



# 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*

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- 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	FY2025/26 Recommended Budget
<u>6,302,812</u>	FY2025/26 Supplemental Budget
<b>\$1,651,391,286*</b>	<b>Total FY2025/26 Recommended &amp; Supplemental Budget</b>

**\$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.

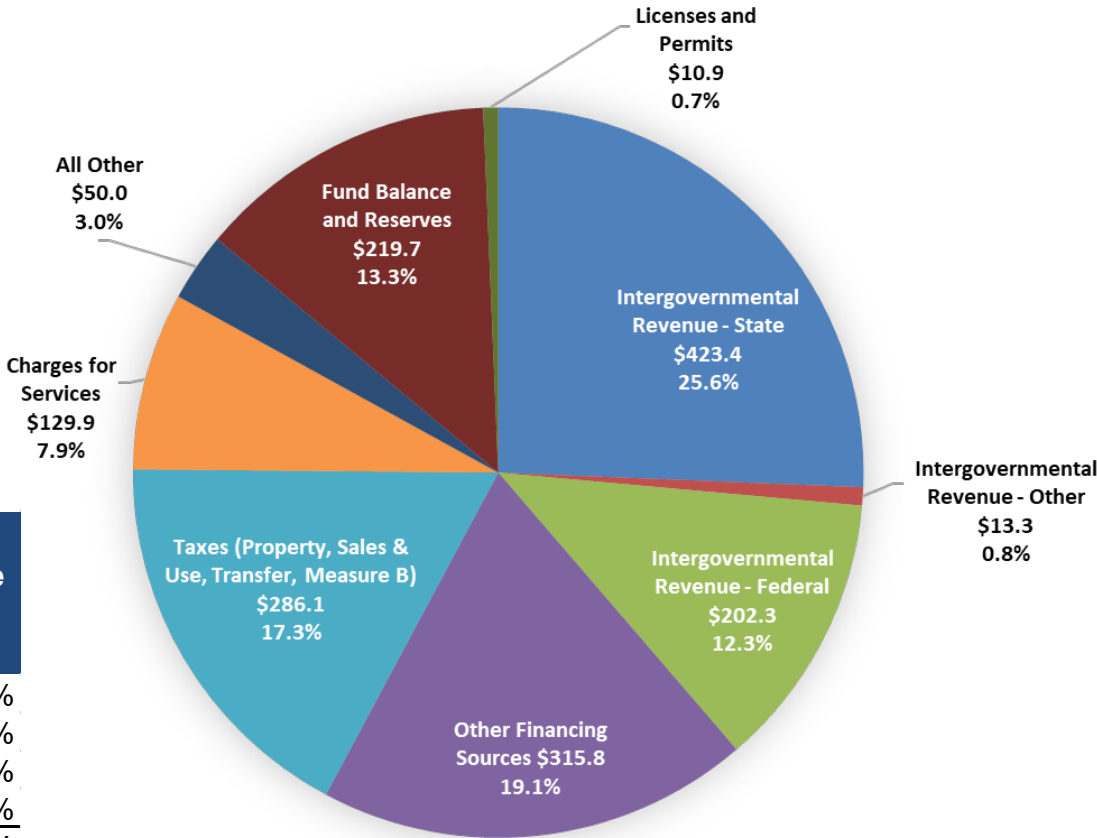
<b>FY2025/26 Recommended &amp; Supplemental Budget</b>	<b>\$ 1,651,391,286</b>
<b>Excluding:</b>	
<b>Operating Transfers Between All Funds</b>	<b>(307,727,243)</b>
<b>Federal/State Direct Assistance Costs</b>	<b>( 77,283,121)</b>
<b>Budget – Net of Transfers and Pass-throughs</b>	<b>\$ 1,266,380,922</b>



