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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.

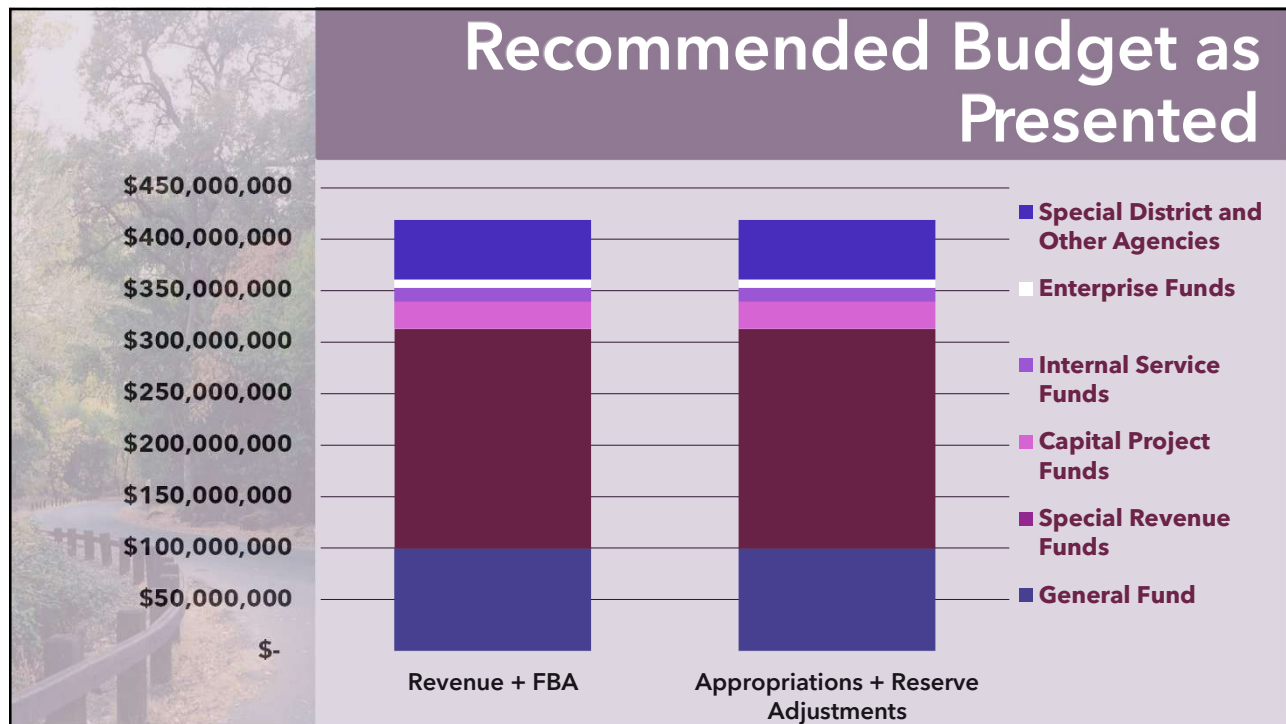
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Overview of County Budget

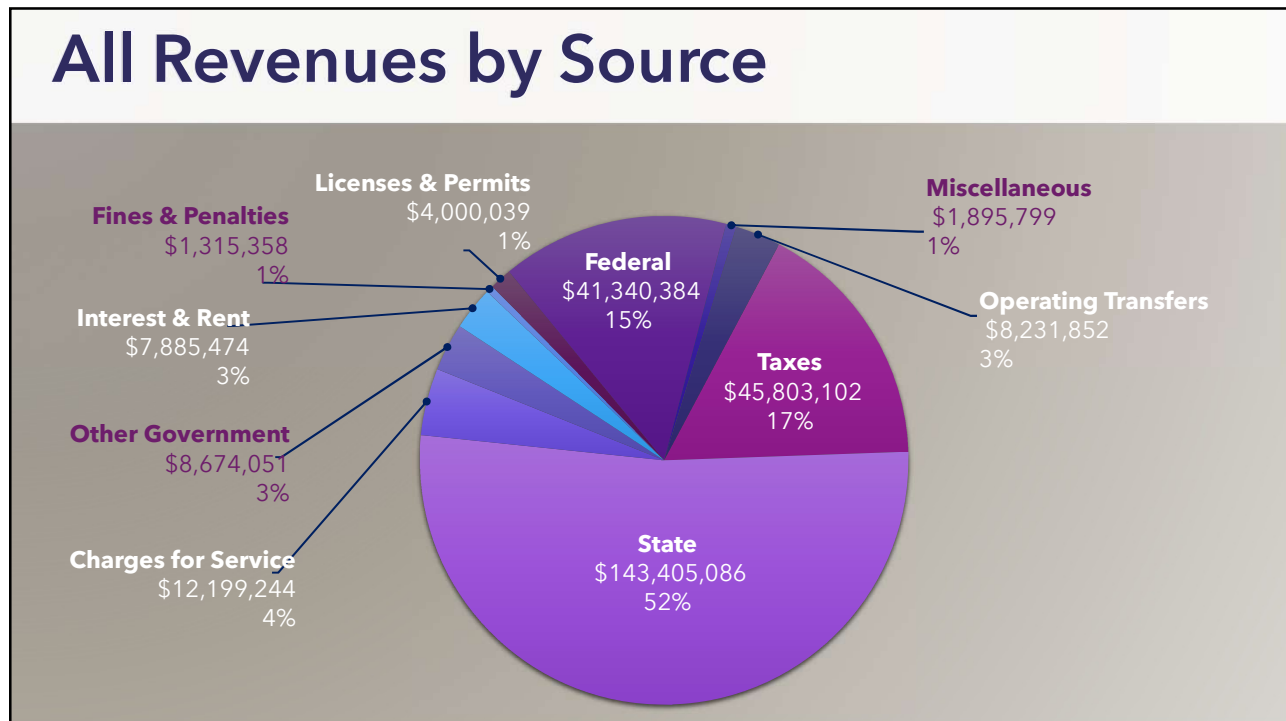
FY 2024-25	GOVERNMENTAL FUNDS	FY 2025-26
\$101,278,410	General Fund	\$99,735,475
\$191,936,924	Special Revenue Funds	\$213,118,663
\$18,359,665	Capital Project Funds	\$26,142,373
\$0	Debt Service Funds	\$0*
\$311,574,998	Total Governmental Funds	\$338,996,511
FY 2024-25	OTHER FUNDS	FY 2025-26
\$13,215,662	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

