

Item available for public inspection in the Clerk's office during regular business hours (Monday - Friday, 9 AM - 5 PM)

November 4, 2025

Regular Meeting

Item #7b. - Presentation



FY2025-26 Quarter 1 - Budget presentation



Agenda



Property Tax and Transient Occupancy Tax Trend



Revenues by Categories



Expenditures by Categories



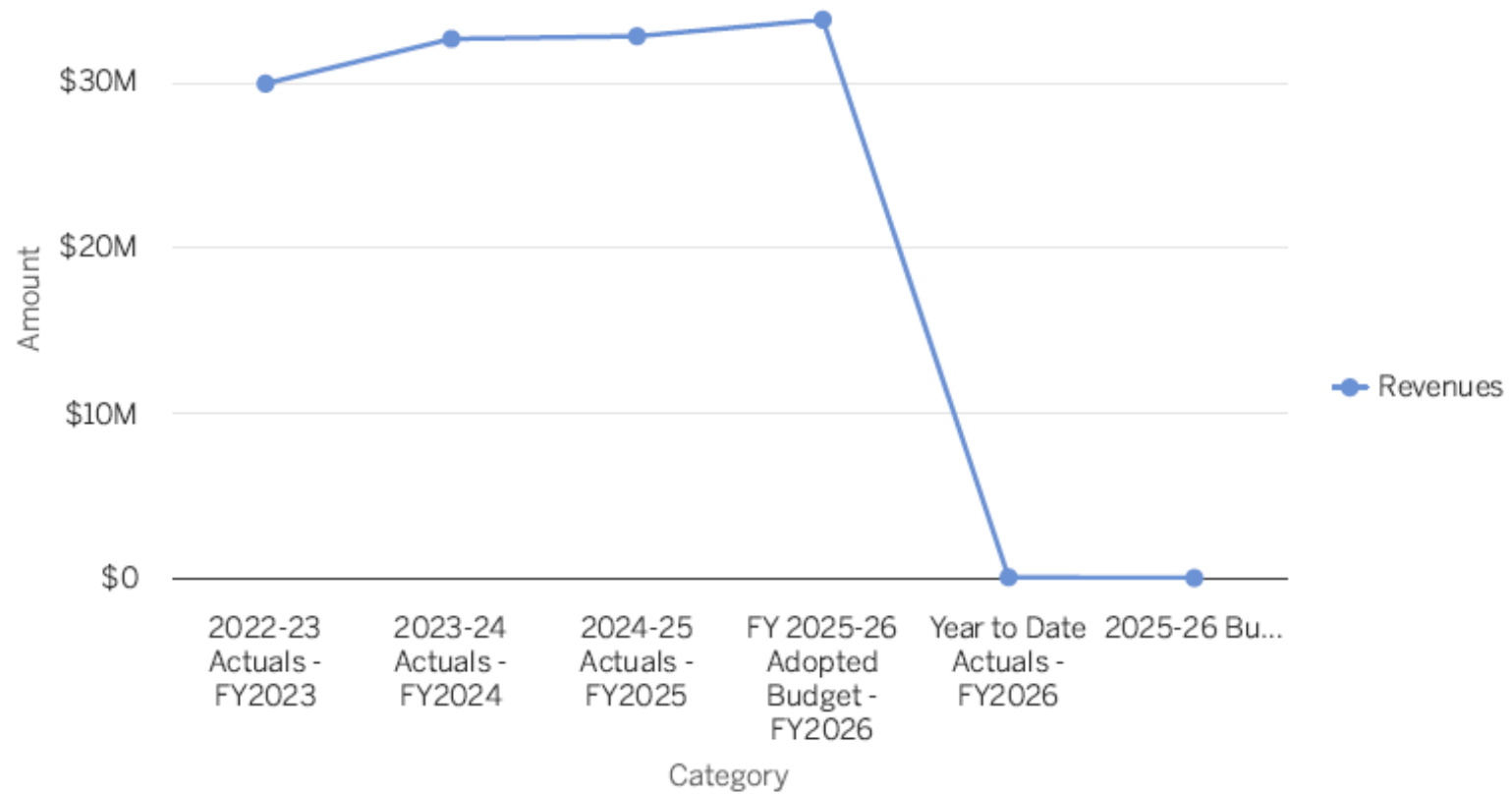
Allocation Requests



Follow up on Policy Item
presented by Chris
Mokracek

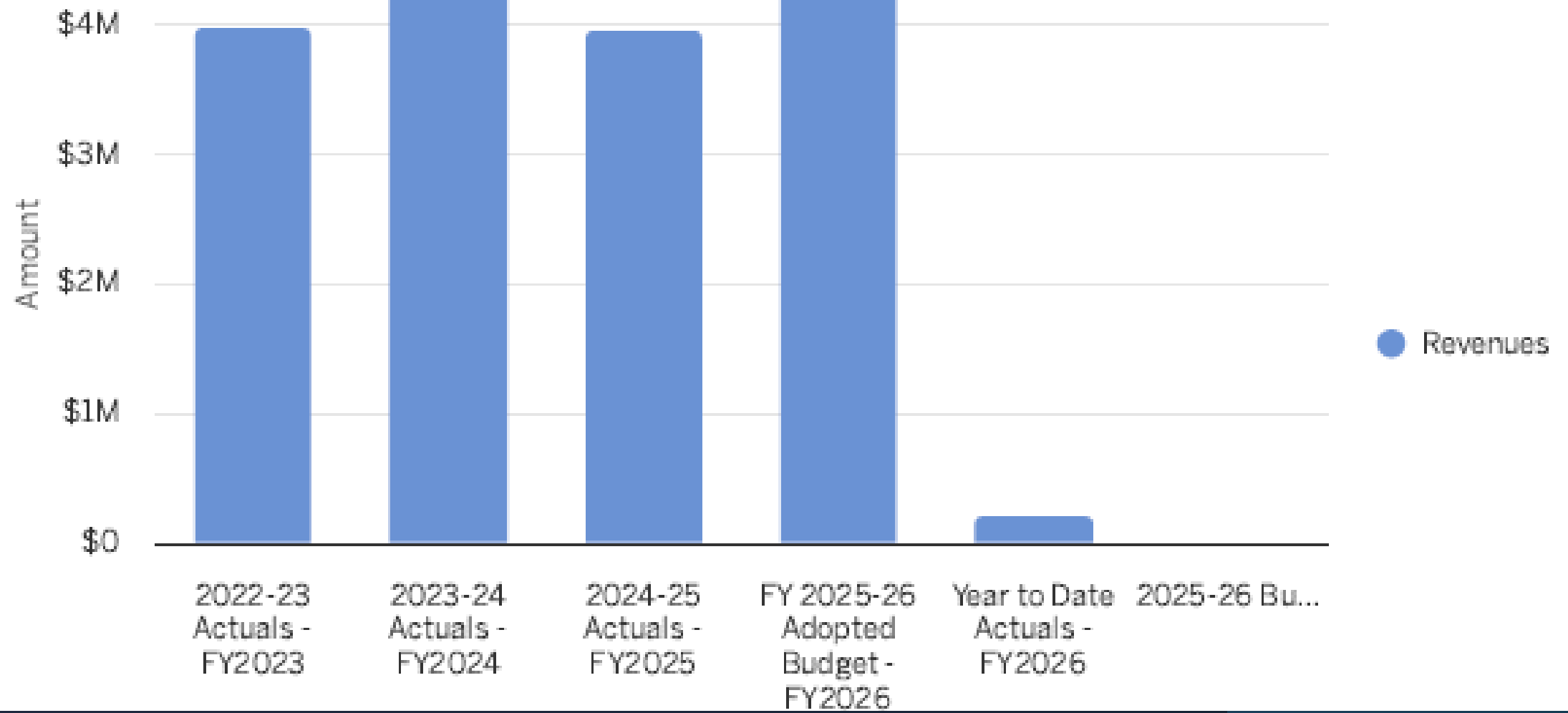
Liberty Litigations/Wildfire
Mitigation – North County

