



Legislation Text

File #: 24-986, Version: 1

Memorandum

**Date:** September 24, 2024

**To:** The Honorable Lake County Board of Supervisors

**From:** Susan Parker, County Administrative Officer  
 Stephen L. Carter, Jr., Assistant County Administrative Officer  
 Casey Moreno, Deputy County Administrative Officer

**Subject:** 10:30 A.M. - PUBLIC HEARING - Consideration of the Final Recommended Budget for Fiscal Year 2024-2025 for the County of Lake and Special Districts Governed by the Board of Supervisors

**Executive Summary:**

We are pleased to present, for your Board’s consideration, the Fiscal Year (FY) 2024-25 Final Recommended Budget. This memorandum is intended to serve as an update to our June 20, 2024, memorandum introducing the FY 2024-25 Recommended Budget. For your reference, that memorandum is also attached to your agenda packet as much of it is still applicable.

**Fund Balance Available(carry-over):** There is minimal additional FBA at this time as what was projected has been budgeted by departments.

**American Rescue Plan Act (ARPA) also known as State and Local Fiscal Recovery Funds (SLFRF):** The County received \$12,506,226. Of that, \$7,971,856 has been spent or transferred to non-General Fund departments. The remaining \$4,534,370 has been budgeted to be spent this fiscal year.

Allocations that have changed since the board last approved the committee’s recommendation:

Project	Approved	Proposed
Special Districts Studies	0	200,000
Middletown Multi-Use	0	250,000
Middletown Park	0	100,000
NCO Build, Funding an additional cohort	800,000	1,000,000
Housing Strategic Plan	300,000	270,000
Economic Development Strategic Plan	300,000	265,000
Housing/Economic Department	2,000,000	1,500,000
EMS Contract	150,000	0

**Property tax:** The increase in property taxes received between FY 2022-23 and FY 2023-24 was \$119,499, which equated to a 0.38% increase.

**Sales Tax:** Bradley-Burns (1%) Sales tax revenues received in FY 2023-24 equaled \$4,264,576 which was a decrease of \$157,703 over FY 2022-23. Prop 172 sales tax revenues for FY 2023-24 equaled \$4,042,442 which was a decrease of \$430,251 compared to FY 2022-23.

**Transient Occupancy Tax:** Transient Occupancy Tax (TOT) revenues totaled \$932,839 in FY 2023-24 which was a decrease of \$41,880 compared to FY 2022-23.

**Cannabis Tax:** Cannabis tax received a revenue of \$2,512,927 in FY 2023-24 which was an increase of \$662,553 from FY 2022-23. In the first two months of FY 2024-25, there have been refunds totaling \$174,018.

**Reserves:** At this time, staff does not recommend increasing or decreasing general fund reserves. As your board is aware, the Technology Reserve loaned Behavioral Health \$3,000.000 which is budgeted to be paid back this year.

**Capital Assets:** The FY 2024-25 Final Recommended Budget includes funding for a number of capital projects, many of which are supported by grants or other special funding, including, but not limited to:

<b>New Projects</b>		
New Criminal Case Manage	\$70,000	
GPS for new compactor - W	\$65,000	
4WD Off-Road Utility Vehicl	\$30,000	
Land Acquisition #1-7 - Spe	\$100,000	
Lift Station Odor Control - S	\$250,000	
#1-7 Lift Station Design - S	\$300,000	
Land Acquisition - Special I	\$150,000	
<b>Increases</b>		
Landfill Expansion Project -	\$5,500,000	\$4,000,000
Bridge Construction Project - Special Districts	\$5,693,965	\$5,547,587
Tank Replacement (HMGP	\$800,000	\$600,000

