

RECOMMENDED CHANGES TO THE 2025-26 RECOMMENDED BUDGET

This document includes recommended changes to the budget (one-time and ongoing) and staffing actions not included in the 2025-26 Recommended Budget. Actual financial accounting system transactions associated with the following adjustments are included in Attachment B2 – Schedule of Adjustments.

	Requirements		
	General Fund	Other Funds	Total Funds
Recommended Appropriation as Submitted	5,151,951,807	3,719,531,136	8,871,482,943
Recommended Operating Transfers Out As Submitted	282,382,372	227,698,713	510,081,085
Contribution to Reserves/Net Position	163,410,980	6,300,459	169,711,439
Total Recommended Budget as Submitted	5,597,745,159	3,953,530,308	9,551,275,467
Requested Appropriation Adjustments	8,602,833	0	8,602,833
Requested Operating Transfers Out Adjustments	0	0	0
Requested Contribution to Reserves/Net Position Adjustments	(7,500,000)	0	(7,500,000)
Board of Supervisor's Directed Budget Adjustments	1,102,833	0	1,102,833
Revised Recommended Budget	5,598,847,992	3,953,530,308	9,552,378,300

	Budgeted Staffing		
	General Fund	Other Funds	Total Funds
Total 2024-25 Modified Budgeted Staffing Count	17,079	8,553	25,632
Additional Budgeted Staffing Changes included in Rec. Budget	96	(124)	(28)
2025-26 Recommended Budgeted Staffing as Submitted	17,175	8,429	25,604
Requested Adjustments	(3)	0	(3)
Total 2025-26 Recommended Budgeted Staffing Count	17,172	8,429	25,601

ONGOING AND ONE-TIME CHANGES:

The following budget adjustments represent the proposed changes to the 2025-26 Recommended Budget. Upon Board of Supervisors approval, these adjustments will be incorporated into Attachment A. Unless specifically identified otherwise, these adjustments are funded by the use of Discretionary General Funding. The following adjustments do not result in additional Discretionary General Funding.

1. **Sheriff/Coroner/Public Administrator** (\$1,027,833 reserve usage): The department is requesting one-time use of the Body Camera Implementation Project reserve to purchase body worn cameras for the Detentions and Operations units.
2. **Retirement Reserve Contributions** (\$20,000,000 reserve reallocation): Reduce the \$25.0 million one-time contribution to the Retirement Reserve by \$20.0 million to \$5.0 million.
3. **Board Discretionary Funding** (\$7,500,000 one-time): A \$7.5 million increase is recommended for Board Discretionary Funding.
4. **Public Works Infrastructure Reserve** (\$3,000,000 reserve contribution): This allocation would provide additional resources for Public Works Infrastructure for road improvements.
5. **Community Service Upgrade Reserve** (\$2,000,000 reserve contribution): This allocation would provide additional funding for Regional Parks projects.
6. **Wildfire Prevention Reserve** (\$7,500,000 reserve contribution): A \$7.5 million contribution is recommended to establish a Wildfire Prevention Reserve.
7. **Economic Development Department** (\$150,000 one-time reallocation): \$150,000 of the \$500,000 allocated for tourism is recommended to be used for broader unincorporated tourism needs instead of solely for Chambers.
8. **Land Use Service – Code Enforcement** (\$75,000 one-time reallocation): Use of Community Concerns Reserve for Code Enforcement Program, previously discussed in the Identified Needs section of the Budget Book.

OTHER STAFFING AND CLASSIFICATION ACTIONS:

The following are staffing changes not identified in 2025-26 Recommended Budget document.

Upon Board of Supervisors approval, these adjustments will be incorporated into Attachment A. Additional classification actions are included in Attachment B-3 (Schedule of Recommended Budget Staffing Adjustments).

9. **Human Services Administrative Claim** (7 additions, 11 deletions, 2 reclassifications) – Human Services Administrative Claim is requesting the addition of seven positions and the reclassification of two positions, offset by the deletion of 11 vacant positions for the Children and Family Services division. These changes are intended to address critical departmental needs, including the management of high-profile and highly sensitive child welfare cases.
 - *Child Welfare Services Manager– one position*
 - *Fiscal Specialist – three positions*
 - *Staff Analyst II – one position*
 - *Supervising Office Assistant – one position*
 - *Supervising Social Service Practitioner – one position*

10. **County Administrative Office – Finance and Administration** (1 addition) – Finance and Administration is requesting the addition of one position to support the County Chief Financial Officer.
 - *Assistant County Chief Financial Officer – one position*