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## Administration Department's Role in Creating the Budget

Admin sends next year's Budget Manual out to departments with information needed to prepare their budgets



Departments turn in their submissions to Admin for review



Admin reviews the submissions and meets with departments

Admin ensures budgets which are transferring funds to another budget match

The position allocation is modified with department requests and sent to Human Resources for review

Form 1's are reviewed and entered into the standard format



The Budget is put together and presented for the Board's approval

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## General Fund's Net County Cost

- Net County Cost (NCC) is the amount of discretionary and nondiscretionary funds which are allocated to General Fund departments.
- Carry Over or FBA was making up about 20% of what was continually being budgeted.
- Factors in the decision to decrease the NCC this year:
  - ❖ Awareness of economic uncertainty
  - ❖ "Overbudgeting" by leaving 20-25% unspent
  - ❖ NCC should be for ongoing costs only
- Department requests outside their budgeted NCC (extraordinary requests).
- Around 5 million in extraordinary requests were added to the recommended budgets for your approval.
- Remaining Carry Over or FBA will be allocated at final budget hearings.

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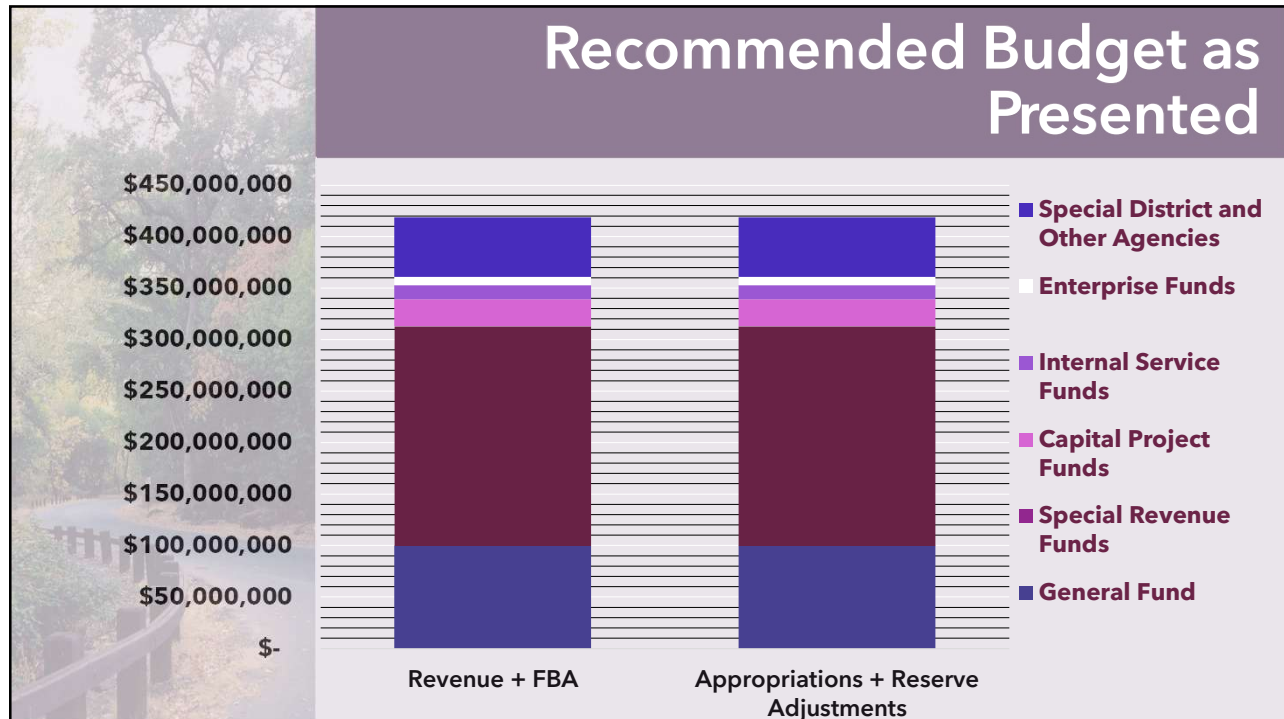
# Overview of County Budget

FY 2024-25	GOVERNMENTAL FUNDS	FY 2025-26
\$101,278,410	General Fund	\$99,735,475
\$191,936,924	Special Revenue Funds	\$213,118,663
\$18,359,665	Capital Project Funds	\$26,142,373
\$0	Debt Service Funds	\$0*
<b>\$311,574,998</b>	<b>Total Governmental Funds</b>	<b>\$338,996,511</b>
FY 2024-25	OTHER FUNDS	FY 2025-26
\$13,215,662	Internal Service Funds	\$13,722,144
\$7,563,390	Enterprise Funds	\$8,112,596
\$64,821,336	Special Districts and Other Agencies	\$57,802,860
<b>\$85,600,388</b>	<b>Total Other Funds</b>	<b>\$79,822,203</b>
<b>\$397,175,387</b>	<b>Grand Totals</b>	<b>\$418,818,714</b>

\*Armory bond funding held with U.S. Bank

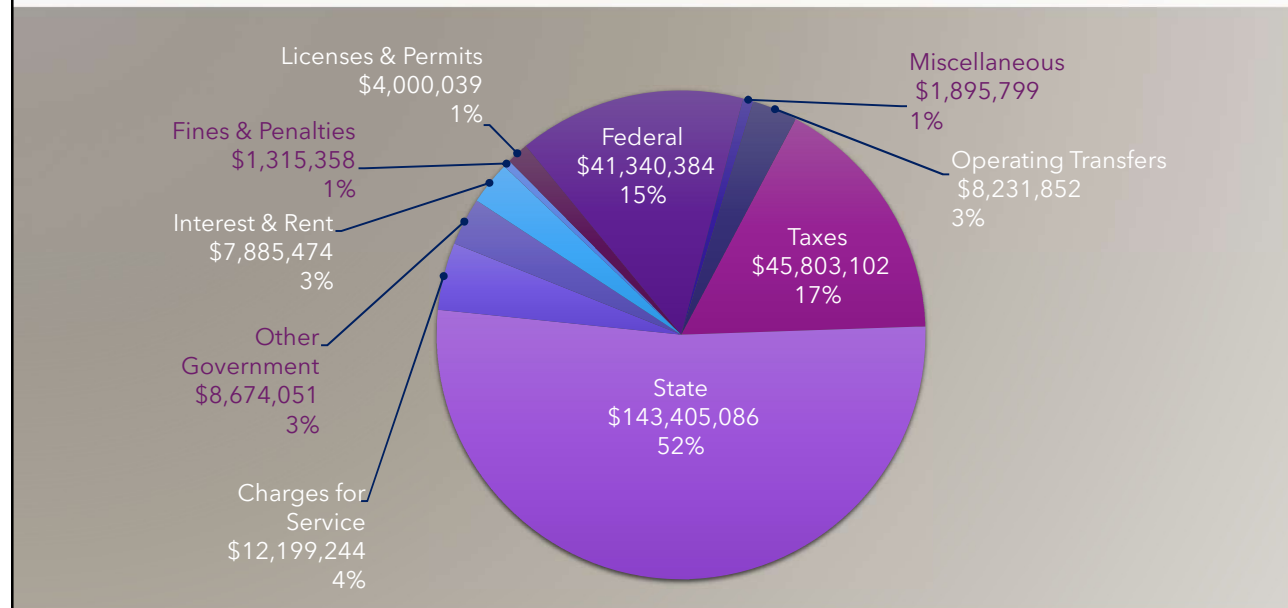
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## Recommended Budget as Presented



