	8,794,254	10,697,225	1,902,971	22%
7311	End User Software	15,061,819	7,305,590	14,293,051	14,293,051	12,537,354	(1,755,697)	-12%
7325	Publications & Legal Notices	239	1,784	5,000	5,000	5,000	-	-
7340	Operating Leases Buildings	411,525	524,019	450,000	450,000	481,471	31,471	7%
7345	Facility Operation & Maint	957,755	928,924	744,665	744,665	1,729,450	984,785	132%
7355	Operating Leases Equipment	7,310,864	6,453,867	6,700,756	6,700,756	6,876,234	175,478	3%
7385	Small Tools & Instruments	1,379	311	1,500	1,500	-	(1,500)	-100%
7412	Mileage	2,924	3,763	25,000	25,000	25,000	-	-
7415	Trans, Travel & Education	66,718	17,092	112,500	112,500	70,000	(42,500)	-38%
7416	Trans & Travel County Garage	324,244	248,137	273,184	273,184	260,107	(13,077)	-5%
7418	Technical Training	187,769	160,852	212,500	212,500	180,000	(32,500)	-15%
7421	Travel Advances	(169)	(383)	-	-	-	-	-
7425	Employee Appreciation	3,671	2,360	2,385	2,385	1,875	(510)	-21%
7430	Utilities	589,602	643,967	637,181	637,181	917,829	280,648	44%
7491	Accounting Services	66,865	24,207	50,000	50,000	68,000	18,000	36%
7565	Countywide Cost Allocation	170,705	381,324	381,324	381,324	1,079,583	698,259	183%
7611	Security Services	83,647	62,066	69,539	69,539	90,343	20,804	30%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 10000 General Subclass

Department: 8905
Information Technology Svc-ISF

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
	Services and Supplies Total	45,238,649	41,617,620	47,207,373	47,207,373	49,155,668	1,948,295	4%
7800	Other Charges							
7888	Capital Lease Equipment	23,643	31,739	32,000	32,000	41,592	9,592	30%
	Other Charges Total	23,643	31,739	32,000	32,000	41,592	9,592	30%
8000	Fixed Assets							
8400	Infrastructure	-	-	-	-	1,461,722	1,461,722	-
	Fixed Assets Total	-	-	-	-	1,461,722	1,461,722	-
	Fixed Assets by Program							
92082	Reedley Radio Tower	-	-	-	-	1,461,722	1,461,722	-
	Fixed Assets by Program Total	-	-	-	-	1,461,722	1,461,722	-
	Total Appropriations	66,174,693	64,289,738	71,192,583	71,192,583	70,151,597	(1,040,986)	-1%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	82,690	79,096	100,000	100,000	100,000	-	-
	Rev From Use of Money & Prop Total	82,690	79,096	100,000	100,000	100,000	-	-
4875	Charges for Services							
5040	Other Cty Dpts Services	734,997	744,080	731,347	731,347	795,536	64,189	9%
5048	Postage Charges	1,415,594	1,305,670	1,630,000	1,630,000	1,226,625	(403,375)	-25%
5060	Other Charges For Curr Servs	4,482,415	3,678,452	4,155,112	4,155,112	5,702,047	1,546,935	37%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 10000 General Subclass

Department: 8905
Information Technology Svc-ISF

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5064	Data Processing Fees Account	60,255,088	53,060,572	63,076,124	63,076,124	61,127,389	(1,948,735)	-3%
	Charges for Services Total	66,888,093	58,788,774	69,592,583	69,592,583	68,851,597	(740,986)	-1%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	251,495	362,499	-	-	-	-	-
5831	Refunds And Abatements	-	50	-	-	-	-	-
	Miscellaneous Revenues Total	251,495	362,549	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	922,609	992,795	1,500,000	1,500,000	1,200,000	(300,000)	-20%
	Other Financing Sources Total	922,609	992,795	1,500,000	1,500,000	1,200,000	(300,000)	-20%
	Total Revenues	68,144,887	60,223,213	71,192,583	71,192,583	70,151,597	(1,040,986)	-1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1020 Information Technology Service
Subclass: 19000 General Equipment

Department: 8908
Information Tech Svc-Equipment

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
Total Appropriations		-	-	-	-	-	-	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	68,408	75,685	30,000	30,000	30,000	-	-
	Rev From Use of Money & Prop Total	68,408	75,685	30,000	30,000	30,000	-	-
Total Revenues		68,408	75,685	30,000	30,000	30,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 1030 Peoplesoft Operations
Subclass: 10000 General Subclass

Department: 8933

PeopleSoft Operations

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	231,587	302,314	148,500	148,500	446,810	298,310	201%
7296	Data Processing Services	3,007,523	1,380,186	1,283,302	1,283,302	1,414,558	131,256	10%
7309	Computer Service Software	439,661	1,316,154	1,822,920	1,822,920	1,807,480	(15,440)	-1%
7491	Accounting Services	31	-	-	-	-	-	-
7565	Countywide Cost Allocation	308,820	369,617	369,617	369,617	319,972	(49,645)	-13%
	Services and Supplies Total	3,987,622	3,368,271	3,624,339	3,624,339	3,988,820	364,481	10%
	Total Appropriations	3,987,622	3,368,271	3,624,339	3,624,339	3,988,820	364,481	10%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	48,511	35,145	20,000	20,000	20,000	-	-
	Rev From Use of Money & Prop Total	48,511	35,145	20,000	20,000	20,000	-	-
4875	Charges for Services							
5064	Data Processing Fees Account	3,169,788	3,006,355	3,245,382	3,245,382	3,466,093	220,711	7%
	Charges for Services Total	3,169,788	3,006,355	3,245,382	3,245,382	3,466,093	220,711	7%
5910	Other Financing Sources							
5957	Operating Transfers In	360,998	260,939	258,957	258,957	402,727	143,770	56%
	Other Financing Sources Total	360,998	260,939	258,957	258,957	402,727	143,770	56%
	Total Revenues	3,579,297	3,302,440	3,524,339	3,524,339	3,888,820	364,481	10%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0701 Resources Fund

Subclass: All Resources

Department: 9015

Resources

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,810,402	2,002,654	2,117,965	2,117,965	2,223,729	105,764	5%
6200	Extra Help	11,155	6,963	80,000	80,000	50,000	(30,000)	-38%
6300	Overtime	49,557	42,407	40,000	40,000	45,000	5,000	13%
6310	Overtime Due To Holiday	676	1,321	-	-	-	-	-
6350	Unemployment Insurance	-	1,017	1,017	1,017	940	(77)	-8%
6400	Retirement Contribution	920,608	1,013,674	1,069,486	1,069,486	1,074,757	5,271	-
6500	Oasdi Contribution	137,479	152,685	171,204	171,204	177,383	6,179	4%
6550	Workers Comp Contribution	6,334	4,476	4,476	4,476	3,592	(884)	-20%
6570	401(a) Matching Contribution	8,488	15,202	7,100	7,100	16,000	8,900	125%
6600	Health Insurance Contribution	301,215	334,350	362,770	362,770	389,680	26,910	7%
6650	Life & Disability Insurance	3,417	4,373	4,264	4,264	5,838	1,574	37%
6670	Benefit Administration	5,826	6,954	6,954	6,954	9,782	2,828	41%
	Salaries and Benefits Total	3,255,157	3,586,078	3,865,236	3,865,236	3,996,701	131,465	3%
7000	Services and Supplies							
7101	General Liability Insurance	12,746	13,517	13,517	13,517	14,785	1,268	9%
7175	Property Insurance	3,999	5,854	5,854	5,854	4,771	(1,083)	-19%
7205	Maintenance-Equipment	46	-	3,680	3,680	3,680	-	-
7220	Maintenance-Buildings & Ground	7,347	1,600	73,600	73,600	73,600	-	-
7221	Bldg Maint	-	-	71,032	71,032	71,032	-	-
7250	Memberships	13,845	13,521	15,550	15,550	16,650	1,100	7%
7260	Miscellaneous Expense	4,386	25,439	-	-	-	-	-
7265	Office Expense	12,202	12,864	64,000	64,000	64,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0701 Resources Fund

Department: 9015

Subclass: All Resources

		Resources						
		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7268	Postage	26,457	12,210	24,633	24,633	24,633	-	-
7269	Printing	168,523	55,996	155,000	155,000	155,000	-	-
7286	Peoplesoft Human Resources Chg	5,531	4,036	5,784	5,784	7,462	1,678	29%
7287	Peoplesoft Financials Chg	7,618	7,451	8,117	8,117	10,935	2,818	35%
7295	Professional & Specialized Ser	2,215,253	2,913,532	4,418,610	4,418,610	4,438,435	19,825	-
7296	Data Processing Services	106,948	136,254	218,163	218,163	233,425	15,262	7%
7325	Publications & Legal Notices	31,920	31,920	132,000	132,000	132,000	-	-
7340	Operating Leases Buildings	2,545	1,219	13,000	13,000	11,700	(1,300)	-10%
7345	Facility Operation & Maint	147,594	63,232	94,474	94,474	153,179	58,705	62%
7385	Small Tools & Instruments	11,943	3,523	88,000	88,000	90,750	2,750	3%
7412	Mileage	699	340	4,000	4,000	4,000	-	-
7415	Trans, Travel & Education	16,046	13,589	70,670	70,670	77,422	6,752	10%
7416	Trans & Travel County Garage	83,470	93,956	63,777	63,777	82,248	18,471	29%
7430	Utilities	37,423	61,143	81,028	81,028	89,748	8,720	11%
7565	Countywide Cost Allocation	1,139	6,569	1,139	1,139	-	(1,139)	-100%
7611	Security Services	42,943	39,899	25,935	25,935	60,325	34,390	133%
	Services and Supplies Total	2,960,623	3,517,665	5,651,563	5,651,563	5,819,780	168,217	3%
7900	Other Financing Uses							
7910	Operating Transfers Out	3,870,225	4,581,606	9,497,461	9,497,461	9,945,896	448,435	5%
	Other Financing Uses Total	3,870,225	4,581,606	9,497,461	9,497,461	9,945,896	448,435	5%
8000	Fixed Assets							
8150	Buildings & Improvements	388,910	1,492,306	3,725,000	3,725,000	3,700,000	(25,000)	-1%
	Fixed Assets Total	388,910	1,492,306	3,725,000	3,725,000	3,700,000	(25,000)	-1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0701 Resources Fund

