



# BOARD AGENDA FACT SHEET

CLERK USE ONLY

BOS ACTION

# \_\_\_\_\_

County Executive Office

Department

August 26, 2025

Requested Board Date

1. Request:

Board Approval

X

Information  
Only/Presentation  
Scheduled Hearing  
Time: \_\_\_\_\_

Other (specify)  
\_\_\_\_\_

2. Requested Action: Type requested action below

1. Close Budget Hearings and provide direction to County Executive Office on adjustments to the FY 2025-2026 Recommended Budget.
2. Schedule September 23, 2025, as the date for adoption of the County of Imperial FY 2025-2026 budget.

3. Cost \$ \_\_\_\_\_

Source: \_\_\_\_\_

4. If approval of Contract, reviewed/approved by County Counsel on: \_\_\_\_\_

By: \_\_\_\_\_

Action Request # \_\_\_\_\_

*Assigned by County Counsel's Office*

5. If approval of position allocation change, reviewed by Human Resources on: \_\_\_\_\_

By: \_\_\_\_\_

6. Electronic copy submittal date: \_\_\_\_\_ By: \_\_\_\_\_

*Department Head/Agency Representative*

**INSTRUCTIONS:** Back-up must be submitted **15 BUSINESS days** prior to requested date (Please note a Holiday counts as a Business day.) Back-up submitted must contain an **Original and 2 copies**. Copies must be submitted to the County Executive Office double sided and three (3) hole punched. Back-up must be submitted in a PDF format to [vanessasalcido@co.imperial.ca.us](mailto:vanessasalcido@co.imperial.ca.us) and [gracielaalvarez@co.imperial.ca.us](mailto:gracielaalvarez@co.imperial.ca.us)

Reviewed By: \_\_\_\_\_

Deputy CEO

Reviewed By: \_\_\_\_\_

Deputy CEO

CEO/CLERK USE ONLY:

DATE STAMP

BOARD DATE: 8/26/25

Action \_\_\_\_\_

Filing \_\_\_\_\_

Consent \_\_\_\_\_

Presentation ☒

Hearing ☒

CEO Approval \_\_\_\_\_

Other (specify) \_\_\_\_\_

*J. Huang*  
CEO

8-21-25  
Date

COUNTY EXECUTIVE OFFICE

**Kathleen Lang**

County Executive Officer

[kathleenlang@co.imperial.ca.us](mailto:kathleenlang@co.imperial.ca.us)

[www.co.imperial.ca.us](http://www.co.imperial.ca.us)



County Administration Center

940 Main Street, Suite 208

El Centro, CA 92243

Tel: 442-265-1001

Fax: 442-265-1010

August 26, 2025

Board of Supervisors

County of Imperial

940 Main St.

El Centro, CA 92243

Honorable Board Members:

**Background:**

The County Budget Act requires California counties to have in place a balanced Recommended Budget on or before June 30<sup>th</sup> of each year and to adopt an annual budget no later than October 2<sup>nd</sup>. The Recommended Budget was presented and approved by your Board on June 17, 2025. The approved Recommended Budget includes close to \$757 million in spending with \$143 million allocated to the General Fund.

Consistent with past practice, all departments requesting to increase their respective budget had the opportunity to submit a Budget Augmentation Request accompanied by a detailed explanation. Taking into consideration the fundamental fiscal discipline of distinguishing between one-time revenue sources and ongoing expenditure commitments, I'm recommending a total of \$58,081 in General Fund budget augmentations, which includes \$47,880 for Public Protection and \$10,201 for General Administration. A total of \$1.7 million in augmentation is being recommended for all other funds, including, but not limited to, the departments of Behavioral Health Services, Probation, District Attorney, and Public Works.

Additionally, our department received a total of 19 requests for new FTEs (full time positions) with an additional impact to the General Fund of approximately \$1.1 million, which only includes 60% of the total cost for the positions. With long-term sustainability in mind to operate within available ongoing revenues, these requests are not recommended by the County Executive Office. With our current local and statewide economic uncertainty, it is crucial that we remain fiscally cautious in addressing any new ongoing expenditure commitments without securing a reliable funding stream.