Mono County Property Tax Year Over Year



Property Taxes

	FY 23/24	FY 24/25	FY25/26
QTR 1	\$ 3,538,267.00	\$ 1,346,366.81	\$ 43,645.00
QTR 2	\$ 14,645,096.11	\$ 18,266,490.46	
QTR 3		\$ -	
QTR 4	\$ 11,958,803.24	\$ 13,209,370.42	
	\$ 30,142,166.35	\$ 32,822,227.69	\$ 43,645.00



Transient Occupancy Tax

	FY 23/24	FY 24/25	FY25/26
QTR 1	\$ 1,967,264.70	\$ 1,959,102.47	\$ 249,919.00
QTR 2	\$ 660,688.68	\$ 713,108.04	
QTR 3	\$ 535,264.71	\$ 654,673.13	
QTR 4	\$ 1,276,623.01	\$ 1,551,285.94	
	\$ 4,439,841.10	\$ 4,878,169.58	\$ 249,919.00

Revenue by Category-All Funds

	2025-26 ADOPTED BUDGET		2025-26 Q1 BUDGET TOTAL	2025-26 YEAR TO DATE ACTUALS	
	FY2026	Q1 Budget Changes	FY2026	FY2026	Budget Utilization
Revenues					
Taxes	\$39,157,646	\$0	\$39,157,646	\$366,809	0.94%
Licenses, Permits & Franchises	\$973,920	\$0	\$973,920	\$401,794	41.26%
Fines, Forfeitures & Penalties	\$867,911	\$0	\$867,911	\$156,788	18.06%
Charges for Services	\$16,524,711	\$0	\$16,524,711	\$842,072	5.10%
Intergovernmental	\$50,815,455	\$737,811	\$51,553,266	\$8,181,648	15.87%
Interest & Rents	\$1,784,143	\$0	\$1,784,143	\$253,278	14.20%
Miscellaneous Revenues	\$3,746,439	\$0	\$3,746,439	\$655,405	17.49%
Other Financing Sources	\$45,000	\$0	\$45,000	-	0.00%
Transfers In	\$29,262,989	\$384,095	\$29,647,084	\$137,215	0.46%
REVENUES TOTAL	\$143,178,214	\$1,121,906	\$144,300,120	\$10,995,009	7.62%

Revenue by Category-General Fund

	2025-26 ADOPTED BUDGET		2025-26 Q1 BUDGET TOTAL	2025-26 YEAR TO DATE ACTUALS	
	FY2026	Q1 Budget Changes	FY2026	FY2026	Budget Utilization
Revenues					
Taxes	\$37,570,498	\$0	\$37,570,498	\$291,128	0.77%
Licenses, Permits & Franchises	\$472,800	\$0	\$472,800	\$62,545	13.23%
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Interest & Rents	\$520,799	\$0	\$520,799	\$239,172	45.92%
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Transfers In	\$1,182,804	\$0	\$1,182,804	\$137,215	11.60%
REVENUES TOTAL	\$53,869,013	\$616,919	\$54,485,932	\$3,880,634	7.12%

Intergovernmental Revenues - \$737,811

Clerk's Department

- Preparing for a Special Election on November 4.
- Received \$187,000 in unanticipated State funding.

Information Technology Department

- Received \$429,919 from the California Public Utilities Commission (CPUC).
- Funds passed through to Golden State Connect Authority.
- Not included in the adopted budget due to lack of confirmed date/amount.
- Corresponding expenditure is detailed in the expense section.

Intergovernmental Revenues - \$737,811 continued

Behavioral Health

- Received \$77,224 in additional grant funding via:
- California PATH initiative.
- Justice-Involved (JI) Planning and Capacity Building Program.
 - Funding supports staff travel, training, contractual, and administrative costs.

Health and Human Services

- Two intergovernmental revenue adjustments:
 - \$870 from Kern/Inyo/Mono Consortium for additional rent.
 - \$42,798 from Community-Based Child Abuse Prevention Program (ARPA).

Transfers In - \$384,095

\$261,745 transferred within HHS
Realignment fund to align
revenues and expenses.

\$110,350 transferred from General
Fund Contingency to Motor Pool for
operations.

\$2,000 transferred to Solid Waste
Division for washer and dryer
purchase

\$10,000 transferred from Sheriff to
Fleet for the purchase of a backup
K9 Vehicle

Expenditures by Category-All Funds

	2025-26 ADOPTED BUDGET		2025-26 Q1 BUDGET TOTAL	2025-26 YEAR TO DATE ACTUALS	
	FY2026	Q1 Budget Changes	FY2026	FY2026	Budget Utilization
Expenses					
Contingency	\$1,134,807	-\$265,350	\$869,457	-	0.00%
Salaries & Benefits	\$59,975,375	-\$1,196,243	\$58,779,132	\$18,511,244	31.49%
Services and Supplies	\$39,577,581	\$1,502,197	\$41,079,778	\$10,193,273	24.81%
Capital Outlay	\$32,252,130	\$703,820	\$32,955,950	\$3,021,428	9.17%
Debt Service	\$1,716,248	\$0	\$1,716,248	\$1,201,972	70.03%
Other Expenses	\$7,500,000	\$0	\$7,500,000	\$9,292	0.12%
Support of Other	\$2,122,204	\$100,000	\$2,222,204	\$688,782	31.00%
Transfers Out	\$29,321,141	\$384,095	\$29,705,236	\$137,215	0.46%
EXPENSES TOTAL	\$173,599,486	\$1,228,519	\$174,828,005	\$33,763,206	19.31%