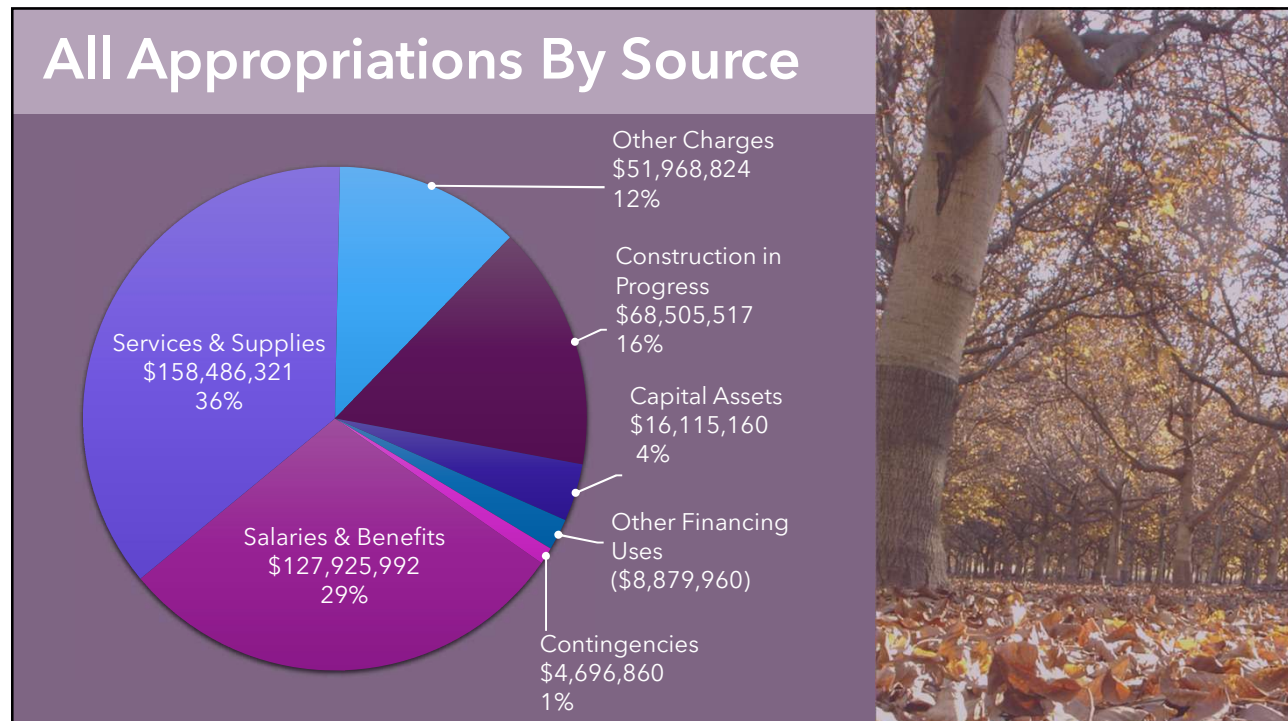
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## All Revenues by Source



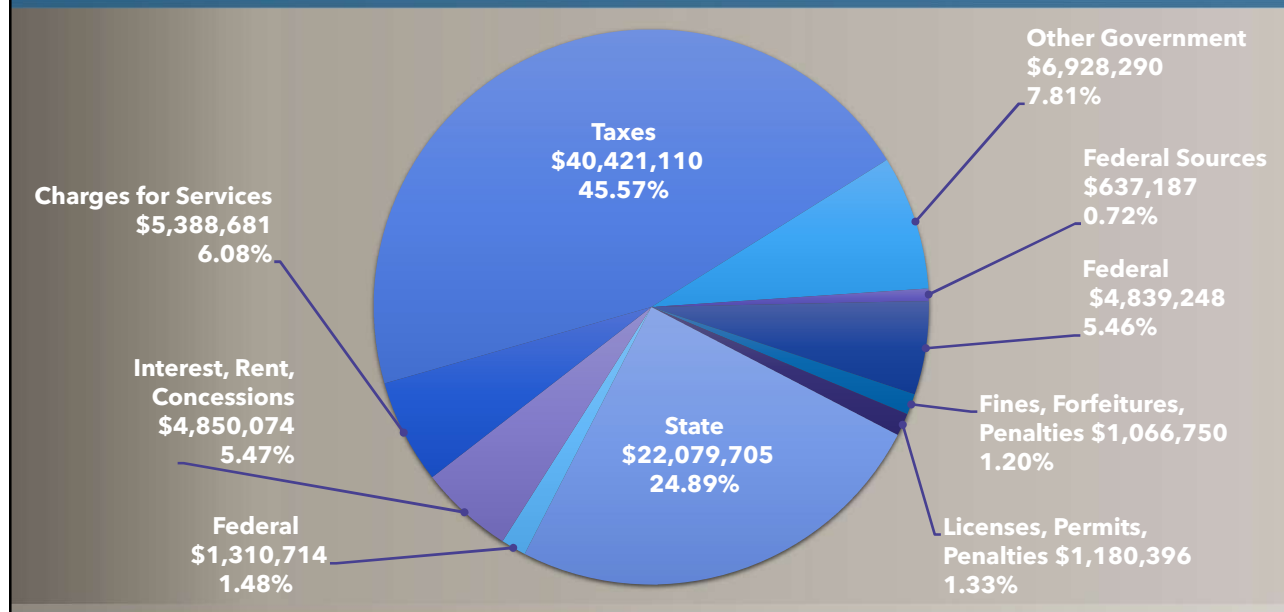
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## All Appropriations By Source



