FY 2026-27
Budget Workshop

Chief Executive Officer Darcie Antle

Board Priorities

Across all districts, the common countywide priorities are strengthening government operations and fiscal transparency, supporting economic development, and addressing homelessness and behavioral health. Additional shared themes include modernizing systems, improving permitting processes, and maintaining sustainable infrastructure and public safety.

Below are the priorities the Board agreed upon during the January 13, 2026, Workshop.

- Government Operations, Fiscal Strength & Transparency including Modernization & Process Improvement
- Economic Development including Modernization and Process Improvement
- Homelessness
- Emergency Medical Services

Sales Tax Estimates

- Sales tax amounts are estimated using existing countywide sales tax measures as reference.

- Unincorporated amounts are based on an approximate County share of the tax pool of 40%

- **Local Sales Tax Measure**
  - ¼ cent (0.25%) = $4.8M
    - $1.9M for unincorporated only
  - ½ cent (0.50%) = $9.6M
    - $3.8M for unincorporated only
  - 1 cent (1.00%) = $19.2M
    - $7.6M for unincorporated only

FY2026-27 Estimated GF Budget Ongoing Impacts

FY25/26 General Fund Salary/Benefits: $90.9M

- Included 6% attrition calculation of: $5.25M

FY26/27 General Fund Salary/Benefits Projection: $93.5M

- Based on pay period 01-2026 staffing
- Factors in step increases
- Factors in new retirement rates & no Pension Obligation Bonds
- Assumes a 10% increase for health plan for Jan-Jun 2027
- Assumes increase for a newly required positions (Jail & TTC)

$2.6M additional revenue would be required to cover salary and benefits at current staffing. The Board must continue with strategic hiring initiative.

FY2026-27 Estimated GF Budget Ongoing Impacts

The following estimates are for general fund budget units, excluding Social Services, and are considered ongoing:

$187K – Toshiba printers (for next three years)
$19K – CalFire
$500K – CMSP*/HR1
$200K – Utilities/Fuel – 7% increase
$6K – Rent – 3% increase
$26K – Food – 3% increase
$634K – Medical/Dental for Jail – 10% increase
$150K – Professional Services – 3% increase
$110K – General Liability Insurance – 3%
$133K – All other expenses – 1% increase

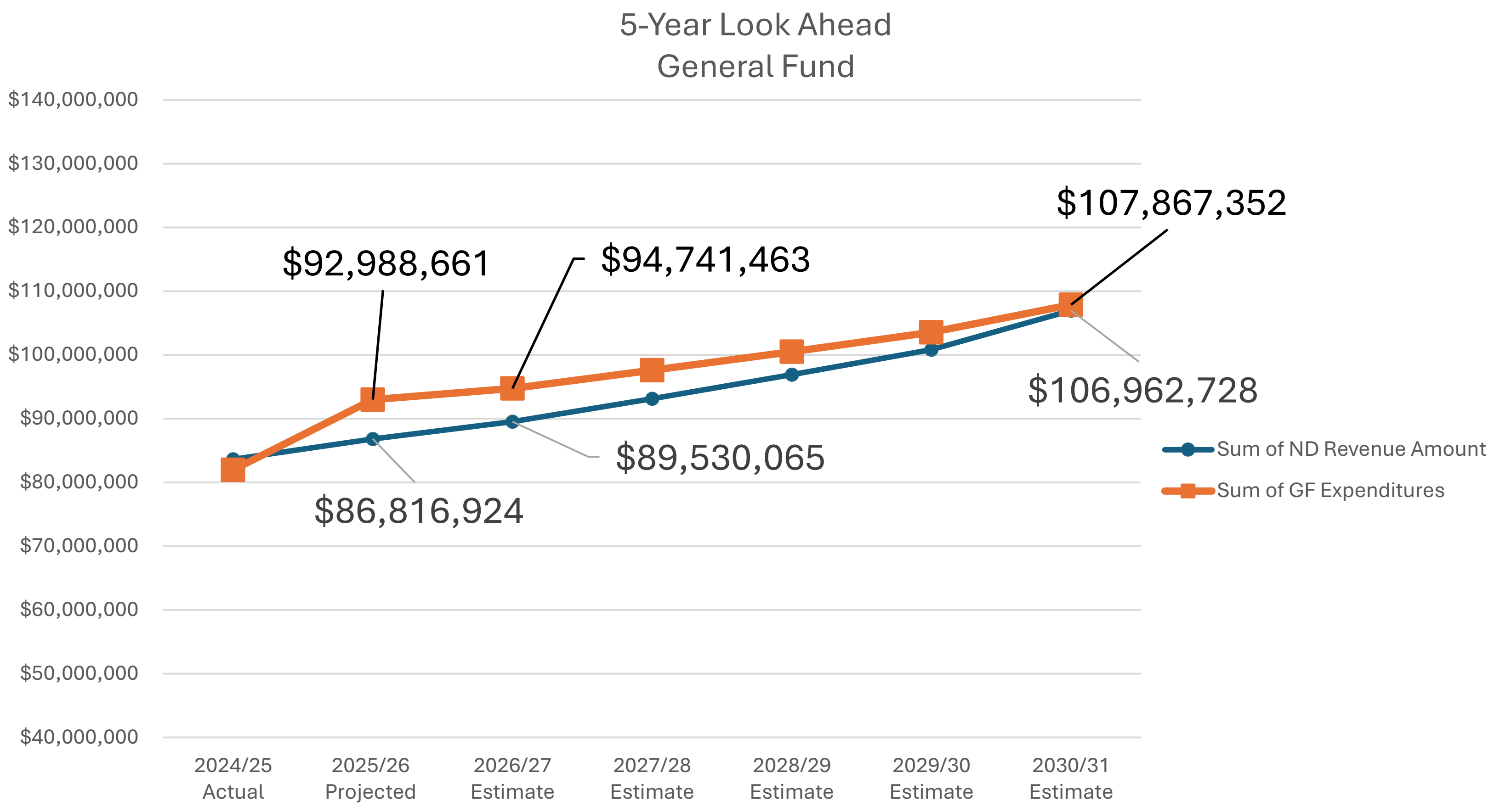
$1.965M estimated increase for ongoing operating expenses