Expenditures by Category- General Fund

	2025-26 ADOPTED BUDGET		2025-26 Q1 BUDGET TOTAL	2025-26 YEAR TO DATE ACTUALS	
	FY2026	Q1 Budget Changes	FY2026	FY2026	Budget Utilization
Expenses					
Contingency	\$1,084,807	-\$265,350	\$819,457	-	0.00%
Salaries & Benefits	\$40,297,390	-\$1,011,959	\$39,285,431	\$14,264,088	36.31%
Services and Supplies	\$14,668,859	\$813,285	\$15,482,144	\$4,071,428	26.30%
Capital Outlay	\$380,000	\$0	\$380,000	\$4,508	1.19%
Support of Other	\$640,630	\$0	\$640,630	\$353,817	55.23%
Transfers Out	\$8,853,561	\$122,350	\$8,975,911	-	0.00%
EXPENSES TOTAL	\$65,925,247	-\$341,674	\$65,583,573	\$18,693,842	28.50%

Services and Supplies - \$1,502,197

Information Technology - \$634,919

- \$429,919 Pass through for Golden State Connect Authority
- \$205,000 Radio Infrastructure Consultant Contract

Behavioral Health - \$268,806

County Administration - \$153,000

- \$20,000 Design and printing of Strategic plan
- \$133,000 Human Resources contracts and recruitment costs

Health and Human Services - \$272,256

Housing - \$30,000

- \$30,000 Consulting costs

Public Works -\$110,350

- \$97,470 Unplanned equipment repair
- \$12,880 Pool vehicle detailing program

Sheriff's Office -\$10,000 reduction

- Offset in transfers out for purchase of K9 vehicle

Capital Outlay-\$703,820



Solid Waste Compactor

\$701,820 rollover from FY 2024–25

Equipment received in FY 2025–26

Funds currently in **fund balance**; will be utilized once budget reflects rollover



Behavioral Health

Internal **account adjustments** between Fixed Assets and Capital Outlay

Net-zero impact on overall budget



Solid Waste

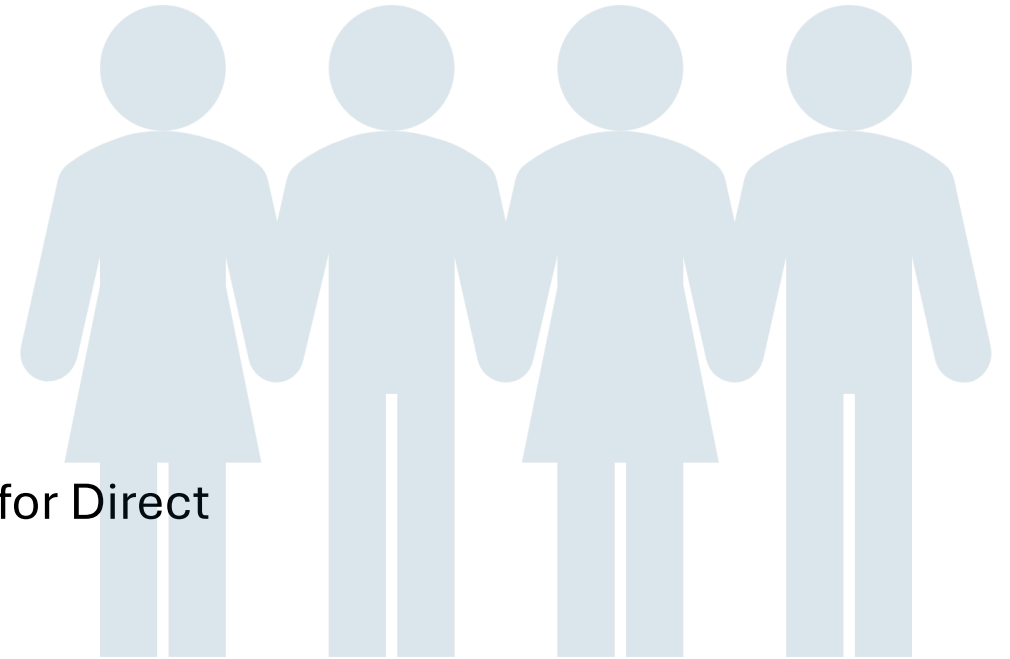
\$2,000 for washer and dryer

Reflected in Capital Outlay category



Support of Other - \$100,000

- \$100,000 - Health and Human Services for Direct Client Services.



Use of Contingency- \$265,350

Human Resources

- \$133,000 to increase Contract Services
- Contracts were not anticipated during budget development but are essential to departmental responsibilities

County Administrative Office

- \$20,000 to fund the County's Strategic Plan

Fleet Services

- \$12,880 to implement quarterly or semi-annual vehicle detailing program

Solid Waste

- \$2,000 to fully fund washer and dryer purchase
- Will support in-house laundering of shop rags and towels with an annual savings of \$20,000

Road Shop

- \$97,470 for large, unplanned equipment repair not included in adopted budget

Position Allocation Change Requests- 1

Health and Human Services

- **Replace one Social Services Aide with a Social Worker I/II/III/IV**
- **Supports “Social Worker of the Day” model for CPS Hotline**
- **Improves service quality and aligns with best practices**
- **Fiscal Impact (FY25):**
 - **Salaries: \$10,641**
 - **Benefits: \$3,833.95**

Sheriff’s Office

- **Absorb shared Fiscal and Technical Services position (formerly shared with Probation)**
- **Supports new grant-funded Jail requirements**
- **Funded 50% by General Fund, 50% by grant**
- **Fiscal Impact: None**