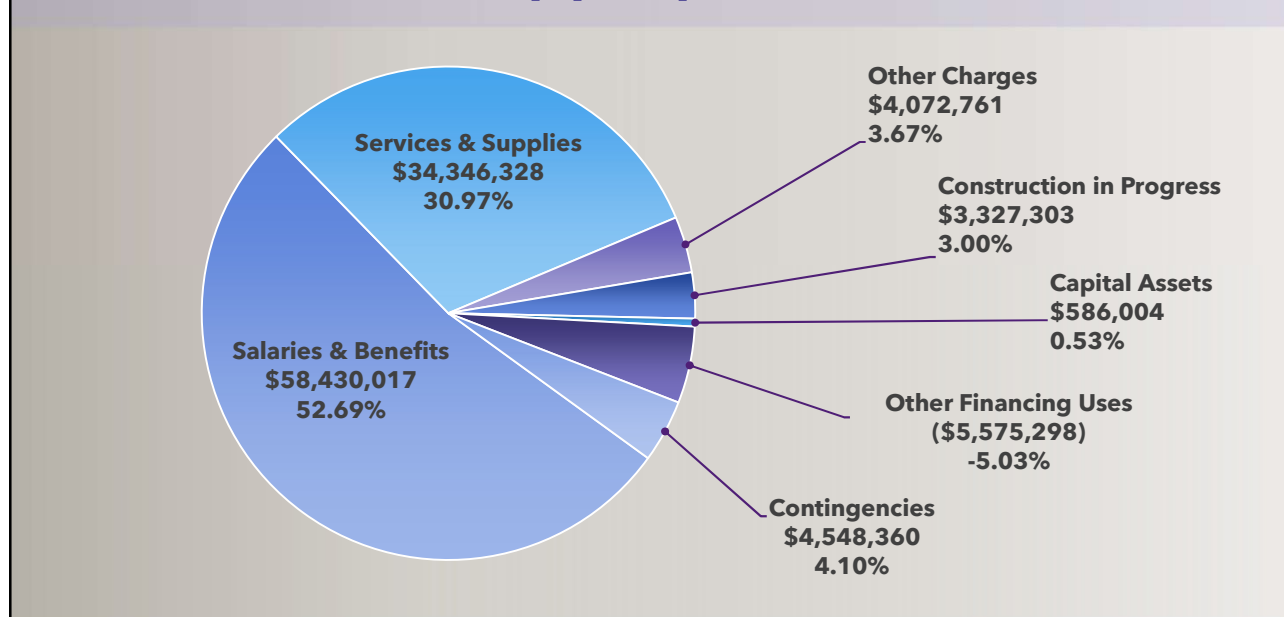
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## General Fund Revenues



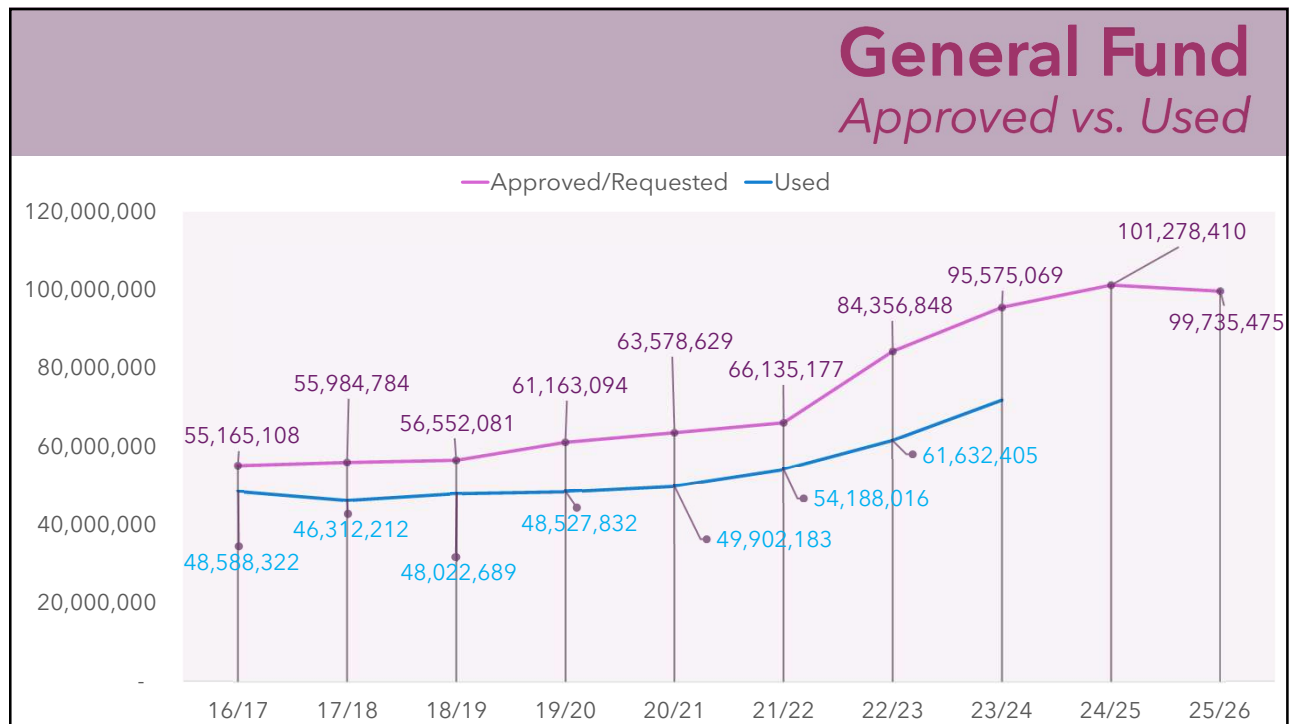
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## General Fund Appropriations



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### General Fund Position Allocation Changes (Since FY 2024-2025 Adopted Budget)

Budget	Position	FTE's		Budget	Position	FTE's
<b>Administrative Office</b>				<b>Public Defender</b>		
1012	Administrative Analyst I/II	(1)		2111	Chief Public Defender Investigator	1
1012	Administrative Analyst I/II/Senior	1		2111	Deputy Public Defender Administrative Manager	1
<b>Community Development</b>				2111	Accountant I/II	1
2603	Code Enforcement Program Coordinator	3		2111	Legal Administrative Assistant/Senior	2
2603	Code Enforcement Officer	2		2111	Public Defender Investigator I/II	1
2603	Community Development Technician	1		2111	Deputy Public Defender I/II/III/Senior	1
2702	Senior Planner	1		<b>Public Services</b>		
2702	Office Assistant	(1)		7011	Recreation Programs and Events Coordinator	1
2702	Assistant Planner I/II/Associate Planner	(2)		(Continued on next slide)		

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## General Fund Position Allocation Changes

(Since FY 2024-2025 Adopted Budget)

