



1



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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 Fund Balance Available (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
- Departments submit onetime funding requests as 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.

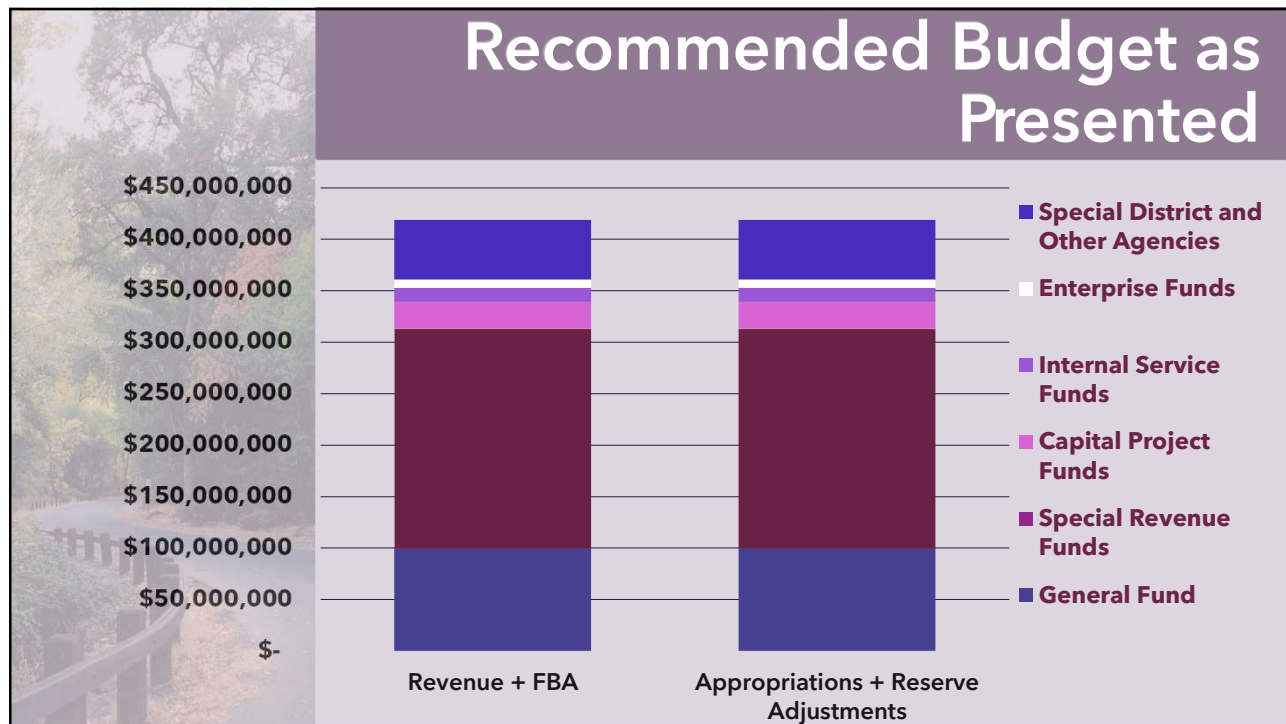
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Overview of County Budget

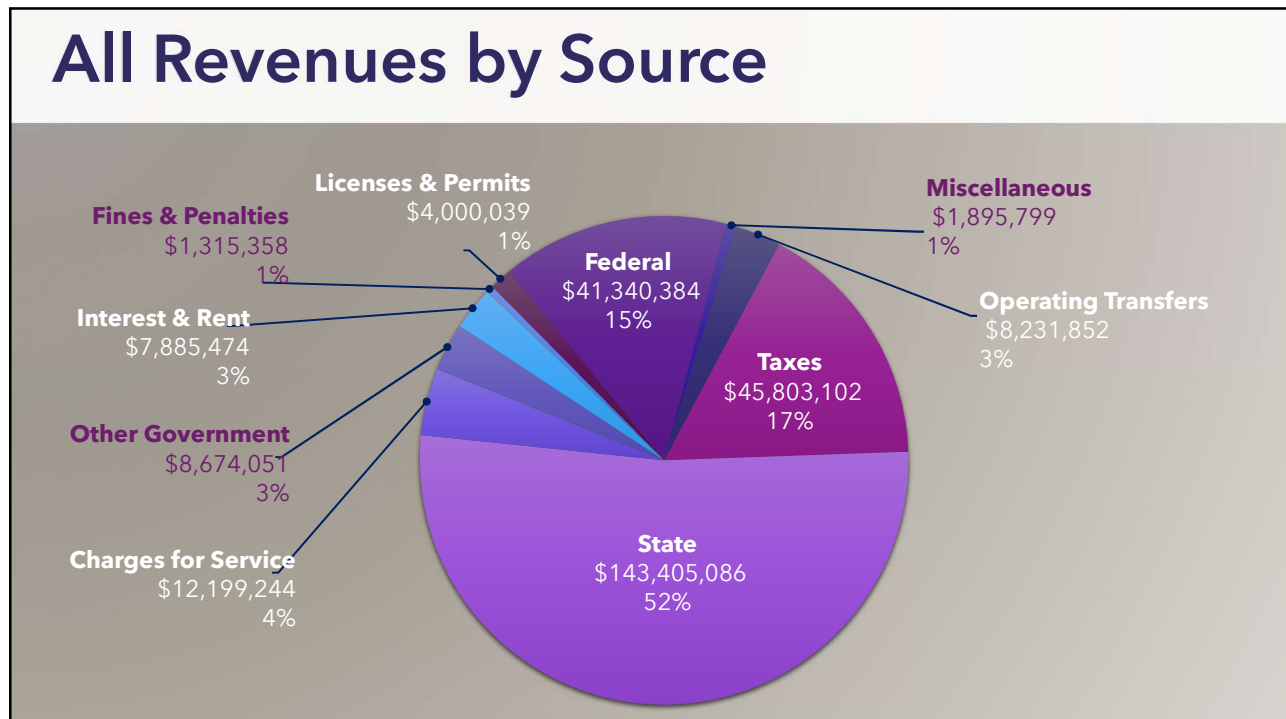
| FY 2024-25 | GOVERNMENTAL FUNDS | FY 2025-26 |
|----------------------|--------------------------------------|----------------------|
| \$101,278,410 | General Fund | \$99,735,475 |
| \$191,936,924 | Special Revenue Funds | \$213,118,663 |
| \$18,359,665 | Capital Project Funds | \$26,142,373 |
| \$0 | Debt Service Funds | \$0* |
| \$311,574,998 | Total Governmental Funds | \$338,996,511 |
| 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 |
| \$85,600,388 | Total Other Funds | \$79,822,203 |
| \$397,175,387 | Grand Totals | \$418,818,714 |

