



FY 2026-27
Board of Supervisors
Pre-Budget Workshop

February 10, 2026

Presented by:
County Administrative Office
Budget Team



Forecasted Shortfall Projections



General Fund Cost (GFC) Reduction Options



Analysis of Revenue Increase Options



Pension Liability and Reserves

**Forecasted General
Fund Shortfall
Presented during the
Budget End of Year
Report
FY 2026-27**

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Item	Amount
GFC Baseline (using FY 2025-26)	315,813,196
Salary Increases	8,533,052
Wage Studies Implementation	3,216,560
Workers Comp Increase	2,083,426
IHSS Wage Increase	3,412,704
General Liability and Property Insurance	2,158,584
Jail Medical	8,600,000
Cost Allocation Plan Increases	6,000,000
Loss of Measure AA for on-going	3,136,759
FY 2025-26 Cannabis Augments Positions	868,865
FY 2025-26 Cont Reserve Augments Position	3,776,744
FY 2025-26 Cont Reserve Augments Items	2,197,918
FY 2025-26 Security Guard Costs	750,000
Total Estimated GFC Demand	360,547,808
Total GFC Revenue Projected FY 2026-27	333,757,445
Overage/(Shortage)	(26,790,363)

\$44,734,612

General Fund Cost Reduction Options

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Control Workforce Growth

Department GFC Utilization

GFC Allocation Formula Adjustments

Departmental Incentive – GFC Retention

Targeted Departmental Budget Reviews

Additional Options for GFC Reductions

Current Strategy

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Control Workforce Growth



- Soft Hiring Freeze – Widely Used, Limited Impact
- Pros: Provides immediate and visible cost containment
- Cons: Administratively burdensome; inconsistent application; positions often filled through exceptions, reducing savings

**Control
Workforce
Growth
General Funded
Positions**

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Alternative Strategies

- Cap total authorized **filled** positions by department
- Delay GFC funded recruitments 60–90 days
- Standardize Budgeting for Vacant Positions.
- Auto-eliminate long-term vacancies (e.g., >12, 18, or 24 months)
- Attrition-Based Reduction: Fill only a defined percentage of vacated positions
- Voluntary Retirement Incentive

Workforce Overview (All County)

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Authorized Positions	5,473	5,653	5,858	5,960	5,990	5,867
Filled	4,487	4,762	4,561	4,961	5,027	5,083
Vacant	986	966	1,372	977	939	761
Vacancy %	18.01%	17.08%	23.42%	16.39%	15.68%	12.97%

Authorized positions peaked in FY 2024-25

FY 2025-26

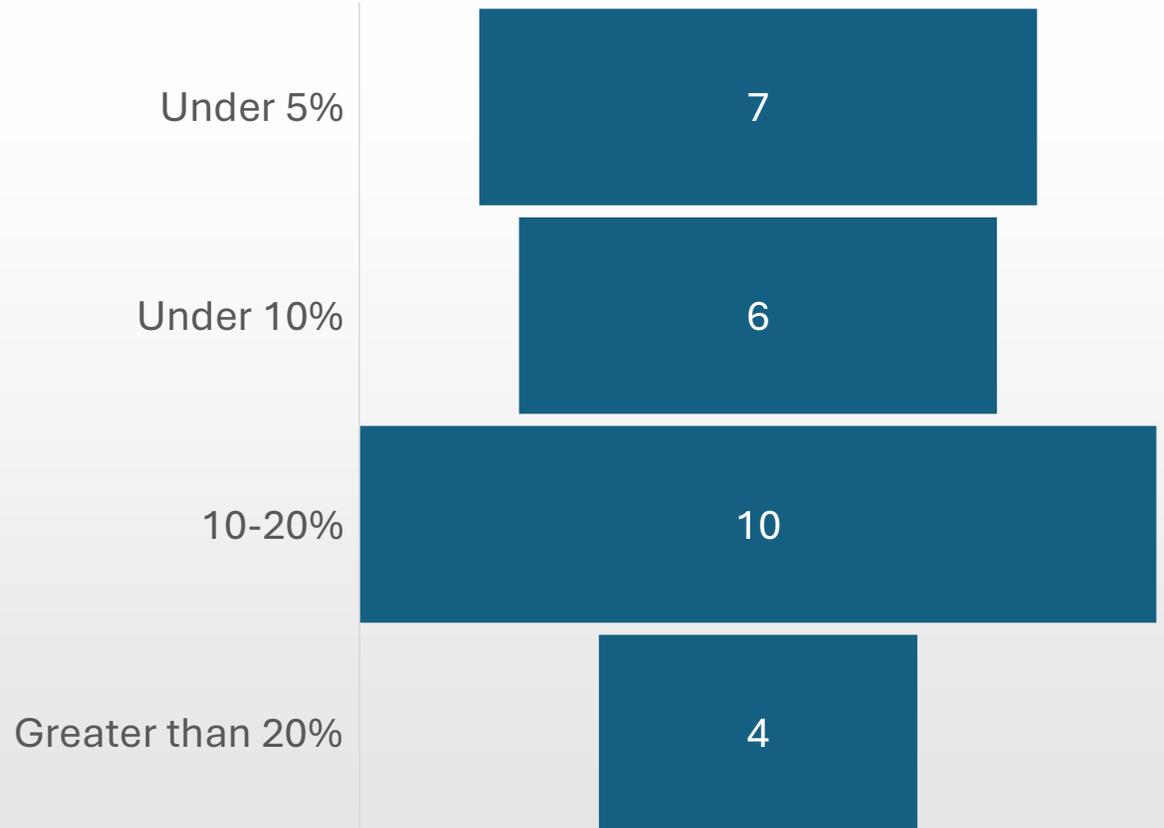
- **Decrease in Authorized Positions**
- **Highest Filled Position**