Position Allocation Change Requests- 2

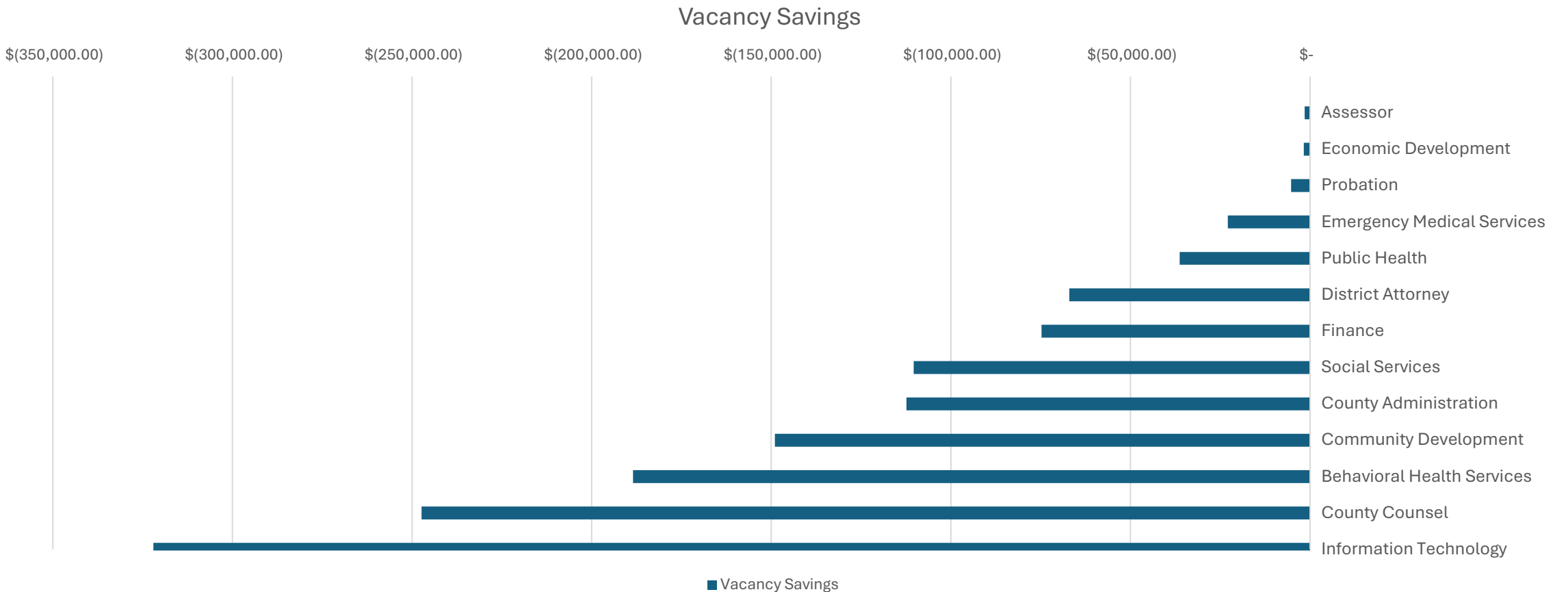
Public Works – Chief Fiscal Officer

- Enhances financial oversight and long-term planning
- Aligns with fiscal structures in HHS and Behavioral Health
- Fiscal Impact (FY25):
 - Salaries: \$90,045
 - Benefits: \$48,792

Public Works – Dual Allocation

- Temporary dual allocation for Fiscal & Admin Services Officer II
- Supports succession planning and knowledge transfer and continuity during retirement transition
- Fiscal Impact (FY25):
 - Salaries: \$22,879
 - Benefits: \$16,036

Vacancy Savings - \$1,196,243



Food Insecurity Response – CalFresh Disruption

Issue:

- November CalFresh benefits temporarily suspended
- Significant impact on vulnerable residents relying on food assistance

Request:

- **\$100,000** from **vacancy savings** to fund emergency food support

Use of Funds:

- Direct food assistance to individuals and families during the benefit gap

Additional Support:

- Other local agencies may contribute, potentially reducing the County's share

Fiscal Recommendation



Fund HHS request of \$100,000 for food insecurity response



Place remaining \$1,096,243 into contingency for fiscal safeguard

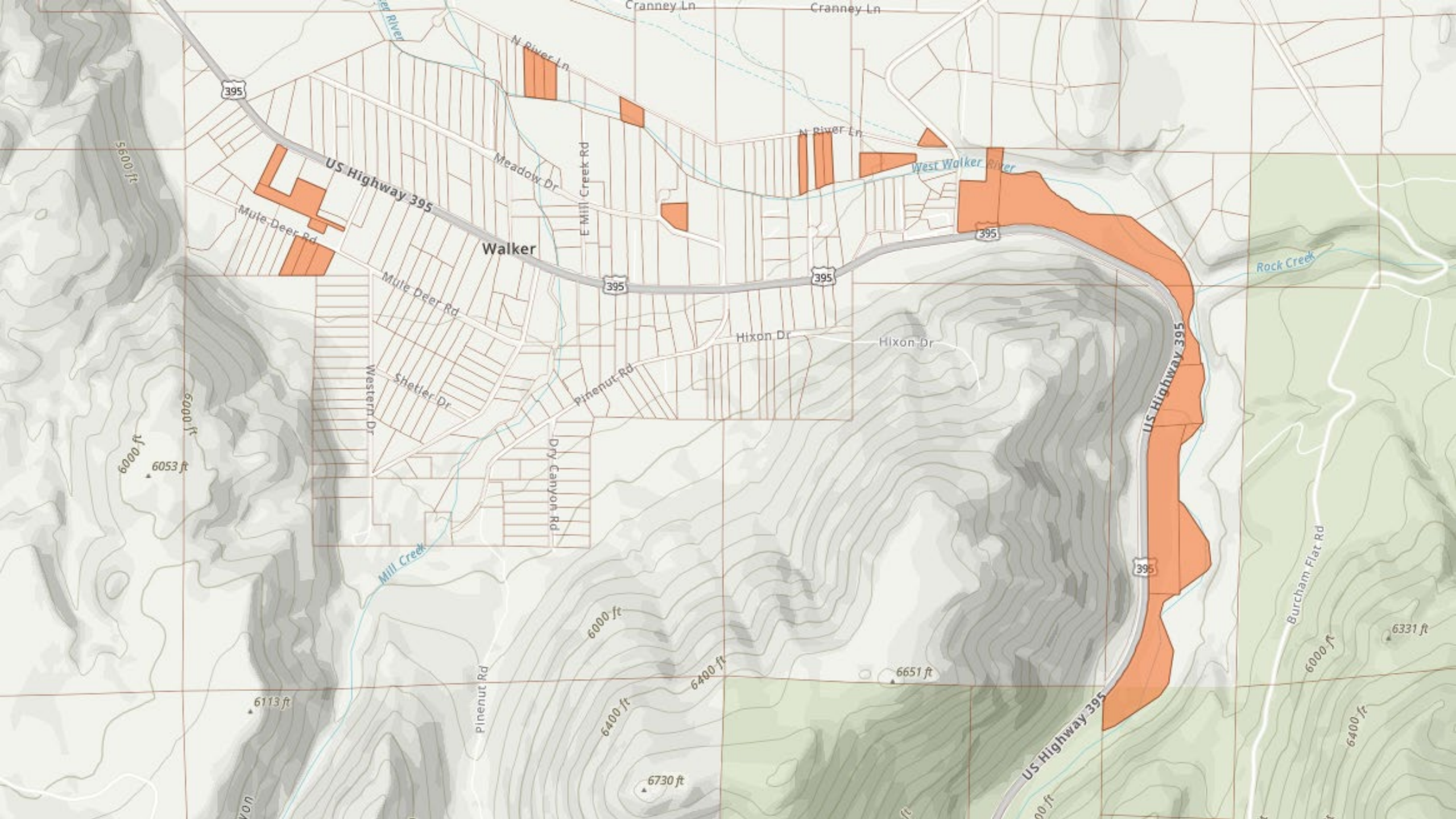
Liberty Utilities Settlement – Mountain View Wildfire Mitigation and Rehabilitation Project

Mono County Office of Emergency Management

Project Overview

This project will reduce wildfire risk and restore ecosystem function on approximately 70 acres of Mono County-owned land along the Walker River, south of Walker.

These parcels, impacted by the Mountain View Fire (2020) and including FEMA-acquired floodplain properties from the 1997 West Walker River flood, will undergo hazard tree removal, debris reduction, and native vegetation rehabilitation.