*Armory bond funding held with U.S. Bank

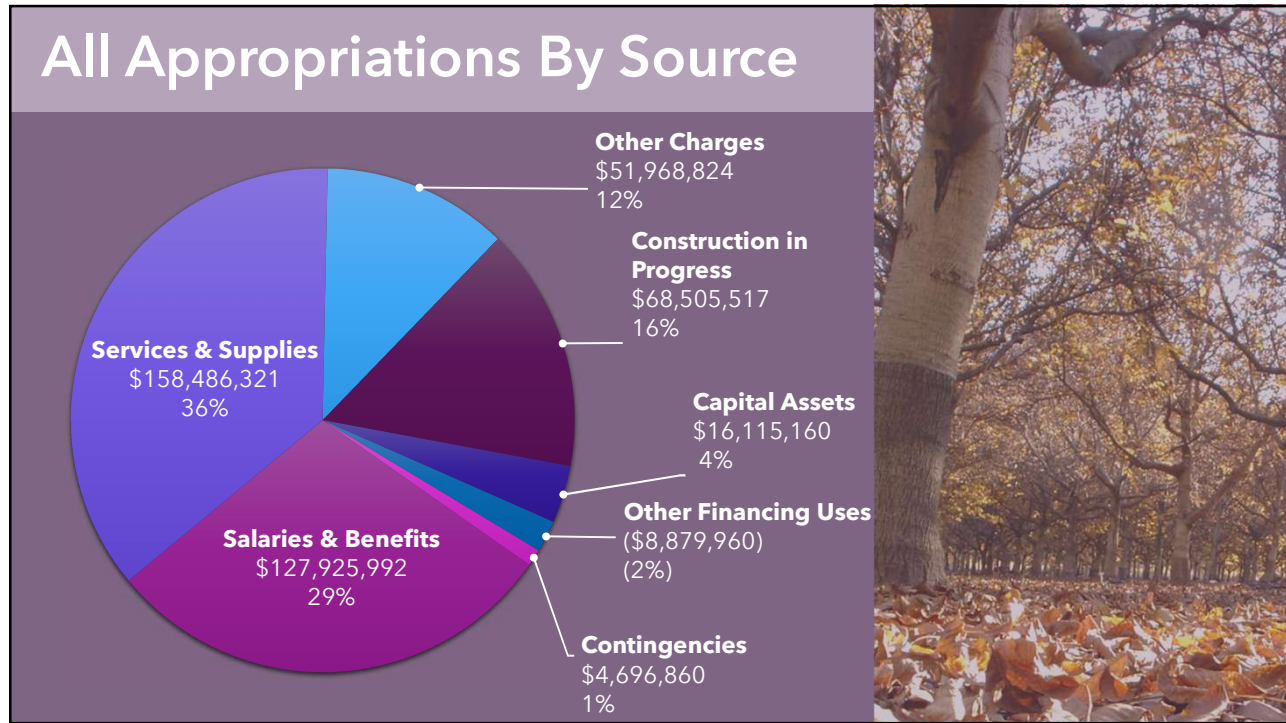
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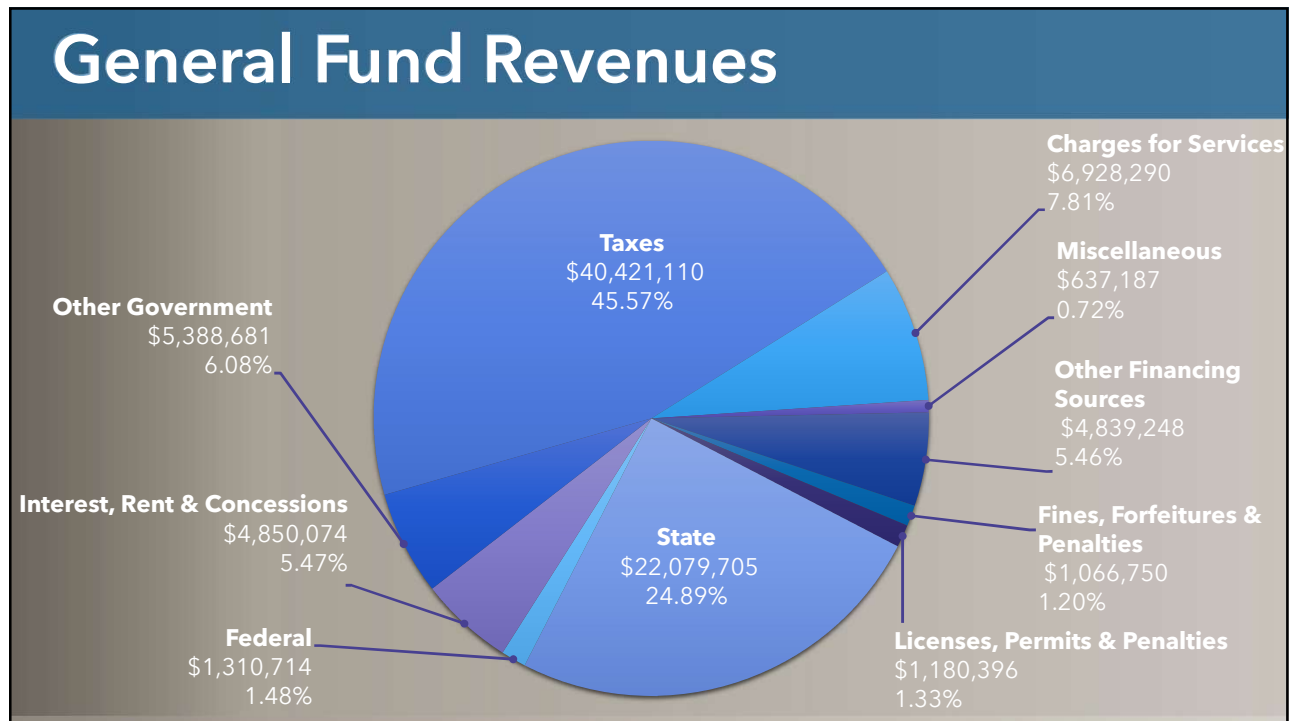
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