All County Departments Vacancy Rates Start FY 2025-26

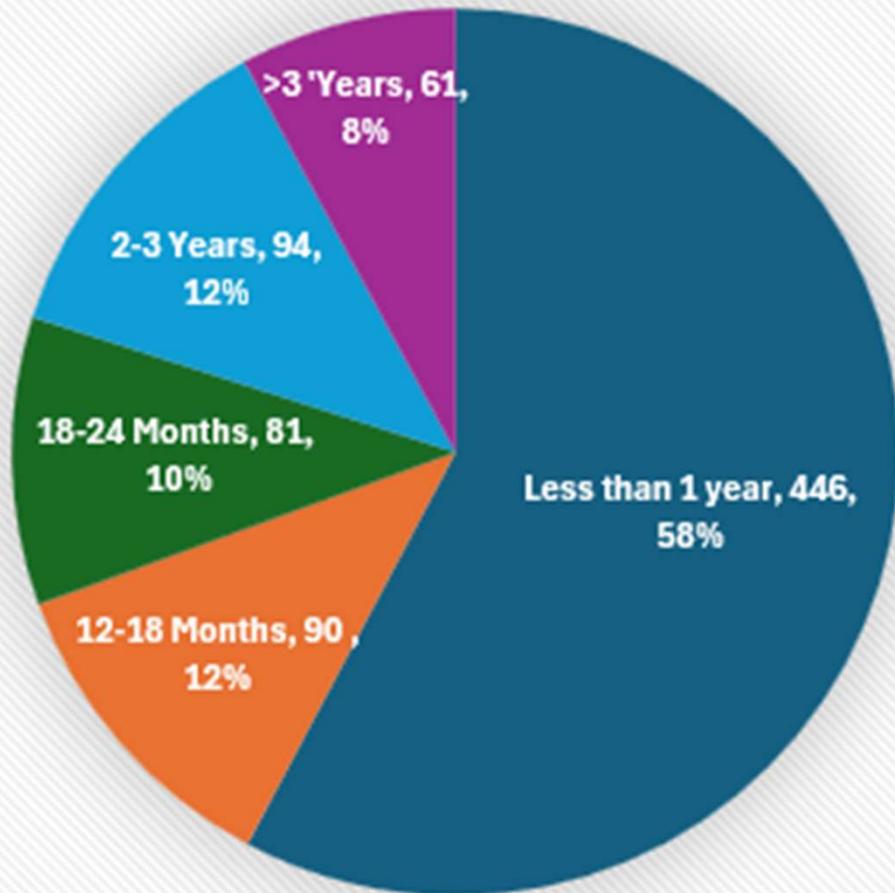
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of Departments



- **2 departments** currently have **over 25% of their approved positions vacant.**
- **7 departments** began the fiscal year with **1 or fewer vacant positions.**
- **1 department** started the fiscal year with **282 vacant positions.**

Duration of Vacant Positions (All Depts)



- **58%** of vacancies are **under 12 months** — most are recent openings. **446 Positions**
- **326 positions** greater than 12 Months
- **236 positions** vacant greater than **18 months**
- **155 positions** vacant greater than **2 years**
- **61 positions** vacant longer than **3 years**.

