



SOLANO COUNTY

FY2025/26 Recommended Budget



FY2025/26 Recommended Budget Hearing Presentation

Presented to the Solano County Board of Supervisors
June 23, 2025 | County Administrator's Office
Legistar Item No. 25-538



FY2025/26 Recommended Budget

Current Backdrop / Factors Considered

- Compounding effect of 3-year labor MOUs.
- Health and other insurance increases.
- Higher than anticipated CalPERS rate increases.
- Increasing operating costs / price escalation / tariffs.
- Mandates driving position changes.
- Property tax growth steady.
- Prop. 172 decrease.
- Increased draws from reserves to cover gap between revenues and expenditures in H&SS.
- Federal / State budget (return in fall with impacts).



Budget Overview

FY2025/26 Recommended Budget

\$ 1,645,088,474
6,302,812
\$1,651,391,286*

FY2025/26 Recommended Budget
FY2025/26 Supplemental Budget

Total FY2025/26 Recommended & Supplemental Budget

\$548,641

Decrease of 0.03% from
FY2024/25 Adopted Budget

Reflects increases in revenues and use
of various fund balances.

3,284.50 FTEs

Includes the net addition of
7.80 FTE
(excluding extra help)

Reflects a 0.24% net increase over the
FY2024/25 Adopted Budget funded
primarily by non-General Fund sources.

* Includes Operating Transfers between funds and Federal/State direct assistance costs for
programs such as CalFresh, CalWORKS, Foster Care and Adoption assistance.

FY2025/26 Recommended & Supplemental Budget **\$ 1,651,391,286**

Excluding:

Operating Transfers Between All Funds
Federal/State Direct Assistance Costs

(307,727,243)
(77,283,121)