# FY2025/26 Recommended Budget – Revenue by Source

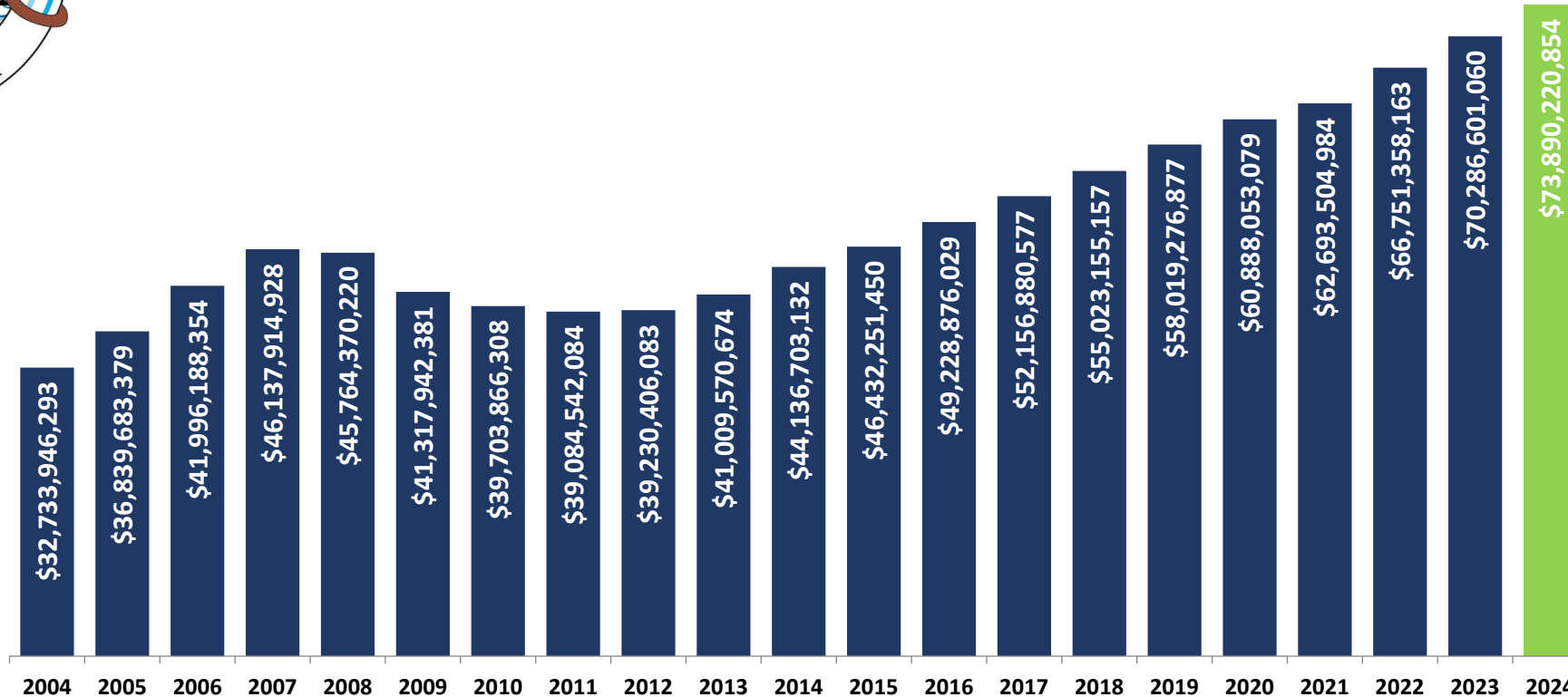
*All Governmental Funds Budget - \$1,651.4 million*

	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%
<b>Total</b>	<b>\$1,651,939,927</b>	<b>\$1,651,391,286</b>	<b>\$ (548,641)</b>	<b>0.0%</b>
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



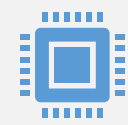
**Allocated positions:** Assumes most vacant positions filled; offset by salary savings identified based on timing of filling vacancies.