Estimated Project Cost (70 Acres)

Category	Description	Estimated Cost
Planning & Environmental	Site surveys, CEQA review, mapping	\$45,000
Contractor Services	Tree removal, debris disposal	\$310,000
Replanting & Materials	Vegetation, erosion control	\$95,000
Equipment & Logistics	Equipment rentals, hauling	\$60,000
Monitoring & Reporting	Follow-up inspections, documentation	\$40,000
Contingency (10%)	Unforeseen costs	\$55,000
Total Estimated Cost		\$605,000

Goals and Objectives

1. Reduce Wildfire Risk - Remove hazardous fuels and restore defensible space.
2. Protect Public Safety - Address trees and debris that threaten access routes or adjacent properties.
3. Restore Ecosystem Health - Implement native, fire-resistant vegetation and erosion control.
4. Build Long-Term Resilience - Create a maintainable, fire-adapted landscape along the Walker River corridor.

One-Year Planning Calendar (January–December 2026)

Q1 (January–March 2026)

- Conduct site assessment, mapping, and environmental review
- Begin interagency coordination (Cal Fire, FEMA, local stakeholders)
- Prepare bid documents and release RFP

Q2 (April–June 2026)

- Award contracts and finalize access and safety plans
- Mobilize contractors for early-stage hazard tree and debris removal
- Conduct public outreach and project updates

Q3 (July–September 2026)

- Continue hazard tree and debris removal through dry season
- Begin erosion control measures (mulching, wattles, sediment barriers)
- Stockpile native plant and seed materials for fall rehabilitation

Q4 (October–December 2026)

- Implement large-scale replanting and site rehabilitation
- Complete soil stabilization measures and riparian restoration
- Conduct final inspections and submit completion report

Action Items

Appropriation Transfer Requests

Recommended Use of Vacancy
Savings

Liberty Utilities Settlement –
Mountain View Wildfire Mitigation
and Rehabilitation Project



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
Sandra Moberly, MPA, AICP

ASSISTANT COUNTY ADMINISTRATIVE OFFICER
Christine Bouchard

BOARD OF SUPERVISORS

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VICE CHAIR

Jennifer Kreitz / District 1

Rhonda Duggan / District 2

Paul McFarland / District 3

John Peters / District 4

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DISTRICT ATTORNEY

Hon. David Anderson

SHERIFF / CORONER

Hon. Ingrid Braun

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Queenie Barnard

COUNTY COUNSEL

Chris Beck

ECONOMIC DEVELOPMENT

Liz Grans

EMERGENCY MEDICAL

SERVICES

Bryan Bullock

FINANCE

Leslie Chapman, CPA - Interim

HEALTH AND HUMAN

SERVICES

Kathryn Peterson

INFORMATION

TECHNOLOGY

Mike Martinez

PROBATION

Karin Humiston

PUBLIC WORKS

Paul Roten

To: Board of Supervisors

From: Stephanie Trujillo, Budget Officer

Date: November 4, 2025

Re: Presentation of budget performance through the first quarter of FY2025-26 and approval of Budget Appropriation Transfer Requests

Strategic Plan Focus Area(s) Met

A Thriving Economy Safe and Healthy Communities Mandated Function

Sustainable Public Lands Workforce & Operational Excellence

Recommended Action:

Receive the Quarter 1 Fiscal Year 2025–26 Budget Report and approve the following items by a 4/5 vote:

1. Appropriation Requests
2. Recommended Use of Vacancy Savings
3. Liberty Utilities Settlement – Mountain View Wildfire Mitigation and Rehabilitation Project

Background:

Effective budget management relies on the regular evaluation of actual performance against budget expectations. While fiscal staff have historically monitored financial activity throughout the year and conducted a more in-depth review at mid-year, the Budget Team has enhanced these practices by implementing quarterly budget performance reviews.

In conjunction with these reviews, Appropriation Transfer Requests (ATRs) are now presented collectively each quarter to promote a more transparent and coordinated approach to budget management. The Budget Team will provide the Board of Supervisors with a formal quarterly update summarizing financial results and overall budget performance.

Discussion

Revenue Overview:

This quarterly report reviews trends in the major General Fund revenue sources Property Tax and Transient Occupancy Tax (TOT). Both are collected on a quarterly basis, which affects the timing of when revenues are recorded during the fiscal year. As a result, first-quarter reports typically show minimal revenue received from these key sources.

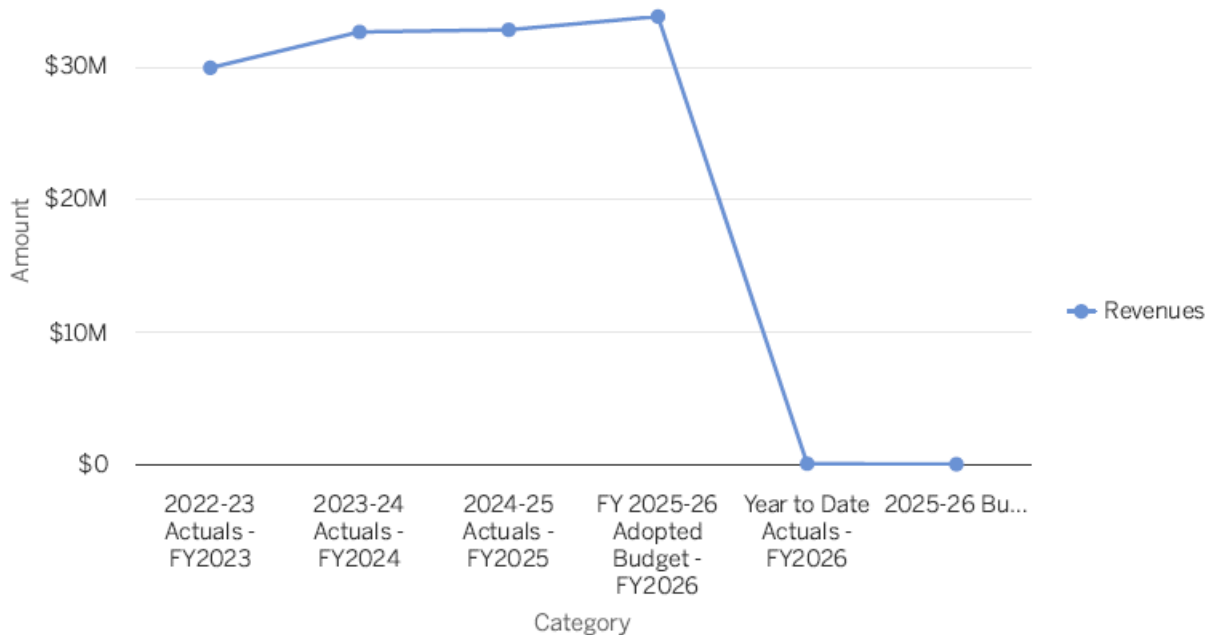
Property tax collections are concentrated in the second and fourth quarters of the fiscal year, corresponding with the standard tax due dates in December and April. During the first quarter (July through September), the County receives very little property tax revenue, as most payments are not yet due.