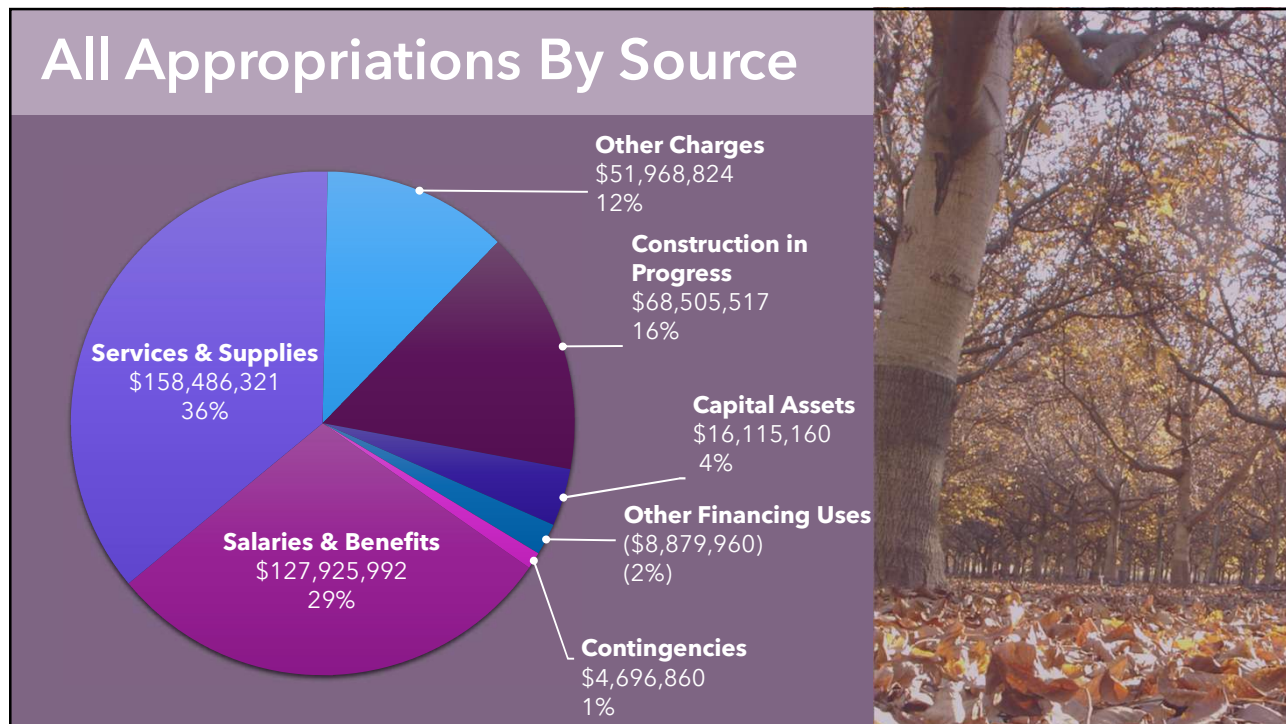
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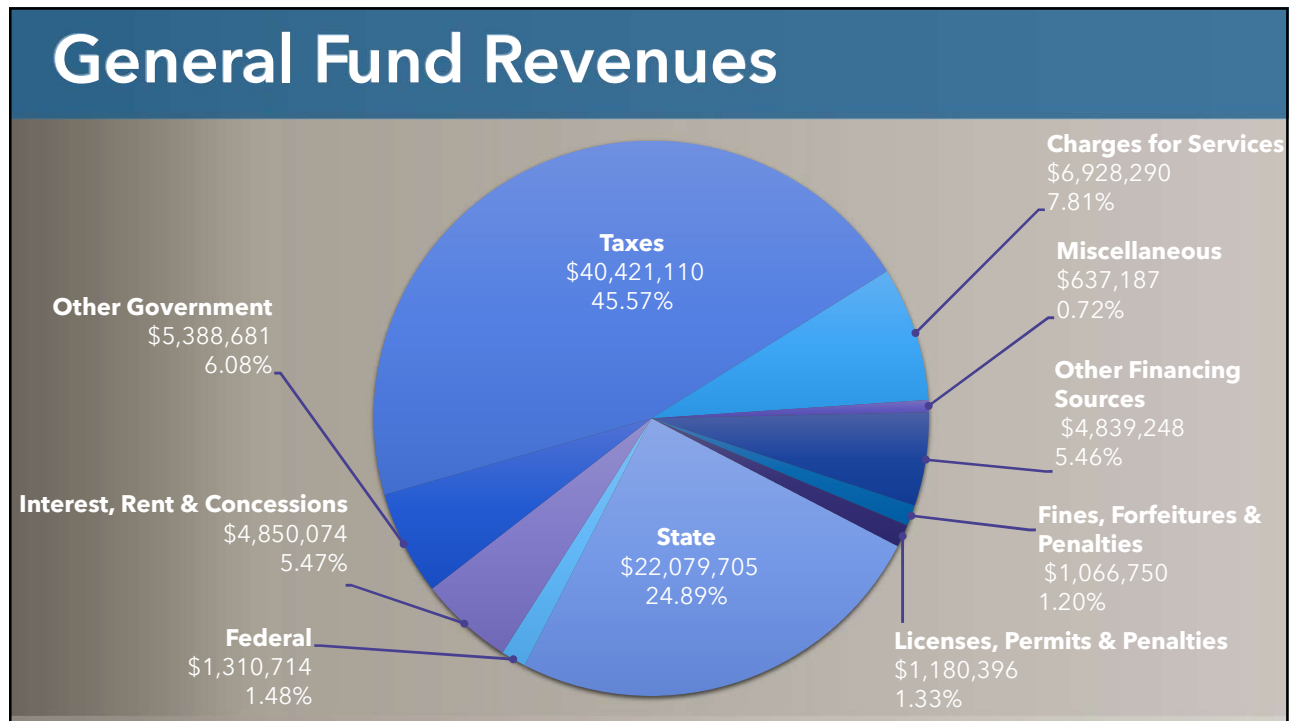
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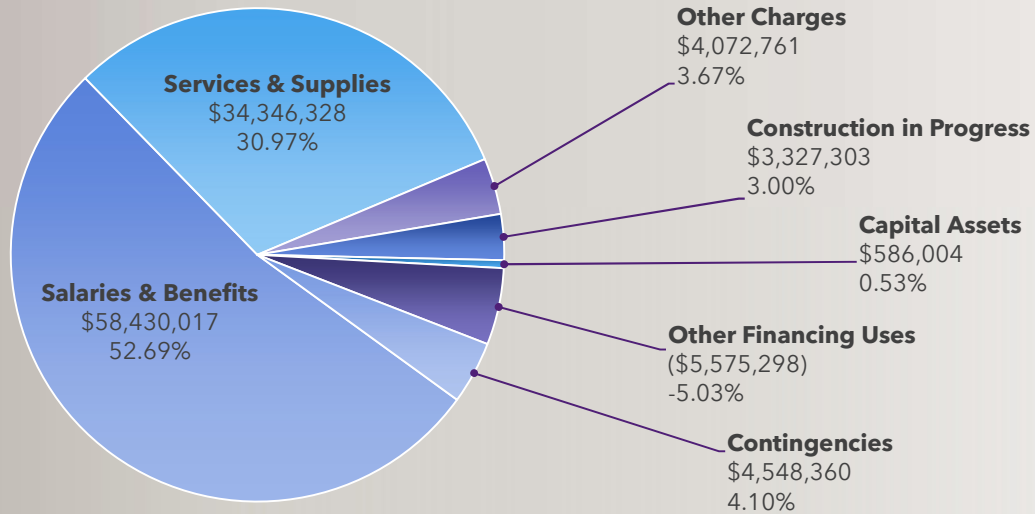