Subclass: All Resources

Department: 9015

Resources

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Fixed Assets by Program							
91440	Hhw Permanent Facility	388,910	22,046	25,000	25,000	-	(25,000)	-100%
92014	ECC Educational Building	-	1,470,259	3,700,000	3,700,000	3,700,000	-	-
	Fixed Assets by Program Total	388,910	1,492,306	3,725,000	3,725,000	3,700,000	(25,000)	-1%
	Total Appropriations	10,474,916	13,177,654	22,739,260	22,739,260	23,462,377	723,117	3%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	54,764	52,374	41,668	41,668	52,304	10,636	26%
	Rev From Use of Money & Prop Total	54,764	52,374	41,668	41,668	52,304	10,636	26%
3430	Intergovernment Revenues - State							
3575	State-Other	419,377	-	576,054	576,054	416,247	(159,807)	-28%
	Intergovernment Revenues - State Total	419,377	-	576,054	576,054	416,247	(159,807)	-28%
4875	Charges for Services							
5040	Other Cty Dpts Services	2,052,781	2,455,644	2,836,464	2,836,464	2,526,101	(310,363)	-11%
	Charges for Services Total	2,052,781	2,455,644	2,836,464	2,836,464	2,526,101	(310,363)	-11%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	2,302,321	2,246,384	9,497,461	9,497,461	9,945,896	448,435	5%
5831	Refunds And Abatements	135,987	114,396	-	-	-	-	-
	Miscellaneous Revenues Total	2,438,308	2,360,781	9,497,461	9,497,461	9,945,896	448,435	5%
5910	Other Financing Sources							

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0701 Resources Fund

Subclass: All Resources

Department: 9015

Resources

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5957	Operating Transfers In	4,054,880	4,824,000	9,909,945	9,909,945	10,504,905	594,960	6%
	Other Financing Sources Total	4,054,880	4,824,000	9,909,945	9,909,945	10,504,905	594,960	6%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	3,653	-	-	-	-	-	-
	Intrafund Revenues Total	3,653	-	-	-	-	-	-
Total Revenues		9,023,762	9,692,799	22,861,592	22,861,592	23,445,453	583,861	3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0720 Southeast Regional Disposal Fund
Subclass: 15000 General Subclass Disposal Site

Department: 9020

Southeast Regional Disposal

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7025	Clothing & Personal Supplies	3	-	100	100	100	-	-
7101	General Liability Insurance	14,672	12,231	17,931	17,931	14,785	(3,146)	-18%
7175	Property Insurance	5,103	7,465	7,465	7,465	5,927	(1,538)	-21%
7205	Maintenance-Equipment	377	-	2,000	2,000	2,000	-	-
7220	Maintenance-Buildings & Ground	19,897	24,885	38,500	38,500	38,500	-	-
7250	Memberships	-	-	500	500	500	-	-
7265	Office Expense	-	-	450	450	450	-	-
7268	Postage	3	-	25	25	25	-	-
7287	Peoplesoft Financials Chg	1,464	1,234	1,582	1,582	1,880	298	19%
7295	Professional & Specialized Ser	214,456	283,505	516,092	516,092	707,306	191,214	37%
7296	Data Processing Services	-	321	321	321	353	32	10%
7325	Publications & Legal Notices	-	-	250	250	250	-	-
7355	Operating Leases Equipment	-	-	5,000	5,000	5,000	-	-
7385	Small Tools & Instruments	478	-	1,500	1,500	1,500	-	-
7415	Trans, Travel & Education	-	-	250	250	250	-	-
7430	Utilities	13,059	12,344	14,279	14,279	15,707	1,428	10%
7565	Countywide Cost Allocation	7,297	-	-	-	-	-	-
	Services and Supplies Total	276,809	341,986	606,245	606,245	794,533	188,288	31%
8000	Fixed Assets							
8150	Buildings & Improvements	417,214	33,172	500,000	500,000	100,000	(400,000)	-80%
	Fixed Assets Total	417,214	33,172	500,000	500,000	100,000	(400,000)	-80%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0720 Southeast Regional Disposal Fund
Subclass: 15000 General Subclass Disposal Site

Department: 9020

Southeast Regional Disposal

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Fixed Assets by Program							
91806	Disposal Site Fence	417,214	33,172	400,000	400,000	-	(400,000)	-100%
91886	Abandon Wells	-	-	100,000	100,000	100,000	-	-
	Fixed Assets by Program Total	417,214	33,172	500,000	500,000	100,000	(400,000)	-80%
	Total Appropriations	694,023	375,158	1,106,245	1,106,245	894,533	(211,712)	-19%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	77,747	30,064	-	-	-	-	-
	Rev From Use of Money & Prop Total	77,747	30,064	-	-	-	-	-
4875	Charges for Services							
4921	Recovery Of Co Wide Cost Alloc	-	15,220	-	-	-	-	-
4991	Refuse Disposal Fees	-	-	266,000	266,000	420,000	154,000	58%
	Charges for Services Total	-	15,220	266,000	266,000	420,000	154,000	58%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	335,482	366,673	-	-	-	-	-
	Miscellaneous Revenues Total	335,482	366,673	-	-	-	-	-
	Total Revenues	413,229	411,957	266,000	266,000	420,000	154,000	58%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0700 American Ave Disposal Site Fund

Department: 9026

Subclass: All American Avenue Disposal Site

American Ave Disposal Site

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,115,969	1,059,810	1,270,477	1,270,477	1,269,109	(1,368)	-
6200	Extra Help	-	-	50,000	50,000	50,000	-	-
6300	Overtime	176,857	193,217	155,000	155,000	160,000	5,000	3%
6310	Overtime Due To Holiday	45,026	41,824	50,000	50,000	50,000	-	-
6350	Unemployment Insurance	-	693	693	693	740	47	7%
6400	Retirement Contribution	555,847	520,872	636,185	636,185	603,277	(32,908)	-5%
6500	Oasdi Contribution	97,646	96,019	116,699	116,699	116,977	278	-
6550	Workers Comp Contribution	132,935	180,314	180,314	180,314	126,193	(54,121)	-30%
6570	401(a) Matching Contribution	6,178	8,589	5,000	5,000	9,000	4,000	80%
6600	Health Insurance Contribution	239,480	222,767	274,418	274,418	283,896	9,478	3%
6650	Life & Disability Insurance	182	94	205	205	589	384	187%
6670	Benefit Administration	5,243	6,589	6,589	6,589	8,655	2,066	31%
	Salaries and Benefits Total	2,375,361	2,330,788	2,745,580	2,745,580	2,678,436	(67,144)	-2%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	9,349	10,175	12,000	12,000	12,000	-	-
7070	Household Expense	55,228	62,382	71,000	71,000	77,500	6,500	9%
7101	General Liability Insurance	111,149	207,586	237,556	237,556	159,646	(77,910)	-33%
7175	Property Insurance	455,261	877,156	877,156	877,156	692,891	(184,265)	-21%
7205	Maintenance-Equipment	1,707,704	2,111,465	2,661,000	2,661,000	2,661,000	-	-
7220	Maintenance-Buildings & Ground	132,507	94,756	425,000	425,000	425,000	-	-
7221	Bldg Maint	-	-	80,000	80,000	80,000	-	-
7250	Memberships	2,072	2,685	2,000	2,000	2,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0700 American Ave Disposal Site Fund

Department: 9026

Subclass: All American Avenue Disposal Site

American Ave Disposal Site

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7260	Miscellaneous Expense	3,827,542	3,408,663	3,280,420	3,280,420	3,280,420	-	-
7265	Office Expense	12,559	12,950	22,000	22,000	22,000	-	-
7268	Postage	1,235	1,528	508	508	612	104	20%
7269	Printing	350	1,479	400	400	400	-	-
7286	Peoplesoft Human Resources Chg	4,720	3,063	4,865	4,865	6,343	1,478	30%
7287	Peoplesoft Financials Chg	25,900	19,586	29,013	29,013	29,198	185	1%
7295	Professional & Specialized Ser	1,820,967	3,667,726	5,491,460	5,491,460	6,882,360	1,390,900	25%
7296	Data Processing Services	97,309	300,519	305,928	305,928	102,632	(203,296)	-66%
7325	Publications & Legal Notices	-	-	9,500	9,500	9,500	-	-
7340	Operating Leases Buildings	488	1,130	1,000	1,000	1,000	-	-
7345	Facility Operation & Maint	149,041	180,717	139,434	139,434	217,983	78,549	56%
7355	Operating Leases Equipment	185,032	18,692	150,000	150,000	150,000	-	-
7385	Small Tools & Instruments	334,710	27,803	68,500	68,500	68,500	-	-
7412	Mileage	-	-	500	500	500	-	-
7415	Trans, Travel & Education	-	96	20,300	20,300	20,300	-	-
7416	Trans & Travel County Garage	796,851	786,379	841,565	841,565	1,023,052	181,487	22%
7430	Utilities	153,774	174,394	166,077	166,077	218,674	52,597	32%
7565	Countywide Cost Allocation	-	30,506	30,506	30,506	93,122	62,616	205%
7611	Security Services	231,522	211,113	208,553	208,553	338,256	129,703	62%
	Services and Supplies Total	10,115,269	12,212,548	15,136,241	15,136,241	16,574,889	1,438,648	10%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	1,188	520,000	520,000	520,000	-	-
	Other Financing Uses Total	-	1,188	520,000	520,000	520,000	-	-
8000	Fixed Assets							

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0700 American Ave Disposal Site Fund
Subclass: All American Avenue Disposal Site

Department: 9026

American Ave Disposal Site

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
8150	Buildings & Improvements	11,146,901	6,142,424	12,000,000	12,000,000	5,500,000	(6,500,000)	-54%
8300	Equipment	2,143,675	-	2,685,000	2,685,000	2,245,000	(440,000)	-16%
	Fixed Assets Total	13,290,575	6,142,424	14,685,000	14,685,000	7,745,000	(6,940,000)	-47%
	Fixed Assets by Program							
91807	Ultra Low NOx LFG Flare	-	-	3,000,000	3,000,000	3,000,000	-	-
91887	Perimeter Site Fencing Imps	-	-	100,000	100,000	-	(100,000)	-100%
91888	P91888-Phase III Mod 9 & 10 Constr	1,589,770	6,061,439	8,500,000	8,500,000	-	(8,500,000)	-100%
91966	Weigh Scales	-	80,985	400,000	400,000	-	(400,000)	-100%
92058	AADS LFG Well Expansion	-	-	-	-	2,500,000	2,500,000	-
91138	Portable Break Station	-	-	35,000	35,000	35,000	-	-
91721	Light Towers (2)	-	-	50,000	50,000	50,000	-	-
91967	Cat 836 Compactor	-	-	2,100,000	2,100,000	1,700,000	(400,000)	-19%
91968	Wheel Loader	-	-	500,000	500,000	460,000	(40,000)	-8%
	Fixed Assets by Program Total	1,589,770	6,142,424	14,685,000	14,685,000	7,745,000	(6,940,000)	-47%
	Total Appropriations	25,781,206	20,686,947	33,086,821	33,086,821	27,518,325	(5,568,496)	-17%

Revenues

3375 Rev From Use of Money & Prop

3380	Interest	43,460	115,535	4,000	4,000	-	(4,000)	-100%
3404	Other Rental Of Bldgs & Land	107,225	89,726	196,400	196,400	196,400	-	-
	Rev From Use of Money & Prop Total	150,686	205,261	200,400	200,400	196,400	(4,000)	-2%

4875 Charges for Services

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0700 American Ave Disposal Site Fund
Subclass: All American Avenue Disposal Site

