

FY 2025-2026

Budget Recap and Discussion

Summary of Changes

BU 1122 Treasurer Tax Collector

- Move \$238,450 from Revenue account 10-50 to 31-95

BU 1671 Buildings & Grounds

- Decrease Building and Infrastructure Reserve 153 by \$282,000;
- Increase Appropriation account 18-00 by \$282,000

BU 2301 Sheriff-Jail Facilities

- Increase revenue account 54-02 by \$101,114
- Increase capital asset account 61-60 by \$101,114

BU 7011 Parks

- Create Capital Asset for Middletown Pool Enclosure by \$100,000
- Decrease General Parks Reserve 152 by \$400,000
- Increase capital asset 63-12 Hammond Park by \$300,000



Summary of Changes

BU 1778 Capital Projects

- *New Capital Asset* Create Capital Asset 63-13 for Middletown Senior Center Solar in the amount of \$260,000
- *Increases*
 - Increase Capital Asset 63-13 District Attorney Roof in the amount of \$120,000
 - Increase Capital Asset 63-13 Vista Point Roof in the amount of \$90,000
 - Increase Capital Asset 63-13 Law Library Roof in the amount of \$60,000
 - Increase Capital Asset 63-13 Veterans Services Roof in the amount of \$60,000
- *Decreases*
 - Decrease Capital Asset 63-04 Water Line for South Main Street & Soda Bay Road by \$465,796
 - Decrease Capital Asset 63-13 Sheriff Admin Roof in the amount of \$40,000
 - Decrease Capital Asset 63-13 Agricultural Center Roof in the amount of \$9,204
 - Decrease Capital Asset 63-13 Sheriff Dispatch Roof in the amount of \$75,000



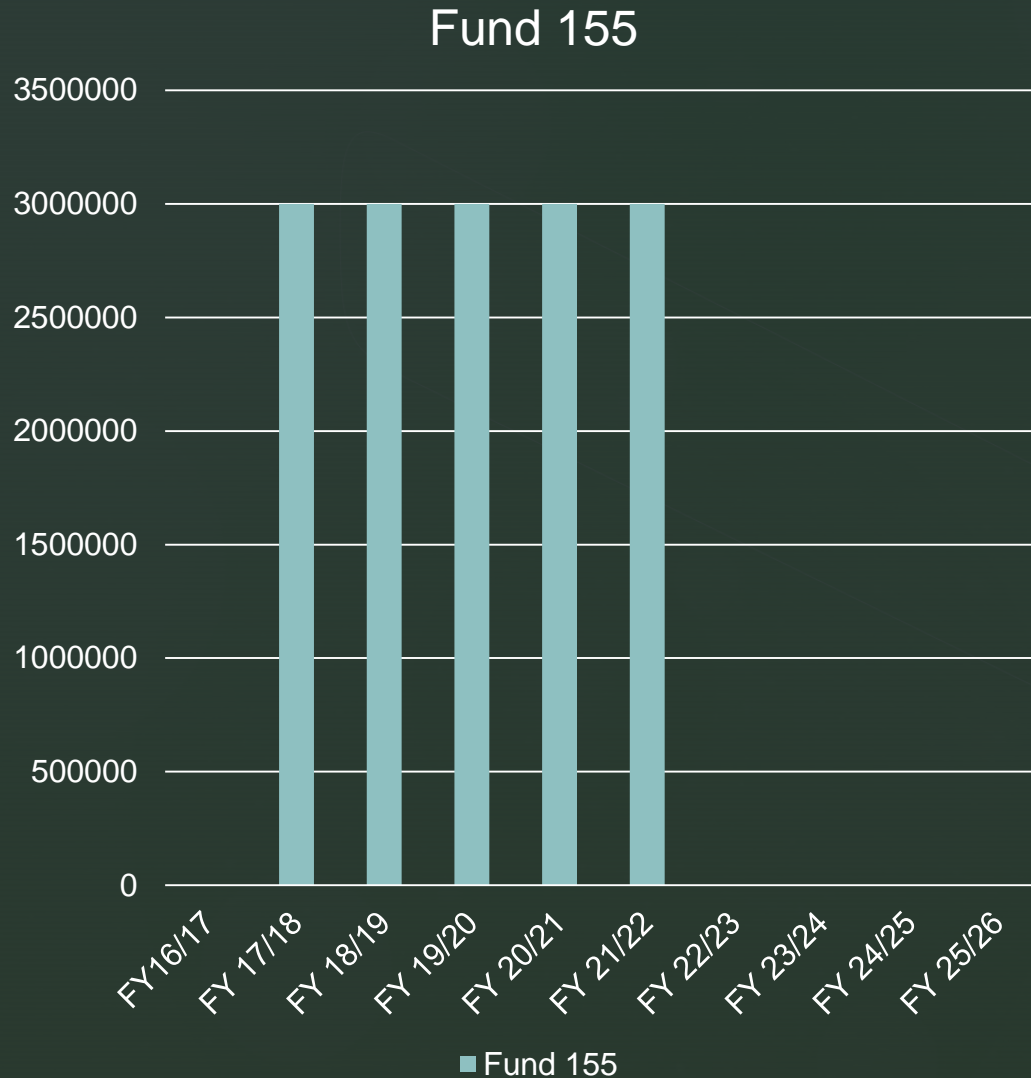
Cannabis Tax Usage & Expenditure Policies and Procedures