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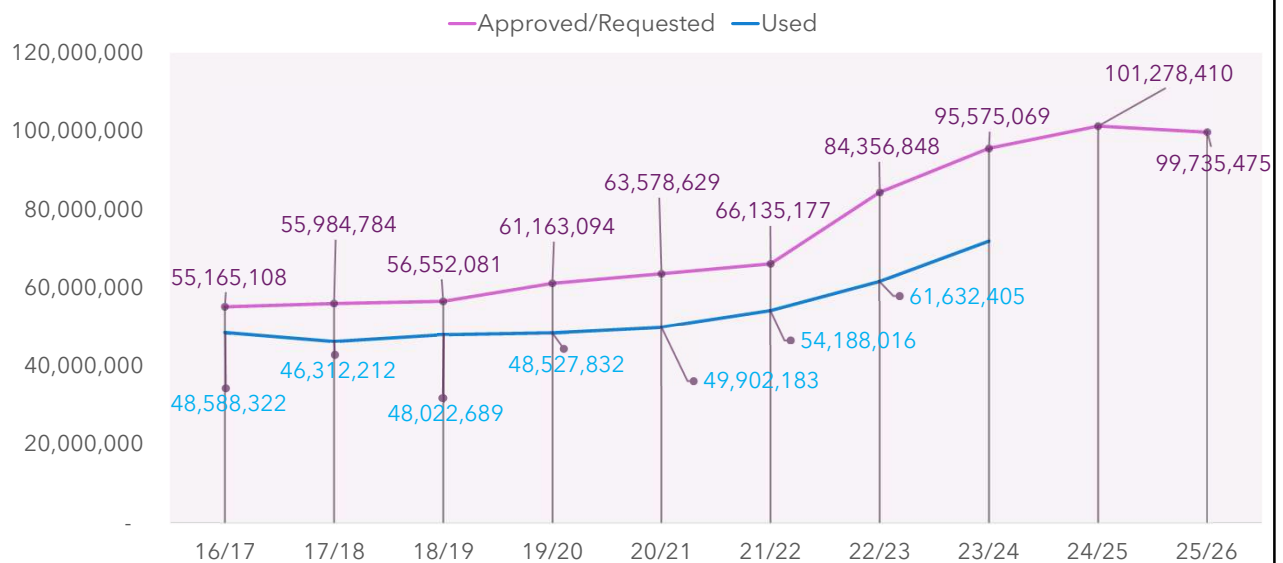
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General Fund Appropriations