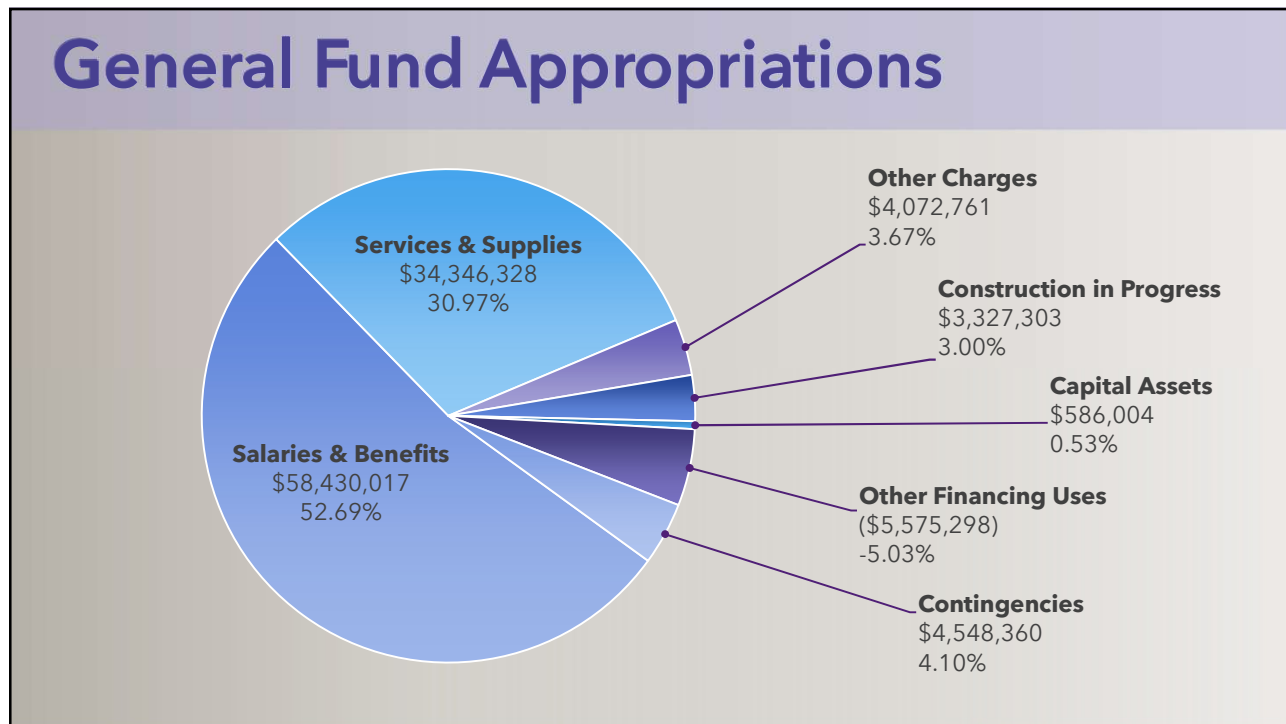
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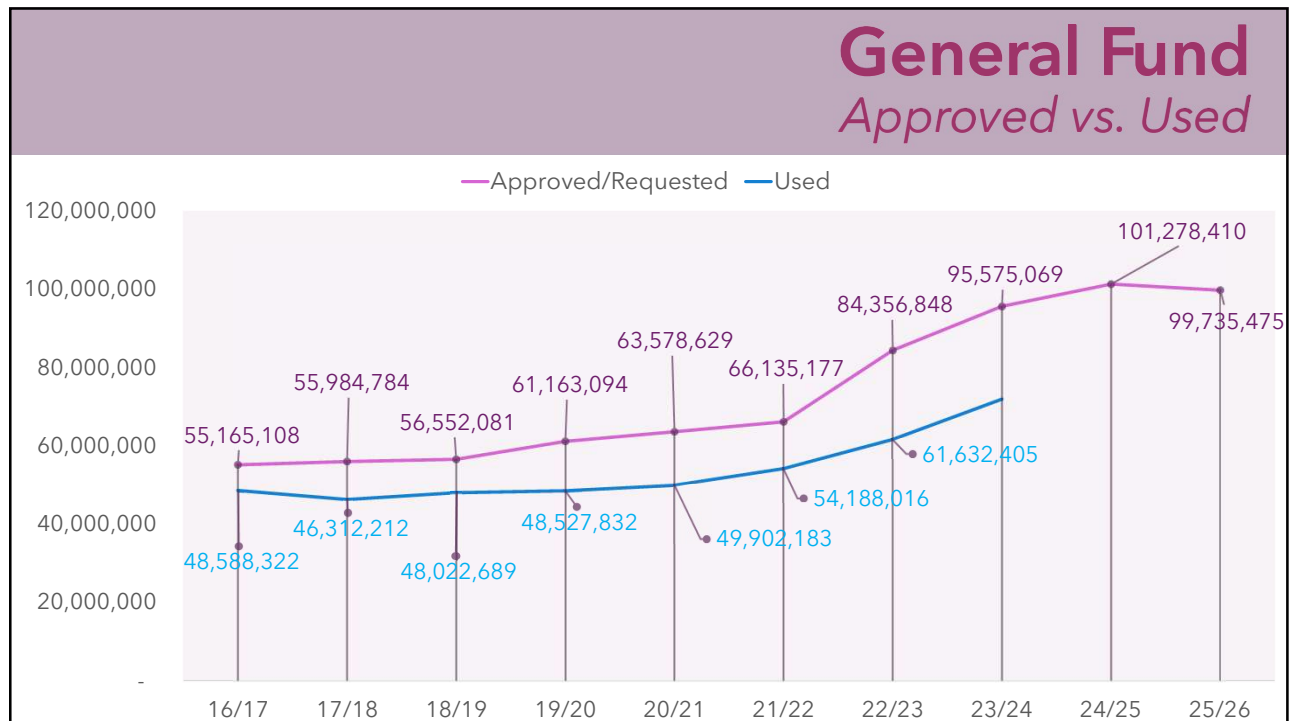
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General Fund Position Allocation Changes