**Requested Action:**

1. Close Budget Hearings and provide direction to the County Executive Office regarding the adjustments to the FY 2025-2026 Recommended Budget.
2. Schedule September 23, 2025, as the date for adoption of the County of Imperial FY 2025-2026 Final Budget.

Respectfully submitted,

Kathleen Lang  
County Executive Officer

*"Establishing Direction. Creating Opportunity"*

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

**County of Imperial**  
**Proposed Budget Hearings - General Fund Proposal to Balance**  
**Fiscal Year 2025-2026**

	RECOMMENDED ADDITIONS	G.F. NET COST
Proposed Revenue Fiscal Year 2025-2026		141,279,567
Transfer from 1991 Realignment		1,776,397
<b>Total Available Financing</b>		<b>143,055,964</b>
Proposed Expenditures Fiscal Year 2025-2026		143,075,139
<b>Surplus (Deficit)</b>		<b>(19,175)</b>
<b>ADJUSTMENTS:</b>		
<b>Administration - #2704</b> Adjustment to Property Taxes-Supplemental Assesments Revenue for FY 2025-2026.	72,000	
<b>Administration - #2703</b> Adjustment to Unclaimed Revenue and Property Tax Residual for FY 2025-2026.	5,256	
<b>NET ADJUSTMENTS</b>		<b>77,256</b>
<b>GENERAL FUND AUGMENTATIONS FOR FUNDING CONSIDERATION: COUNTY EXECUTIVE OFFICE RECOMMENDED</b>		
<b>LAW ENFORCEMENT - PUBLIC PROTECTION</b>		
<b>District Attorney - #2505</b> Promote one (1) Legal Office Assistant I under-hire to Legal Office Assistant II.	2,072	
<b>District Attorney - #2506</b> Promote one (1) Deputy District Attorney III under-hire to Deputy District Attorney IV.	1,256	
<b>District Attorney - #2507</b> Promote two (2) Deputy District Attorney IV under-hires to Deputy District Attorney V.	7,590	
<b>Probation - #2435</b> Promote five (5) Deputy Probation Officer I under-hires to Deputy Probation Officer II's.	30,360	
<b>Sheriff-Coroner - #2664</b> Request approval to Add and Fund one (1) Accounting Technician Allocation and one (1) Accountant. Delete and Unfund two (2) Account Clerk III and (1) one Vacant Funded Account Clerk II in Org Key 1024001. Add and fund two (2) Accounting Technicians and Delete and Unfund two (2) Account Clerk III upon vacancy under Org Key 1025001.	(23,724)	
<b>Sheriff-Coroner - #2671</b> Request approval to increase Extra Help to hire one (1) Extra Help Print Shop Operator.	23,379	
<b>Public Administrator - #2622</b> Request to Add and Fund one (1) Bilingual Pay allocation.	780	
<b>Public Administrator - #2623</b> Request to increase budget appropriations to Communications to cover Cell Phone Fees.	406	
<b>Public Administrator - #2624</b> Request to increase Maint-Info Hardware to replace seven (7) computers and monitors.	4,100	
<b>Public Administrator - #2626</b> Request to increase Office Expense to cover the increase in postages rates, office supplies, sales and use tax.	737	
<b>Public Administrator - #2628</b> Request approval to increase Professional & Special Services budget to cover the annual contract.	924	
<b>TOTAL LAW ENFORCEMENT - PUBLIC PROTECTION</b>	<b>\$ 47,880</b>	
<b>GENERAL ADMINISTRATION</b>		
<b>Board of Supervisors - #2710</b> Request to increase Out of County Travel to cover travel-related expenses.	20,000	
<b>Public Works (Parks &amp; Recreation) - #2679</b> Adjust the FY 2025-2026 Recommended Budget by reducing Travel In County-County Car expenses	(9,799)	
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$ 10,201</b>	
<b>TOTAL AUGMENTATIONS</b>	<b>\$ 58,081</b>	
<b>TOTAL BUDGET BALANCE FY 2025-2026</b>		<b>\$ -</b>



# BUDGET HEARINGS FISCAL YEAR 2025-2026

PRESENTATION TO THE IMPERIAL COUNTY BOARD OF SUPERVISORS

August 26, 2025



# TODAY'S OVERVIEW

- 2025-26 Recommended Budget Overview
- 2024-25 Actuals (preliminary figures)
- Unreserved Fund Balance/Reserves & Negative Accounts
- Recommended Changes