Department: 9026

American Ave Disposal Site

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
4911	Env Impact Study Fees-Consult	386	48,845	-	-	-	-	-
4921	Recovery Of Co Wide Cost Alloc	92,660	-	-	-	-	-	-
4991	Refuse Disposal Fees	12,570,731	13,078,976	16,691,900	16,691,900	17,107,200	415,300	2%
	Charges for Services Total	12,663,778	13,127,820	16,691,900	16,691,900	17,107,200	415,300	2%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	-	-	13,644	13,644	-	(13,644)	-100%
5806	Loss Recovery-Risk Management	1,965	44,117	-	-	-	-	-
5831	Refunds And Abatements	-	8,986	-	-	-	-	-
	Miscellaneous Revenues Total	1,965	53,103	13,644	13,644	-	(13,644)	-100%
5910	Other Financing Sources							
5911	Sale Of Assets	-	94,864	-	-	-	-	-
5957	Operating Transfers In	11,857,310	8,739,947	13,202,000	13,202,000	6,702,000	(6,500,000)	-49%
	Other Financing Sources Total	11,857,310	8,834,811	13,202,000	13,202,000	6,702,000	(6,500,000)	-49%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	9,920	14,800	-	-	-	-	-
	Intrafund Revenues Total	9,920	14,800	-	-	-	-	-
Total Revenues		24,683,659	22,235,795	30,107,944	30,107,944	24,005,600	(6,102,344)	-20%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0710 Coalinga Disposal Site Fund
Subclass: 15000 General Subclass Disposal Site

Department: 9028

Coalinga Disposal Site

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7101	General Liability Insurance	16,285	12,229	17,399	17,399	19,954	2,555	15%
7220	Maintenance-Buildings & Ground	1,762	1,695	8,500	8,500	8,500	-	-
7268	Postage	5	-	-	-	-	-	-
7295	Professional & Specialized Ser	88,992	116,300	343,214	343,214	186,771	(156,443)	-46%
7340	Operating Leases Buildings	2,550	2,150	2,400	2,400	2,400	-	-
7355	Operating Leases Equipment	-	-	5,000	5,000	5,000	-	-
7385	Small Tools & Instruments	328	75	1,000	1,000	1,000	-	-
7565	Countywide Cost Allocation	-	-	-	-	8,554	8,554	-
	Services and Supplies Total	109,921	132,449	377,513	377,513	232,179	(145,334)	-38%
8000	Fixed Assets							
8150	Buildings & Improvements	-	-	-	-	200,000	200,000	-
	Fixed Assets Total	-	-	-	-	200,000	200,000	-
	Fixed Assets by Program							
92059	Well CMM 2A Replacement	-	-	-	-	200,000	200,000	-
	Fixed Assets by Program Total	-	-	-	-	200,000	200,000	-
Total Appropriations		109,921	132,449	377,513	377,513	432,179	54,666	14%

Revenues

3375	Rev From Use of Money & Prop							
3380	Interest	23,686	27,358	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0710 Coalinga Disposal Site Fund
Subclass: 15000 General Subclass Disposal Site

Department: 9028

Coalinga Disposal Site

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Rev From Use of Money & Prop Total	23,686	27,358	-	-	-	-	-
4875	Charges for Services							
4921	Recovery Of Co Wide Cost Alloc	1,095	1,849	-	-	-	-	-
	Charges for Services Total	1,095	1,849	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	155,000	150,000	150,000	150,000	110,000	(40,000)	-27%
	Other Financing Sources Total	155,000	150,000	150,000	150,000	110,000	(40,000)	-27%
	Total Revenues	179,781	179,207	150,000	150,000	110,000	(40,000)	-27%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0700 American Ave Disposal Site Fund
Subclass: 15030 0700- Landfill Expansion

Department: 9905

PW&P-American Avenue Disposal Site Landfill Expansion

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	11,857,310	8,738,759	12,682,000	12,682,000	6,182,000	(6,500,000)	-51%
	Other Financing Uses Total	11,857,310	8,738,759	12,682,000	12,682,000	6,182,000	(6,500,000)	-51%
	Total Appropriations	11,857,310	8,738,759	12,682,000	12,682,000	6,182,000	(6,500,000)	-51%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	399,625	229,118	-	-	-	-	-
	Rev From Use of Money & Prop Total	399,625	229,118	-	-	-	-	-
4875	Charges for Services							
4991	Refuse Disposal Fees	2,456,675	2,376,398	2,462,742	2,462,742	2,462,742	-	-
	Charges for Services Total	2,456,675	2,376,398	2,462,742	2,462,742	2,462,742	-	-
	Total Revenues	2,856,300	2,605,516	2,462,742	2,462,742	2,462,742	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0801 Special Districts Admin Fund
Subclass: 16900 Special Districts Admin Class

Department: 9140

Special Districts Admin

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	1,344,162	1,534,388	1,620,052	1,620,052	1,685,537	65,485	4%
6200	Extra Help	2,368	-	25,000	25,000	25,000	-	-
6270	Standby Pay	59,168	59,062	60,000	60,000	65,000	5,000	8%
6300	Overtime	82,139	91,001	70,000	70,000	80,000	10,000	14%
6310	Overtime Due To Holiday	3,241	2,847	5,605	5,605	5,605	-	-
6350	Unemployment Insurance	-	2,374	2,374	2,374	3,562	1,188	50%
6400	Retirement Contribution	645,724	753,797	782,848	782,848	788,194	5,346	1%
6500	Oasdi Contribution	110,521	126,610	136,220	136,220	142,377	6,157	5%
6550	Workers Comp Contribution	50,244	38,546	38,546	38,546	32,479	(6,067)	-16%
6570	401(a) Matching Contribution	7,000	16,572	5,000	5,000	17,000	12,000	240%
6600	Health Insurance Contribution	221,152	286,825	291,472	291,472	323,242	31,770	11%
6650	Life & Disability Insurance	1,654	2,206	1,843	1,843	2,913	1,070	58%
6670	Benefit Administration	4,543	6,491	6,491	6,491	7,905	1,414	22%
	Salaries and Benefits Total	2,531,914	2,920,718	3,045,451	3,045,451	3,178,814	133,363	4%
7000	Services and Supplies							
7010	Agricultural	3,398	3,713	6,000	6,000	6,000	-	-
7025	Clothing & Personal Supplies	65,612	2,197	3,500	3,500	3,500	-	-
7070	Household Expense	709	3,273	-	-	-	-	-
7101	General Liability Insurance	169,130	42,448	167,364	167,364	200,000	32,636	20%
7175	Property Insurance	3,948	5,811	5,811	5,811	4,711	(1,100)	-19%
7205	Maintenance-Equipment	209,423	168,230	345,000	345,000	345,000	-	-
7220	Maintenance-Buildings & Ground	80,093	89,668	155,000	155,000	155,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0801 Special Districts Admin Fund
Subclass: 16900 Special Districts Admin Class

Department: 9140

Special Districts Admin

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7250	Memberships	-	-	1,200	1,200	1,200	-	-
7265	Office Expense	7,748	3,072	10,000	10,000	10,000	-	-
7268	Postage	11,225	11,229	9,880	9,880	10,849	969	10%
7269	Printing	15,799	10,569	10,000	10,000	1,578	(8,422)	-84%
7286	Peoplesoft Human Resources Chg	4,474	3,658	4,217	4,217	6,442	2,225	53%
7287	Peoplesoft Financials Chg	20,712	14,424	22,932	22,932	29,709	6,777	30%
7295	Professional & Specialized Ser	662,077	838,847	548,300	548,300	504,841	(43,459)	-8%
7296	Data Processing Services	129,314	143,726	157,568	157,568	145,698	(11,870)	-8%
7325	Publications & Legal Notices	-	-	1,000	1,000	1,000	-	-
7340	Operating Leases Buildings	537	518	600	600	600	-	-
7345	Facility Operation & Maint	25,165	24,457	15,544	15,544	38,921	23,377	150%
7385	Small Tools & Instruments	2,926	-	15,000	15,000	15,000	-	-
7412	Mileage	-	-	500	500	500	-	-
7415	Trans, Travel & Education	4,324	4,196	14,690	14,690	12,720	(1,970)	-13%
7416	Trans & Travel County Garage	130,303	134,040	121,092	121,092	117,386	(3,706)	-3%
7430	Utilities	89,529	185,234	4,714	4,714	30,416	25,702	545%
7565	Countywide Cost Allocation	83,813	-	-	-	57,535	57,535	-
7611	Security Services	5,029	4,329	2,916	2,916	7,154	4,238	145%
	Services and Supplies Total	1,725,288	1,693,636	1,622,828	1,622,828	1,705,760	82,932	5%
8000	Fixed Assets							
8300	Equipment	66,048	64,477	70,000	70,000	-	(70,000)	-100%
8400	Infrastructure	745,316	575,181	1,300,000	1,300,000	-	(1,300,000)	-100%
	Fixed Assets Total	811,364	639,658	1,370,000	1,370,000	-	(1,370,000)	-100%

Fixed Assets by Program

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0801 Special Districts Admin Fund
Subclass: 16900 Special Districts Admin Class

Department: 9140

Special Districts Admin

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
91974	4x4 Service Truck w/ Util Bed	-	64,477	70,000	70,000	-	(70,000)	-100%
91781	CF Shaver Lake WW Rehab	745,316	575,181	1,300,000	1,300,000	-	(1,300,000)	-100%
	Fixed Assets by Program Total	745,316	639,658	1,370,000	1,370,000	-	(1,370,000)	-100%
	Total Appropriations	5,068,566	5,254,012	6,038,279	6,038,279	4,884,574	(1,153,705)	-19%

Revenues

3375 Rev From Use of Money & Prop

3380	Interest	(107,144)	(168,637)	-	-	-	-	-
	Rev From Use of Money & Prop Total	(107,144)	(168,637)	-	-	-	-	-

3430 Intergovernment Revenues - State

3572	State-Disaster Relief	137,271	-	-	-	-	-	-
	Intergovernment Revenues - State Total	137,271	-	-	-	-	-	-

4360 Intergovernment Revenues - Federal

4367	Federal-Disaster Relief	-	-	1,300,000	1,300,000	1,000,000	(300,000)	-23%
	Intergovernment Revenues - Federal Total	-	-	1,300,000	1,300,000	1,000,000	(300,000)	-23%

4875 Charges for Services

4921	Recovery Of Co Wide Cost Alloc	-	46,216	-	-	-	-	-
5040	Other Cty Dpts Services	3,365,318	3,175,418	4,730,779	4,730,779	4,903,194	172,415	4%
	Charges for Services Total	3,365,318	3,221,634	4,730,779	4,730,779	4,903,194	172,415	4%

5759 Miscellaneous Revenues

5800	Other Miscellaneous	-	5	-	-	-	-	-
------	---------------------	---	---	---	---	---	---	---

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0801 Special Districts Admin Fund
Subclass: 16900 Special Districts Admin Class

Department: 9140

Special Districts Admin

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Miscellaneous Revenues Total	-	5	-	-	-	-	-
5910 Other Financing Sources							
5911 Sale Of Assets	4,048	-	-	-	-	-	-
5957 Operating Transfers In	18,967	28,332	7,500	7,500	7,500	-	-
Other Financing Sources Total	23,015	28,332	7,500	7,500	7,500	-	-
Total Revenues	3,418,459	3,081,334	6,038,279	6,038,279	5,910,694	(127,585)	-2%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0035 Assessor-Recorder Special Revenue Fund