**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 II Initiative; CARE Court; Prop.36.



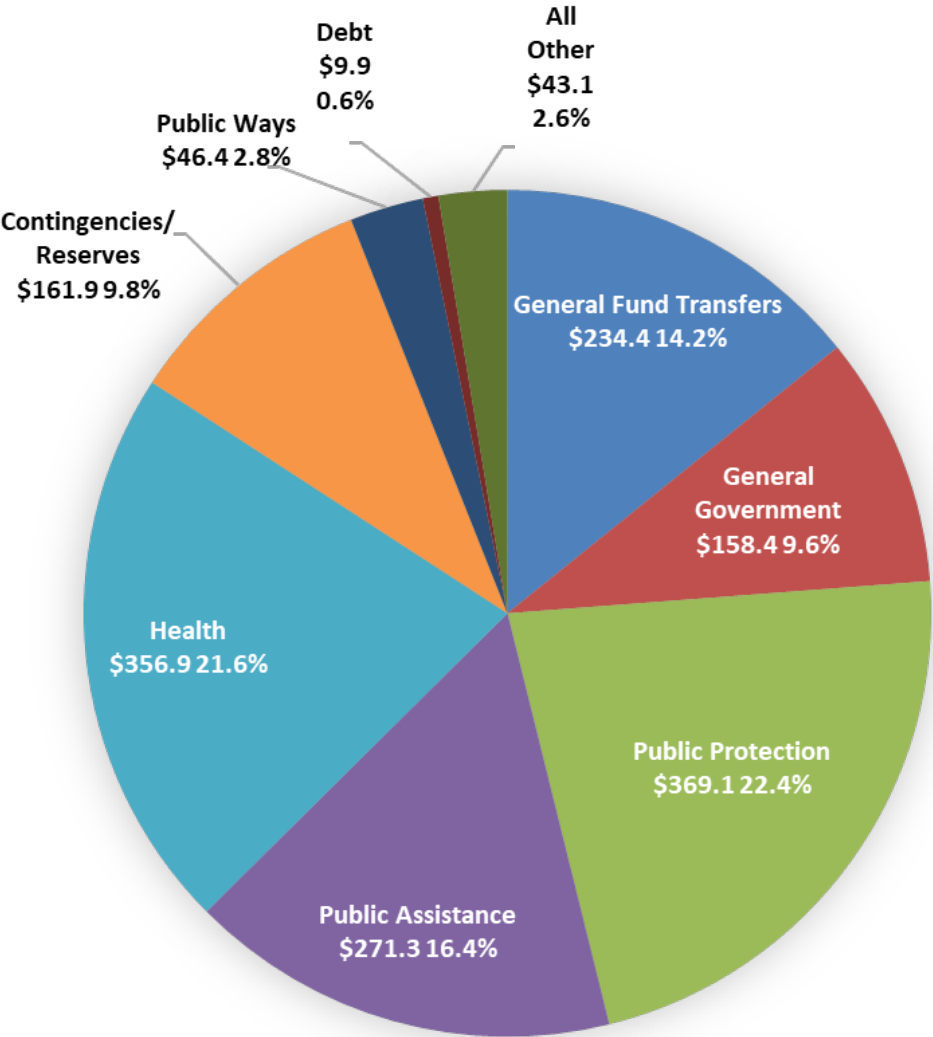
**Capital projects:** As outlined in 5-Year Capital Facilities Improvement Plan presented to the Board on February 11, 2025.



