

County of Lassen
ADMINISTRATIVE SERVICES



MIKE SCANLAN

District 1

GARY BRIDGES

District 2

TOM NEELY

District 3

AARON ALBAUGH

District 4

JASON INGRAM

District 5


Maurice Anderson
County Administrative Officer
email: coadmin@co.lassen.ca.us

County Administration Office
221 S. Roop Street, Suite 4
Susanville, CA 96130
Phone: 530-251-8333
Fax: 530-251-2663

Memorandum

Agenda Date: September 23, 2025

To: Board of Supervisors

From: Maurice Anderson, CAO 

Subject: Fiscal Year 2025-2026 Budget Hearing and Budget Adoption

Fiscal Impact: Provide appropriations for the 2025-2026 Fiscal Year.

Action Requested:

1. Open public hearing on the fiscal year 2025-2026 Lassen County Budget; and
2. Either continue the public hearing or take action as follows: a) Adopt resolution establishing appropriations limit in the amount not to exceed \$45,572,858 for Fiscal Year 2025–2026 pursuant to California Constitution Article XIII-B and Government Code § 7910; b) approving the 2025-2026 Lassen County Budget; and c) setting the 2025–2026 tax rate.

Discussion:

Consistent with County Code, the attached budget is hereby recommended by the County Administrative Officer. It includes projected revenues of \$139,310,146 and projected expenditures of \$156,647,029. Departments made requests for revenues in the amount of \$136,904,684 and expenditures in the amount of \$156,248,939. The budget recommendation is based on anticipated fund balances, prior to final Auditor closing.

Included in your binders are the Fund Summary, Revenues, and Expenditures as well as an Allocated Position Schedule found in Section 15.

Revenues and expenditures were reviewed by Administration on a line-by-line basis and compared to prior year actuals.

Much like past years, it has been a challenging year to reach a balanced budget. However, departments and the Administration team were able to identify areas to cut in order to reach a balanced budget. Revenues and expenditures are anticipated as outlined and budgeted expenditures will support department's basic needs for providing services. Department Heads will need to monitor budgets very closely during the fiscal year and adjustments may be needed at mid-year.

Position Changes

The recommended Allocated Position Schedule found in Section 15 includes employee title, range and full time equivalent (FTE) categorized by Fund and Budget unit. The total FTEs have decreased from 445.840 FTEs in FY 24-25 to 436.670 FTEs. This decrease of FTE's is a result of no longer being able to offset expenditures with projected vacancy savings thus requiring departments to closely examine and fund the positions they are likely to fill in the current fiscal year.

Public Safety Contribution (Fund 130)

The General Fund contribution earmarked for Public Safety is \$9,555,730 for fiscal year 2025-2026. This contribution decreased from fiscal year 24-25 by \$910,311. A contribution from the PG&E fund (Fund 103) in the amount of \$781,609 and a contribution from Local Assistant and Tribal Consistency Fund (Fund 113) in the amount of \$648,098 was also earmarked to balance the Public Safety fund. As a general rule, contributions from General Fund to other funds will be made on an as needed basis to sustain operations. If transfers are not needed, the funding will remain in their respective funds, either General Fund or the Special Fund accounts. The only notable changes within this fund are the request to reclassify District Attorney staff, specifically the attorneys, the reallocation of Sheriff staff from the CCP budget to the 130 Fund, and the increase of both revenues and expenditures for the CalAim funding.

Hemp and Marijuana

The revenue line items in the budget related to hemp and marijuana have been adjusted. The General Fund includes estimated amounts of \$500 for Hemp Tax and \$150,000 for Marijuana Tax. Also included in the budget in the Planning and Building division is Marijuana Revenue of \$20,000, which includes code enforcement efforts and abatement.

Fund 175

The Fair account is projected to begin this fiscal year with a positive balance of \$89,967. To balance the current proposed budget, a transfer from the General Fund in the amount of \$150,000 would be needed. The only significant change to this fund and budget is the request to unfund 3.5 FTE positions (a part time Sr. Account Clerk, an Account Technician, and two Buildings and Grounds

workers and fund 2 FTE positions (Administrative Assistant and Buildings and Grounds Supervisor) reducing their FTEs from 4.5 to 3. This change would provide supervision staff to the Fair office to alleviate the burden on the Fair Manager and assist with the supervision of the extra help employees.

Honey Lake Valley Recreation Authority

The recommended budget includes a contribution of \$80,000 from General Fund (Fund 100) to support of the pool and a contribution of \$20,000 from the Tobacco Settlement Fund (Fund 169) to support the Bieber pool.