TOT payments are remitted by lodging operators quarterly, with first-quarter payments (for July through September) due after the close of the quarter. Consequently, first-quarter reports show limited TOT revenue, which is recognized in the following quarter once payments are received and processed.

Because both Property Tax and TOT follow quarterly collection cycles, first-quarter revenue does not reflect actual economic activity for that period. Subsequent quarters will show significant increases as payments are remitted and apportioned to the County.

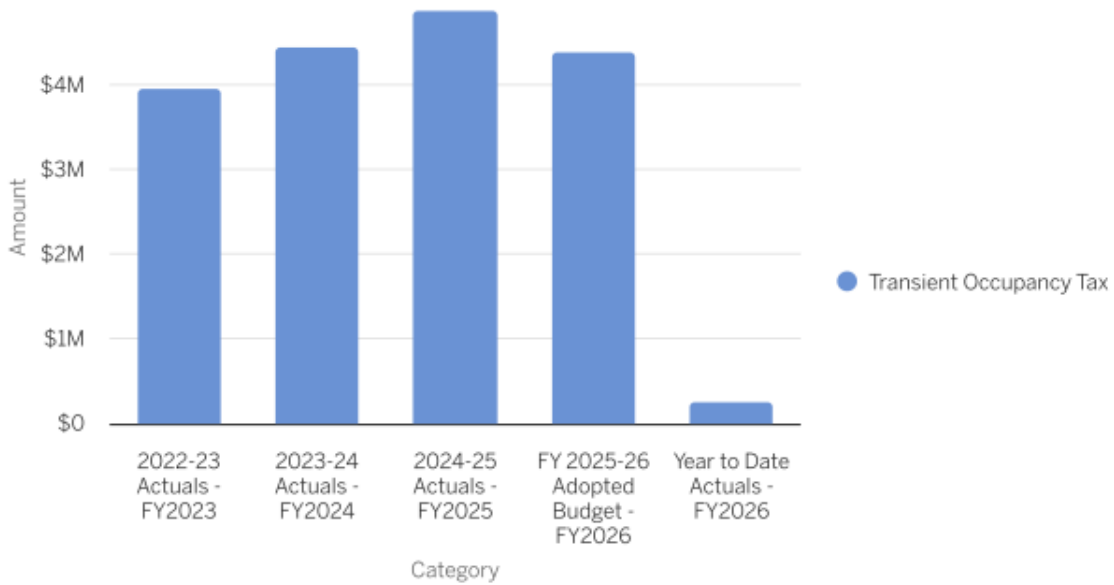
The graphs and charts below present the past three years of actual revenues for both Property Tax and TOT, along with current year-to-date figures and the percentage of revenue received. As expected, first-quarter data show minimal collections due to the timing of quarterly payments.

Mono County
Property Tax Year Over Year



	2022-23 ACTUALS	2023-24 ACTUALS	2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	YEAR TO DATE ACTUALS	
	FY2023	FY2024	FY2025	FY2026	FY2026	2025-26 Budget/Actuals
Revenues						
Property Transfer Tax	\$296,733	\$303,386	\$305,269	\$300,000	\$43,645	15%
Prop Tax -Current Secured	\$23,402,263	\$25,165,523	\$26,483,805	\$27,400,748	-	0%
Prop Tax -Current Unsecured	\$1,364,087	\$1,434,934	\$1,925,333	\$1,658,000	-	0%
Prop Tax -Delinq Secured Redem	\$181,132	\$252,443	\$333,867	\$300,000	-	0%
Prop Tax -Delinq Unsecured Red	\$10,091	\$5,791	\$6,152	\$5,000	-	0%
Prop Tax -Excess Eraf	\$2,786,841	\$3,742,102	\$1,945,029	\$2,435,538	-	0%
Prop Tax - Penalties/Interest	\$402,886	\$348,993	\$447,921	\$329,460	-	0%
Prop Tax - Supplemental	\$783,847	\$698,711	\$599,698	\$600,000	-	0%
Prop Tax -Unitary	\$727,489	\$714,110	\$777,907	\$800,000	-	0%
REVENUES TOTAL	\$29,955,370	\$32,665,992	\$32,824,981	\$33,828,746	\$43,645	0%

**Mono County
 TOT Year Over Year**



	2022-23 ACTUALS	2023-24 ACTUALS	2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	YEAR TO DATE ACTUALS	
	FY2023	FY2024	FY2025	FY2026	FY2026	2025-26 Budget/Actuals
Revenues						
Transient Occupancy Tax						
AFFORDABLE HOUSING	-	-	\$453,645	\$917,200	\$49,984	5%
GENERAL FUND	\$3,635,005	\$4,078,994	\$4,056,950	\$3,136,500	\$183,266	6%
TOURISM COMMISSION	\$330,311	\$370,656	\$368,801	\$330,200	\$16,670	5%
TRANSIENT OCCUPANCY TAX TOTAL	\$3,965,316	\$4,449,650	\$4,879,397	\$4,383,900	\$249,919	6%
REVENUES TOTAL	\$3,965,316	\$4,449,650	\$4,879,397	\$4,383,900	\$249,919	6%

The charts below display the same data for property taxes and transient occupancy taxes, broken down by the quarters in which they were received.

	Property Taxes		
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	\$ 4,439,841.10	\$ 4,878,169.58	\$ 249,919.00

Revenue by Category

Total revenue received in the first quarter represents 7.62% of budgeted totals. The Licenses, Permits, and Franchises category has performed particularly well, reaching 41.26% of its annual budget. During budget preparation, conservative assumptions were applied to permit revenues due to uncertainty surrounding tariffs and potential federal funding reductions. However, activity in this category has remained strong and will continue to be monitored for potential budget adjustments later in the fiscal year.

All Funds - Revenue

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General Fund - Revenue

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The Quarter 1 (Q1) revenue budget changes occurred within the intergovernmental and transfer in object categories.

Intergovernmental: The Clerk’s Department is preparing for a Special Election scheduled for November 4, for which the State provided \$187,000 in unanticipated funding. The Information Technology Department received \$429,919 from the California Public Utilities Commission (CPUC) as a pass-through payment to the Golden State Connect Authority. This

payment was not included in the adopted budget due to the absence of a confirmed date or amount at that time. The corresponding expenditure is reflected in the expense section later in this report.

Behavioral Health received additional grant funding totaling \$77,224 through the California Providing Access and Transforming Health (PATH) initiative, as well as support from the Justice-Involved (JI) Planning and Capacity Building Program. These funds are designated to cover staff travel and training costs, along with related contractual and administrative expenses.