Budget – Net of Transfers and Pass-throughs

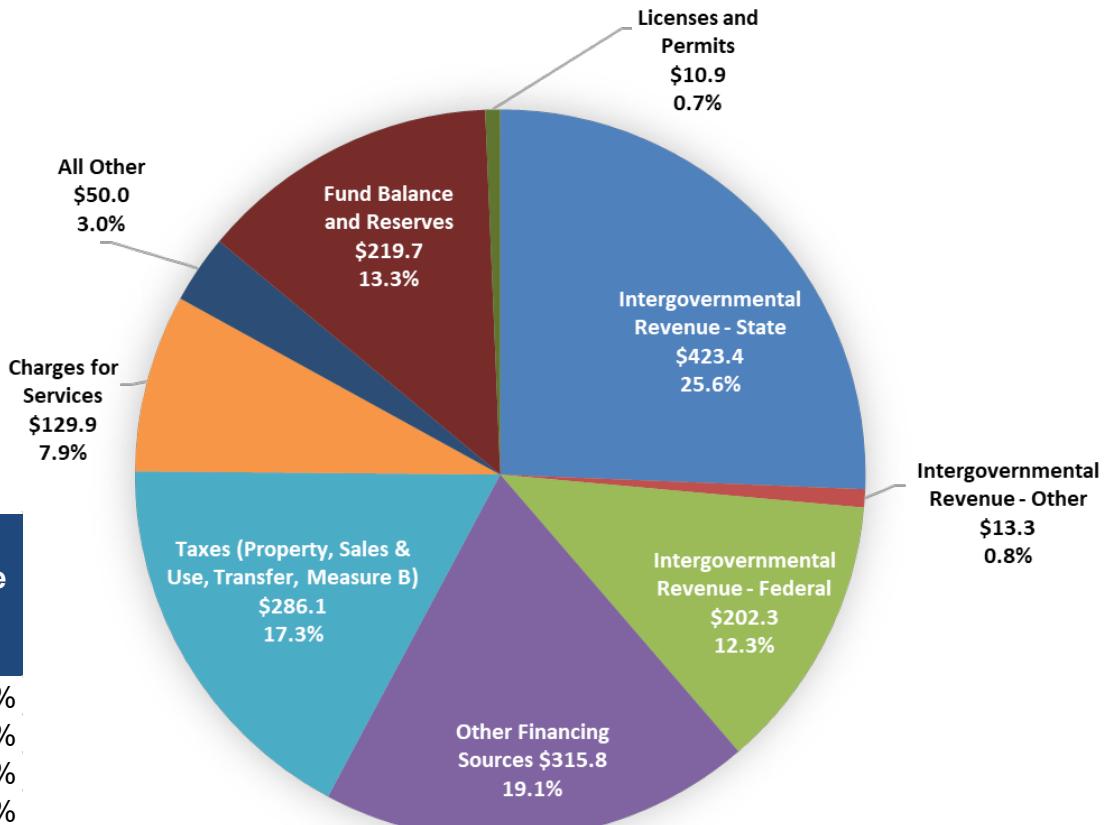
\$ 1,266,380,922



FY2025/26 Recommended Budget – Revenue by Source

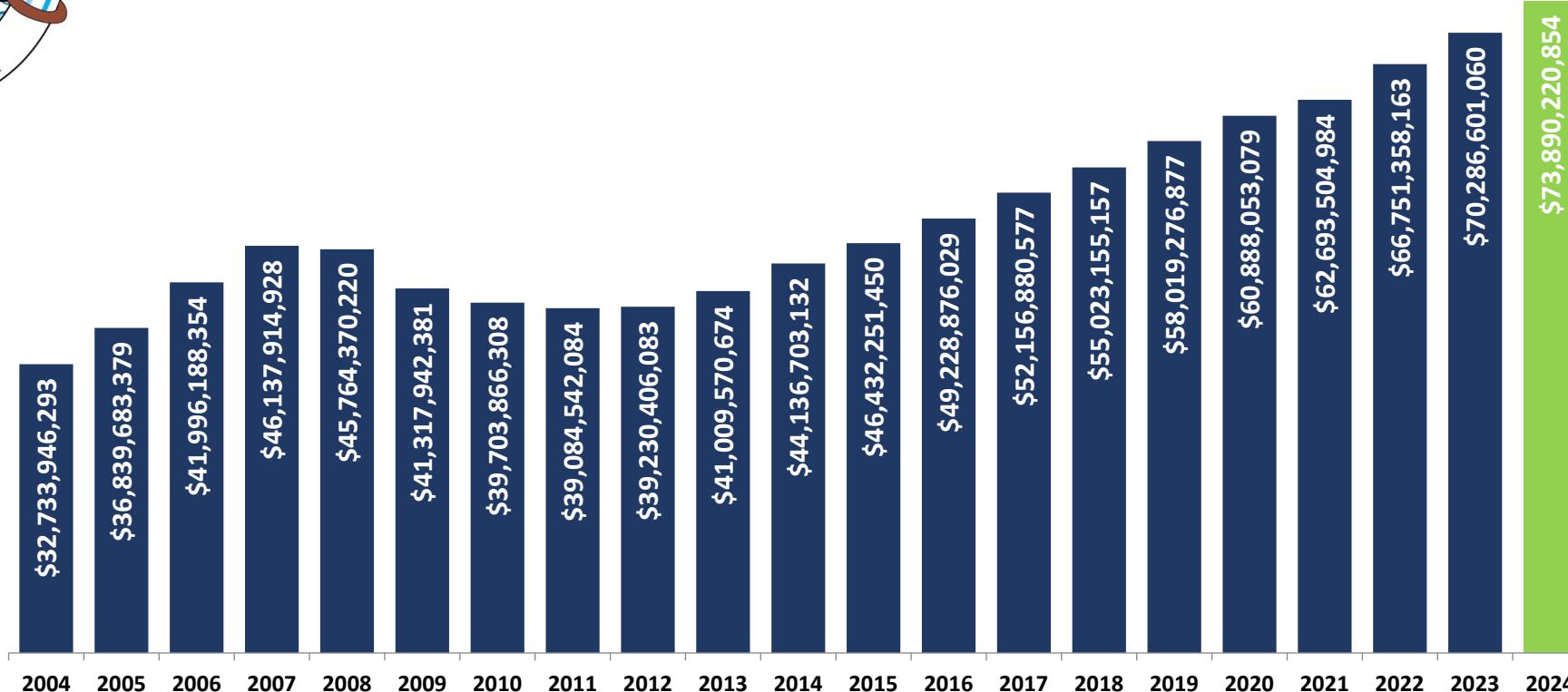
All Governmental Funds Budget - \$1,651.4 million