Budget	Position	FTE's		Budget	Position	FTE's
District Attorney				Public Works		
2110	Welfare Fraud Investigator/Trainee	(1)		1903	Deputy Public Works Director	1
2113	Victim Advocate I/II/Senior	(1)		1903	Administrative Assistant I/II	(1)
2113	Victim Advocate I/II/Senior	1		1903	Administrative Assistant, Senior	(1)
Probation				1903	Accountant I/II	(1)
2302	Probation Aide	(2)		1908	Assistant Engineer I/II	(1)
2302	Probation Program Technician	2		1908	Special Projects Engineer I/II	(1)
				1908	Survey Technician	(1)

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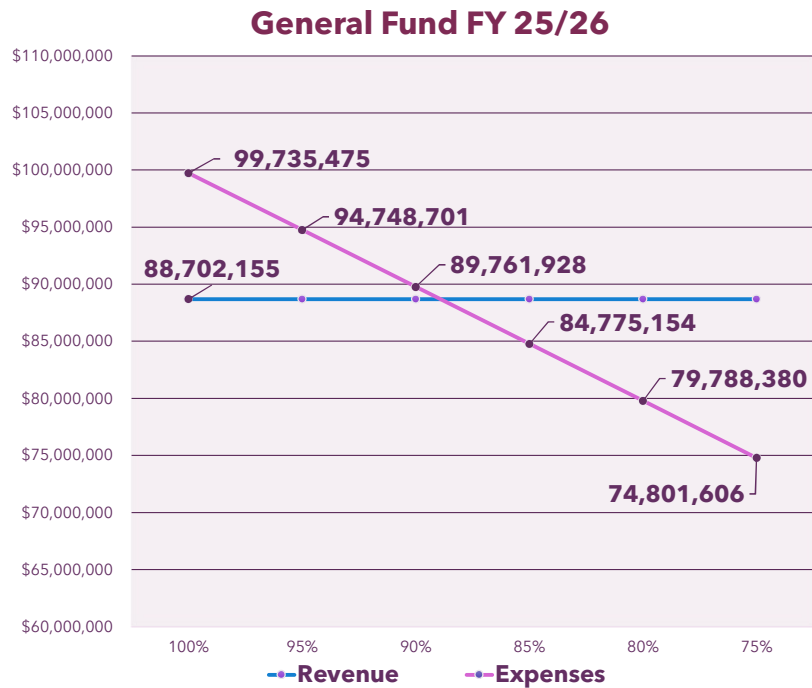
## General Fund Position Allocations Removed for Union Negotiations

Department	Position	FTE's
1121-Auditor-Controller	Accounting Technician – Auditor I/II	(1)
1123-Assessor	Auditor-Appraiser I/II/Senior	(1)
1904-Information Technology	Deputy Information Tech Director	(1)
1904-Information Technology	Information Systems Analyst I	(1)
2110-District Attorney	Deputy District Attorney I/II/III/Senior	(1)
2110-District Attorney	Staff Services Analyst, Senior	(1)
2201-Sheriff	Deputy Sheriff I/II	(1)
2302-Probation	Deputy Probation Officer I/II	(1)
2702-Planning	Principal Planner	(1)
Total		(9)

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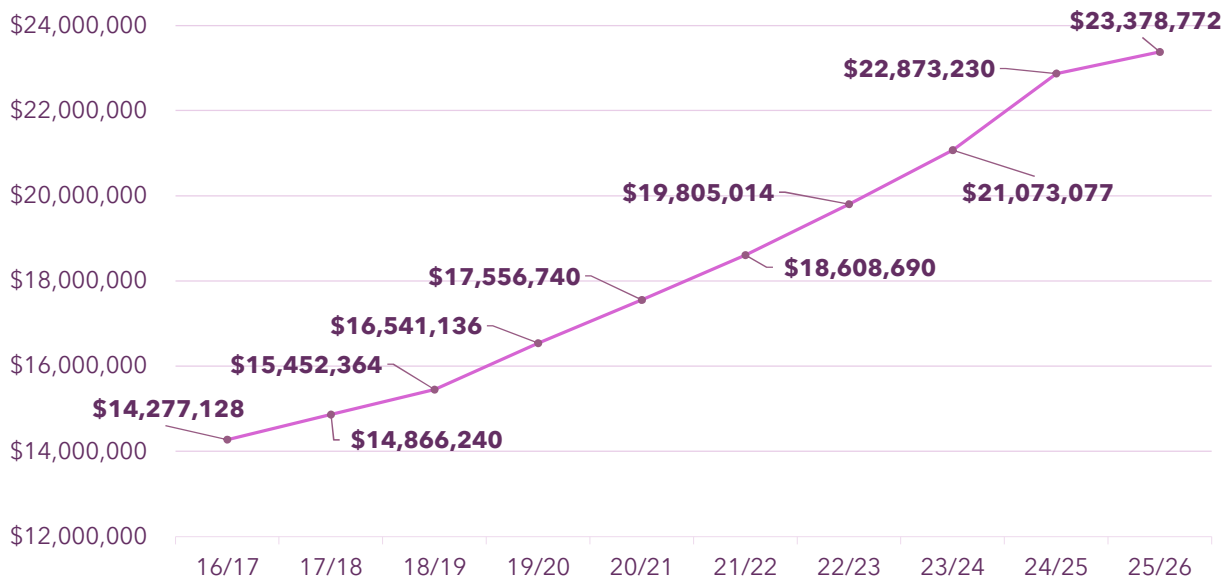
## Funding Positions

- All Positions filled = \$122,798,768 for FY 25/26
  - ▶ This does not include overtime, cash outs or extra help positions
- General Fund departments compared to ongoing revenue:
  - ▶ 100% filled = \$54,840,562 + \$3,589,455 for OT, cash outs and extra help
  - ▶ Expenses = \$41,305,458