Other Financial Information

Health and Social Services continues to be a good partner to the General Fund this year. In this year's budget, they are contributing \$83,000 for the OES contract, funding an additional FTE for a custodian in the Public Work's budget, and a contribution to the IT department, contributing funds for two IT staff members. HSS is also contributing funding to assist with the HVAC project in the Lassen County Adult Detention Facility, which is budgeted for in the Capital Project budget, Fund 150.

From the Community Corrections Partnership (Fund 138) \$800,000 is budgeted to go to various budget units for Public Safety support (Fund 130), particularly to fund Jail staff and Jail medical contract. Funding is also budgeted from this fund to go to Probation for Administrative Costs of \$998,059 (Fund 145). Previously, there have been staff cost budgeted in this fund, however this fiscal year, staff was returned to their respective budgets and staff time will be reimbursed through a transfer from the CCP in the amounts listed above. The CCP budget also includes equipment costs to transition the Sheriff's department and Probation department to different bodycams.

A transfer from the Tobacco Settlement Fund (Fund 169) of \$200,000, and from General Fund (Fund 100) of \$103,000, will be transferred to Debt Service (Fund 170) to provide for the current year's debt service payment.

Funding is recommended from General Fund (Fund 100) for Natural Resources (Fund 141) in the amount of \$87,895 for support. The Environmental Health (173 Fund) requires a \$140,000 contribution, a decrease of \$70,589 from FY 24-25.

A Contingency is budgeted in the General Fund Budget (Fund 100) in the amount of \$200,000, and will require a 4/5ths vote to expend.

The recommended budget is balanced without a fiscal year contribution from the General Reserve,

which has a projected ending balance of \$1,535,538 for FY 25/26.

RESOLUTION NO. _____

ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026 PURSUANT TO CALIFORNIA CONSTITUTION ARTICLE XIII-B AND GOVERNMENT CODE SECTION 7910; APPROVING THE 2025-2026 LASSEN COUNTY BUDGET AND SETTING THE 2025-2026 TAX RATE.

WHEREAS, the People of the State of California adopted Proposition 4 at a statewide election held November 4, 1979 which added Article XIII-B to the California Constitution; and

WHEREAS, said Article XIII-B limits the appropriation of each local government entity to proceeds of taxes to the appropriation limit of the prior year, adjusted for changes in cost of living and population within the jurisdiction of such entity, except as otherwise approved by the electors of such entity; and

WHEREAS, the appropriations limit for fiscal year 2025-2026 is the total of the appropriations subject to limitation of each entity for that fiscal year; and

WHEREAS, it is necessary to establish by resolution the appropriations limit for the COUNTY OF LASSEN for each fiscal year subsequent to fiscal year 1978-79; and

WHEREAS, documentation of the information used in the determination of the appropriations limit established herein for said 2025-2026 fiscal year has been available to the public for more than 10 days prior to the date hereof as required by law; and

WHEREAS, pursuant to Sections 29080, 29081, and 29082 of the Government Code, the Board of Supervisors of the County of Lassen has heretofore duly met and heard all taxpayers, officers and heads of departments upon increase, decrease, omission and inclusion of additional items in the proposed budget of the County for the fiscal year 2025-2026 during which time all additions and deletions to the proposed budget for said fiscal year 2025-2026 were made; and

WHEREAS, said hearings have been concluded.

NOW THEREFORE BE IT RESOLVED, by the Board of Supervisors of Lassen County that the appropriations limit for the COUNTY OF LASSEN is determined to be \$45,572,858 being the previous year's limit adjusted by the growth factor of 1.0838.

BE IT FURTHER RESOLVED that in accordance with Sections 29089 of the Government Code, the Final Budget of the COUNTY OF LASSEN for the fiscal year 2025-2026 be and is hereby adopted, in the form and substance denoted "Final Budget by Fund of Lassen County for 2025-2026".

BE IT FURTHER RESOLVED that pursuant to Section 29125 of the Government Code this board hereby authorizes the County Administrative Officer and the County Auditor, by signature of both, to make changes, as needed, within a budget unit during the budget year provided overall appropriations of the budget unit are not increased.

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be monies derived from Revenue to Accrue, Fund Balance Available, Ad Valorem Taxes, and any Grant monies which have accrued or may become available, all as set forth in said "Final Budget by Fund of Lassen County for 2025-2026".

BE IT FURTHER RESOLVED that the General Tax Rate within Lassen County is \$1.00, pursuant to Revenue and Tax Code 96.8.

The foregoing resolution was adopted at a meeting of the Board of Supervisors of Lassen County, California, held on the ____ day of _____, 2025, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Chairman of the Board of Supervisors
County of Lassen, State of California

ATTEST:
JULIE BUSTAMANTE
Clerk of the Board

BY _____
Deputy Clerk of the Board

I, _____, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing resolution was adopted by the said Board of Supervisors at a meeting thereof held on the _____ day of _____, 2025.

Deputy Clerk of the County of Lassen Board of Supervisors