

Departmental 2026/27 Budget Reduction Guideline

On January 27, 2026 the Board of Supervisors directed the County Administrator and Department of Financial Services to begin a three-year, \$15 million per year General Fund reduction strategy.

In tandem with development of their 2026-27 fiscal year Recommended Budget, departments should, in the Excel workbook attached to the email which accompanied these budget instructions, submit Budget Reduction Augmentations equivalent to 15% of their 2025-26 Adopted Budget Net County Cost (GF allocation). As discussed during the Board presentation, this amount exceeds the required \$15 million reduction. The intention is to provide the Board of Supervisors with a menu of potential reduction options in order to strategically review and identify those to be selected for implementation.

Department	2025-26 Net County Cost	15% Reduction
AGRICULTURE	1,594,967	239,245
ASSESSOR/CLERK- REC/ELECTIONS	7,360,732	1,104,110
BOARD OF SUPERVISOR	3,452,559	517,884
COMMUNITY SERVICES	2,725,696	408,854
COUNTY ADMINISTRATOR'S OFFICE	5,119,869	767,980
COUNTY COUNSEL	3,024,358	453,654
COUNTYWIDE	14,735,180	2,388,332
DISTRICT ATTORNEY	13,196,539	1,979,481
FINANCIAL SERVICES	4,116,581	617,487
GENERAL SERVICES	7,580,083	1,137,012
HEALTH & HUMAN SERVICES	17,550,091	2,632,514
HUMAN RESOURCES	4,351,045	652,657
INNOVATION TECHNOLOGY SERVICES	97,864	14,680
LIBRARY	376,918	56,538
PROBATION	2,955,955	443,393
PUBLIC DEFENDER	11,218,090	1,682,714
SHERIFF	34,083,850	5,112,578
Total	133,540,377	20,209,113

The following pages provide guidelines that departments are expected to follow when developing budget reduction options for submission.

- The term “reduction options” refers to budgetary adjustments that reduce the department’s net county cost. As such, both expenditure reductions and revenue enhancements may be considered valid reduction options.
- Revenue enhancements will only be considered a valid reduction option if they reflect a new source of revenue or increase an existing source of revenue beyond what would be expected in the normal course of business. Regular fee increases, such as those reflected in recent Master Fee adjustments, will not be considered a valid reduction option as such increases are already factored into the projected General Fund deficit.
- In accordance with the Board’s budget reduction principles, reduction options should be human-centered. Eliminating vacant positions or reducing services and supplies should be considered before eliminating filled positions. Options that eliminate filled positions where the employee can be moved to a vacant position are also acceptable. Options to eliminate filled positions in lieu of vacant positions must be thoroughly justified.
- Reduction options must achieve long-term, structural savings for the County. Options that provide one-time or short-term savings will not be considered valid. In addition, holding positions vacant or use of vacancy savings will not be considered a valid option.
- Reduction options should endeavor to minimize service or operational impacts, particularly to public-facing services. Reorganizations or changes in service delivery methods that reduce net county costs are acceptable options. However, reduction options must be realistic, actionable and achievable in a reasonable timeframe.
- Reduction options should reflect net savings to the County. For example, if eliminating a position would result in a corresponding loss of revenue, only the net savings (i.e. expenditure reduction minus revenue reduction) should be reflected.
- Reduction options that impact another department or departments, such as centralization or consolidation of services, should be discussed with the affected department(s) before being submitted.
- Shifting costs from one department to another will not be considered a valid reduction option unless it results in net savings to the County as a whole.

- Reductions to fixed internal charges, such as janitorial services, Connectivity/ERP, Telecom or Fleet Overhead Services will not be considered a valid reduction option.
- Reductions to discretionary internal charges, such as dedicated ITSD or Human Resources services, will not be considered a valid reduction option unless there is a corresponding reduction in service that has been discussed with the service-providing department. If a department intends to propose elimination of a discretionary internal charge, please notify your Budget Analyst prior to submission.

The service or operational impact of all reduction options must be thoroughly described. Reduction options that eliminate positions must provide detail on the number of positions, position classifications, and whether they are filled or vacant. Service or operational impacts should also include descriptions of increased risk to the County, including potential impacts to operational sustainability.

The attached worksheet should be used for entry and submission of budget reduction options. Departments are welcome to provide supplemental information or memos to supplement the information entered into the budget reduction worksheet. Further instructions are included in that worksheet. The budget reduction options are due to your Budget Analyst on Friday, February 27.

Departments should be aware that these reductions will be shared with the Board at some point in the budget development process. Advance notice will be provided before any budget reduction options are made public.

We understand and recognize this is a difficult process. If there are additional questions as your department moves through this process, please reach out to your Budget Analyst for assistance at any point. Should the department prefer to have a meeting, whether via Zoom, or face-to-face, with representatives of the CAOs Office or DFS, please let us know and we will schedule that meeting promptly.