Department: 1048

Subclass: 17058 Base Recorder Fees Class

Base Recorder Fees (Recorder Budget)

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	986,156	1,253,058	1,446,654	1,446,654	1,699,875	253,221	18%
6200	Extra Help	18,389	17,667	45,000	45,000	41,000	(4,000)	-9%
6300	Overtime	21,226	21,778	45,000	45,000	41,000	(4,000)	-9%
6350	Unemployment Insurance	-	891	891	891	2,030	1,139	128%
6400	Retirement Contribution	481,268	622,082	702,297	702,297	810,979	108,682	15%
6500	Oasdi Contribution	74,215	95,299	110,669	110,669	130,040	19,371	18%
6550	Workers Comp Contribution	2,733	1,420	1,420	1,420	1,071	(349)	-25%
6570	401(a) Matching Contribution	6,432	15,205	12,350	12,350	15,000	2,650	21%
6600	Health Insurance Contribution	231,836	277,126	464,989	464,989	362,516	(102,473)	-22%
6650	Life & Disability Insurance	398	704	439	439	1,677	1,238	282%
6670	Benefit Administration	6,079	7,368	7,368	7,368	10,544	3,176	43%
	Salaries and Benefits Total	1,828,732	2,312,597	2,837,077	2,837,077	3,115,732	278,655	10%
7000	Services and Supplies							
7101	General Liability Insurance	11,441	12,229	12,229	12,229	14,784	2,555	21%
7175	Property Insurance	44,486	65,311	65,311	65,311	6,903	(58,408)	-89%
7205	Maintenance-Equipment	2,091	1,255	15,000	15,000	15,000	-	-
7250	Memberships	1,450	1,450	37,000	37,000	38,000	1,000	3%
7265	Office Expense	37,681	62,551	115,000	115,000	115,000	-	-
7266	Interoffice Messenger Mail	4,373	4,142	4,142	4,142	4,463	321	8%
7268	Postage	19,802	25,064	17,747	17,747	22,044	4,297	24%
7269	Printing	34,401	35,588	1,263	1,263	559	(704)	-56%
7286	Peoplesoft Human Resources Chg	4,702	4,090	4,379	4,379	7,388	3,009	69%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0035 Assessor-Recorder Special Revenue Fund

Department: 1048

Subclass: 17058 Base Recorder Fees Class

Base Recorder Fees (Recorder Budget)

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7287	Peoplesoft Financials Chg	9,008	8,810	9,024	9,024	12,742	3,718	41%
7295	Professional & Specialized Ser	459,841	490,615	584,000	584,000	499,100	(84,900)	-15%
7296	Data Processing Services	130,756	180,503	236,325	236,325	212,565	(23,760)	-10%
7325	Publications & Legal Notices	400	-	1,200	1,200	1,200	-	-
7340	Operating Leases Buildings	35,159	21,873	40,000	40,000	20,000	(20,000)	-50%
7345	Facility Operation & Maint	96,132	53,967	75,974	75,974	469,612	393,638	518%
7385	Small Tools & Instruments	750	282	45,000	45,000	45,000	-	-
7412	Mileage	1,689	953	5,000	5,000	5,000	-	-
7415	Trans, Travel & Education	10,677	6,968	50,000	50,000	50,000	-	-
7416	Trans & Travel County Garage	736	689	1,338	1,338	1,403	65	5%
7425	Employee Appreciation	394	116	405	405	420	15	4%
7430	Utilities	119,493	144,815	135,455	135,455	182,226	46,771	35%
7562	Dues And Subscriptions	8,992	9,504	10,000	10,000	10,000	-	-
7611	Security Services	49,916	44,506	45,000	45,000	68,614	23,614	52%
7650	Cash Shortages - Services & Supplies	106	151	150	150	150	-	-
	Services and Supplies Total	1,084,477	1,175,430	1,510,942	1,510,942	1,802,173	291,231	19%
7800	Other Charges							
7855	Miscellaneous Refunds	-	-	500	500	500	-	-
	Other Charges Total	-	-	500	500	500	-	-
7900	Other Financing Uses							
7910	Operating Transfers Out	89,453	-	185,096	185,096	89,270	(95,826)	-52%
	Other Financing Uses Total	89,453	-	185,096	185,096	89,270	(95,826)	-52%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0035 Assessor-Recorder Special Revenue Fund
Subclass: 17058 Base Recorder Fees Class

Department: 1048

Base Recorder Fees (Recorder Budget)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
8000	Fixed Assets							
8300	Equipment	39,369	47,148	80,000	80,000	255,000	175,000	219%
	Fixed Assets Total	39,369	47,148	80,000	80,000	255,000	175,000	219%
	Fixed Assets by Program							
92015	Two (2) Fi-8950 Scanners	-	25,255	35,000	35,000	-	(35,000)	-100%
92016	One (1) Plotter	-	21,893	25,000	25,000	-	(25,000)	-100%
92017	One (1) ProScan	-	-	20,000	20,000	20,000	-	-
92077	Drive Through Equipment	-	-	-	-	40,000	40,000	-
92078	Two (2) Custom Gem Tracks	-	-	-	-	75,000	75,000	-
92079	Display Cases	-	-	-	-	63,000	63,000	-
92080	Conf. Room Equip. Upgrade	-	-	-	-	57,000	57,000	-
	Fixed Assets by Program Total	-	47,148	80,000	80,000	255,000	175,000	219%
	Total Appropriations	3,042,030	3,535,175	4,613,615	4,613,615	5,262,675	649,060	14%
Revenues								
3150	Licenses, Permits & Franchises							
3191	Marriage Licenses	4,601	4,435	5,000	5,000	5,000	-	-
	Licenses, Permits & Franchises Total	4,601	4,435	5,000	5,000	5,000	-	-
3375	Rev From Use of Money & Prop							
3380	Interest	70,561	68,256	-	-	-	-	-
	Rev From Use of Money & Prop Total	70,561	68,256	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0035 Assessor-Recorder Special Revenue Fund
Subclass: 17058 Base Recorder Fees Class

Department: 1048

Base Recorder Fees (Recorder Budget)

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
4875	Charges for Services							
4980	Recording Fees	2,488,040	2,941,600	3,911,615	3,911,615	4,024,675	113,060	3%
4983	Recorded Document Fees	-	360	-	-	-	-	-
	Charges for Services Total	2,488,040	2,941,960	3,911,615	3,911,615	4,024,675	113,060	3%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	437,960	18,560	-	-	-	-	-
5900	Cash Overages	1,154	922	-	-	-	-	-
	Miscellaneous Revenues Total	439,113	19,482	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	180,151	619,690	697,000	697,000	1,233,000	536,000	77%
	Other Financing Sources Total	180,151	619,690	697,000	697,000	1,233,000	536,000	77%
Total Revenues		3,182,467	3,653,823	4,613,615	4,613,615	5,262,675	649,060	14%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 2861

2011 Realignment - Rural Crime Prevention

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	606,240	659,870	816,927	816,927	824,469	7,542	1%
	Other Financing Uses Total	606,240	659,870	816,927	816,927	824,469	7,542	1%
	Total Appropriations	606,240	659,870	816,927	816,927	824,469	7,542	1%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	9,894	32,915	-	-	-	-	-
	Rev From Use of Money & Prop Total	9,894	32,915	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	768,535	768,535	768,539	768,539	750,635	(17,904)	-2%
	Intergovernment Revenues - State Total	768,535	768,535	768,539	768,539	750,635	(17,904)	-2%
	Total Revenues	778,429	801,450	768,539	768,539	750,635	(17,904)	-2%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 2866
2011 Realignment - District Attorney

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	950,000	1,300,000	1,300,000	1,300,000	1,500,000	200,000	15%
	Other Financing Uses Total	950,000	1,300,000	1,300,000	1,300,000	1,500,000	200,000	15%
Total Appropriations		950,000	1,300,000	1,300,000	1,300,000	1,500,000	200,000	15%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	80,517	14,551	-	-	-	-	-
	Rev From Use of Money & Prop Total	80,517	14,551	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	931,638	916,832	975,850	975,850	570,000	(405,850)	-42%
	Intergovernment Revenues - State Total	931,638	916,832	975,850	975,850	570,000	(405,850)	-42%
Total Revenues		1,012,155	931,383	975,850	975,850	570,000	(405,850)	-42%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 2867

2011 Realignment - COPS - DA

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	500,000	750,000	750,000	750,000	700,000	(50,000)	-7%
	Other Financing Uses Total	500,000	750,000	750,000	750,000	700,000	(50,000)	-7%
	Total Appropriations	500,000	750,000	750,000	750,000	700,000	(50,000)	-7%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	13,163	19,673	-	-	-	-	-
	Rev From Use of Money & Prop Total	13,163	19,673	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	531,829	558,096	561,320	561,320	393,000	(168,320)	-30%
	Intergovernment Revenues - State Total	531,829	558,096	561,320	561,320	393,000	(168,320)	-30%
	Total Revenues	544,993	577,768	561,320	561,320	393,000	(168,320)	-30%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 2881
2011 Realignment - Public Defender

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/ (Decrease)	
		2023-24	2024-25	2024-25	2024-25	2025-26		
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	878,135	878,135	878,135	878,135	878,135	-	-
	Other Financing Uses Total	878,135	878,135	878,135	878,135	878,135	-	-
	Total Appropriations	878,135	878,135	878,135	878,135	878,135	-	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	37,725	25,597	-	-	-	-	-
	Rev From Use of Money & Prop Total	37,725	25,597	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	931,638	916,832	878,135	878,135	878,135	-	-
	Intergovernment Revenues - State Total	931,638	916,832	878,135	878,135	878,135	-	-
	Total Revenues	969,363	942,429	878,135	878,135	878,135	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3117

2011 Realignment - Trial Court Security Account

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	21,843,084	19,846,022	21,508,602	21,508,602	20,784,428	(724,174)	-3%
	Other Financing Uses Total	21,843,084	19,846,022	21,508,602	21,508,602	20,784,428	(724,174)	-3%
	Total Appropriations	21,843,084	19,846,022	21,508,602	21,508,602	20,784,428	(724,174)	-3%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	142,257	33,035	-	-	-	-	-
	Rev From Use of Money & Prop Total	142,257	33,035	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	19,532,676	18,027,270	21,508,602	21,508,602	20,784,428	(724,174)	-3%
	Intergovernment Revenues - State Total	19,532,676	18,027,270	21,508,602	21,508,602	20,784,428	(724,174)	-3%
	Total Revenues	19,674,932	18,060,305	21,508,602	21,508,602	20,784,428	(724,174)	-3%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3118

2011 Booking Fees/Cal-MMET

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	2,455,651	2,455,651	2,680,500	2,680,500	2,509,727	(170,773)	-6%
	Other Financing Uses Total	2,455,651	2,455,651	2,680,500	2,680,500	2,509,727	(170,773)	-6%
	Total Appropriations	2,455,651	2,455,651	2,680,500	2,680,500	2,509,727	(170,773)	-6%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	1,139	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	1,139	-	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	2,455,651	2,455,651	2,680,500	2,680,500	2,509,727	(170,773)	-6%
	Intergovernment Revenues - State Total	2,455,651	2,455,651	2,680,500	2,680,500	2,509,727	(170,773)	-6%
	Total Revenues	2,456,790	2,455,651	2,680,500	2,680,500	2,509,727	(170,773)	-6%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3119