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General Fund Approved vs. Used



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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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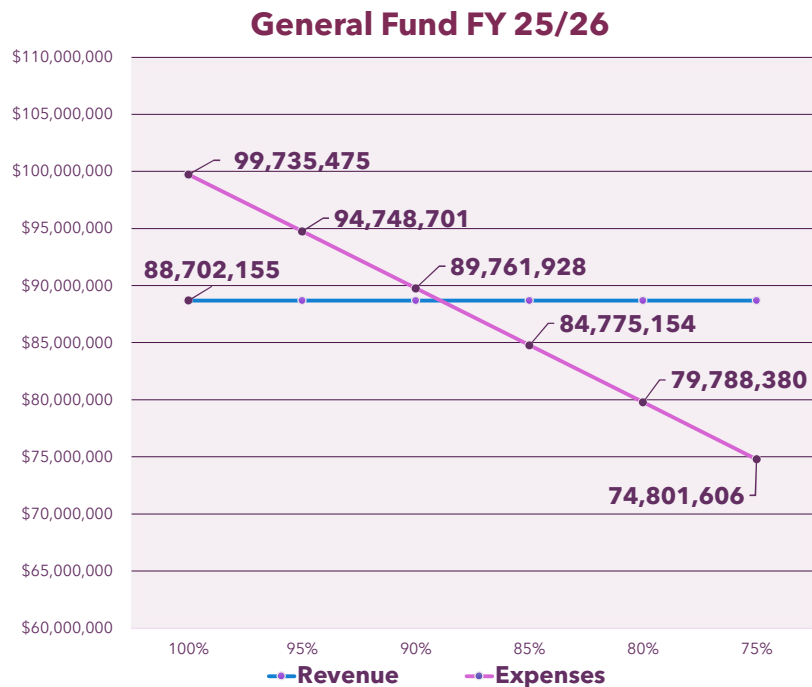
General Fund Position Allocations Removed as a Result of Union Negotiations

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



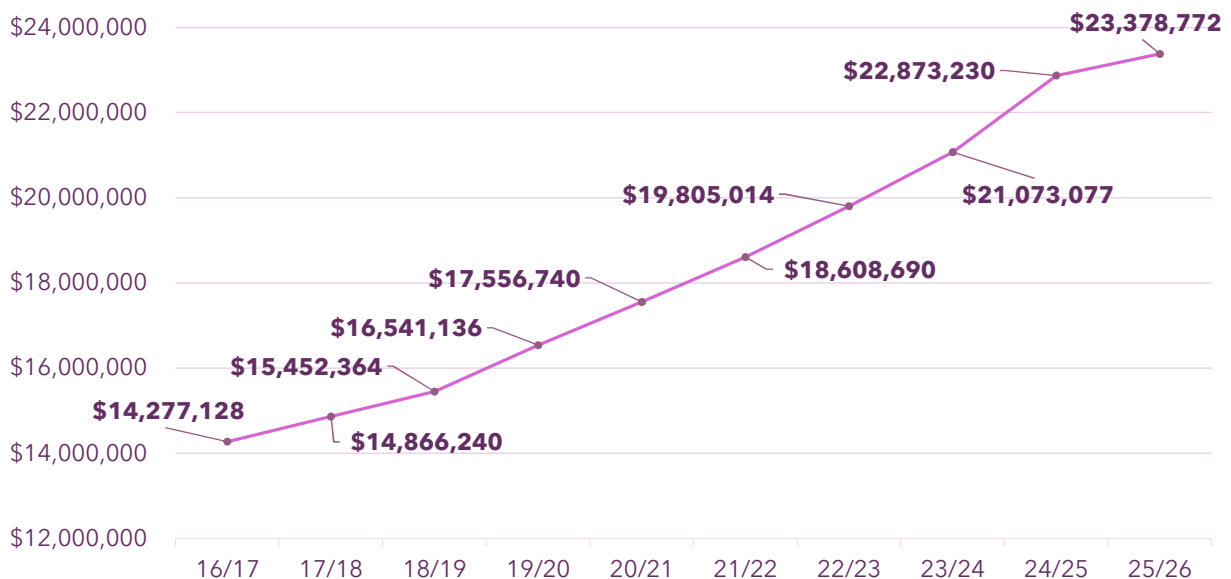
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County Wide Vacancies by Fund *(As of June 23, 2025)*