**Requested Positions additions since recommended budget:**

- 1 Accountant-Auditor I/II - BU 1122 (Removing 2 Acct Tech positions)
- 2 Capital Project Manager - BU 1908 (Removing 1 Public Works Construction Project Manager and 1 Right-of-way Agent)
- 1 Staff Services Analyst, Senior - BU 2110 (Removing Staff Services Analyst I/II)
- 1 Assistant Chief Public Defender - BU 2111 (New)
- 2 Deputy Public Defender I/II/III/Senior - BU 2111 (New)
- 3 Victim Advocate I/II/Senior - BU 2113 (Making all 3 allocations flex)

- 1 Victim Advocate I/II/Senior - BU 2113 (Making limited term allocation flex)
- 2 Administrative Assistant/Administrative Assistant, Senior - BU 2201 (Removing Administrative Assistant and Sheriff-Coroner Assistant)
- 3 Probation Program Technician/Deputy Probation Officer I/II - BU 2302 (Changing 3 allocations into flex positions with new position of a program tech.)
- 1 Staff Services Analyst I/II - BU 2602 (Removing Accountant I/II)
- 1 Office Assistant III - BU 2702 (Unfunded)
- 1 Assistant Planner I/II/Associate Planner - BU 2702 (Unfunded)

The cost of new General Fund positions included in the Final Recommended budget is absorbed within the department's net county cost.

**Fiscal Impact:**

Your approval of this Recommended Final Budget will enable the County to meet its statutory obligations and continue operations for FY 2024-25.

**If not budgeted, fill in the blanks below only:**

Estimated Cost: \_\_\_\_\_ Amount Budgeted: \_\_\_\_\_ Additional Requested: \_\_\_\_\_ Future Annual Cost: \_\_\_\_\_

**Purchasing Considerations** (check all that apply):

Not applicable

Fully Article X. <

[https://library.municode.com/ca/lake\\_county/codes/code\\_of\\_ordinances?nodeld=COOR\\_CH2AD\\_ARTXPU\\_S2-38EXCOBI](https://library.municode.com/ca/lake_county/codes/code_of_ordinances?nodeld=COOR_CH2AD_ARTXPU_S2-38EXCOBI) and/or **Consultant Selection Policy** <[http://lcnnet.co.lake.ca.us/Assets/Intranet/Policy/Policies+\\$!26+Procedures+Manual/Ch4\\_2021v2.pdf](http://lcnnet.co.lake.ca.us/Assets/Intranet/Policy/Policies+$!26+Procedures+Manual/Ch4_2021v2.pdf)> -Compliant (describe process undertaken in "Executive Summary")

Section 2-38 <

[https://library.municode.com/ca/lake\\_county/codes/code\\_of\\_ordinances?nodeld=COOR\\_CH2AD\\_ARTXPU\\_S2-38EXCOBI](https://library.municode.com/ca/lake_county/codes/code_of_ordinances?nodeld=COOR_CH2AD_ARTXPU_S2-38EXCOBI) Exemption from Competitive Bidding (rationale in "Executive Summary," attach documentation, as needed)

For Technology Purchases: Vetted and Supported by the **Technology Governance Committee** <

<http://lcnnet.co.lake.ca.us/Assets/Intranet/Intranet+Forms/Information+Technology/AdvPlan.pdf>> ("Yes," if checked)

Other (Please describe in Executive Summary)

**Consistency with Vision 2028** <<http://www.lakecountyca.gov/Government/Directory/Administration/Visioning/Vision2028.htm>>

(check all that apply):

Not applicable

Well-being of Residents

Public Safety

Disaster Prevention, Preparedness, Recovery

Economic Development

Infrastructure

County Workforce

Community Collaboration

Business Process Efficiency

Clear Lake

**Recommended Action:**

1) Adopt the Resolution Adopting the Final Recommended Budget for Fiscal Year 2024-25 as detailed in the attached, incorporating any changes desired by your Board following budget hearings.

2) Adopt the Resolution Establishing New Classifications, the Effective Date Thereof, and Amending the Position Allocation Chart for Fiscal Year 2024-25 to Conform to the Adopted Budget.