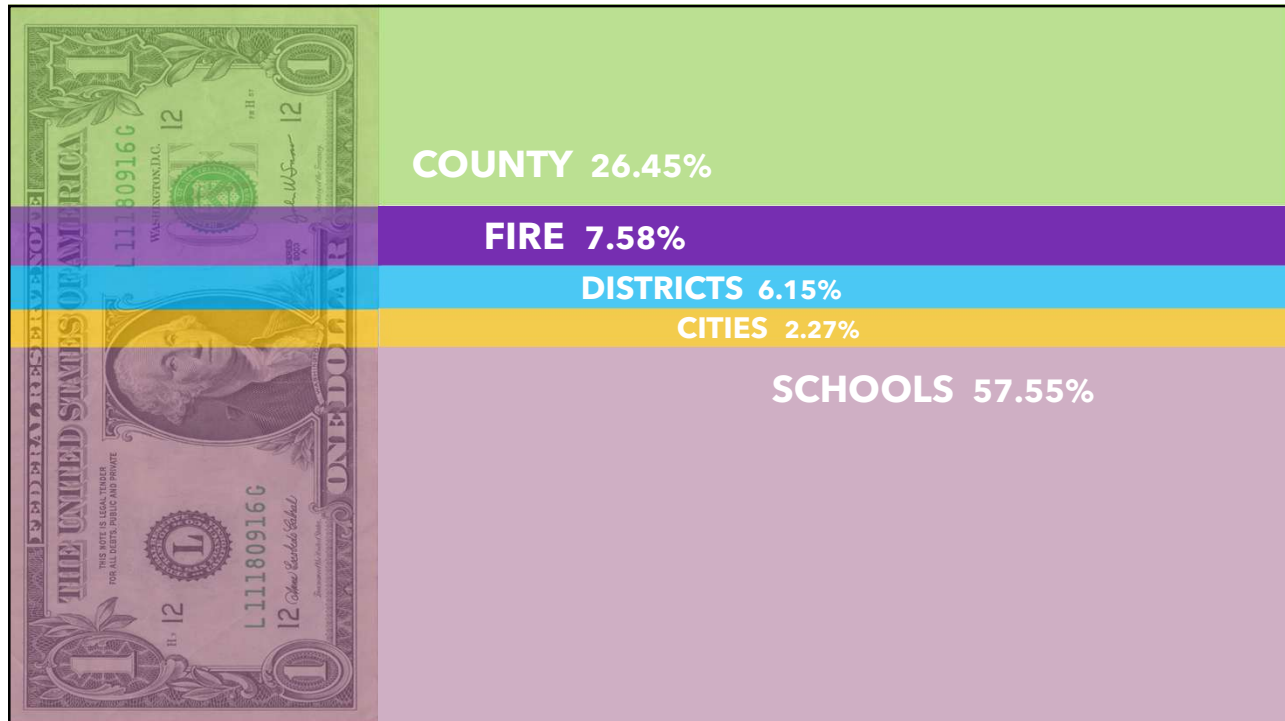
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## Secured Property Tax

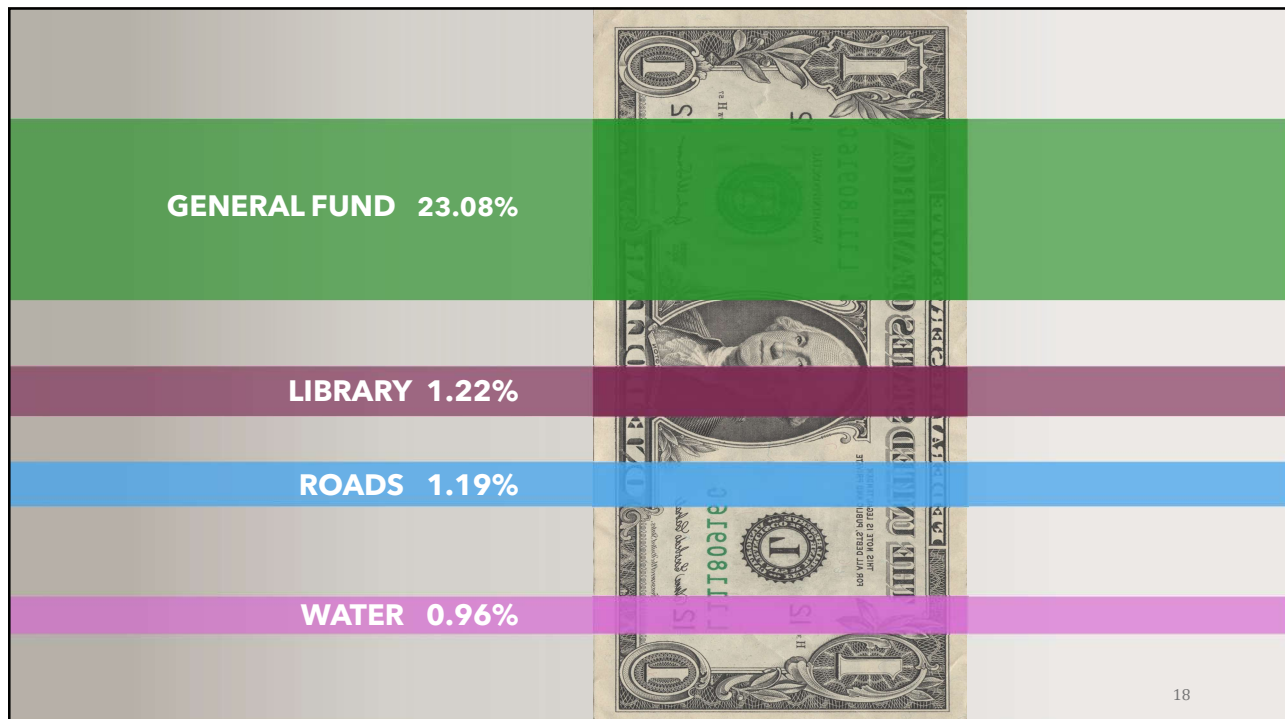


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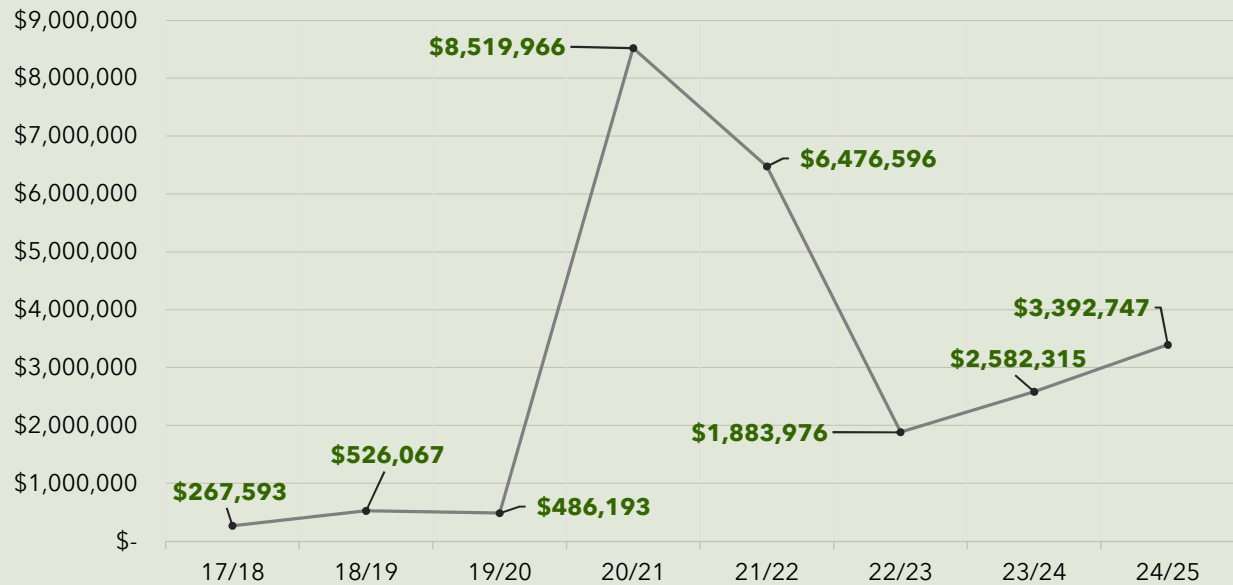