| | FY2024/25 Adopted Budget | FY2025/26 Recommended Budget | Change From Prior Year (PY) | Change From PY |
|-----------------------|--------------------------------|------------------------------------|-----------------------------------|----------------------|
| General Fund | \$ 414,400,229 | \$ 416,934,166 | \$ 2,533,937 | 0.6% |
| Special Revenue Funds | 1,161,783,051 | 1,176,409,570 | 14,626,519 | 1.3% |
| Capital Project Funds | 43,765,127 | 48,139,454 | 4,374,327 | 10.0% |
| Debt Service Funds | 31,991,520 | 9,908,096 | (22,083,424) | -69.0% |
| Total | \$ 1,651,939,927 | \$ 1,651,391,286 | \$ (548,641) | 0.0% |
| Allocated Positions | 3,276.70 | 3,284.50 | 7.80 | 0.2% |





Solano County Property Value Trend



- July 1, 2024 property assessment roll reflects 4,353 properties still under Prop. 8, down from the high of 78,000 in 2012.
- Currently 707 active appeals on file with the Clerk of the Board representing \$3.0 billion (cumulative over multiple years) in assessed value "at risk."



Expenditure Assumptions – FY2025/26



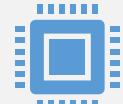
Allocated positions: Assumes most vacant positions filled; offset by salary savings identified based on timing of filling vacancies.



Retirement: CalPERS employer rates; Misc. budgeted at 32.6% and Public Safety at 39.1%, a 3.2% cost increase over prior year.



Medical costs: Rates up 7-8%, an increase over the forecasted assumption of 5.5%.



Continued technology investments: Updating and replacing systems and infrastructure; security investments; web-based services; implementing new budget software.



Continued delivery of programs and services required by mandates including: Prop. 1- SB 43; CalAIM PATH JI Initiative; CARE Court; Prop.36.



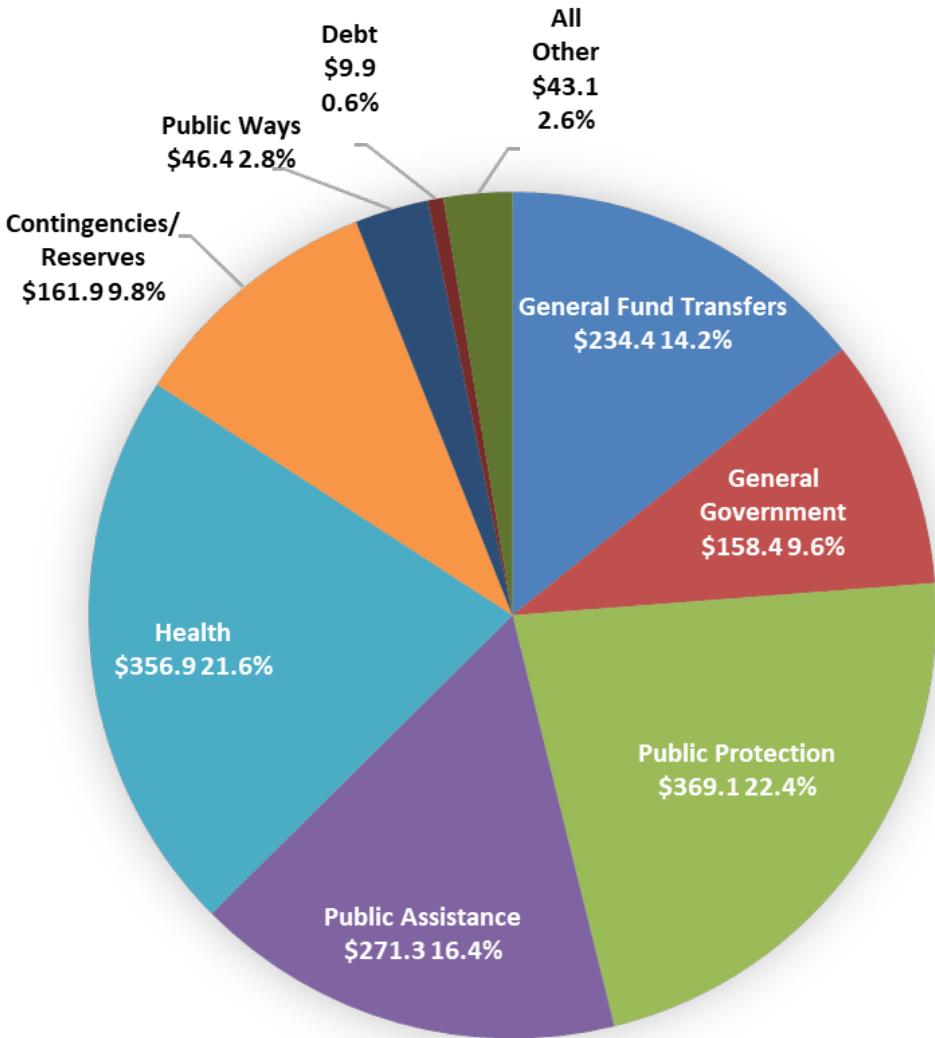
Capital projects: As outlined in 5-Year Capital Facilities Improvement Plan presented to the Board on February 11, 2025.