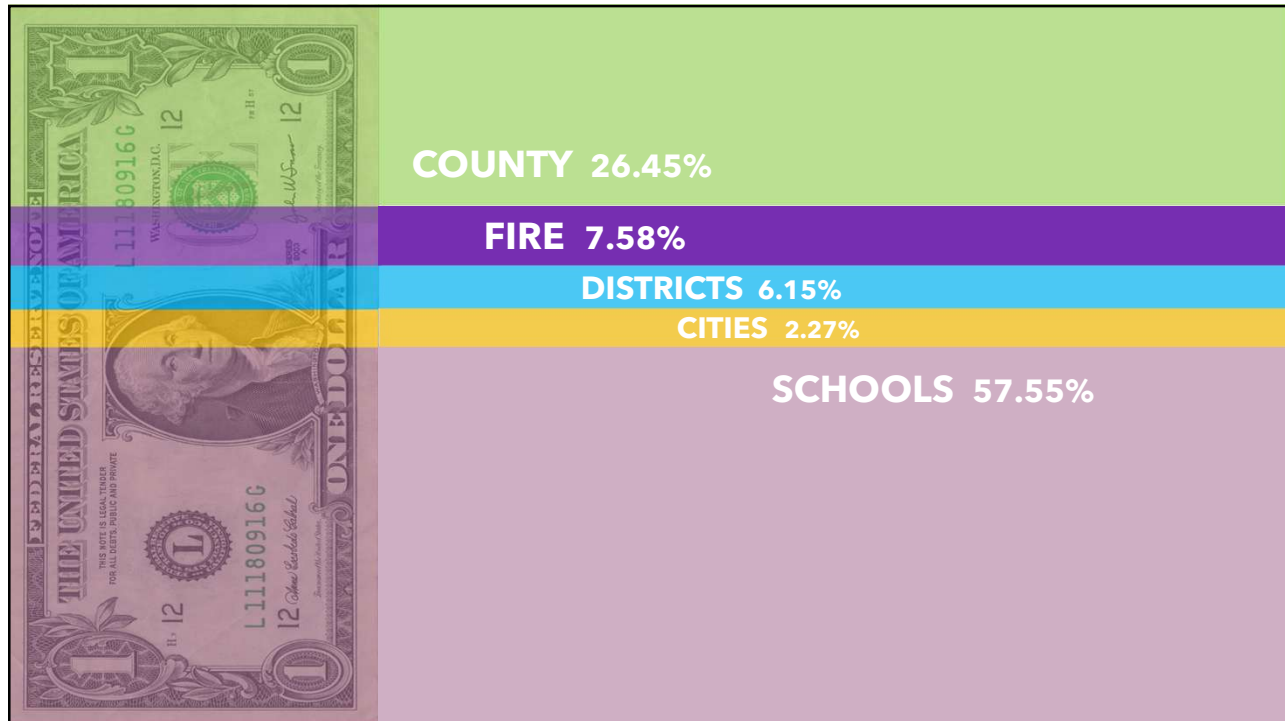
General Fund	Authorized	% Vacant	All Other Funds	Authorized	% Vacant
	449	13.6%		678	16.5%
General Fund Budget Units with > 25% Vacancy			Housing Admin - 90	6	33.3%
Assessor 1123	16	25%	Roads - 98	34	14.7%
Central Services 1124	1	100%	Child Support Svcs - 107	20	15.0%
Public Works Admin 1903	10	30%	Building & 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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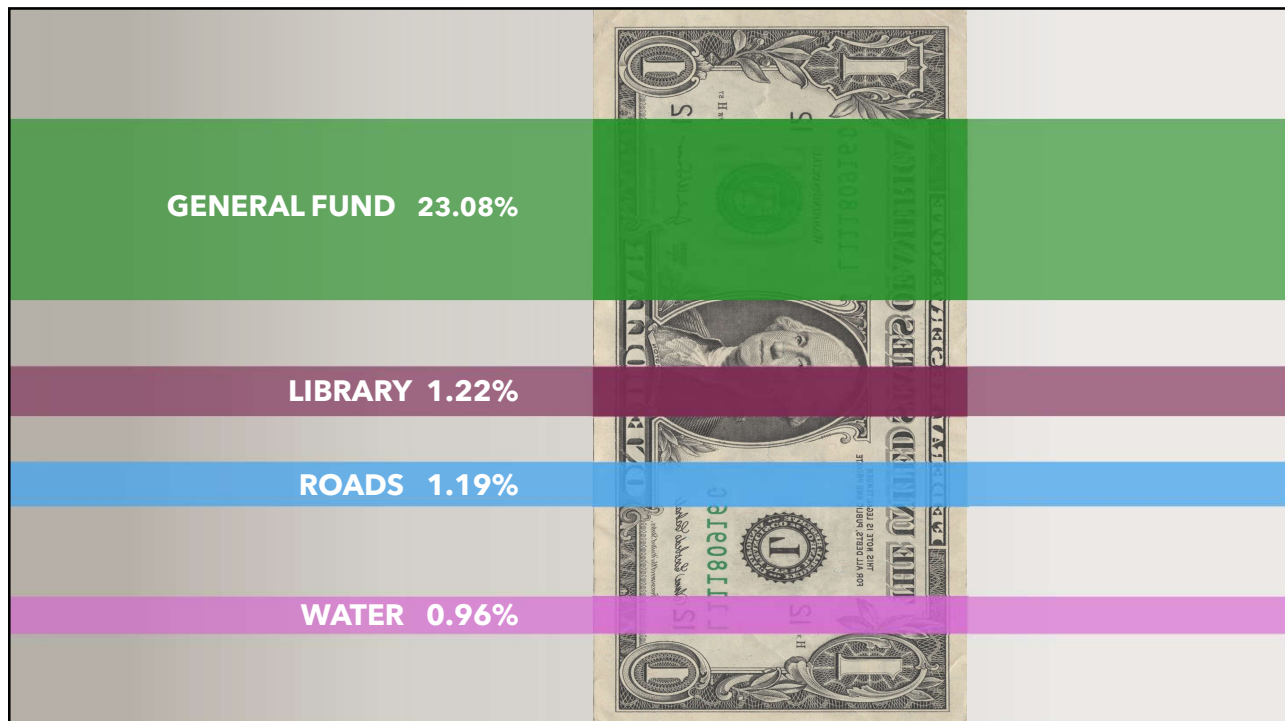
Secured Property Tax