2011 Realignment - COPS Sheriff

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	941,517	1,036,473	1,040,000	1,040,000	1,064,000	24,000	2%
	Other Financing Uses Total	941,517	1,036,473	1,040,000	1,040,000	1,064,000	24,000	2%
	Total Appropriations	941,517	1,036,473	1,040,000	1,040,000	1,064,000	24,000	2%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	245	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	245	-	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	941,517	1,036,473	1,040,000	1,040,000	1,064,000	24,000	2%
	Intergovernment Revenues - State Total	941,517	1,036,473	1,040,000	1,040,000	1,064,000	24,000	2%
	Total Revenues	941,762	1,036,473	1,040,000	1,040,000	1,064,000	24,000	2%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3433

2011 Realignment - County Probation/Juv Camps

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	7,126,698	6,427,808	8,777,864	8,777,864	8,742,627	(35,237)	-
	Other Financing Uses Total	7,126,698	6,427,808	8,777,864	8,777,864	8,742,627	(35,237)	-
	Total Appropriations	7,126,698	6,427,808	8,777,864	8,777,864	8,742,627	(35,237)	-
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	387,075	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	387,075	-	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	9,334,206	8,898,664	5,311,797	5,311,797	5,311,797	-	-
	Intergovernment Revenues - State Total	9,334,206	8,898,664	5,311,797	5,311,797	5,311,797	-	-
	Total Revenues	9,721,281	8,898,664	5,311,797	5,311,797	5,311,797	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3434

2011 Realignment - Youthful Offender

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	3,223,340	2,627,688	2,594,162	2,594,162	4,597,364	2,003,202	77%
	Other Financing Uses Total	3,223,340	2,627,688	2,594,162	2,594,162	4,597,364	2,003,202	77%
	Total Appropriations	3,223,340	2,627,688	2,594,162	2,594,162	4,597,364	2,003,202	77%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	192,867	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	192,867	-	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	6,422,870	6,711,484	4,419,310	4,419,310	4,419,310	-	-
	Intergovernment Revenues - State Total	6,422,870	6,711,484	4,419,310	4,419,310	4,419,310	-	-
	Total Revenues	6,615,736	6,711,484	4,419,310	4,419,310	4,419,310	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3435

2011 Realignment - Juvenile Reentry Grant

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	263,892	133,801	244,073	244,073	100,000	(144,073)	-59%
	Other Financing Uses Total	263,892	133,801	244,073	244,073	100,000	(144,073)	-59%
Total Appropriations		263,892	133,801	244,073	244,073	100,000	(144,073)	-59%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	61,653	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	61,653	-	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	436,777	411,398	676,398	676,398	676,398	-	-
	Intergovernment Revenues - State Total	436,777	411,398	676,398	676,398	676,398	-	-
Total Revenues		498,430	411,398	676,398	676,398	676,398	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3436

2011 Realignment - Local Community Corrections

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	68,288,901	55,093,541	59,859,431	59,859,431	66,015,608	6,156,177	10%
	Other Financing Uses Total	68,288,901	55,093,541	59,859,431	59,859,431	66,015,608	6,156,177	10%
	Total Appropriations	68,288,901	55,093,541	59,859,431	59,859,431	66,015,608	6,156,177	10%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	3,413,755	2,870,916	-	-	-	-	-
	Rev From Use of Money & Prop Total	3,413,755	2,870,916	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	52,574,888	52,423,253	58,332,251	58,332,251	58,800,124	467,873	1%
	Intergovernment Revenues - State Total	52,574,888	52,423,253	58,332,251	58,332,251	58,800,124	467,873	1%
	Total Revenues	55,988,643	55,294,169	58,332,251	58,332,251	58,800,124	467,873	1%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3437

2011 Realignment - JJCPA

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	4,014,461	4,787,648	6,706,889	6,706,889	6,481,807	(225,082)	-3%
	Other Financing Uses Total	4,014,461	4,787,648	6,706,889	6,706,889	6,481,807	(225,082)	-3%
	Total Appropriations	4,014,461	4,787,648	6,706,889	6,706,889	6,481,807	(225,082)	-3%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	284,945	-	-	-	-	-	-
	Rev From Use of Money & Prop Total	284,945	-	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	5,452,989	5,418,404	2,763,957	2,763,957	2,763,957	-	-
	Intergovernment Revenues - State Total	5,452,989	5,418,404	2,763,957	2,763,957	2,763,957	-	-
	Total Revenues	5,737,934	5,418,404	2,763,957	2,763,957	2,763,957	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3438

2011 Realignment - Local Innovation Subacct.

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	429,806	680,372	749,024	755,524	819,157	70,133	9%
	Other Financing Uses Total	429,806	680,372	749,024	755,524	819,157	70,133	9%
	Total Appropriations	429,806	680,372	749,024	755,524	819,157	70,133	9%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	146,125	90,374	-	-	-	-	-
	Rev From Use of Money & Prop Total	146,125	90,374	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	327,418	-	-	-	-	-	-
	Intergovernment Revenues - State Total	327,418	-	-	-	-	-	-
	Total Revenues	473,543	90,374	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Law Enforcement Svcs Acct

Department: 3439

2011 Realignment - AB109 Planning Grant

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	283,070	328,312	328,312	328,312	362,815	34,503	11%
	Other Financing Uses Total	283,070	328,312	328,312	328,312	362,815	34,503	11%
	Total Appropriations	283,070	328,312	328,312	328,312	362,815	34,503	11%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	(1,899,615)	1,802	-	-	-	-	-
	Rev From Use of Money & Prop Total	(1,899,615)	1,802	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	200,000	-	200,000	200,000	-	(200,000)	-100%
	Intergovernment Revenues - State Total	200,000	-	200,000	200,000	-	(200,000)	-100%
	Total Revenues	(1,699,615)	1,802	200,000	200,000	-	(200,000)	-100%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Support Services Acct

Department: 5632

2011 Realignment - Drug Court

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	4,747,845	4,659,775	7,984,063	7,984,063	1,549,102	(6,434,961)	-81%
	Other Financing Uses Total	4,747,845	4,659,775	7,984,063	7,984,063	1,549,102	(6,434,961)	-81%
Total Appropriations		4,747,845	4,659,775	7,984,063	7,984,063	1,549,102	(6,434,961)	-81%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	71,364	36,915	-	-	148,074	148,074	-
	Rev From Use of Money & Prop Total	71,364	36,915	-	-	148,074	148,074	-
3430 Intergovernment Revenues - State								
3575	State-Other	1,489,943	1,550,057	1,292,879	1,292,879	1,401,028	108,149	8%
	Intergovernment Revenues - State Total	1,489,943	1,550,057	1,292,879	1,292,879	1,401,028	108,149	8%
5990 Intrafund Revenues								
5990	Intrafund Revenue Account	-	1,223,816	-	-	-	-	-
	Intrafund Revenues Total	-	1,223,816	-	-	-	-	-
Total Revenues		1,561,307	2,810,788	1,292,879	1,292,879	1,549,102	256,223	20%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Support Services Acct

Department: 5633

2011 Realignment - Nondrug Medi-Cal

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	487,217	266,706	516,308	516,308	182,836	(333,472)	-65%
	Other Financing Uses Total	487,217	266,706	516,308	516,308	182,836	(333,472)	-65%
Total Appropriations		487,217	266,706	516,308	516,308	182,836	(333,472)	-65%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	3,940	1,202	-	-	5,561	5,561	-
	Rev From Use of Money & Prop Total	3,940	1,202	-	-	5,561	5,561	-
3430	Intergovernment Revenues - State							
3575	State-Other	188,526	196,132	163,591	163,591	177,275	13,684	8%
	Intergovernment Revenues - State Total	188,526	196,132	163,591	163,591	177,275	13,684	8%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	-	130,612	-	-	-	-	-
	Intrafund Revenues Total	-	130,612	-	-	-	-	-
Total Revenues		192,466	327,947	163,591	163,591	182,836	19,245	12%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Support Services Acct

Department: 5634

2011 Realignment - Drug Medi-Cal Account

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	17,384,486	17,153,553	17,123,839	17,123,839	12,736,024	(4,387,815)	-26%
	Other Financing Uses Total	17,384,486	17,153,553	17,123,839	17,123,839	12,736,024	(4,387,815)	-26%
Total Appropriations		17,384,486	17,153,553	17,123,839	17,123,839	12,736,024	(4,387,815)	-26%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	30,734	(176,749)	-	-	91,804	91,804	-
	Rev From Use of Money & Prop Total	30,734	(176,749)	-	-	91,804	91,804	-
3430	Intergovernment Revenues - State							
3575	State-Other	13,446,676	13,989,206	11,668,183	11,668,183	12,644,220	976,037	8%
	Intergovernment Revenues - State Total	13,446,676	13,989,206	11,668,183	11,668,183	12,644,220	976,037	8%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	-	11,743,481	-	-	-	-	-
	Intrafund Revenues Total	-	11,743,481	-	-	-	-	-
Total Revenues		13,477,410	25,555,938	11,668,183	11,668,183	12,736,024	1,067,841	9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Support Services Acct

Department: 5636

2011 Realignment - Managed Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	24,788,064	17,787,460	23,351,532	23,351,532	15,327,009	(8,024,523)	-34%
	Other Financing Uses Total	24,788,064	17,787,460	23,351,532	23,351,532	15,327,009	(8,024,523)	-34%
Total Appropriations		24,788,064	17,787,460	23,351,532	23,351,532	15,327,009	(8,024,523)	-34%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	29,696	55,532	-	-	106,883	106,883	-
	Rev From Use of Money & Prop Total	29,696	55,532	-	-	106,883	106,883	-
3430 Intergovernment Revenues - State								
3575	State-Other	16,186,060	16,839,116	14,045,249	14,045,249	15,220,126	1,174,877	8%
	Intergovernment Revenues - State Total	16,186,060	16,839,116	14,045,249	14,045,249	15,220,126	1,174,877	8%
5990 Intrafund Revenues								
5990	Intrafund Revenue Account	-	6,280,271	-	-	-	-	-
	Intrafund Revenues Total	-	6,280,271	-	-	-	-	-
Total Revenues		16,215,756	23,174,919	14,045,249	14,045,249	15,327,009	1,281,760	9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Support Services Acct

Department: 5637

2011 Realignment - Mental Health

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	28,183,708	24,329,173	25,105,539	25,105,539	20,914,996	(4,190,543)	-17%
	Other Financing Uses Total	28,183,708	24,329,173	25,105,539	25,105,539	20,914,996	(4,190,543)	-17%
	Total Appropriations	28,183,708	24,329,173	25,105,539	25,105,539	20,914,996	(4,190,543)	-17%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	44,427	76,378	-	-	170,706	170,706	-
	Rev From Use of Money & Prop Total	44,427	76,378	-	-	170,706	170,706	-
3430	Intergovernment Revenues - State							
3575	State-Other	22,060,811	22,950,894	19,142,989	19,142,989	20,744,290	1,601,301	8%
	Intergovernment Revenues - State Total	22,060,811	22,950,894	19,142,989	19,142,989	20,744,290	1,601,301	8%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	-	12,218,250	-	-	-	-	-
	Intrafund Revenues Total	-	12,218,250	-	-	-	-	-
	Total Revenues	22,105,237	35,245,522	19,142,989	19,142,989	20,914,996	1,772,007	9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0271 2011 Law Enforcement Ser. Act Spec Rev Fund
Subclass: All Support Services Acct