# FY2025/26 Recommended Budget - Expenditures

*All Governmental Funds Budget - \$1,651.4 million*

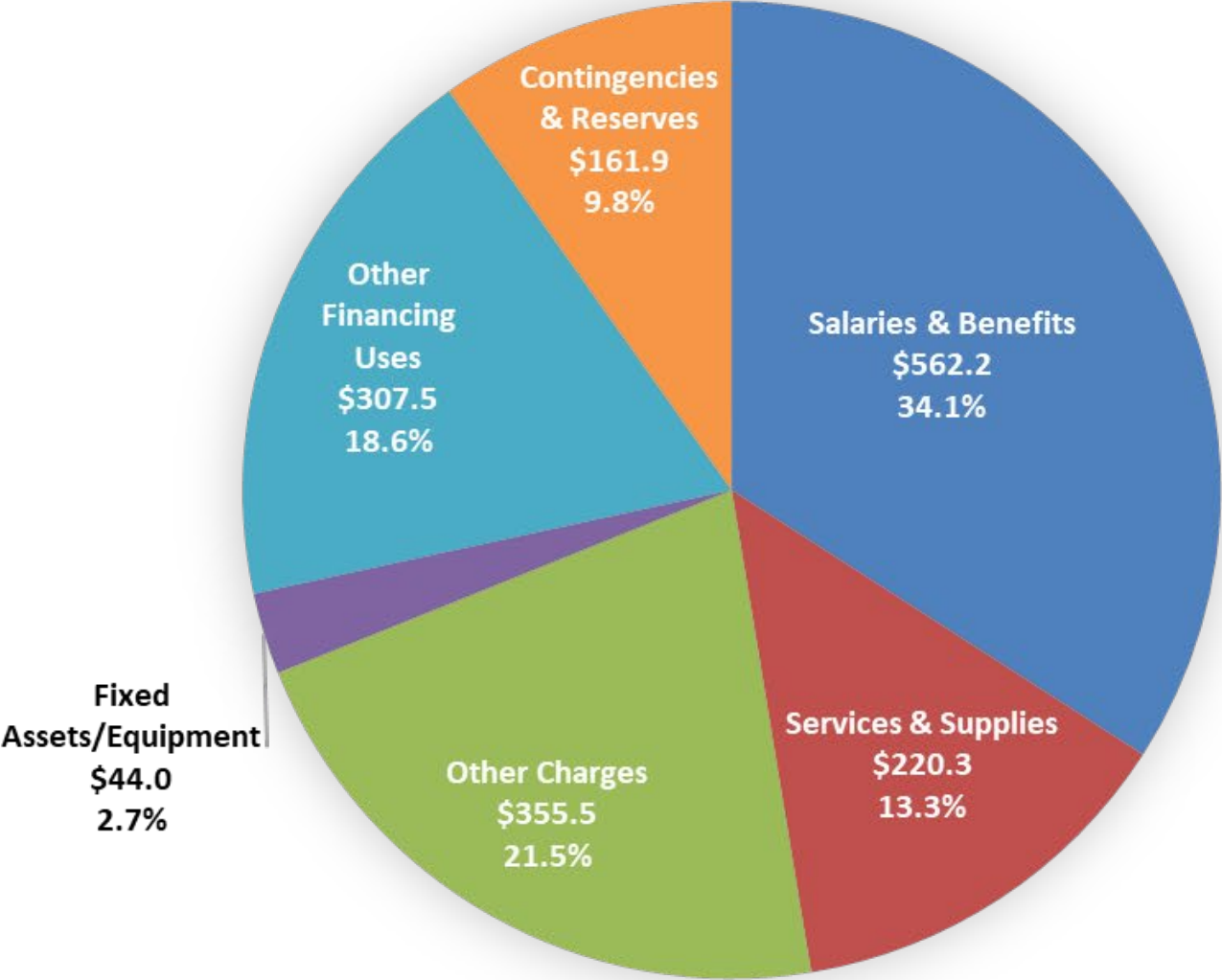
Spending Plan by Function	FY2024/25 Adopted Budget	FY2025/26 Recommended Budget	% Change From Prior Year
General Fund Transfers	\$ 243.3	\$ 234.4	-3.7%
General Government	142.4	158.4	11.2%
Public Protection	363.9	369.1	1.4%
Public Assistance	280.3	271.3	-3.2%
Health	351.9	356.9	1.4%
Contingencies/Reserves	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%
<b>Total Governmental Funds</b>	<b>\$1,651.9</b>	<b>\$ 1,651.4</b>	<b>0.0%</b>
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*