Description	2024-2025	2025-2026	\$ Change	% Change
	Adopted Budget	Recommended Budget		
General Fund	\$132,865,263	\$141,279,567	\$8,414,304	6.3%
Special Revenue	481,395,915	487,210,750	5,814,835	1.2%
Capital Projects	46,912,837	35,247,395	(11,665,442)	(24.9)%
Debt Service	2,799,216	2,800,730	1,514	0.1%
Enterprise Funds & Other	2,959,532	3,349,229	389,697	13.2%
Internal Service	82,097,845	85,945,591	3,847,746	4.7%
<b>Total All Funds</b>	<b>749,030,608</b>	<b>\$755,833,262</b>	<b>\$6,802,654</b>	<b>1%</b>

**COUNTYWIDE RECOMMENDED BUDGET  
\$755.8 MILLION**

## GENERAL FUND REVENUE

Fund Type	2024-25 Adjusted Budget	2024-25 Actuals (preliminary)	2025-26 Recommended Budget	% Change over 2024-25 Adj Budget
Taxes	\$52.2M	\$53.5M	\$54.8M	5%
Licenses & Permits	\$1.6M	\$1.5M	\$1.7M	6%
Fines, Forfeitures & Penalties	\$4.8M	\$5.3M	\$5.1M	6%
Revenue form Use of Money	\$3.1M	\$4.3M	\$3.8M	18%
Intergovernmental Revenues	\$37.7M	\$41.9M	\$41.5M	9%
Federal Revenues	\$4.1M	\$4.1M	\$4.4M	7%
Charges for Services & Miscellaneous Revenues	\$29M	\$27.6M	\$29.9M	3%
	<b>\$132.5M</b>	<b>\$138.2M</b>	<b>\$141.2M</b>	<b>6%</b>

## GENERAL FUND EXPENSES

Fund Type	2024-25 Adjusted Budget	2024-25 Actuals (preliminary)	2025-26 Recommended Budget	% Change over 2024-25 Adj Budget
Salaries & Benefits	\$86.8M	\$87.1M	\$91.9M	6%
Services & Supplies	\$46.9M	\$44.5M	\$46.6M	-1%
Other Charges	\$7.7M	\$6.7M	\$13.4M	43%
Capital Assets	\$2.1M	\$1.3M	\$600K	-250%
Other Financing Sources	\$(7.8)M	\$(6.2)M	\$(7.7)M	-1%
	<b>\$135.7M</b>	<b>\$133.4M</b>	<b>\$144.8M</b>	<b>6%</b>