(Since FY 2024-2025 Adopted Budget)

| Budget | Position | FTE's | Budget | Position | FTE's |
|------------------------------|--|-------|---------------------------|---|-------|
| Administrative Office | | | Public Defender | | |
| 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 |
| Community Development | | | 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 | Public Services | | |
| 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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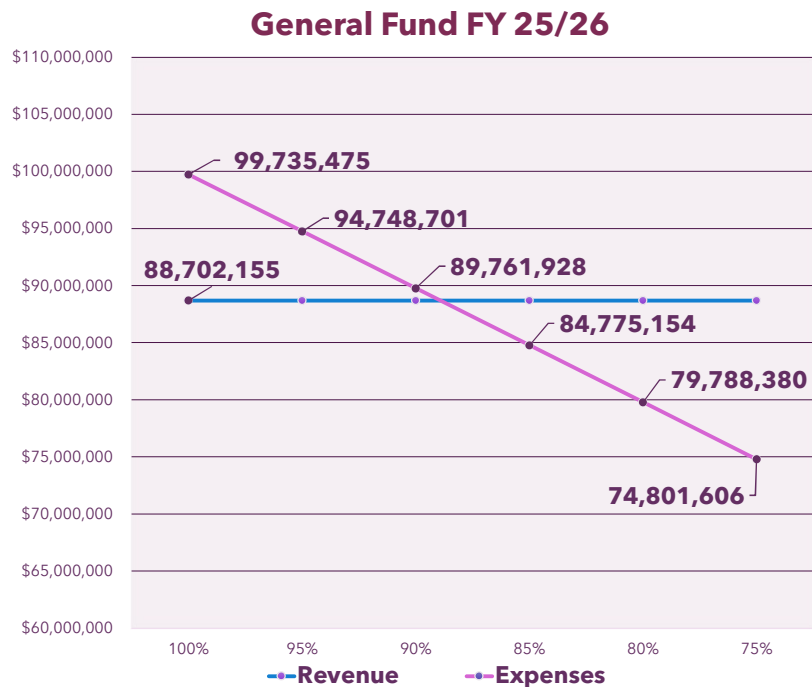
General Fund Position Allocations Removed as a Result of Union Negotiations

| 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 = \$127,925,992 for FY 25/26
- 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



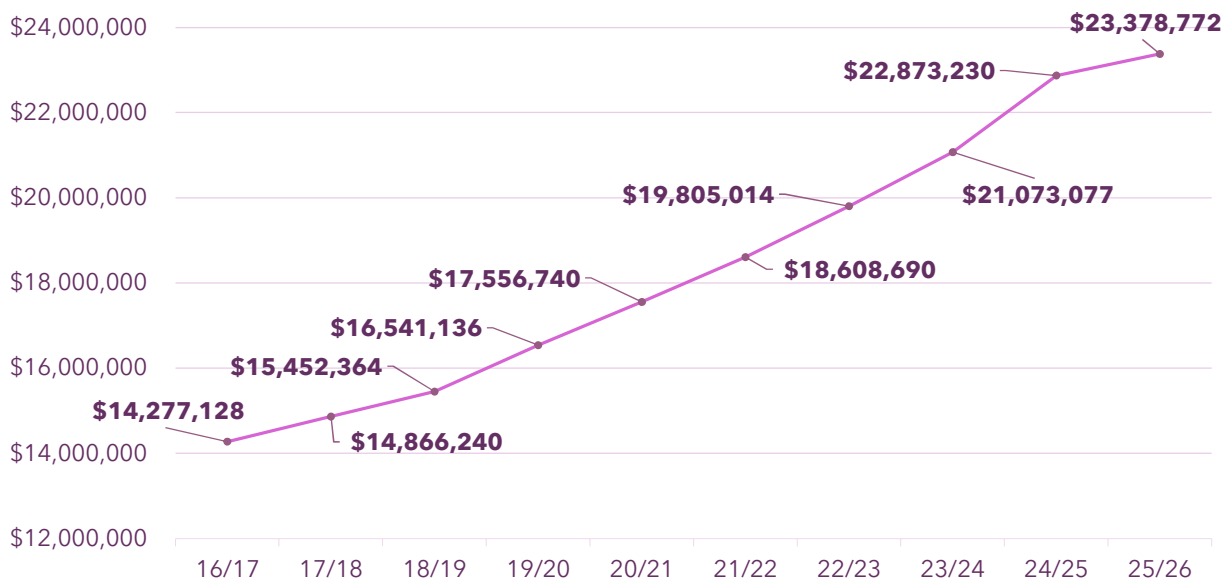
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County Wide Vacancies by Fund *(As of June 23, 2025)*