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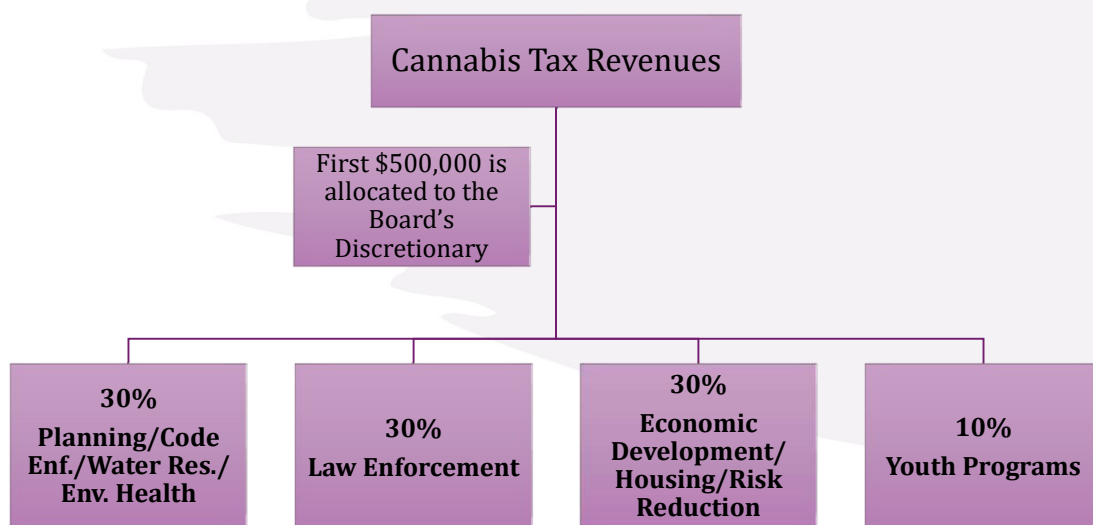
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## Cannabis Tax (Cultivation & Business)



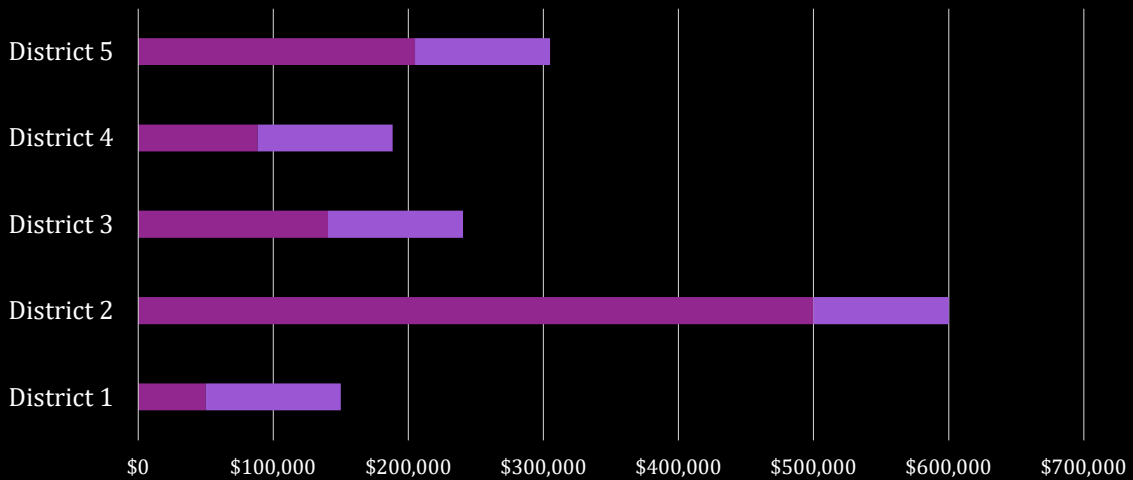
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## How Cannabis Tax Revenues are Allocated



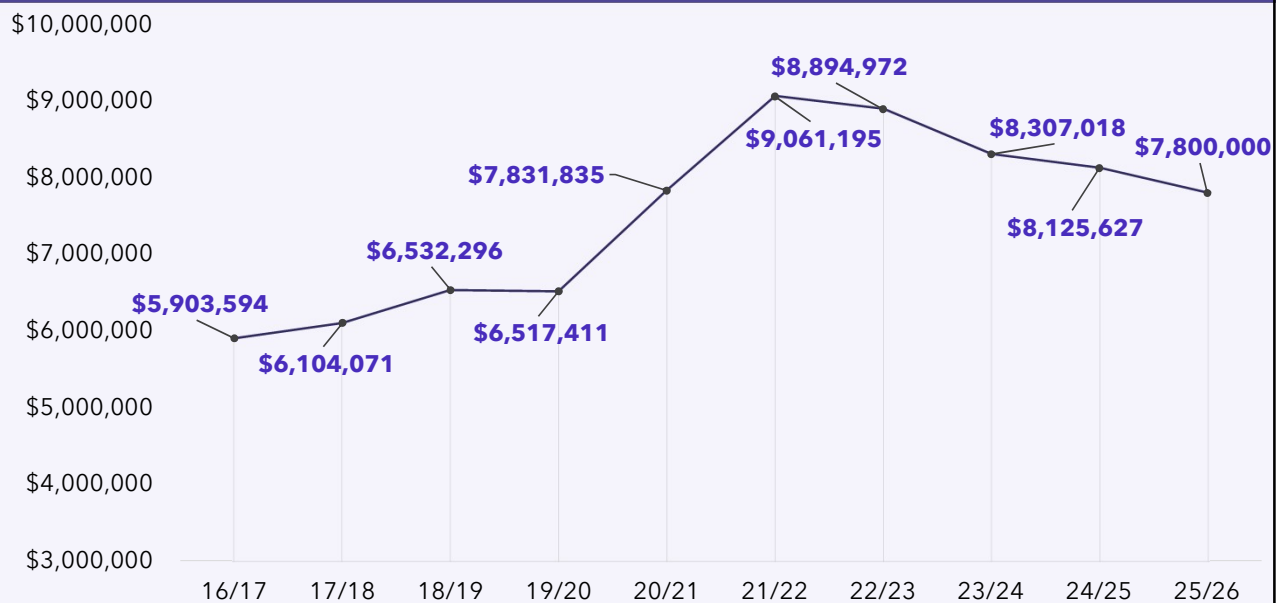
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## Board Discretionary Balances (Includes pledged funds)