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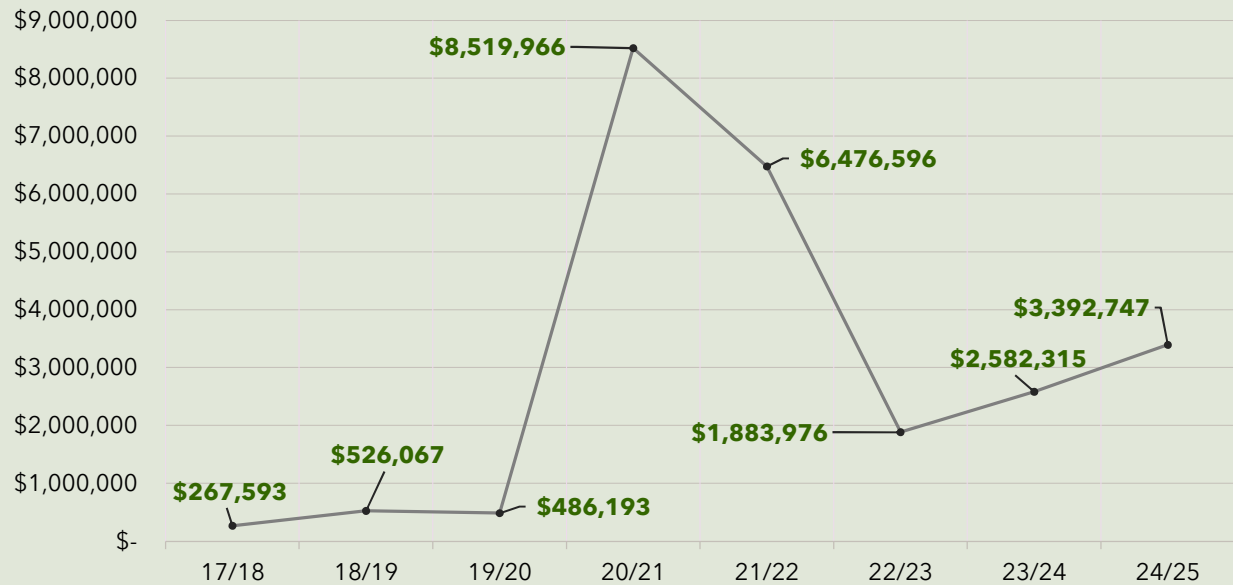