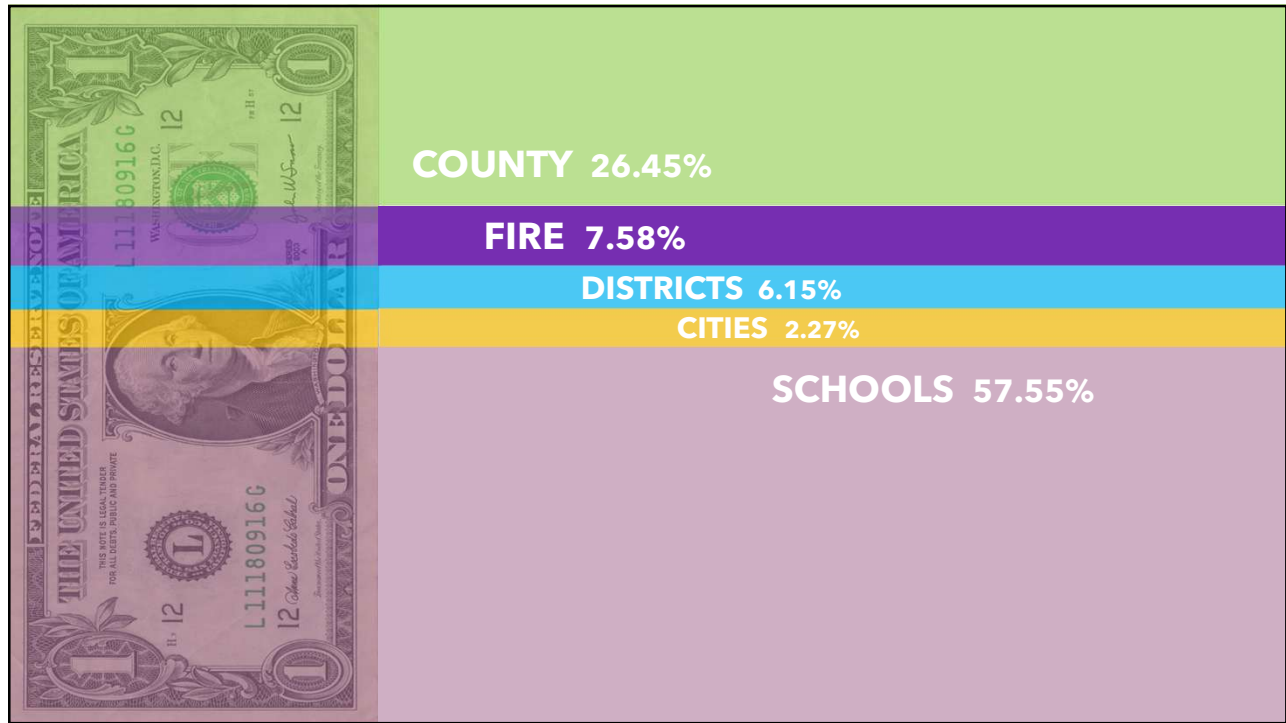
| General Fund | Authorized | % Vacant | All Other Funds | Authorized | % Vacant |
|--|------------|--------------|-----------------------------|------------|--------------|
| | 449 | 13.6% | | 678 | 16.5% |
| General Fund Budget Units with > 25% Vacancy | | | Housing Admin - 90 | 6 | 33.3% |
| Assessor 1123 | 16 | 25% | Roads - 98 | 34 | 14.7% |
| Central Services 1124 | 1 | 100% | Child Support Svcs - 107 | 20 | 15.0% |
| Public Works Admin 1903 | 10 | 30% | Building & Safety - 109 | 15 | 13.3% |
| Engineering and Inspection 1908 | 10 | 30% | Disaster Finance - 110 | 2 | 50.0% |
| Victim - Witness 2113 | 6 | 50% | Library - 125 | 14 | 7.1% |
| Sheriff - Central Dispatch 2202 | 11 | 27% | Sub Use Disorder Svcs - 141 | 28 | 32.1% |
| Sheriff - Marine Patrol 2205 | 2 | 50% | Behavioral Health - 145 | 107 | 12.1% |
| | | | Welfare Assistance - 168 | 279 | 18.7% |
| | | | Health Administration - 170 | 68 | 23.5% |
| | | | Vet Clinic Medical - 190 | 2 | 50.0% |
| | | | Water Resources Admin - 207 | 10 | 20.0% |
| | | | Spec Districts Admin - 295 | 53 | 15.1% |
| | | | Air Quality Mgt Dist. - 299 | 10 | 20.0% |
| | | | First Five Comm. - 486 | 2 | 0.0% |
| | | | Fleet Maintenance - 911 | 6 | 16.7% |
| | | | Integrated Waste Mgt - 985 | 21 | 0.0% |