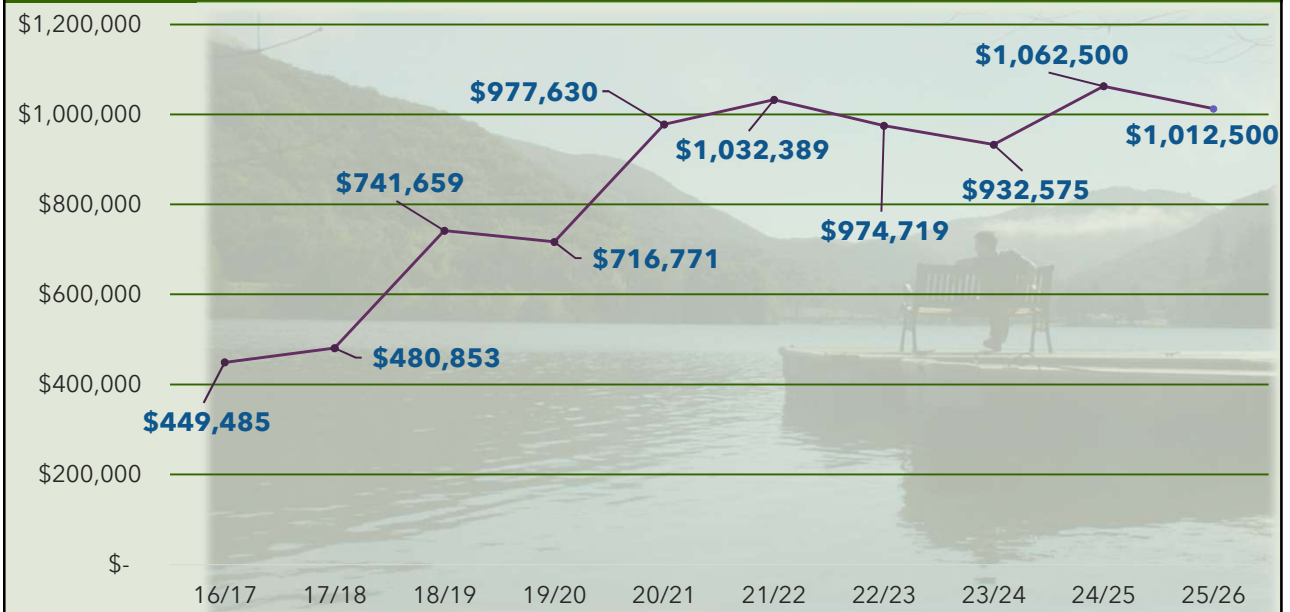
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## Sales Tax *(Bradley Burns & Prop 172)*



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## Transient Occupancy Tax



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## Contingencies and Reserves (General Fund)

Title	As of 6/30/25	Proposed Change	Recommended Budget
CONTINGENCIES	\$4,548,360	\$0.00	\$4,548,360
GENERAL	\$16,000,000	\$0.00	\$16,000,000
GENERAL PARKS RESERVE	\$3,000,000	\$0.00	\$3,000,000
BUILDING AND INFRASTRUCTURE	\$8,480,451	\$0.00	\$8,480,451
TECHNOLOGY MODERNIZATION	\$4,030,375	-\$2,000,000	\$2,030,375
PENSION STABILIZATION	\$0.00	\$0.00	\$0.00
BUDGET STABILIZATION	\$3,446,997	\$0.00	\$3,446,997
GENERAL DESIGNATED RESERVE	\$3,060,752	\$0.00	\$3,060,752
<b>TOTAL</b>			<b>\$40,566,935</b>

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# Capital Projects

Lucerne Harbor Dredging and Docking (BU 1781)	\$106,303
Emergency Operations Center (EOC) Remodel (BU 1785)	\$1,312,338
Armory Remodel (BU 1785)	\$15,078,907
Mobile Audio-Visual Cameras (BU 2206)	\$1,050,000
Various roads, bridges, and sidewalks/curbs (BU 3011)	\$24,151,728
Southshore Expansion Project (BU 4014)	\$716,632
Library Improvements (BU 6023)	\$1,535,331
Cobb Area Community Parks and Trails (BU 7011)	\$250,000
Clean CA Parks Beautification (BU 7011)	\$32,000
Hammond Park Improvement Project (BU 7011)	\$2,700,000
Courthouse Museum Pomo Family Sculpture (BU 7201)	\$94,000
Grant to purchase remaining property in the reclamation area (Upper Lake) (BU 8109)	\$6,706,760
LACOSAN SE Infiltration & Inflow Reduction (BU 8354)	\$1,265,838
Bridge Construction Project- Cache Creek / Upper / Lower Wolf Creek (BU 8462)	\$3,636,137
Lakebed Recovery Project (BU 8462)	\$353,443
Construction of 2 New Wells (BU 8481)	\$1,461,360

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## American Rescue Plan Act (ARPA)

Fully Claimed Projects	
Middletown Multi-Use	\$250,000
NCO Building Homes, Building Lives (BHBL) proposal	\$1,065,000
Housing and Economic Development Staff	\$1,571,868
Ambulance Support (medical director 3 years)	\$6,800
Assessment of all Senior/Community centers in County	\$300,000
First 5 (Help me grow software)	\$44,833
Mobile Library Vehicle	\$100,593
Lake Links	\$100,000
Granicus ClerkDocs COVID-19 Response Automation Project	\$53,528
ACOMEZ Docs Solutions	\$18,447
Broadband/Network upgrades/infrastructure replacements for county services	\$249,941
Content Management System update/content updates	\$72,854
Modernization of cybersecurity	\$229,695
Courthouse Solar	\$1,107,841
Public Defender Start UP	\$417,078
<b>Total</b>	<b>\$5,588,478</b>

