

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**

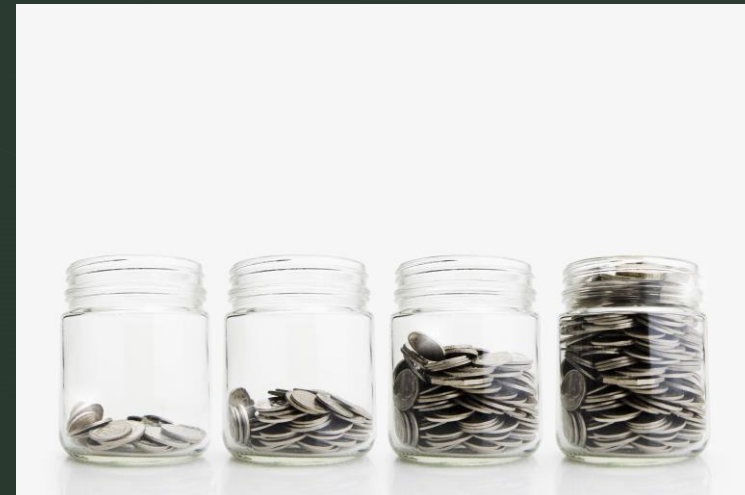
- Decrease Building and Infrastructure Reserve Fund 153 by \$282,000;
- Increase Appropriation account 18-00 by \$282,000

## **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**

- Decrease General Parks Reserve Fund 152 by \$400,000
- Create Capital Asset for Middletown Pool Enclosure in the amount of \$100,000
- 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

# Cannabis Tax Allocations

Planning, Code Enforcement, Water Resources, Environmental Health		Law Enforcement	
Environmental Health-New Software	\$ 42,024	Sheriff-2 Deputies	\$ 249,389
Water Resources-Quagga Muscles	\$ 170,723	Sheriff-1 Sargent	\$ 203,006
Code Enforcement-COPTR Salaries	\$ 181,465	Sheriff-ALPR	\$ 68,500
Code Enforcement-COPTR Expenses	\$ 22,141	Sheriff-COPTR Salaries	\$ 437,102
Code Enforcement-1 Officer	\$ 89,629		
Water Resources-Hitch	\$ 200,000	Economic Development, Housing, Risk Reduction	
Water Resources-Hitch Project (flow monitor installation)	\$ 25,000	Water Resources-Quagga Muscles	\$ 170,723
Water Resources-Lakebed Abatements and Salvage	\$ 100,000		
Water Resources-Match for BRC Grants	\$ 100,000	Youth Programs	
Water Resources-Match for USACE-Middle Creek Restoration	\$ 562,500	Library Staff Time	\$ 333,552



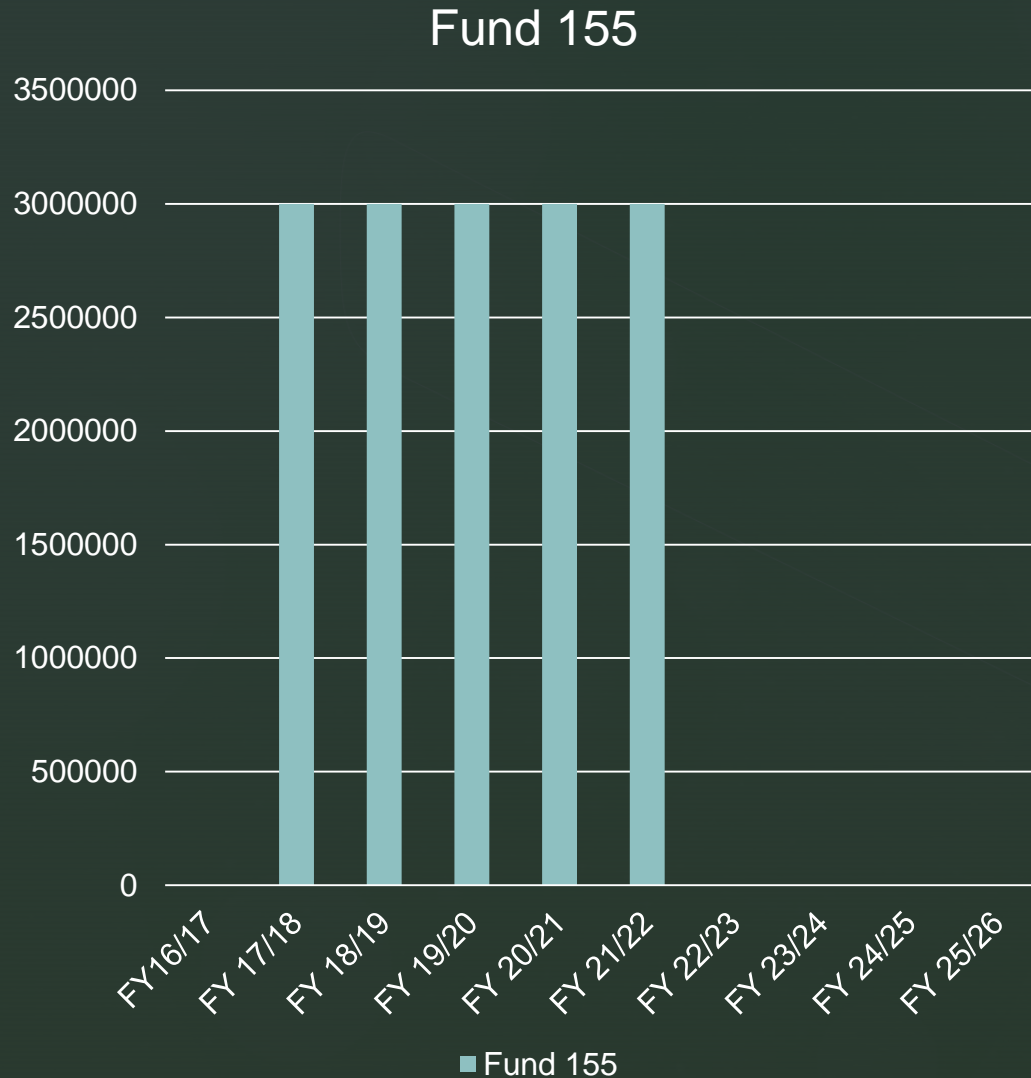
# Proposed Cannabis Tax Allocations for Final Recommended Budget