Department: 6210

2011 Realignment - Protective Services Subaccount

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7900	Other Financing Uses							
7910	Operating Transfers Out	76,783,748	79,907,678	91,952,563	92,063,760	85,102,667	(6,849,896)	-7%
	Other Financing Uses Total	76,783,748	79,907,678	91,952,563	92,063,760	85,102,667	(6,849,896)	-7%
	Total Appropriations	76,783,748	79,907,678	91,952,563	92,063,760	85,102,667	(6,849,896)	-7%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	614,563	412,373	-	-	-	-	-
	Rev From Use of Money & Prop Total	614,563	412,373	-	-	-	-	-
3430	Intergovernment Revenues - State							
3575	State-Other	65,407,179	66,175,299	73,250,272	73,250,272	73,157,204	(93,068)	-
	Intergovernment Revenues - State Total	65,407,179	66,175,299	73,250,272	73,250,272	73,157,204	(93,068)	-
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	-	(599,596,116)	-	-	-	-	-
	Intrafund Revenues Total	-	(599,596,116)	-	-	-	-	-
	Total Revenues	66,021,741	(533,008,444)	73,250,272	73,250,272	73,157,204	(93,068)	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7511

Library - Measure B

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	11,726,553	13,304,288	14,423,128	14,423,128	15,117,935	694,807	5%
6200	Extra Help	-	-	18,000	18,000	18,000	-	-
6270	Standby Pay	26,668	30,218	32,600	32,600	32,600	-	-
6300	Overtime	163,038	102,222	170,000	170,000	85,000	(85,000)	-50%
6350	Unemployment Insurance	-	9,480	9,480	9,480	11,817	2,337	25%
6400	Retirement Contribution	5,941,784	6,764,064	7,292,593	7,292,593	7,332,694	40,101	1%
6500	Oasdi Contribution	872,178	991,190	1,110,102	1,110,102	1,156,188	46,086	4%
6550	Workers Comp Contribution	238,272	192,799	192,799	192,799	161,555	(31,244)	-16%
6570	401(a) Matching Contribution	59,526	113,774	189,475	189,475	179,815	(9,660)	-5%
6600	Health Insurance Contribution	2,105,284	2,467,033	2,871,542	2,871,542	3,070,056	198,514	7%
6650	Life & Disability Insurance	3,605	4,984	4,937	4,937	11,309	6,372	129%
6670	Benefit Administration	72,915	91,589	91,589	91,589	121,202	29,613	32%
	Salaries and Benefits Total	21,209,822	24,071,640	26,406,245	26,406,245	27,298,171	891,926	3%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	22,755	30,232	30,000	30,000	30,000	-	-
7055	Food	5,484	4,021	8,000	8,000	8,000	-	-
7070	Household Expense	47,502	47,708	60,000	60,000	60,000	-	-
7101	General Liability Insurance	355,246	364,958	390,771	390,771	353,056	(37,715)	-10%
7175	Property Insurance	189,120	259,711	208,032	208,032	201,803	(6,229)	-3%
7205	Maintenance-Equipment	44,105	135,308	309,625	309,625	309,795	170	-
7220	Maintenance-Buildings & Ground	233,641	206,211	517,500	517,500	565,500	48,000	9%
7250	Memberships	21,397	16,472	18,880	18,880	20,310	1,430	8%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund

Department: 7511

Subclass: 10000 General Subclass

Library - Measure B

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7260	Miscellaneous Expense	-	89	-	-	-	-	-
7265	Office Expense	178,360	228,955	280,080	280,080	280,080	-	-
7266	Interoffice Messenger Mail	8,747	8,283	8,284	8,284	8,928	644	8%
7268	Postage	61,500	62,783	64,600	64,600	70,600	6,000	9%
7269	Printing	22,554	45,043	79,924	79,924	184,924	105,000	131%
7271	Books & Publications	1,258	1,057	2,500	2,500	2,500	-	-
7286	Peoplesoft Human Resources Chg	56,388	45,211	69,630	69,630	80,569	10,939	16%
7287	Peoplesoft Financials Chg	81,670	67,288	86,529	86,529	98,527	11,998	14%
7295	Professional & Specialized Ser	1,737,174	1,787,841	1,947,986	1,947,986	1,813,776	(134,210)	-7%
7296	Data Processing Services	526,536	839,162	1,210,810	1,210,810	951,320	(259,490)	-21%
7308	Hardware, Parts, And Supplies	500,000	600,000	600,000	600,000	50,000	(550,000)	-92%
7325	Publications & Legal Notices	-	-	500	500	500	-	-
7340	Operating Leases Buildings	866,898	929,115	1,677,120	1,677,120	1,041,000	(636,120)	-38%
7345	Facility Operation & Maint	1,437,848	1,063,720	2,203,387	2,203,387	3,223,101	1,019,714	46%
7355	Operating Leases Equipment	1,921	2,747	3,000	3,000	3,000	-	-
7385	Small Tools & Instruments	147,398	66,357	626,900	847,900	311,717	(315,183)	-50%
7387	Dept Cal-Card Summary Invoice	-	171	-	-	-	-	-
7406	Library Materials Account	3,499,928	3,425,409	3,443,200	3,443,200	3,463,200	20,000	1%
7412	Mileage	27,546	28,064	37,000	37,000	28,000	(9,000)	-24%
7415	Trans, Travel & Education	53,306	41,450	83,400	83,400	50,000	(33,400)	-40%
7416	Trans & Travel County Garage	614,559	558,242	527,000	527,000	686,832	159,832	30%
7421	Travel Advances	370	-	-	-	-	-	-
7425	Employee Appreciation	4,316	2,224	4,875	4,875	4,785	(90)	-2%
7430	Utilities	1,303,038	1,433,471	1,567,273	1,567,273	1,780,000	212,727	14%
7562	Dues And Subscriptions	103,436	135,529	121,912	121,912	131,400	9,488	8%
7565	Countywide Cost Allocation	20,115	-	-	-	20,259	20,259	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7511

Library - Measure B

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7609	Advertising	2,876	10,788	50,000	50,000	50,000	-	-
7611	Security Services	812,772	711,424	920,000	920,000	1,049,630	129,630	14%
7650	Cash Shortages - Services & Supplies	214	145	480	480	480	-	-
	Services and Supplies Total	12,989,977	13,159,188	17,159,198	17,380,198	16,933,592	(225,606)	-1%
7800	Other Charges							
7886	Taxes & Assessments	4,785	4,882	5,150	5,150	5,100	(50)	-1%
7887	Capital Lease Buildings	218,984	318,489	223,000	333,000	330,000	107,000	48%
7888	Capital Lease Equipment	9,763	9,763	10,000	10,000	10,000	-	-
	Other Charges Total	233,533	333,134	238,150	348,150	345,100	106,950	45%
8000	Fixed Assets							
8300	Equipment	26,580	-	-	100,000	100,000	100,000	-
	Fixed Assets Total	26,580	-	-	100,000	100,000	100,000	-
	Fixed Assets by Program							
92033	Selma Circulation Desk	-	-	-	100,000	100,000	100,000	-
	Fixed Assets by Program Total	-	-	-	100,000	100,000	100,000	-
	Total Appropriations	34,459,913	37,563,963	43,803,593	44,234,593	44,676,863	873,270	2%

Revenues

3000 Taxes

3005	Rda Abx1 26 Property Tax	769,177	828,628	430,000	430,000	800,000	370,000	86%
3006	Redev Tax Increm Reimb	719,787	760,289	625,000	625,000	750,000	125,000	20%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7511

Library - Measure B

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
3007	Suppl-Prior Unsecured	-	8,496	-	-	-	-	-
3008	Suppl-Prior Secured	37,486	35,690	10,000	10,000	35,000	25,000	250%
3009	Suppl-Current Unsecured	3,004	3,030	1,700	1,700	2,800	1,100	65%
3010	Property Taxes-Current Secured	14,299,053	15,080,475	13,200,000	13,200,000	14,400,000	1,200,000	9%
3011	Suppl-Current Secured	389,178	273,808	210,000	210,000	270,000	60,000	29%
3013	Supplemental-Curr Unsec Prior	900	1,189	1,100	1,100	1,000	(100)	-9%
3015	Property Taxes-Current Unsecrd	674,290	735,784	500,000	500,000	700,000	200,000	40%
3017	Property Taxes-Curr Unsec Pr	37,536	32,470	19,000	19,000	32,000	13,000	68%
3025	Property Taxes-Prior Unsecured	13,949	13,130	-	-	-	-	-
3030	Penalties & Costs-Delinq Taxes	9,911	9,593	2,500	2,500	9,000	6,500	260%
3042	Measure B 1/8% Sales Tax	26,411,113	26,525,500	25,900,000	25,900,000	25,700,000	(200,000)	-1%
3047	Timber Yield Taxes	278	302	700	700	200	(500)	-71%
	Taxes Total	43,365,661	44,308,383	40,900,000	40,900,000	42,700,000	1,800,000	4%
3375	Rev From Use of Money & Prop							
3380	Interest	1,980,754	2,396,922	1,000,000	1,000,000	1,000,000	-	-
	Rev From Use of Money & Prop Total	1,980,754	2,396,922	1,000,000	1,000,000	1,000,000	-	-
3430	Intergovernment Revenues - State							
3475	State In-Lieu Taxes- Fish&Game	213	213	-	-	-	-	-
3565	State-I/L Homeowners Prop Tax	89,557	89,322	85,000	85,000	85,000	-	-
3575	State-Other	221,899	218,503	90,074	90,074	93,472	3,398	4%
	Intergovernment Revenues - State Total	311,669	308,038	175,074	175,074	178,472	3,398	2%
4360	Intergovernment Revenues - Federal							
4369	Federal In Lieu - Housing	4,058	2,286	-	-	-	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7511

Library - Measure B

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
	Intergovernment Revenues - Federal Total	4,058	2,286	-	-	-	-	-
4875	Charges for Services							
5039	Other Agencies Services	1,662,823	1,573,318	1,837,950	1,837,950	1,851,717	13,767	1%
5050	Library Services	78,846	138,107	165,000	165,000	165,000	-	-
	Charges for Services Total	1,741,669	1,711,425	2,002,950	2,002,950	2,016,717	13,767	1%
5759	Miscellaneous Revenues							
5789	Non-Taxable Sales	43,011	43,079	60,000	60,000	60,000	-	-
5791	Miscellaneous Sales-Taxable	109,139	119,421	150,000	150,000	150,000	-	-
5800	Other Miscellaneous	3,354	3,387	70,000	70,000	70,000	-	-
5804	Abx126 Other Revenue	1,599	-	-	-	-	-	-
5806	Loss Recovery-Risk Management	-	1,462	-	-	-	-	-
5831	Refunds And Abatements	-	25	-	-	-	-	-
5890	Donations	471	702	100	100	100	-	-
5900	Cash Overages	184	192	-	-	-	-	-
	Miscellaneous Revenues Total	157,758	168,268	280,100	280,100	280,100	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	138,354	144,570	152,149	152,149	156,812	4,663	3%
	Other Financing Sources Total	138,354	144,570	152,149	152,149	156,812	4,663	3%
	Total Revenues	47,699,925	49,039,893	44,510,273	44,510,273	46,332,101	1,821,828	4%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7517