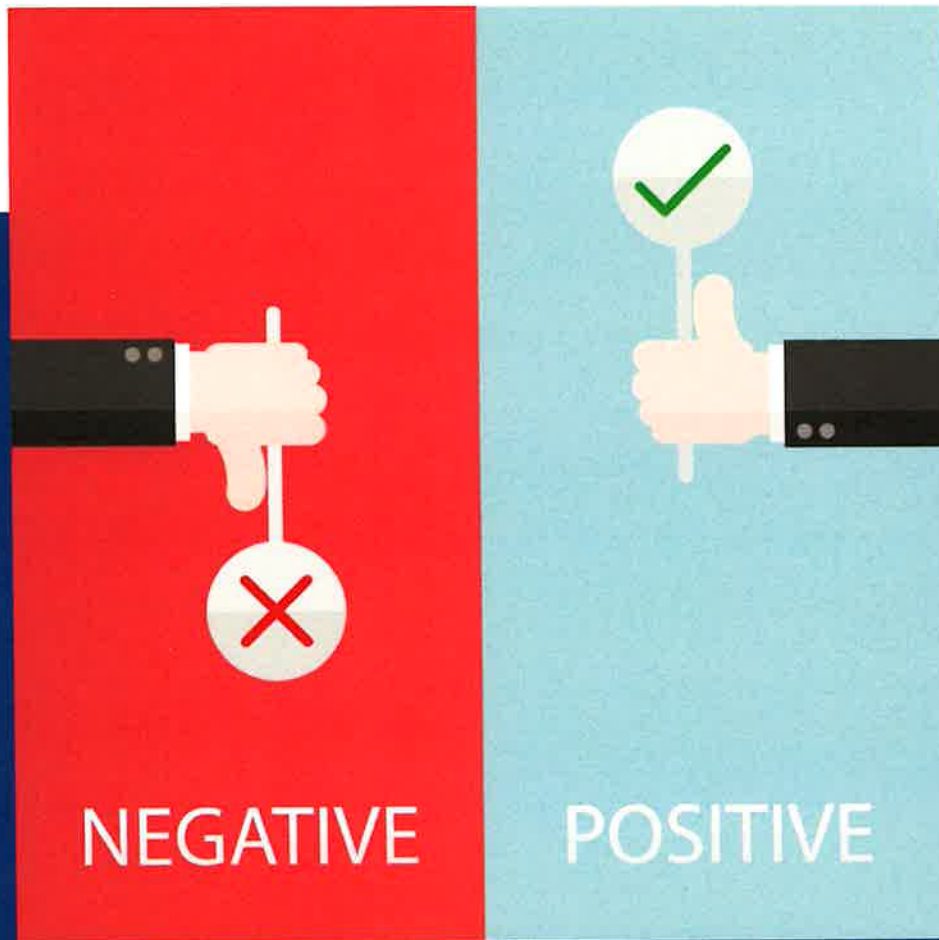


## GENERAL FUND SALARY & BENEFITS FY2024-2025 ADJUSTED BUDGET COMPARED TO ACTUAL

	FY 2024-2025 Adjusted Budget	FY 2024-2025 Actual	Variance \$ (Over)/Under
Permanent Salaries & Extra-Help	\$52,362,994	\$49,941,955	\$2,421,039
Overtime	2,993,426	5,871,716	(2,878,290)
Benefits	31,457,637	31,274,695	182,942
<b>Total Salary &amp; Benefits</b>	<b>\$86,814,057</b>	<b>\$87,088,366</b>	<b>\$(274,309)</b>

## FIRE PROTECTION-SPECIAL REVENUE

Fund Type	2024-25 Adjusted Budget	2024-25 Actuals (preliminary)	2025-26 Recommended Budget	% Change over 2024-25 Adj Budget
Property Taxes	\$5.1M	\$5.2M	\$5.1M	0%
Charges for Services & Other	\$1M	\$1.4M	\$1.1M	9%
<b>Total Revenue</b>	<b>\$6.1M</b>	<b>\$6.6M</b>	<b>\$6.2M</b>	<b>2%</b>
Salaries & Benefits	\$8.5M	\$9.6M	\$9.1M	7%
Services, Supplies & Other	\$2.3M	\$2.4M	\$2.2M	-5%
<b>Total Expenses</b>	<b>\$10.8M</b>	<b>\$12M</b>	<b>\$11.3M</b>	<b>4%</b>
Contribution from General Fund	\$(2.4)M	\$(2.4)M	\$(2.4)M	0%
Contribution from LATCF			\$(2.7)M	100%
<b>Net surplus / (deficit)</b>	<b>\$(2.3)M</b>	<b>\$(3.0)M</b>	<b>-</b>	



# GENERAL FUND RESERVES & NEGATIVE ACCOUNTS

## UNRESERVED FUND BALANCE

Beginning Unreserve Fund Balance	\$1.3M
Revenue	\$138.2M
Expenses	\$133.4M
Ending Unreserved Fund Balance	\$6.1M



Fund	Balance as of June 30, 2025	Fund Type	Director
Unreserve-Fund Balance	6,100,000	General Fund	
General Fund Reserve	\$10,650,000	General Fund	
Revenue Stabilization	12,600,000	General Fund	
<b>Total Reserves</b>	<b>\$29,350,000</b>		
1501-Fire Protection	(13,697,970)	Special Revenue	Fire Protection
1551-Office of Emergency Services	(1,434,157)	Special Revenue	Fire Protection
1580-Solid Waste	(3,725,354)	Enterprise Fund	Public Works
1513-USDA Waste Water	(2,268,987)	Special Revenue	Public Works
1500-Library Services	(647,684)	Special Revenue	Library
1539-Glamis Dunes	(525,943)	Special Revenue	Sheriff Coroner
<b>Available General Fund Reserve</b>	<b>\$7,049,905</b>		

Government Finance Officers Association (GFOA) recommends two months of operating expenses or 17%. For County of Imperial this represents **\$24M**.