Economic Development, Housing, Risk Reduction	
Economic Development	
Capitalization of a revolving fund for a fee deferral program for qualifying commercial and industrial developments	\$ 900,000
Design and production for retail and hospitality attraction	\$ 40,000
Retail analytics and site selection software contract	\$ 50,000
Supplemental funding for CDBG facade improvements initiative	\$ 100,000
Travel for ICSC, IEDC, and hospitality events	\$ 20,000
Housing	
ProHousing Designation	\$ 150,000
Consultant for ProHousing Designation	\$ 150,000
Consultant for Housing Rehab Program	\$ 150,000
Consultant and Funds for Development Incentive Program	\$ 200,000
Housing Department Staff	\$ 700,000
Housing Related Training	\$ 20,000
<b>Total</b>	<b>\$ 2,480,000</b>

Community  
Oriented  
Policing &  
Targeted  
Restoration  
(COPTR)  
Budget Status

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



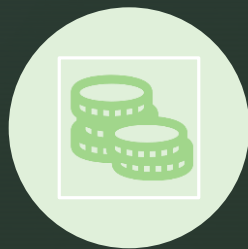
# Water Line for South Main Street & Soda Bay Road



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

# Extraordinary Budget Requests from Departments

Budget Name	Amount Requested
Registrar of Voters (BU 1451)	\$66,806
Probation (BU 2302)	\$210,599
Animal Control (BU 2703)	\$30,000
Lampson Field Cap. Imp. (BU 3121)	\$274,115
Sheriff-Jail Facilities (BU 2302)	\$3,820,800
Parks and Recreation (BU 7011)	\$399,312
Museums (BU 7201)	\$4,841,080
Total Requested	\$9,642,712

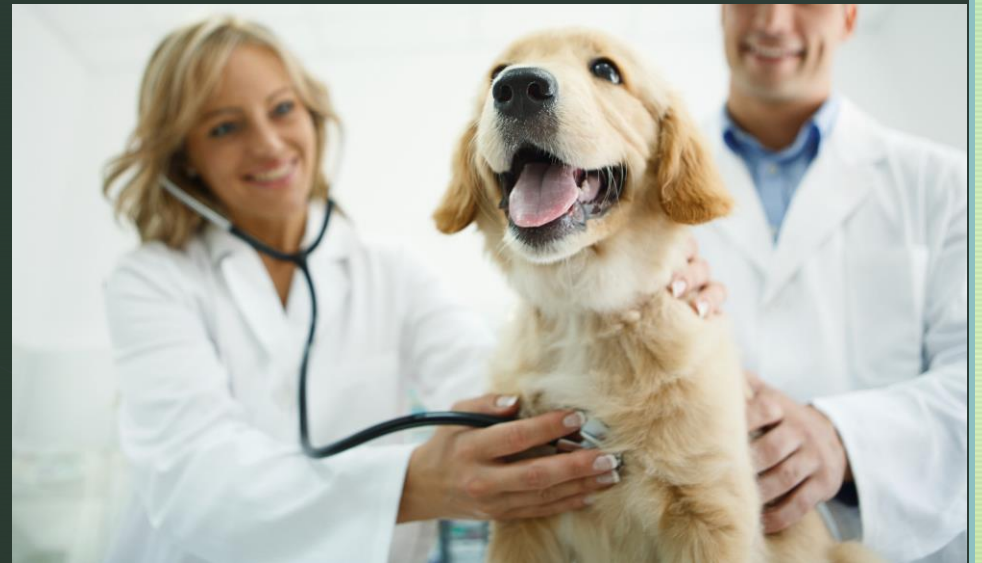
Budget Unit	Request	Amount
BU 1451	Salary from half time permanent position	\$66,806
BU 2302	Solar Back-up Battery	\$210,599
BU 2703	Surveillance Cameras	\$30,000
BU 3123	Wildlife Hazard Assessment (Grant Pending)	\$135,000
BU 3123	East Apron Pavement Rehabilitate Apron - Design	\$73,039
BU 3123	East Apron Pavement Rehabilitate Apron - Design (Phase #2)	\$66,076
BU 2301	Smoke Detector and Fire Alarm System	\$300,000
BU 2301	HVAC Control System	\$50,000
BU 2301	Jail Phase 1 Roof	\$2,800,000
BU 2301	Portable Radios	\$145,800
BU 2301	Security Camera System	\$525,000

Budget Unit		Request	Amount
BU 7011	Lucerne Community Garden Park		\$50,000
BU 7011	Nice Clubhouse		\$200,000
BU 7011	Mount Konocti Park		\$149,312
BU 7201	Lower Lake Schoolhouse Museum Historic Restoration and Seismic Retrofit		\$2,300,000
BU 7201	Courthouse Museum Historic Restoration		\$2,500,000
BU 7201	Inventory as needed for Exhibits and Museum Operations		\$10,000
BU 7201	Exhibit Preservation and Collection		\$15,000
BU 7201	Extra Help Office Manager		\$16,080



## ■ 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