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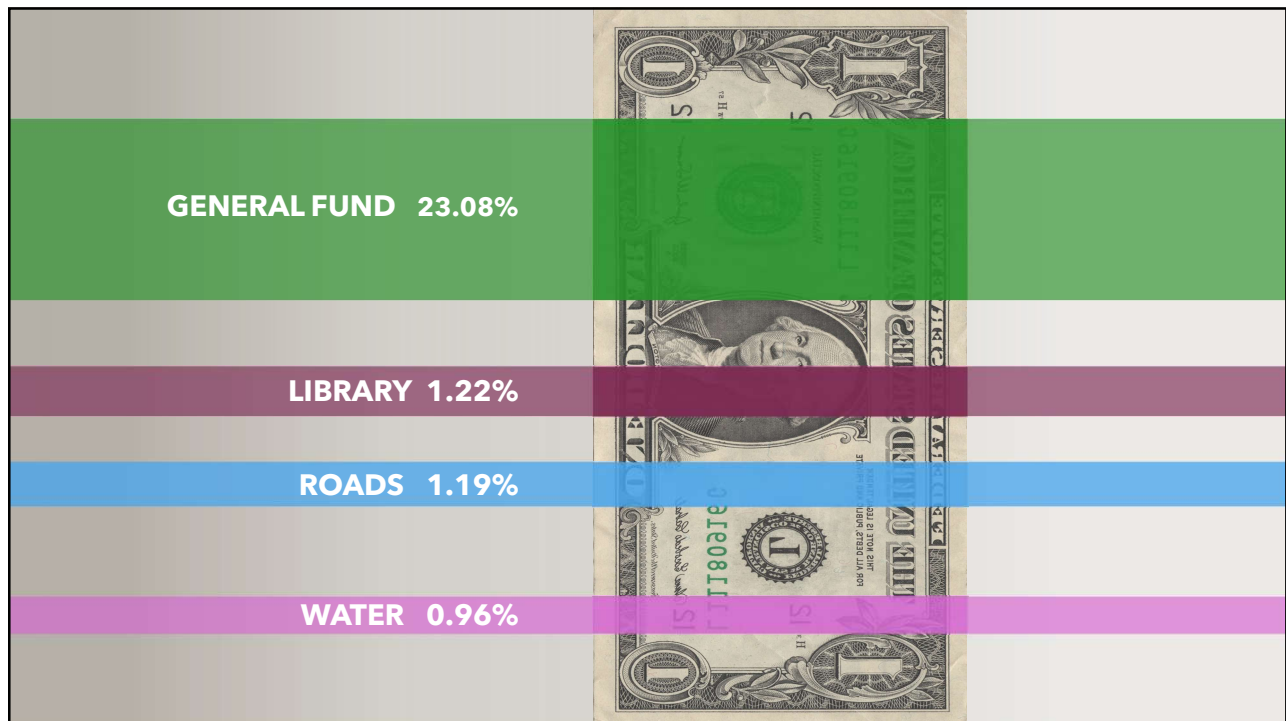
Secured Property Tax



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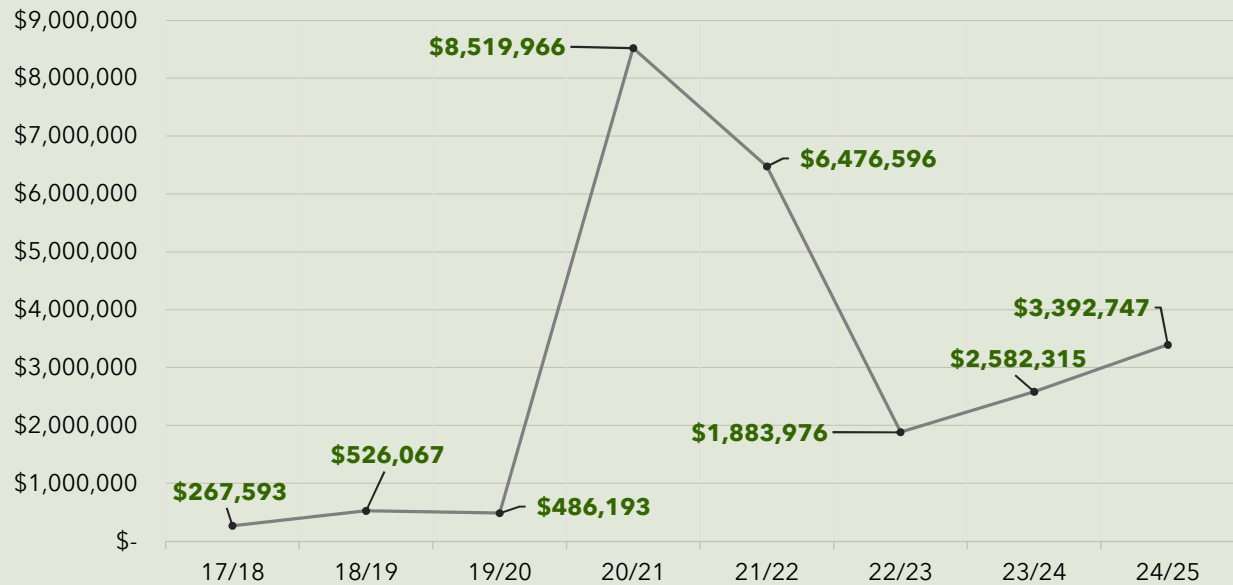