## CEO RECOMMENDED AUGMENTATIONS

# CEO PROPOSED CHANGES TO THE 2025-2026 RECOMMENDED BUDGET

## Criteria for Recommendations

### General Fund

- Requests that create countywide financial and service efficiencies
- Requests that have offsetting revenue
- Preference for one-time request over ongoing requests
- No new ongoing salary expenses impacting the General Fund

### Non-General Fund

- New requests that have offsetting revenue and/or fund balance support
- Continuing projects from prior year

# GENERAL FUND AUGMENTATIONS NO FISCAL IMPACT \$126,460

## Public Protection \$60,199

- **Agricultural Commissioner** \$15,512 - Four (4) Under-hire Promotions.
- **Planning & Development** \$21,991 – Seven (7) Under-hire Promotions.
- **District Attorney** \$22,696 – Intra-fund Maintenance and Travel-in County.

## General Government \$66,261

- **Assessors** \$22,834 – Four (4) Under-hire Promotions, Maintenance Information Licenses, Five (5) Bilingual Allocations, Out of County Travel and Network Cable Workstation.
- **Procurement** \$5,840 – Maintenance Information Hardware, Communications and Salaries and Benefits.
- **General Services Administration** \$683 – One (1) Under-hire Promotion.
- **Human Resources** \$10,000 – Tuition Reimbursement.
- **Procurement Services** \$26,904 – Add & Fund One (1) Office Assistant III Allocation.

# GENERAL FUND AUGMENTATIONS WITH FISCAL IMPACT \$67,880

## Public Protection \$47,880

- **District Attorney** \$10,918 - Four (4) Under-hire promotions.
- **Probation** \$30,360 – Five (5) Under-hire promotions.
- **Sheriff Coroner & Corrections** \$(345) – Add One (3) Accounting Technician Allocation and One (1) Accountant Allocation, delete/unfund Two (4) Account Clerk III and One (1) Account Clerk II, and increase Extra-Help.
- **Public Administrator** \$6,947 – One (1) Bilingual allocation, Cell phone fees, Computers, Office Expense and Increase Professional & Special Services.

## General Government \$20,000

- **Board of Supervisors** \$20,000 – Out of County Travel related expenses.

# SPECIAL REVENUE AUGMENTATIONS

## \$1,684,690

### Public Protection \$63,718

- **District Attorney (High Intensity Drug Program)** \$3,398 - One (1) Under-hire Promotion.
- **Probation** \$22,915 – Four (4) Under-hire Promotions.
- **Sheriff Coroner** \$37,405 – Adjust Projected Revenue to State Aid Other.

### Health & Sanitation \$1,525,507

- **Air Pollution Control District** \$883,401 – One (1) Under-hire Promotion, Educational awareness, Computers, Workshops, Media and Translation Services.
- **County Clerk Recorder** \$28,000 – Banknote Supply to print vital records request.
- **Behavioral Health** \$614,106 – Two Hundred and Forty-Two (242) Under-hire Promotions.



# SPECIAL REVENUE AUGMENTATIONS

## \$1,684,690 (CONT.)

### Public Ways & Facilities \$95,465

- **Airport** \$42,265 – Structures and Improvements for Project No. SR716AIR and Salaries & Benefits.
- **Public Works** \$53,200 – Internet Services, Cascade Software System (CAMS), SWRCB Annual Permit Fee, Janitorial Services, Imperial CUPA Annual Charges and Maintenance Plan for IXOM Watercare.

## FISCAL YEAR 2025-26 GENERAL FUND BALANCED BUDGET

Projected Revenue FY 2025-26	\$141,279,567
Net County Cost from Operations	( 143,075,139)
1991 Realignment Transfers	1,776,397
<b>Surplus/(Deficit)</b>	<b>(19,175)</b>
CEO Recommended Changes	(58,081)
Adjustment to Property Taxes-Supplemental and Unclaimed Revenue	77,256
<b>Net Savings/(Deficit) from Operations</b>	<b>0</b>



THANK YOU!