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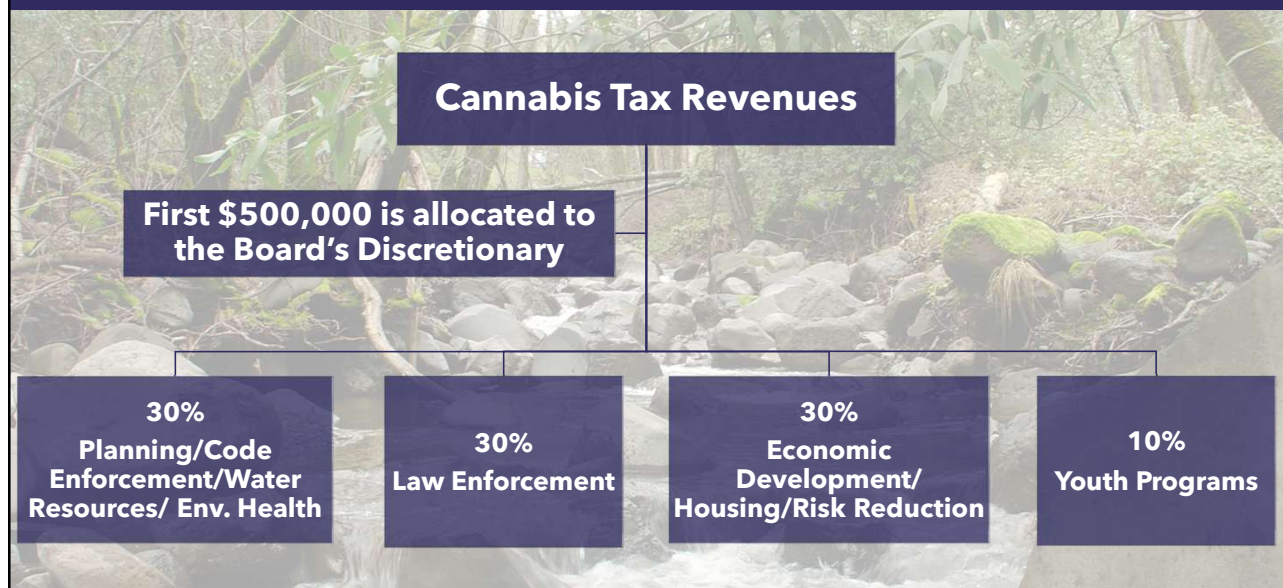
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Cannabis Tax (Cultivation & Business)



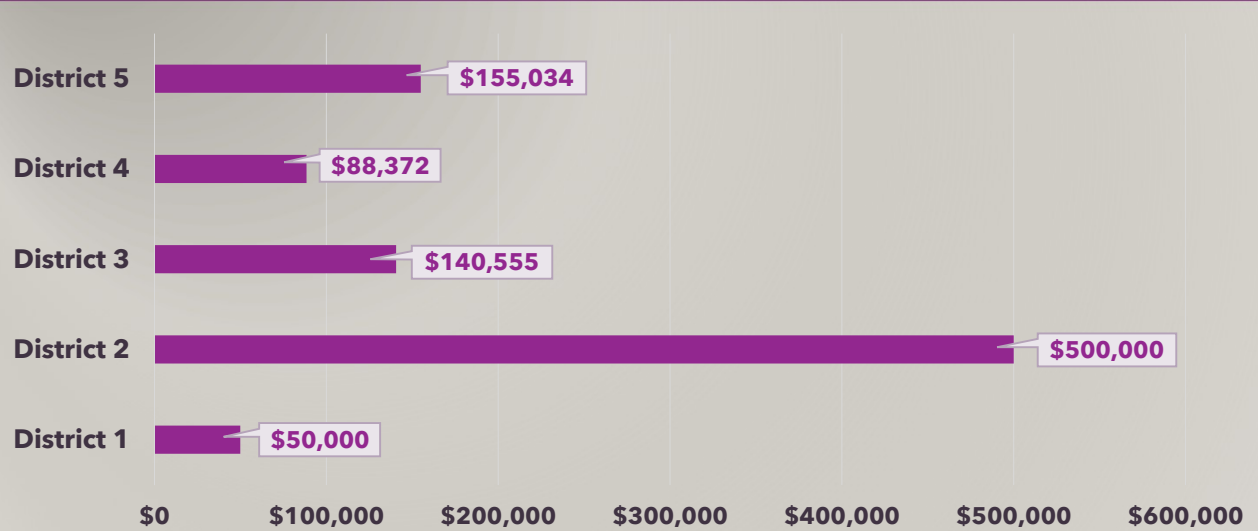
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How Cannabis Tax Revenues are Allocated



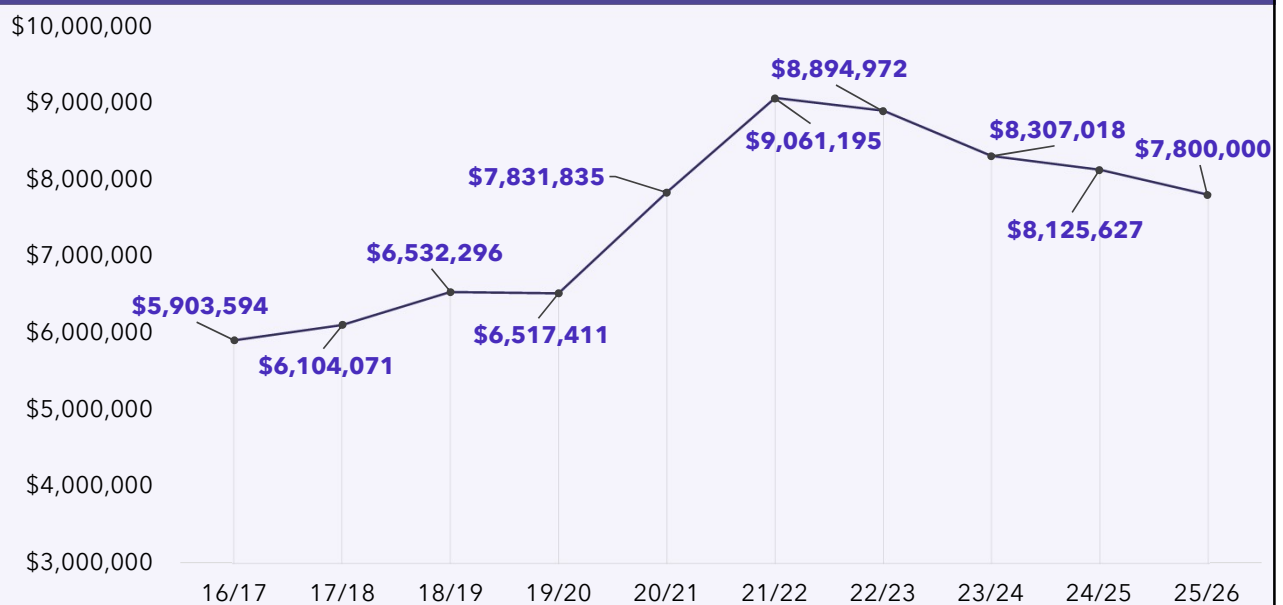
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Board Discretionary Balances (includes pledged funds)