Library Grants

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7055	Food	1,897	921	10,390	11,140	9,158	(1,232)	-12%
7295	Professional & Specialized Ser	14,586	53,497	73,992	89,262	6,550	(67,442)	-91%
7345	Facility Operation & Maint	463,955	1,047,784	7,933,195	2,933,195	-	(7,933,195)	-100%
7385	Small Tools & Instruments	7,300	4,167	360	5,206	360	-	-
7406	Library Materials Account	11,143	48,846	18,685	69,509	6,122	(12,563)	-67%
7415	Trans, Travel & Education	-	8,436	-	6,962	7,735	7,735	-
7609	Advertising	100	912	500	4,700	58	(442)	-88%
	Services and Supplies Total	498,981	1,164,564	8,037,122	3,119,974	29,983	(8,007,139)	-100%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	-	5,000,000	7,371,000	7,371,000	-
	Other Financing Uses Total	-	-	-	5,000,000	7,371,000	7,371,000	-
Total Appropriations								
		498,981	1,164,564	8,037,122	8,119,974	7,400,983	(636,139)	-8%

Revenues

3430	Intergovernment Revenues - State							
3575	State-Other	257,521	609,593	4,020,478	4,103,330	3,417,606	(602,872)	-15%
	Intergovernment Revenues - State Total	257,521	609,593	4,020,478	4,103,330	3,417,606	(602,872)	-15%
4360	Intergovernment Revenues - Federal							
4375	Federal Grants	-	-	20,685	20,685	-	(20,685)	-100%
4380	Federal-Other	11,315	8,245	-	-	22,248	22,248	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7517

Library Grants

	Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Intergovernment Revenues - Federal Total	11,315	8,245	20,685	20,685	22,248	1,563	8%
Total Revenues	268,836	617,838	4,041,163	4,124,015	3,439,854	(601,309)	-15%

**County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026**

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 13060 County Library Book Fund Class

Department: 7521

County Library Book Fund

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
7000	Services and Supplies							
7055	Food	(655)	-	-	-	-	-	-
7265	Office Expense	2,623	-	4,000	4,000	4,000	-	-
7385	Small Tools & Instruments	4,854	505	626,383	626,383	299,665	(326,718)	-52%
7406	Library Materials Account	25,185	2,974	267,489	267,489	279,996	12,507	5%
7609	Advertising	-	35	-	-	-	-	-
	Services and Supplies Total	32,007	3,514	897,872	897,872	583,661	(314,211)	-35%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	-	-	-	238,988	238,988	-
	Other Financing Uses Total	-	-	-	-	238,988	238,988	-
	Total Appropriations	32,007	3,514	897,872	897,872	822,649	(75,223)	-8%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	32,551	35,196	22,000	22,000	22,000	-	-
	Rev From Use of Money & Prop Total	32,551	35,196	22,000	22,000	22,000	-	-
5759	Miscellaneous Revenues							
5890	Donations	138	668	40,000	40,000	40,000	-	-
	Miscellaneous Revenues Total	138	668	40,000	40,000	40,000	-	-
	Total Revenues	32,689	35,863	62,000	62,000	62,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7530

Library - Measure B - Capital Improvements

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	-	1,464	67,320	67,320	67,320	-	-
7345	Facility Operation & Maint	-	10,640	1,132,680	1,132,680	1,132,680	-	-
7406	Library Materials Account	-	-	4,000,000	4,000,000	4,300,000	300,000	8%
	Services and Supplies Total	-	12,104	5,200,000	5,200,000	5,500,000	300,000	6%
7900	Other Financing Uses							
7910	Operating Transfers Out	546,344	6,492,371	37,000,000	43,000,000	35,035,616	(1,964,384)	-5%
	Other Financing Uses Total	546,344	6,492,371	37,000,000	43,000,000	35,035,616	(1,964,384)	-5%
8000	Fixed Assets							
8150	Buildings & Improvements	743,468	352,740	7,330,000	1,330,000	-	(7,330,000)	-100%
	Fixed Assets Total	743,468	352,740	7,330,000	1,330,000	-	(7,330,000)	-100%
	Fixed Assets by Program							
91895	Easton Branch Roof Replacement	6,144	123,470	180,000	180,000	-	(180,000)	-100%
91897	Easton Library Parking Lot	36,585	229,270	250,000	250,000	-	(250,000)	-100%
91898	Parlier HVAC Replacement	2,087	-	150,000	150,000	-	(150,000)	-100%
91901	WDWD Chiller & Cooling Tower	5,603	-	750,000	750,000	-	(750,000)	-100%
	Fixed Assets by Program Total	50,418	352,740	1,330,000	1,330,000	-	(1,330,000)	-100%
	Total Appropriations	1,289,812	6,857,215	49,530,000	49,530,000	40,535,616	(8,994,384)	-18%

Revenues

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0107 Library - Measure B Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7530
Library - Measure B - Capital Improvements

Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/
2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)
-	-	-	-	-	-

Total Revenues

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0130 EMS Special Revenue Fund
Subclass: 10000 General Subclass

Department: 5244
Emergency Medical Services Dept

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7295	Professional & Specialized Ser	252,805	290,566	420,158	420,158	463,166	43,008	10%
	Services and Supplies Total	252,805	290,566	420,158	420,158	463,166	43,008	10%
7900	Other Financing Uses							
7910	Operating Transfers Out	64,040	165,657	165,657	165,657	116,911	(48,746)	-29%
	Other Financing Uses Total	64,040	165,657	165,657	165,657	116,911	(48,746)	-29%
	Total Appropriations	316,846	456,223	585,815	585,815	580,077	(5,738)	-1%
Revenues								
3290	Fines, Forfeitures & Penalties							
3313	Sb612 Penalty Assessments	407,069	506,530	407,574	407,574	532,257	124,683	31%
	Fines, Forfeitures & Penalties Total	407,069	506,530	407,574	407,574	532,257	124,683	31%
3375	Rev From Use of Money & Prop							
3380	Interest	9,121	14,350	6,667	6,667	17,820	11,153	167%
	Rev From Use of Money & Prop Total	9,121	14,350	6,667	6,667	17,820	11,153	167%
	Total Revenues	416,190	520,880	414,241	414,241	550,077	135,836	33%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0010 Road Fund

Subclass: 11000 General Subclass Roads

Department: 4510

Public Works & Planning - Roads

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
Appropriations								
6000	Salaries and Benefits							
6100	Regular Salaries	15,963,728	18,146,316	21,234,279	21,234,279	22,697,019	1,462,740	7%
6200	Extra Help	65,393	71,994	145,000	145,000	240,000	95,000	66%
6300	Overtime	776,575	914,129	1,260,000	1,260,000	1,680,000	420,000	33%
6310	Overtime Due To Holiday	17,461	9,147	20,000	20,000	20,000	-	-
6350	Unemployment Insurance	-	11,113	11,113	11,113	14,782	3,669	33%
6400	Retirement Contribution	7,989,512	9,050,439	10,540,977	10,540,977	10,799,600	258,623	2%
6500	Oasdi Contribution	1,231,955	1,406,399	1,733,434	1,733,434	1,884,731	151,297	9%
6550	Workers Comp Contribution	422,168	423,429	423,429	423,429	349,002	(74,427)	-18%
6570	401(a) Matching Contribution	81,193	138,901	69,400	69,400	145,000	75,600	109%
6600	Health Insurance Contribution	2,647,662	3,232,479	3,683,314	3,683,314	4,292,094	608,780	17%
6650	Life & Disability Insurance	12,080	14,929	16,489	16,489	23,318	6,829	41%
6670	Benefit Administration	62,328	82,586	82,587	82,587	105,739	23,152	28%
	Salaries and Benefits Total	29,270,055	33,501,860	39,220,022	39,220,022	42,251,285	3,031,263	8%
7000	Services and Supplies							
7025	Clothing & Personal Supplies	56,207	37,560	85,500	85,500	85,500	-	-
7039	Mobile Communication	32,979	21,933	25,120	25,120	41,944	16,824	67%
7070	Household Expense	206,658	174,828	213,500	213,500	263,500	50,000	23%
7101	General Liability Insurance	5,032,363	4,972,360	4,972,360	4,972,360	5,945,382	973,022	20%
7175	Property Insurance	142,129	35,927	35,926	35,926	301,953	266,027	740%
7205	Maintenance-Equipment	35,024	27,330	139,000	139,000	89,000	(50,000)	-36%
7220	Maintenance-Buildings & Ground	9,947	48,568	681,500	681,500	636,000	(45,500)	-7%
7221	Bldg Maint	-	-	5,000	5,000	5,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0010 Road Fund

Department: 4510

Subclass: 11000 General Subclass Roads

Public Works & Planning - Roads

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
7250	Memberships	14,978	18,097	11,120	11,120	19,820	8,700	78%
7260	Miscellaneous Expense	8,125,988	10,418,448	17,195,000	17,195,000	16,540,000	(655,000)	-4%
7265	Office Expense	139,590	211,743	332,500	332,500	346,000	13,500	4%
7268	Postage	5,989	3,204	2,100	2,100	2,369	269	13%
7269	Printing	9,487	4,825	4,000	4,000	2,000	(2,000)	-50%
7286	Peoplesoft Human Resources Chg	49,650	38,292	49,302	49,302	69,523	20,221	41%
7287	Peoplesoft Financials Chg	55,578	42,350	60,987	60,987	67,855	6,868	11%
7295	Professional & Specialized Ser	10,443,610	11,261,507	20,192,441	20,192,441	26,403,000	6,210,559	31%
7296	Data Processing Services	1,325,995	2,800,823	3,413,345	3,413,345	2,401,793	(1,011,552)	-30%
7325	Publications & Legal Notices	9,400	13,097	9,000	9,000	10,000	1,000	11%
7340	Operating Leases Buildings	6,429	14,842	15,000	15,000	23,000	8,000	53%
7345	Facility Operation & Maint	671,615	689,004	519,048	519,048	823,906	304,858	59%
7355	Operating Leases Equipment	455,740	162,011	320,000	320,000	220,000	(100,000)	-31%
7370	Contracts-Roads	41,582,689	21,018,207	58,328,357	58,328,357	39,345,160	(18,983,197)	-33%
7385	Small Tools & Instruments	460,812	579,256	915,500	915,500	938,000	22,500	2%
7412	Mileage	1,975	277	10,000	10,000	8,500	(1,500)	-15%
7415	Trans, Travel & Education	185,356	162,409	423,560	423,560	345,860	(77,700)	-18%
7416	Trans & Travel County Garage	9,839,105	10,672,837	8,979,505	8,979,505	11,850,854	2,871,349	32%
7430	Utilities	369,542	392,930	388,608	388,608	547,461	158,853	41%
7565	Countywide Cost Allocation	574,058	386,865	386,865	386,865	656,617	269,752	70%
7611	Security Services	105,323	91,420	86,943	86,943	137,930	50,987	59%
	Services and Supplies Total	79,948,216	64,300,949	117,801,087	117,801,087	108,127,927	(9,673,160)	-8%
7900	Other Financing Uses							
7910	Operating Transfers Out	3,522,053	3,625,238	4,500,000	4,500,000	6,377,000	1,877,000	42%
	Other Financing Uses Total	3,522,053	3,625,238	4,500,000	4,500,000	6,377,000	1,877,000	42%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0010 Road Fund