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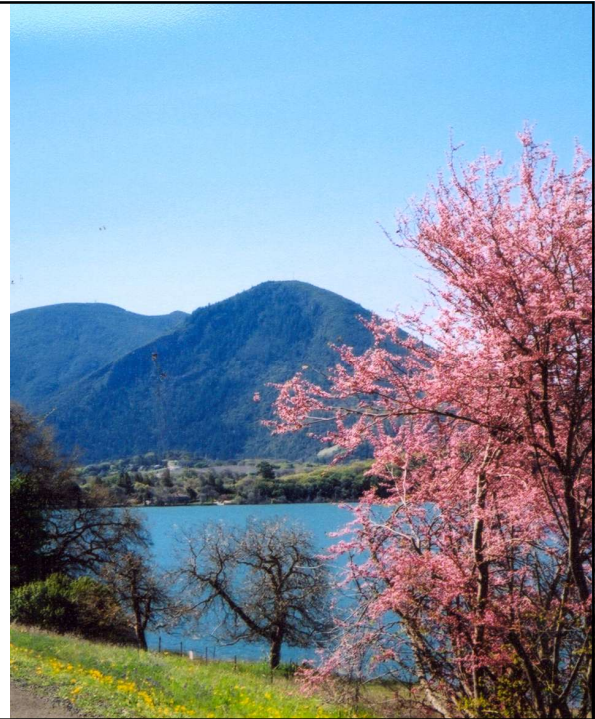
## American Rescue Plan Act (ARPA)

On Going Projects	Approved	Claimed	Remaining
Special Districts dump site for haulers	\$400,000	\$0	\$400,000
Tertiary treatment plant	\$300,000	\$0	\$300,000
Special Districts Studies	\$200,000	\$0	\$200,000
Broadband action plan consultant	\$300,000	\$245,000	\$55,000
Armory	\$3,000,000	\$1,500,093	\$1,499,907
Middletown Park	\$100,000	\$0	\$100,000
Comprehensive Housing Strategic Plan	\$265,000	\$215,802	\$49,198
Economic Development Strategic Plan	\$266,500	\$67,932	\$198,568
CDD Plan Updates	\$1,600,000	\$389,582	\$1,210,418
Renovate Kelseyville Senior Center	\$460,702	\$236,433	\$224,270
Lease Tracking & Maintenance Software	\$25,546	\$18,046	\$7,500
<b>Balance</b>	<b>\$6,917,748</b>	<b>\$2,672,888</b>	<b>\$4,244,860</b>

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## Anticipated Needs from the General Fund

- New Courthouse
  - The State currently owns the 4<sup>th</sup> floor. We need to start saving to purchase and renovate the 4<sup>th</sup> floor.
- Compensation Study Implementation
  - The new MOU's start on July 1, 2025.
- Ongoing ARPA Projects
  - Most uses of ARPA were one-time expenses however there were approved uses which will be ongoing.



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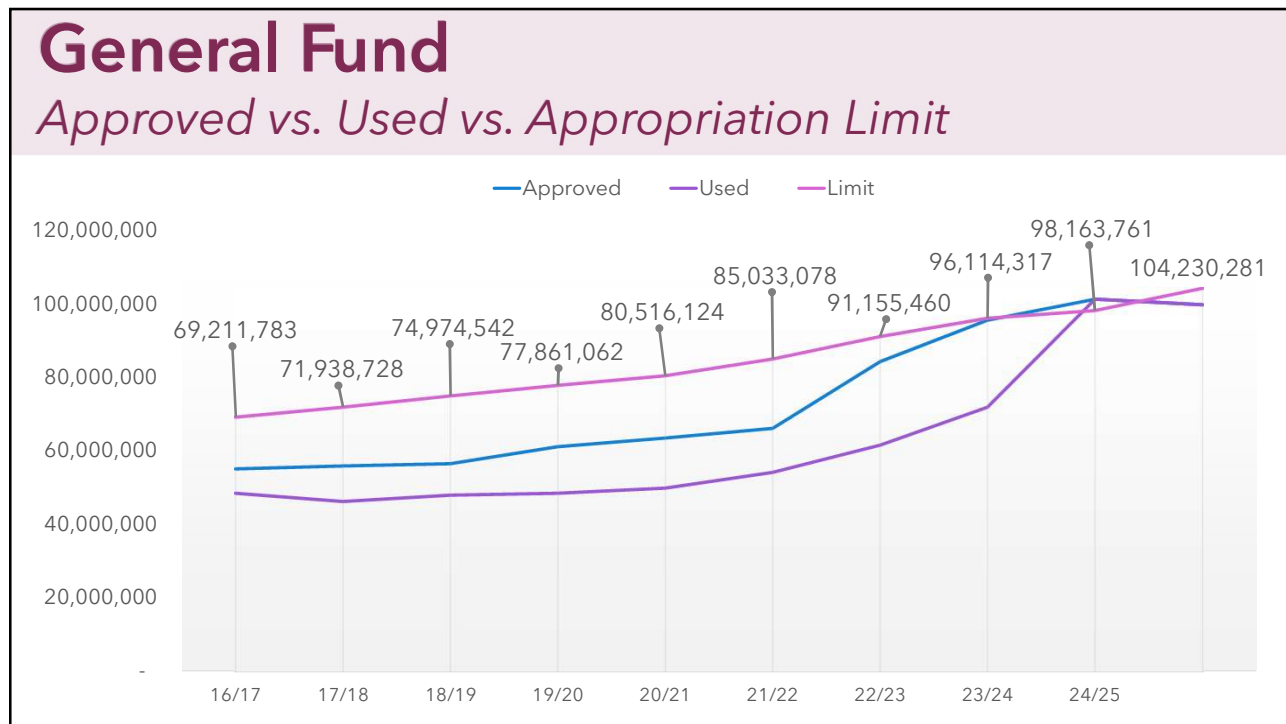




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County Wide Vacancies by Fund <i>(As of June 4, 2024)</i>					
General Fund	Authorized	% Vacant	All Other Funds	667	21%
	439	20%	By Fund:	Authorized	% Vacant
General Fund Budget Units with > 25% Vacancy			Housing Admin - 90	6	16.7%
Public Works Admin 1903	14	43%	Roads - 98	34	17.6%
Information Technology 1904	10	30%	Child Support Svcs - 107	20	20.0%
Engineering and Inspection 1908	12	42%	Building & Safety - 109	15	6.7%
Public Defender 2111	13	77%	Disaster Finance - 110	2	50.0%
Victim - Witness 2113	6	33%	Library - 125	14	7.1%
Sheriff - Coroner 2201	70	26%	Sub Use Disorder Svcs - 141	24	20.8%
Sheriff - Court Security 2204	4	25%	Behavioral Health - 145	107	28.0%
Sheriff - Marine Patrol 2205	2	50%	Welfare Assistance - 168	279	19.0%
Veteran Services 5321	3	33%	Health Administration - 170	68	30.9%
Museum 7201	2	50%	Vet Clinic Medical - 190	2	100.0%
			Water Resources Admin - 207	13	38.5%
			Spec Districts Admin - 295	50	12.0%
			Air Quality Mgt Dist - 299	6	50.0%
			First Five Comm - 486	2	0.0%
			Fleet Maintenance - 911	6	16.7%
			Integrated Waste Mgt - 985	19	0.0%

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