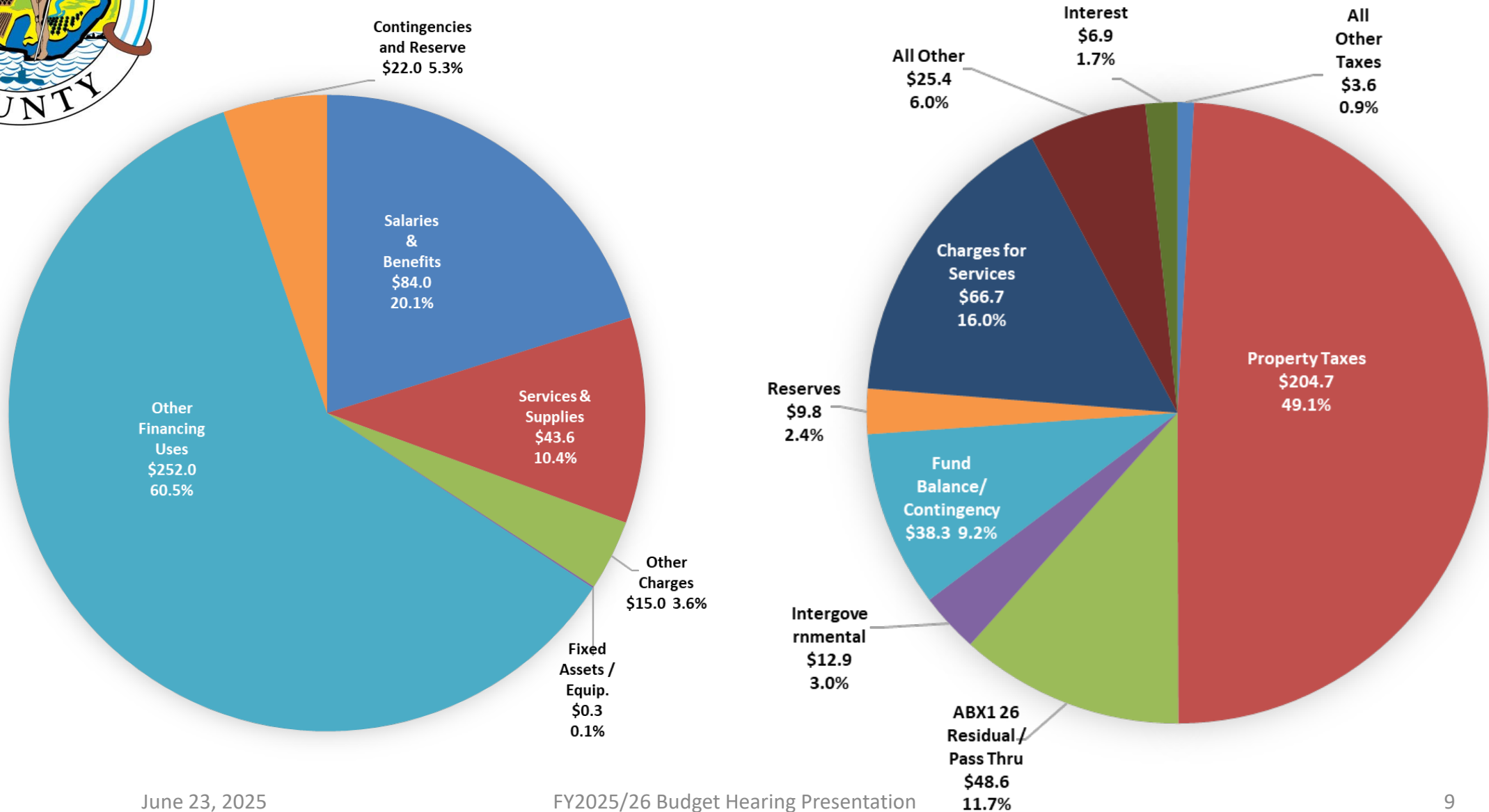






# FY2025/26 County General Fund (Fund 001)

*Expenditure and Revenue by Category - \$416.9 million*





## FY2025/26 Permanent Position Allocation by Functional Area

Functional Area	FY2024/25	FY2025/26	
	Adopted	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
<b>Total Full Time Equivalent (FTE)</b>	<b>3,276.70</b>	<b>3,284.50</b>	<b>7.80</b>

- 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 Position Changes	
Allocated Positions in FY2024/25 Adopted Budget	3,276.70
Net Change in FY2024/25	7.50
<b>Total Allocated Positions as of April 29, 2025</b>	<b>3,284.20</b>
Net Change in FY2024/25 Actions taken by the Board effective July 1, 2025	(1.00)
<b>Total Allocated Positions as of July 1, 2025</b>	<b>3,283.20</b>
<b>Net Allocated Position Changes in Recommended Budget Resolution*</b>	<b>5.70</b>
Expiring Limited-Term	(5.00)
<b>Net Allocated Position Changes in Recommended Budget</b>	<b>0.70</b>
<b>Net Allocated Position Changes in Supplemental Budget Resolution*</b>	<b>0.60</b>
<b>Total Net Change from April 29, 2025 Allocation</b>	<b>1.30</b>
<b>Allocated Positions FY2025/26 Recommended in Budget</b>	<b>3,284.50</b>
* Included in FY2025/26 Recommended Budget Board Action Summary	



## **Budget Overview – Looking Ahead...**

### *General Fund Unfunded Expenses / Challenges*

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- 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

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- 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)*

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- **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.**