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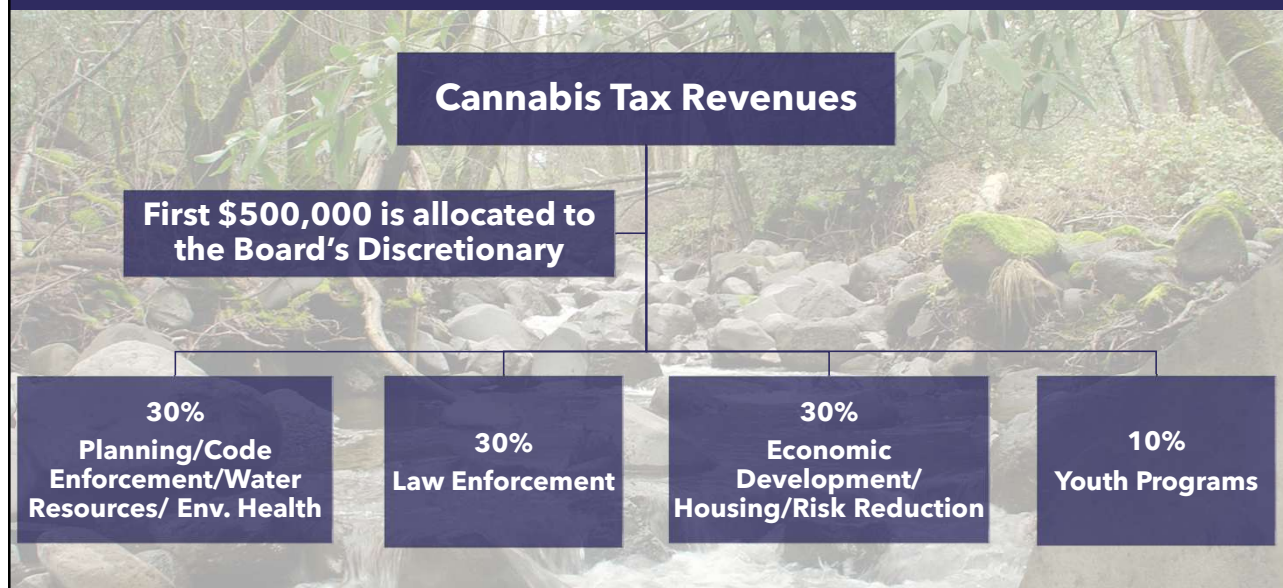
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Cannabis Tax (Cultivation & Business)



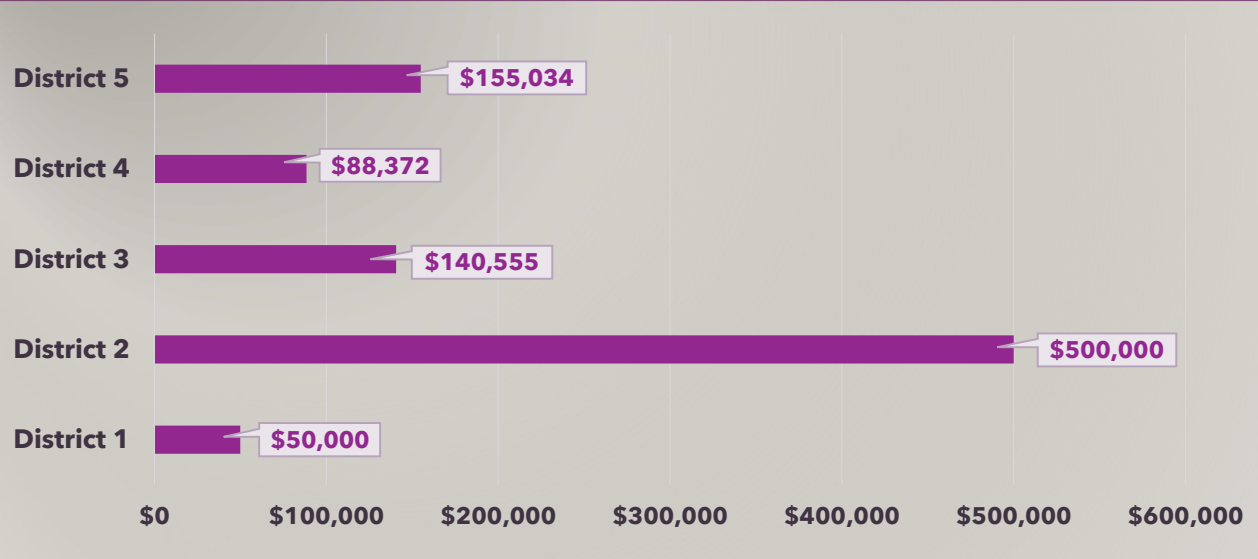
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How Cannabis Tax Revenues are Allocated