FY2025/26 Recommended Budget - Expenditures

All Governmental Funds Budget - \$1,651.4 million

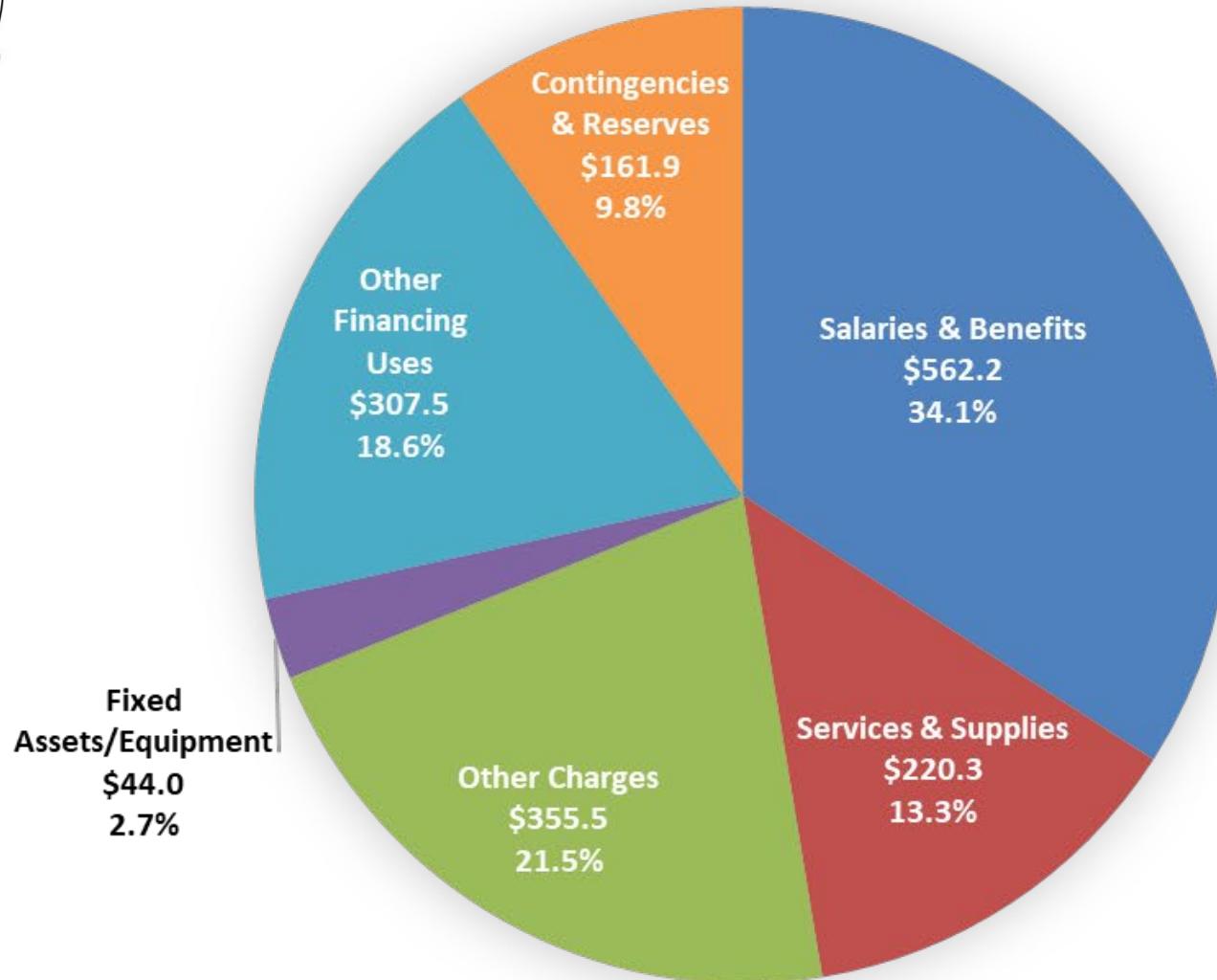
| Spending Plan by Function | FY2024/25 | | FY2025/26 | | Change From Prior Year |
|---------------------------------|-------------------|--------------------|-----------|--|------------------------|
| | Adopted Budget | Recommended Budget | | | |
| General Fund Transfers | \$ 243.3 | \$ 234.4 | | | -3.7% |
| General Government | 142.4 | 158.4 | | | 11.2% |
| Public Protection | 363.9 | 369.1 | | | 1.4% |
| Public Assistance | 280.3 | 271.3 | | | -3.2% |
| Health | 351.9 | 356.9 | | | 1.4% |
| Contingencies/Reserves | 172.1 | 161.9 | | | -5.9% |
| Public Ways | 37.6 | 46.4 | | | 23.4% |
| Debt | 16.3 | 9.9 | | | -39.3% |
| All Other | 44.1 | 43.1 | | | -2.3% |
| Total Governmental Funds | \$ 1,651.9 | \$ 1,651.4 | | | 0.0% |
| Allocated Positions | 3,276.70 | 3,284.50 | | | 0.2% |