Department: 4510

Subclass: 11000 General Subclass Roads

Public Works & Planning - Roads

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
8000	Fixed Assets							
8110	Right Of Way	111,555	191,935	945,000	945,000	1,543,000	598,000	63%
8150	Buildings & Improvements	15,422	699,712	1,034,296	1,034,296	260,000	(774,296)	-75%
8300	Equipment	24,591	54,531	237,000	237,000	210,000	(27,000)	-11%
8500	Intangible	290,626	-	-	-	-	-	-
	Fixed Assets Total	442,194	946,178	2,216,296	2,216,296	2,013,000	(203,296)	-9%
	Fixed Assets by Program							
91267	Permanent Right-Of-Way	60,458	183,129	935,000	935,000	1,468,000	533,000	57%
91276	Temporary Right-Of-Way	51,097	8,806	10,000	10,000	75,000	65,000	650%
91682	Area 8 Storage Bldg	-	337,323	553,872	649,836	-	(553,872)	-100%
91691	Area 3 Modular Building	6,417	137,330	130,424	137,330	-	(130,424)	-100%
91692	Area 9D Modular Building	9,005	135,078	150,000	153,560	60,000	(90,000)	-60%
91983	Restrooms	-	89,981	200,000	93,570	-	(200,000)	-100%
92069	Restrooms for Area Yards	-	-	-	-	200,000	200,000	-
91830	Gas Powered Jack Hammer	-	5,380	7,000	7,000	-	(7,000)	-100%
91975	CF Forced Air Oven	-	9,175	10,000	10,000	-	(10,000)	-100%
91976	Concrete Core Saw	-	5,019	6,000	6,000	-	(6,000)	-100%
91977	Elec Penetrometer	-	4,841	6,000	6,000	-	(6,000)	-100%
91978	Auto Digital Ring & Ball App	-	6,174	6,500	6,500	-	(6,500)	-100%
91979	DJ1L2 Lidar Camera	-	15,196	16,500	16,500	-	(16,500)	-100%
91980	Digital Survey Level	-	8,746	10,000	10,000	-	(10,000)	-100%
91981	Thermoplastic Equipment	-	-	30,000	30,000	-	(30,000)	-100%
91982	Ground Penetrating Radar	-	-	35,000	35,000	35,000	-	-

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0010 Road Fund

Subclass: 11000 General Subclass Roads

Department: 4510

Public Works & Planning - Roads

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
91984	Mobile Mat Processing Plant	-	-	100,000	100,000	-	(100,000)	-100%
92013	High End Computer	-	-	10,000	10,000	10,000	-	-
92062	Density Nuclear Gauges (2)	-	-	-	-	25,000	25,000	-
92063	Stabilometer	-	-	-	-	12,000	12,000	-
92064	Trench Plates (2)	-	-	-	-	15,000	15,000	-
92065	Air Compressor (2)	-	-	-	-	12,000	12,000	-
92066	Gas Powered Jack Hammer-	-	-	-	-	6,000	6,000	-
92067	40' Standard ISO Container	-	-	-	-	20,000	20,000	-
92068	Mobile Office Trailer	-	-	-	-	75,000	75,000	-
	Fixed Assets by Program Total	126,977	946,178	2,216,296	2,216,296	2,013,000	(203,296)	-9%
	Total Appropriations	113,182,517	102,374,225	163,737,405	163,737,405	158,769,212	(4,968,193)	-3%

Revenues

3000 Taxes

3043	Local Trans. - 1/4% Sales Tax	14,438,445	-	6,220,569	6,220,569	4,568,470	(1,652,099)	-27%
3044	Measure C - 1/2% Sales Tax	10,668,532	8,847,340	9,492,967	9,492,967	9,368,900	(124,067)	-1%
	Taxes Total	25,106,977	8,847,340	15,713,536	15,713,536	13,937,370	(1,776,166)	-11%

3150 Licenses, Permits & Franchises

3175	Road Privileges And Permits	310,288	1,307,140	360,000	360,000	480,000	120,000	33%
3183	Franchises	51,808	385,760	-	-	50,000	50,000	-
	Licenses, Permits & Franchises Total	362,096	1,692,900	360,000	360,000	530,000	170,000	47%

3375 Rev From Use of Money & Prop

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0010 Road Fund

Department: 4510

Subclass: 11000 General Subclass Roads

Public Works & Planning - Roads

		Actual	6/30 Actual	Adopted	6/30 Adjusted	Recommended	Increase/	
		2023-24	2024-25	2024-25	2024-25	2025-26	(Decrease)	
3380	Interest	426,801	475,635	42,000	42,000	336,000	294,000	700%
	Rev From Use of Money & Prop Total	426,801	475,635	42,000	42,000	336,000	294,000	700%
3430	Intergovernment Revenues - State							
3457	State-Highway Rental Taxes	3,430	3,113	-	-	-	-	-
3460	State-Highway Users Tax	24,100,836	29,974,632	27,932,792	27,932,792	28,127,672	194,880	1%
3464	State Sb1 Rra Act Of 2017	24,684,920	29,323,588	27,886,662	27,886,662	29,276,170	1,389,508	5%
3547	State Tea-21 Match & Exchange	736,216	368,108	368,108	368,108	368,108	-	-
3572	State-Disaster Relief	-	724,773	-	-	-	-	-
3575	State-Other	11,638,863	5,172,763	1,370,000	1,370,000	3,186,752	1,816,752	133%
	Intergovernment Revenues - State Total	61,164,264	65,566,978	57,557,562	57,557,562	60,958,702	3,401,140	6%
4360	Intergovernment Revenues - Federal							
4365	Federal-Construction	2,253,636	15,106,548	39,760,000	39,760,000	40,262,782	502,782	1%
4366	Federal-Forest Reserve Revenue	562,139	268,940	560,000	560,000	-	(560,000)	-100%
4375	Federal Grants	(1,522,239)	(578,169)	11,002,419	11,002,419	9,562,011	(1,440,408)	-13%
4380	Federal-Other	9,566	19,983	10,000	10,000	20,000	10,000	100%
	Intergovernment Revenues - Federal Total	1,303,101	14,817,303	51,332,419	51,332,419	49,844,793	(1,487,626)	-3%
4840	Intergovernment Revenues - Other							
4841	Other Governmental Agencies	28,500	-	2,549,000	2,549,000	2,351,000	(198,000)	-8%
	Intergovernment Revenues - Other Total	28,500	-	2,549,000	2,549,000	2,351,000	(198,000)	-8%
4875	Charges for Services							
4910	Plan & Engineering Services	165,148	241,482	187,500	187,500	187,500	-	-
4985	Road & Street Services	22,193,197	2,870,268	15,100,000	15,100,000	100,000	(15,000,000)	-99%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0010 Road Fund

Department: 4510

Subclass: 11000 General Subclass Roads

Public Works & Planning - Roads

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
5040	Other Cty Dpts Services	10,599,766	6,193,550	2,811,000	2,811,000	3,895,890	1,084,890	39%
	Charges for Services Total	32,958,110	9,305,299	18,098,500	18,098,500	4,183,390	(13,915,110)	-77%
5759	Miscellaneous Revenues							
5800	Other Miscellaneous	8,960	83,960	-	-	-	-	-
5806	Loss Recovery-Risk Management	320,344	-	-	-	-	-	-
	Miscellaneous Revenues Total	329,304	83,960	-	-	-	-	-
5910	Other Financing Sources							
5957	Operating Transfers In	556,685	1,006,778	1,221,959	1,221,959	2,039,859	817,900	67%
	Other Financing Sources Total	556,685	1,006,778	1,221,959	1,221,959	2,039,859	817,900	67%
5990	Intrafund Revenues							
5990	Intrafund Revenue Account	1,133	30	-	-	-	-	-
	Intrafund Revenues Total	1,133	30	-	-	-	-	-
Total Revenues		122,236,973	101,796,223	146,874,976	146,874,976	134,181,114	(12,693,862)	-9%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0115 Fish And Game Special Revenue Fund
Subclass: 10000 General Subclass

Department: 4350

Fish And Game Propagation

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7287	Peoplesoft Financials Chg	260	149	208	208	250	42	20%
7295	Professional & Specialized Ser	3,396	5,998	6,000	6,000	7,500	1,500	25%
	Services and Supplies Total	3,656	6,147	6,208	6,208	7,750	1,542	25%
	Total Appropriations	3,656	6,147	6,208	6,208	7,750	1,542	25%
Revenues								
3290	Fines, Forfeitures & Penalties							
3302	Fish And Game Fines	9,811	13,066	3,000	3,000	6,000	3,000	100%
	Fines, Forfeitures & Penalties Total	9,811	13,066	3,000	3,000	6,000	3,000	100%
3375	Rev From Use of Money & Prop							
3380	Interest	181	352	90	90	120	30	33%
	Rev From Use of Money & Prop Total	181	352	90	90	120	30	33%
	Total Revenues	9,993	13,418	3,090	3,090	6,120	3,030	98%

County of Fresno
Line Item Detail
For Fiscal Year July 1, 2025 to June 30, 2026

Fund: 0120 Off-Highway License Special Revenue Fund
Subclass: 10000 General Subclass

Department: 7920

Off-Highway License

		Actual 2023-24	6/30 Actual 2024-25	Adopted 2024-25	6/30 Adjusted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Appropriations								
7000	Services and Supplies							
7287	Peoplesoft Financials Chg	159	74	100	100	220	120	120%
	Services and Supplies Total	159	74	100	100	220	120	120%
7900	Other Financing Uses							
7910	Operating Transfers Out	-	81,481	85,000	85,000	-	(85,000)	-100%
	Other Financing Uses Total	-	81,481	85,000	85,000	-	(85,000)	-100%
	Total Appropriations	159	81,555	85,100	85,100	220	(84,880)	-100%
Revenues								
3375	Rev From Use of Money & Prop							
3380	Interest	3,219	3,316	1,775	1,775	1,200	(575)	-32%
	Rev From Use of Money & Prop Total	3,219	3,316	1,775	1,775	1,200	(575)	-32%
3430	Intergovernment Revenues - State							
3575	State-Other	7,749	7,661	8,250	8,250	3,450	(4,800)	-58%
	Intergovernment Revenues - State Total	7,749	7,661	8,250	8,250	3,450	(4,800)	-58%
	Total Revenues	10,968	10,976	10,025	10,025	4,650	(5,375)	-54%