Health and Human Services implemented two intergovernmental revenue adjustments this quarter. The first is a minor increase of \$870 from the Kern/Inyo/Mono Consortium to cover additional rent costs. The second adjustment reflects an increase of \$42,798 in funding from the Community-Based Child Abuse Prevention Program (American Rescue Plan Act).

Transfers In: The Transfers In category represents the movement of funds to align with expenditure needs across departments. Total transfers in for the first quarter amount to \$374,095, consisting of \$261,745 transferred between a Health and Human Services (HHS) Realignment fund and its associated budget units to match revenues with related expenses. The Fleet department received three transfers from General Fund Contingency totaling \$110,350. With \$12,880 to implement a program to have pool vehicles detailed on a quarterly to semiannual basis. As well as \$97,470 for an unplanned repair within the Road department for a key piece of their equipment. The Sheriff’s office is transferring \$10,000 to Fleet for the purchase of a fully equipped spare K9 vehicle from South Lake Tahoe Police Department. Lastly, the Solid Waste Division received a \$2,000 transfer to assist with the purchase of a washer and dryer.

Expenditures by Category

All Funds - Expenditures

	2025-26 ADOPTED BUDGET		2025-26 Q1 BUDGET TOTAL		2025-26 YEAR TO DATE ACTUALS	
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Capital Outlay	\$32,252,130	\$703,820	\$32,955,950	\$3,021,428		9.17%
Debt Service	\$1,716,248	\$0	\$1,716,248	\$1,201,972		70.03%
Other Expenses	\$7,500,000	\$0	\$7,500,000	\$9,292		0.12%
Support of Other	\$2,122,204	\$100,000	\$2,222,204	\$688,782		31.00%
Transfers Out	\$29,321,141	\$384,095	\$29,705,236	\$137,215		0.46%
EXPENSES TOTAL	\$173,599,486	\$1,228,519	\$174,828,005	\$33,763,206		19.31%

General Fund – Expenditures

	2025-26 ADOPTED BUDGET		2025-26 Q1 BUDGET TOTAL	2025-26 YEAR TO DATE ACTUALS	
	FY2026	Q1 Budget Changes	FY2026	FY2026	Budget Utilization
Expenses					
Contingency	\$1,084,807	-\$265,350	\$819,457	-	0.00%
Salaries & Benefits	\$40,297,390	-\$1,011,959	\$39,285,431	\$14,264,088	36.31%
Services and Supplies	\$14,668,859	\$813,285	\$15,482,144	\$4,071,428	26.30%
Capital Outlay	\$380,000	\$0	\$380,000	\$4,508	1.19%
Support of Other	\$640,630	\$0	\$640,630	\$353,817	55.23%
Transfers Out	\$8,853,561	\$122,350	\$8,975,911	-	0.00%
EXPENSES TOTAL	\$65,925,247	-\$341,674	\$65,583,573	\$18,693,842	28.50%

Use of Contingency: Contingency funds are reserved to support departmental needs that arise throughout the fiscal year. With the reduction or removal of vacancy savings as a flexible funding source, contingency is expected to become a more frequently utilized tool. Human Resources is requesting \$133,000 from contingency to increase its Contract Services line. These contracts were not anticipated during budget development but are essential to the department’s operations. The County Administrative Office is requesting \$20,000 to fund the County’s Strategic Plan. Fleet Services is requesting \$12,880 to implement a program for detailing County pool vehicles on a quarterly or semi-annual basis. Solid Waste is requesting \$2,000 to fully fund the purchase of a washer and dryer. Currently, Roads, Fleet, and Solid Waste send shop rags and towels out for laundering. By bringing this process in-house, the County anticipates annual savings of approximately \$20,000. Lastly, the Road Shop is requesting \$97,470 from contingency to cover the cost of a large, unplanned equipment repair that was not included in the adopted budget.

Salaries and Benefits: After accounting for approved position allocation requests, the County has realized \$1,196,243 in vacancy savings. The proposed uses of these funds, along with staff recommendations, are outlined in the following sections of this report.

Services and Supplies: The Services and Supplies category reflects the largest number of budget adjustments. Information Technology shows an increase of \$634,919 in consulting services, which includes a \$429,919 pass-through payment to the Golden State Connect Authority and the previously approved \$205,000 for the Radio Infrastructure Consultant contract. Additional adjustments include adjustments of \$268,806 for Behavioral Health, and \$272,256 for Health and Human Services relating to updates of funding and grant sources. With \$110,350 for Public Works that encompassed the \$97,470 for unplanned vehicle repair and \$12,880 for the implementation of the Pool vehicle detailing program. There is an increase for contract services within the Affordable housing fund of \$30,000. This increase will come from fund balance and cover housing consulting work. The County Administration department has requested a use of contingency for \$20,000 that will fund the design and printing of the Strategic plan. Human resources is requesting the use of contingency in the amount of \$133,000 for additional necessary contracts dealing with employee relations, employment matters and the recruitment of the Finance director position. The Sheriff’s Office reflects a reduction of \$10,000 in this category.

Capital Outlay: In Capital Outlay, a rollover amount of \$701,820 from FY 2024–25 is included for a Solid Waste compactor that was received in FY 2025–26. These funds are currently in fund balance and will be utilized once the budget reflects the rollover. Behavioral Health has made account adjustments between Fixed Assets and Capital Outlay,

resulting in a net-zero impact on the overall budget. The \$2,000 contingency request for the washer and dryer is also reflected in this category.

Support of Other: The \$100,000 increase in the Support of Other category is entirely attributed to Health and Human Services for Direct Client Services.

Transfers Out: Health and Human Services has updated its Transfers Out to align with changes in expense object classifications, utilizing realignment funds to ensure consistency with revised budget structures. Similarly, the Sheriff's Office has adjusted its transfer to support the purchase of a K9 vehicle, reflecting updated expense coding. In addition, contingency requests from Fleet, Solid Waste, and Roads are represented as Transfers Out from the General Fund to the respective departmental funds, ensuring operational needs are met across these divisions.

Position Allocation Change Requests

To maintain a unified approach with the quarterly budget process, position allocation changes are being presented alongside their associated budget impacts. Four allocation changes are being brought forward for approval. Detailed information on each request is provided in Attachment A and summarized below:

Health and Human Services is requesting to replace one Social Services Aide position with a Social Worker I/II/III/IV. This change supports a practice improvement initiative to implement a "Social Worker of the Day" model for answering the Child Protective Services (CPS) Hotline. Currently, Social Services Aides handle hotline calls and take reports, which is not considered best practice. Transitioning this responsibility to Social Workers will enhance service quality and ensure more appropriate handling of sensitive calls.

Fiscal Impact (Remaining Fiscal Year): Salaries: \$10,641 | Benefits: \$3,833.95

The Sheriff's Office and Probation Department have historically shared a Fiscal and Technical Services (FTS) position, which recently became vacant due to a promotion. Although the position is officially assigned to the Sheriff's Office, it has functioned as a shared resource. The Sheriff's Office is now requesting to fully absorb the position to support new grant-funded requirements within the Jail. The position will continue to be funded 50% by the Sheriff's general fund and 50% by grant funds.