FY2025/26 All Governmental Funds Expenditure by Category

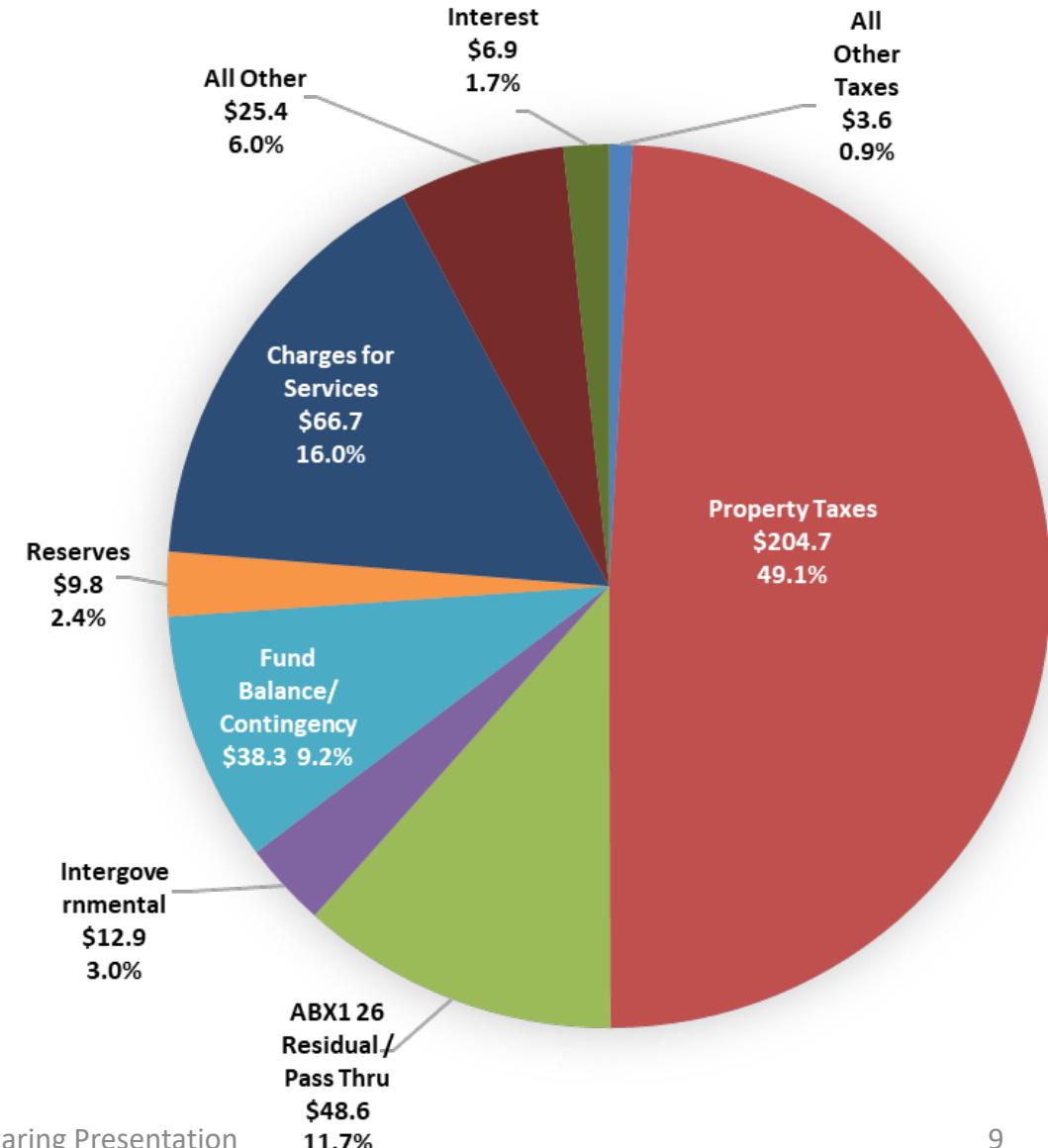