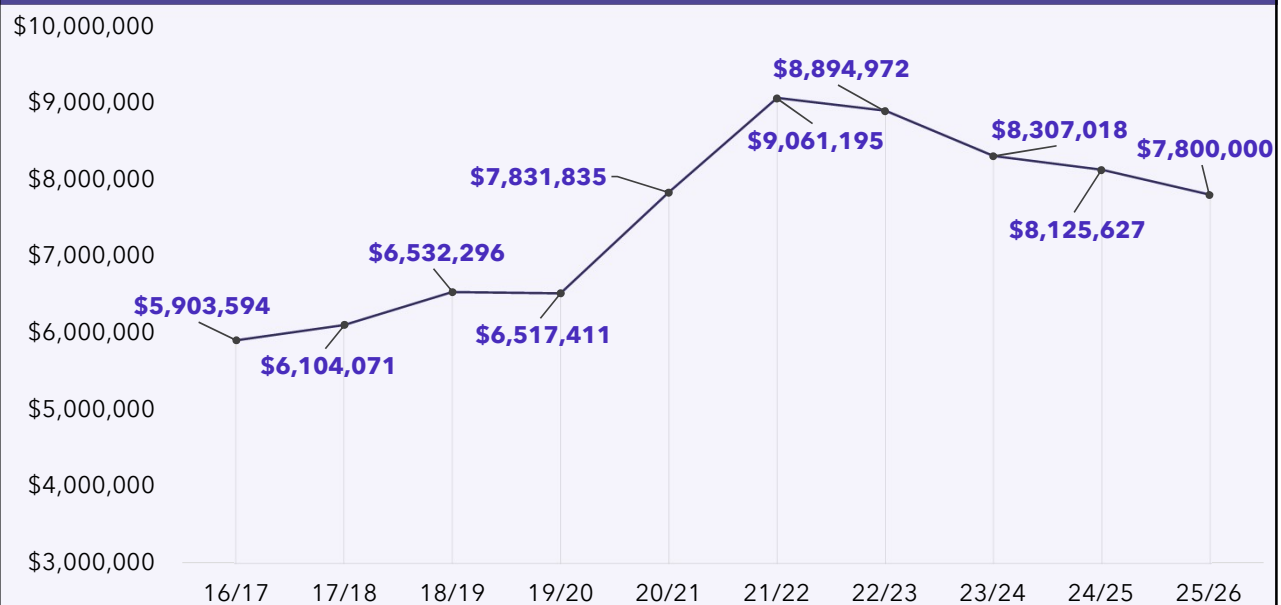
20

Board Discretionary Balances (includes pledged funds)



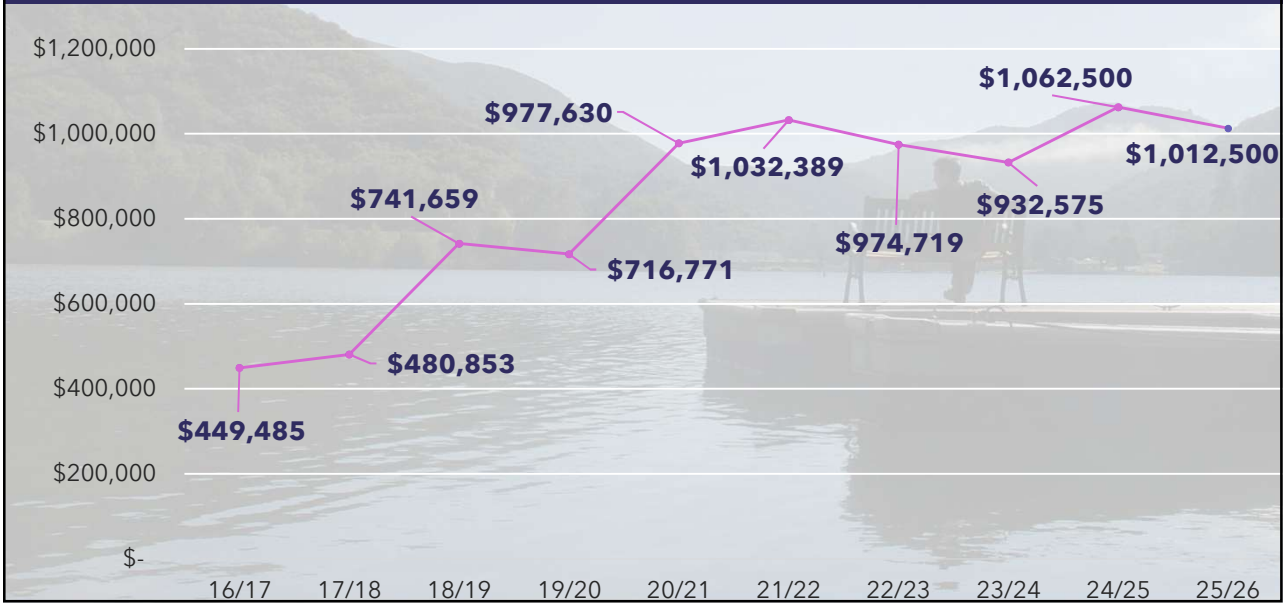
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Sales Tax (Bradley Burns & Prop 172)



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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 |
| | | TOTAL | \$40,566,935 |

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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 |
| ACOM EZ 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 |
| TOTAL | \$5,588,478 |

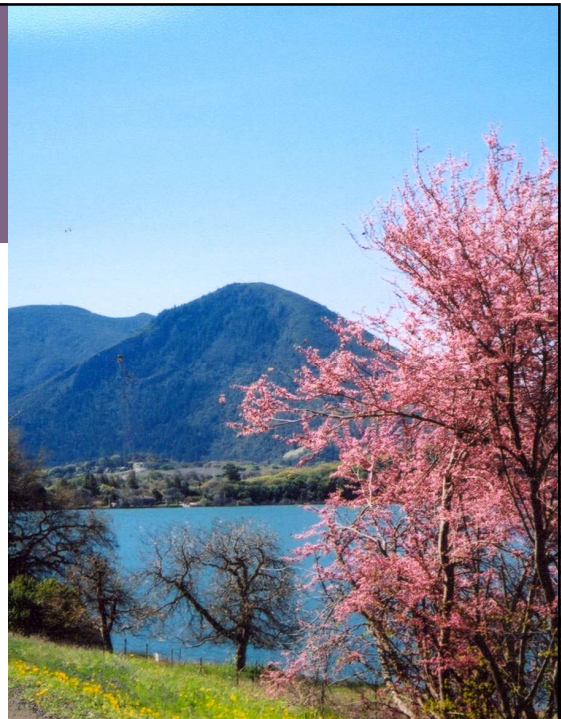
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| | Approved | Claimed | Remaining | <h2>American Rescue Plan Act (ARPA)</h2> <h3>On Going Projects</h3> |
|---|--------------------|--------------------|--------------------|---|
| Special Districts dump site for haulers | \$400,000 | \$0 | \$400,000 | |
| 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 | |
| BALANCE | \$6,917,748 | \$2,672,888 | \$4,244,860 | |

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Anticipated Needs from the General Fund

- New Courthouse
 - The State currently owns the 4th floor. We need to start saving to purchase and renovate the 4th floor.
- Compensation Study Implementation
 - The new MOU's start on July 1, 2025.
- Board of Supervisors Chambers and First Floor Bathrooms Re-Model



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