	Percentage Allocation after Fixed Amounts			
	Planning Code Enforcement Water Resources Environmental Health	Law Enforcement	Economic Development Housing Risk Reduction	Youth Programs
	30.00%	30.00%	30.00%	10.00%
Balance as of July 1, 2025	\$ 1,549,674	\$ 1,352,848	\$ 2,641,237	\$ 335,114
Allocated	\$ (1,493,482)	\$ (957,997)	\$ (170,723)	\$ (333,552)
Unallocated	\$ 56,192	\$ 394,851	\$ 2,470,514	\$ 1,562

Community
Oriented
Policing &
Targeted
Restoration
(COPTR)
Budget Status

	Spent in FY 24/25	Budgeted in FY 25/26
Code Enforcement		
Salary	\$108,972	\$181,465
Supplies	\$6,632	\$22,141
Nuisance Abatement	\$118,625	\$131,375
Sheriff		
Salary	393,104	\$437,102
Total	\$627,333	\$772,083

Pension Stabilization Reserve



- Established to make up for revenue shortfalls in paying for the County's share of PERS
- Since December of 2021, the funds were invested in the market able to accrue interest
- **Recommendation:** Leave funds in the market until they are needed

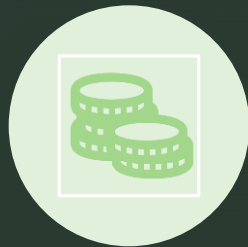
Water Line for South Main Street & Soda Bay Road



Established in FY 14/15 using General Fund dollars



Balance has fluctuated throughout the years as additional funding has become available



It has also decreased as funds were needed for existing projects



Recommendation: move funds to other General Fund projects

Marketing & Economic Development

- Discussion on 1 Team 1 Dream
 - \$50,000 currently budgeted
- Discussion on the Lake County Chamber of Commerce
 - Currently not budgeted
 - Request from the chamber to contribute
- **Recommendation:** Any changes decided on today can be made during the Final Recommended Budget hearing

Unfunded Allocations for Discussion



\$50,000 for BU 2113 Victim Witness

Previously anticipated decrease
in federal funds for VOCA
funding

The State Budget included one-
time General Fund support

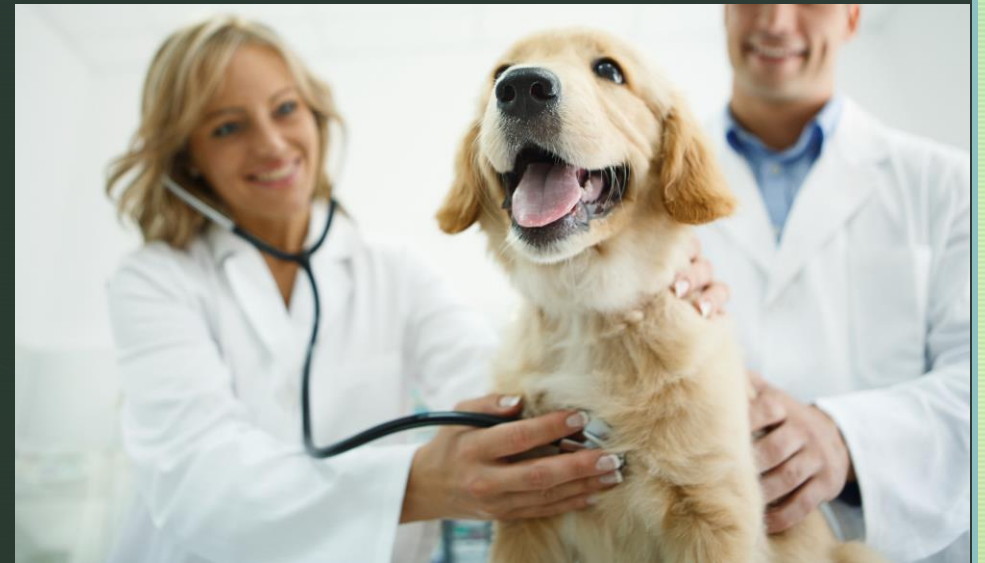


\$50,000 for the purpose of a solution to veterans experiencing homelessness

Staff recommends discussing
next steps with Social Services

■ Veterinarian Position

- A salary bench was attempted by Human Resources
- Unsuccessful due to most counties contracting services out
- Shortage of licensed Veterinarians both locally and regionally
- Discussion on increased rate of pay
- **Recommendation:** wait until the new director is hired



Other Topics Mentioned During Budget Hearings

- Department Transfers
 - Attachment to this board item
- Lake Family Resource Center Annual Report
 - Will be presented at a future date
- Cooling & Warming Centers
 - Will be discussed at a future date



Thank You