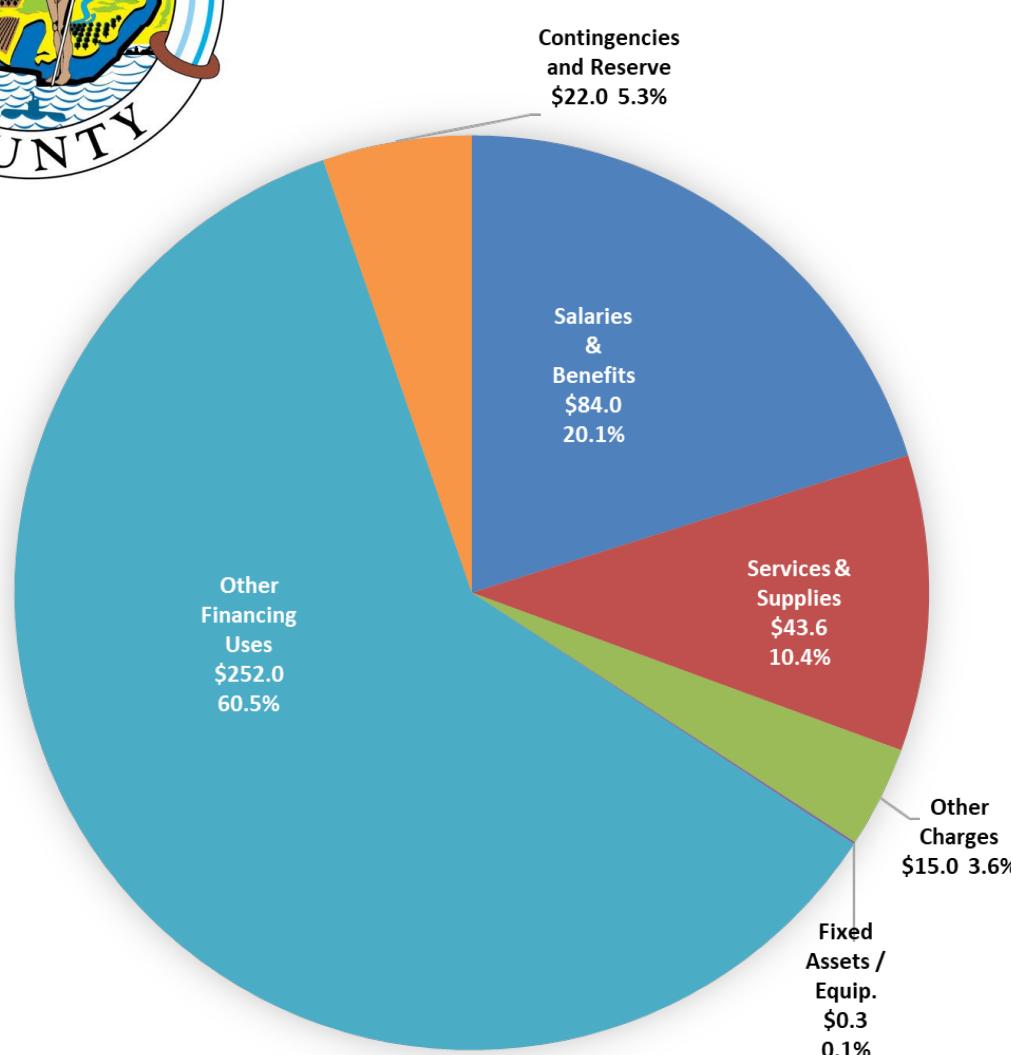
All Governmental Funds Budget - \$1,651.4 million