Fiscal Impact: None

Public Works oversees significant capital investments and complex operational expenditures, requiring advanced financial oversight. To strengthen fiscal management and align with the organizational structures of Health and Human Services and Behavioral Health, Public Works is requesting the addition of a Chief Fiscal Officer (CFO) position. This role will enhance financial accountability, improve budget oversight, and support long-term capital and operational planning.

Fiscal Impact (Remaining Fiscal Year): Salaries: \$90,045 | Benefits: \$48,792

Public Works also requests a temporary dual allocation for the Fiscal and Administrative Services Officer II position. The current incumbent, who has served the department for many years, is preparing for retirement. To ensure a smooth transition and preserve institutional knowledge, the department seeks to hire a replacement in advance of the retirement date. This dual allocation will allow for training and knowledge transfer, minimizing disruption to fiscal operations.

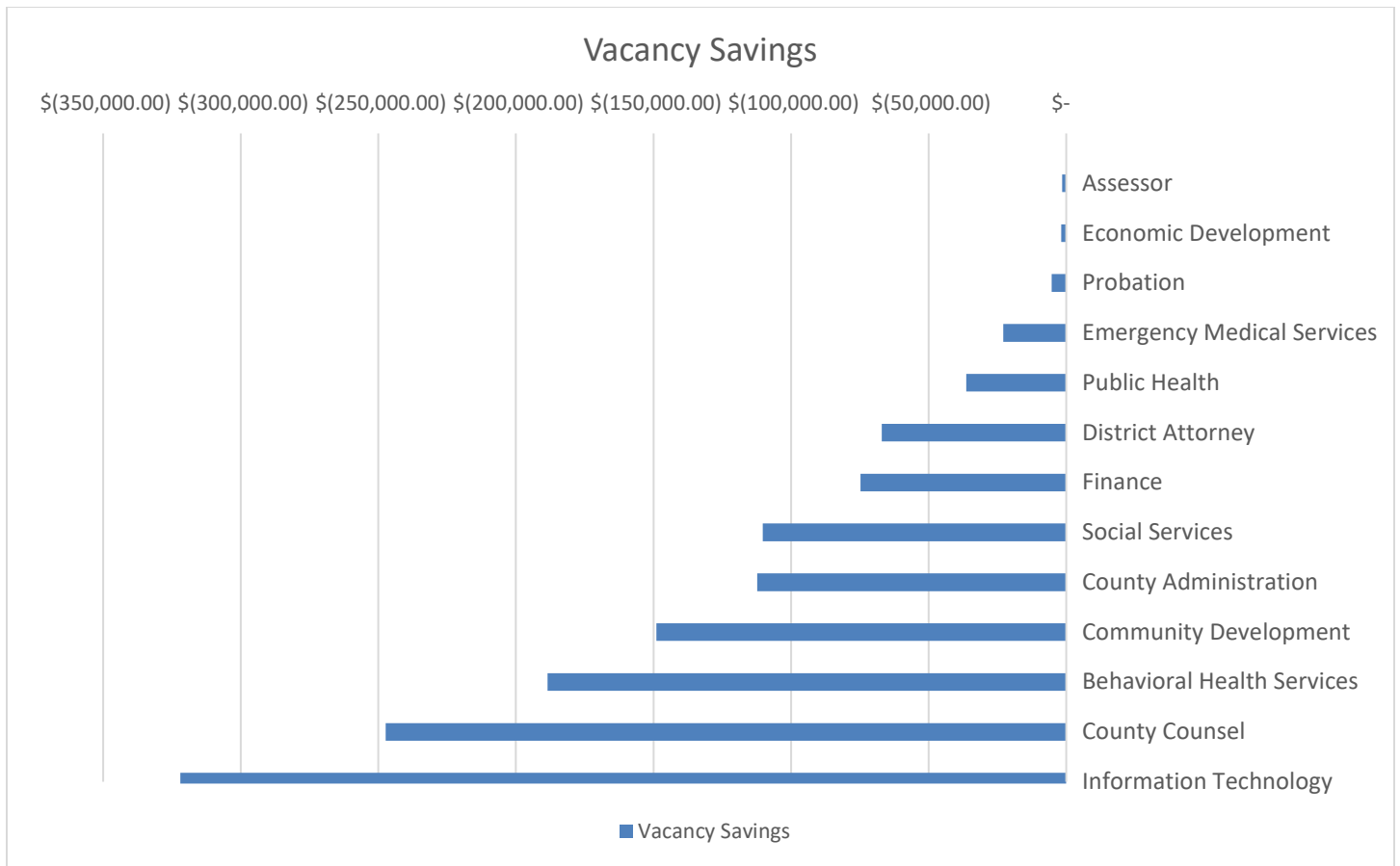
Fiscal Impact (Remaining Fiscal Year): Salaries: \$22,879 | Benefits: \$16,036

Vacancy Savings and Fiscal Recommendation

As of the end of Quarter 1, the County has realized \$1,196,243 in vacancy savings.

The Health and Human Services Department has identified an urgent need to address food insecurity in the community due to the temporary suspension of CalFresh benefits for the month of November. This disruption is expected to significantly impact vulnerable populations who rely on these benefits for basic nutritional needs. To respond to this emergent situation, Health and Human Services is requesting the allocation of \$100,000 from vacancy savings to support a local food assistance program. These funds will be used to provide direct food support to affected individuals and families during the benefit gap. It is anticipated that other local agencies may contribute to this effort, which would reduce the County's financial obligation.

Staff recommends approving the allocation of \$100,000 to support emergency food assistance in response to the CalFresh benefit disruption. The remaining \$1,096,243 is recommended to be placed in contingency to serve as a fiscal safeguard. Given ongoing uncertainty at the federal level and upcoming labor negotiations, retaining these funds in contingency will provide the County with added flexibility and financial resilience.



In Conclusion

The implementation of quarterly budget performance reviews represents a significant enhancement to the County's fiscal oversight practices. By evaluating actual performance against budget expectations on a more frequent basis, the Budget Team can identify trends, address emerging needs, and recommend timely adjustments. This first-quarter report highlights the seasonal nature of key revenue sources, such as Property Tax and Transient Occupancy Tax, and outlines necessary adjustments across expenditure categories, including the strategic use of contingency funds. The collective presentation of Appropriation Transfer Requests (ATRs) further supports a transparent and coordinated approach to budget management.

As the fiscal year progresses, the Budget Team will continue to monitor financial activity closely and provide the Board of Supervisors with regular updates to ensure informed decision-making and responsible stewardship of County resources.

Attachments:

Attachment A – Allocation Change Requests

Attachment B – Department Appropriation Transfer Requests

Attachment C – Updated Allocation List

Attachment D – Complete Budget Adjustments with GL Account numbers