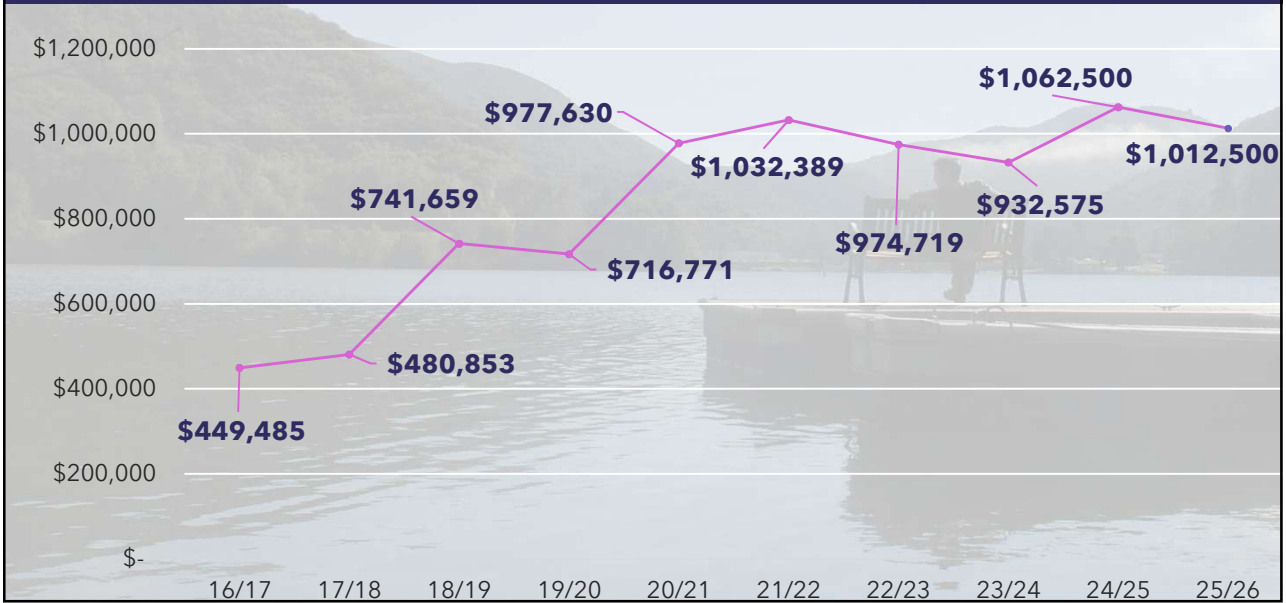
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Sales Tax (Bradley Burns & Prop 172)



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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
		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

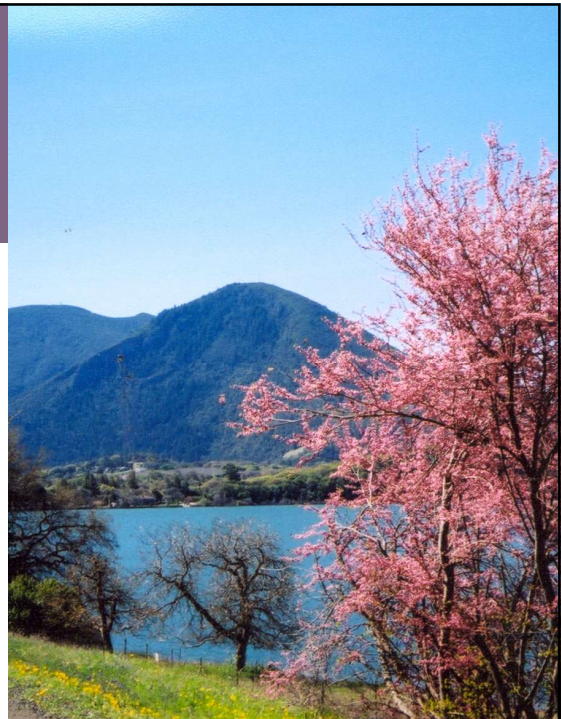
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	Approved	Claimed	Remaining	American Rescue Plan Act (ARPA) On Going Projects
Special Districts dump site for haulers	\$400,000	\$0	\$400,000	
Tertiary treatment plant	\$300,000	\$0	\$300,000	
Special Districts Studies	\$200,000	\$0	\$200,000	
Broadband 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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