FY2025/26 County General Fund (Fund 001)

Expenditure and Revenue by Category - \$416.9 million





FY2025/26 Permanent Position Allocation by Functional Area

| Functional Area | FY2024/25 Adopted | FY2025/26 Recommended | Change |
|---|----------------------|--------------------------|-------------|
| General Government | 297.00 | 308.50 | 11.50 |
| Public Protection | 1,225.00 | 1,219.00 | (6.00) |
| Health Services | 595.20 | 595.90 | 0.70 |
| Public Assistance | 854.50 | 852.50 | (2.00) |
| Public Ways | 73.00 | 75.00 | 2.00 |
| Education & Recreation | 138.30 | 138.90 | 0.60 |
| All Others | 93.70 | 94.70 | 1.00 |
| Total Full Time Equivalent (FTE) | 3,276.70 | 3,284.50 | 7.80 |

- Change reflects BOS approved position allocations through FY2024/25.
- Public Protection decrease primarily due to funding shortfalls in Department of Child Support Services.
- General Government increase primarily due to the addition of CAP Solano staffing in the County Administrator's Office.



FY2025/26 Budgeted Positions

Recommended Postion Changes

| | |
|---|-----------------|
| Allocated Positions in FY2024/25 Adopted Budget | 3,276.70 |
| Net Change in FY2024/25 | 7.50 |
| Total Allocated Positions as of April 29, 2025 | 3,284.20 |
| Net Change in FY2024/25 Actions taken by the Board effective July 1, 2025 | (1.00) |
| Total Allocated Positions as of July 1, 2025 | 3,283.20 |

| | |
|---|-------------|
| Net Allocated Position Changes in Recommended Budget Resolution* | 5.70 |
| Expiring Limited-Term | (5.00) |
| Net Allocated Position Changes in Recommended Budget | 0.70 |

| | |
|--|-------------|
| Net Allocated Position Changes in Supplemental Budget Resolution* | 0.60 |
|--|-------------|

| | |
|--|-----------------|
| Total Net Change from April 29, 2025 Allocation | 1.30 |
| Allocated Positions FY2025/26 Recommended in Budget | 3,284.50 |

* Included in FY2025/26 Recommended Budget Board Action Summary



Budget Overview – Looking Ahead...

General Fund Unfunded Expenses / Challenges

- County facilities deferred maintenance and improvements.
- Salaries and Benefits impacts resulting from upcoming negotiations.
- In Home Supportive Services (IHSS) - upcoming negotiations.
- Impacts of Federal and State Budgets.
- General Plan Update.
- Funding for new reserve – Technology and Communications to fund future equipment and infrastructure.
- Continued pressure to deliver State mandated services with no additional funding:

CalAIM PATH-JI Initiative Proposition 1 – SB 43



Budget Hearings

- Board Selection of Budget Units for Discussion.
- Questions and Answers.
- Public Comment on FY2025/26 Recommended Budget.
- Adopt the Budget and Position Resolutions for FY2025/26 and other recommendations included in the Recommended Budget, Supplemental Budget and technical adjustments from the Board Budget Hearings.
- Adjourn Budget Hearings.



FY2025/26 Recommended Budget Board Action Summary

(Items 1-26 in Staff Report)

- **Adopt Budget Resolution:** \$1,651,391,286 for FY2025/26 Recommended and Supplemental Budget.
- **Approve position resolutions, Position Allocation List and amendments.**
 - Net increase of 6.3 FTE in Recommended/Supplemental Position Resolutions.
 - Authorize HR Director to make technical changes to the Position Allocation List.
 - Authorize CAO to delete positions vacant for 6 months or more.
- **Approve Recommended Contributions to Non-County Agencies.**
- **Approve Recommended Fixed Assets.**
- **Approve Recommended Capital Projects.**
- **Delegate authority to facilitate the closeout of FY2024/25 and other actions related to approval and financing of the FY2025/26 Recommended Budget.**