FY2026-27 One-Time Expense considerations

- Implementation of State Audit recommendations
- Courthouse relocation
- System Modernization
- Reserve
- Road Maintenance
- Deferred Maintenance
- Water

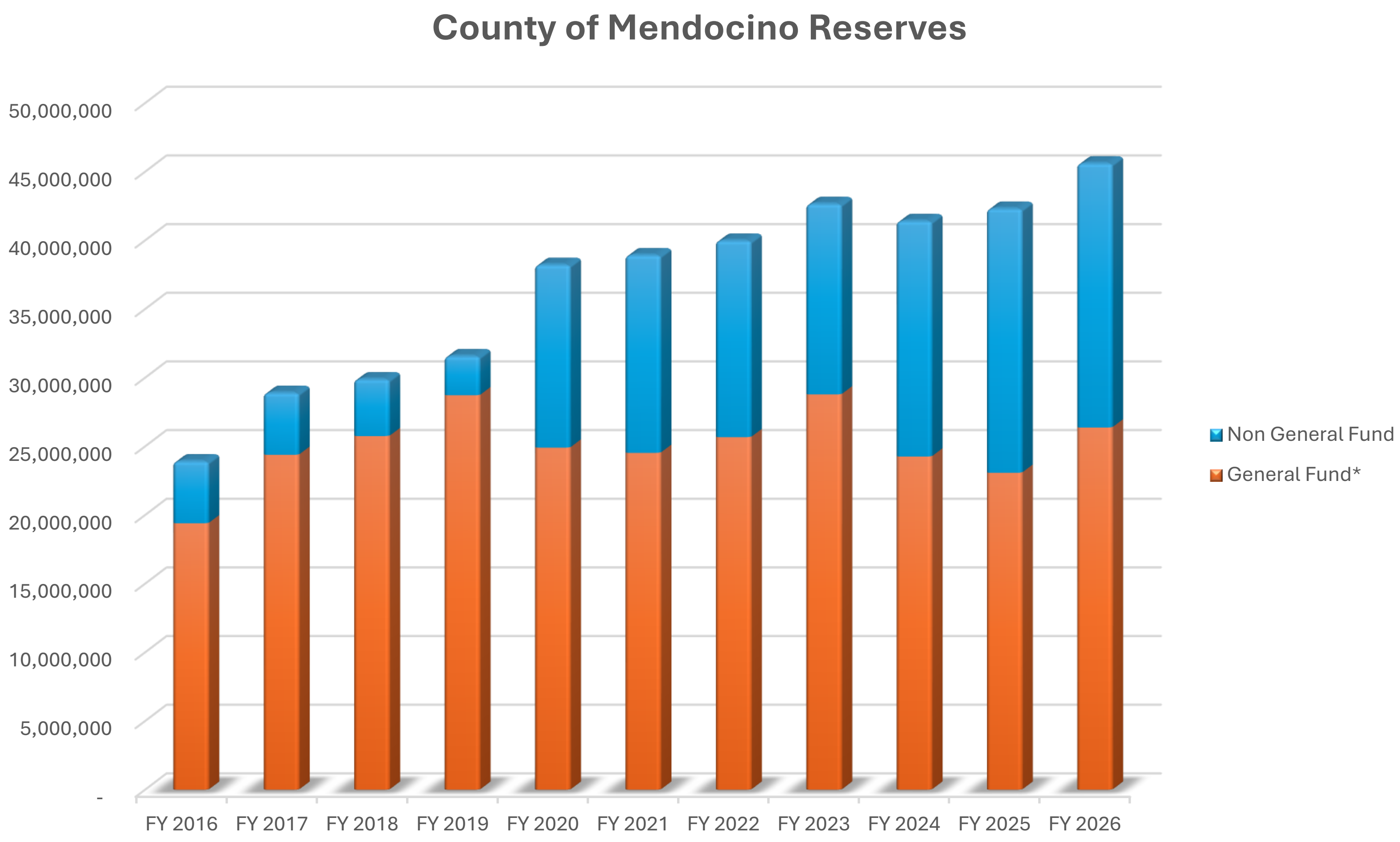
5-year Look Ahead – General Fund

- Estimates up to FY 2030-31, with following assumptions:
  - FY26-27 ongoing expenses incorporated from Slide 5
  - 3% year-to-year overall expense growth assumed for FY27/28 – FY 30/31
  - 4.8% 10-year average revenue growth



County Reserves Fund Balance

- County General Reserve fund balance is currently **$14,042,921**
- Revised Reserve policy scheduled for presentation in March
- General Fund includes County General Reserve, Retirement Contribution Reserve, and other Designated Reserves



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Questions

Discussion