772 Total Vacancies as of 1.22.26

Historical Attrition Rates

Departments	CY 2022	CY 2023	CY 2024	CY 2025	TOTAL
4000 - Health	-3	16	15	15	43
3200 - Public Works	9	12	18	-6	33
5010 - Social Svcs	13	-3	23	-7	26
2300 - Sheriff-Coroner	-7	1	20	-2	12
3100 - HCD	2	3	3	0	8
1110 - Auditor	2	6	-2	-2	4
2810 - Ag Commissioner	-1	0	3	2	4
1040 - Dept of Emer Mngmt	0	3	0	0	3
1170 - Treas/Tax Coll	3	-1	2	-1	3
2270 - Public Defender	5	0	1	-4	2
6210 - Co-Op Ext.	1	0	0	0	1
1080 - Civil Rights Office	1	0	-1	0	0
1210 - County Counsel	-3	1	1	0	-1
1300 - Clerk of Board	-1	0	0	0	-1
1410 - Elections	-1	-1	0	1	-1
1520 - Emergency Comm	-4	8	-2	-3	-1
2550 - Probation	2	-9	5	1	-1
1000 - Board of Supvs	-1	-1	1	-1	-2
6110 - Library	0	-1	-1	0	-2
1050 - County Admin	3	-5	1	-2	-3
2240 - Dist Atty	-6	3	6	-6	-3
9300 - Water Resources	0	-2	1	-2	-3
1060 - Human Resources	-2	1	0	-3	-4
1930 - ITD	-2	-1	-2	-1	-6
1180 - Assessor/ClkRec	-4	-3	-1	1	-7
2250 - Child Support	-4	0	-3	-1	-8
9600 - NMC	-42	19	-8	2	-29
Total (All County)	-40	46	80	-19	67

Control Workforce Growth General Funded Positions

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☐ Voluntary Retirement Incentive

- Offer a **voluntary retirement incentive** (e.g., one-time cash payout and/or limited continuation of benefits) to support planned attrition
- **Department commitment:** hold vacated positions for at least one year to maximize operational and fiscal benefits
- **Fiscal impact:** program breaks even in about 5 months, reducing long-term personnel costs and supporting strategic workforce planning

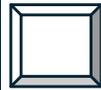
**Current number of employees with 20+ years of service:
864 total; breakdown by tenure shown below**

20-24 years as of 12/31/25	464
25-29 years	251
30 years +	149

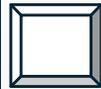
Recommended Options to Control Workforce Growth

General Funded Departments

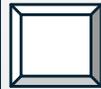
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Establish **Maximum** Filled Positions by Department (GFC Departments) To control Department Growth



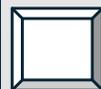
Delay initiation of all recruitments by 60-90 days



Eliminate long term vacancies > 24 months (155 Positions)



Standardize vacant position budgeting



Explore Retirement Incentive Program

GFC Cost Reduction Options

Incentive Concept

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Program would allow a department to keep a portion of General Fund (GF) allocation that is not utilized from the previous year.



3 counties identified to have used an Incentive Program

County of Alameda

- Offers portion of generated year-end GF savings.
- Restricted use of one-time expenses, Capital Projects or help offset future budget reductions.

Counties of Fresno and Tulare previous approach

- Offered a portion of generated year-end GF savings.
- No restriction on usage for a department.

GFC Reduction Options Incentive Program cont.

Pro's

Promotes Cost-Efficiency
 Avoids wasteful 'spend-it-or-lose-it' behavior
 Encourages financial responsibility
 Supports General Fund is last resort

Con's

Weakened central fiscal control
 Lack of equitable distribution
 Budget complication & oversight burden
 Fund balance volatility
 Not all Departments are under the same fiscal pressures



**AREAS OF
CONSIDERATION IF
IMPLEMENT**



**DEPARTMENTAL FUND
BALANCE RESERVE
LEVELS APPROVED BY
BOARD**



**INCENTIVE USE ONLY
FOR ONE-TIME COSTS –
NOT ONGOING**



**STANDARDIZED
SALARY SAVINGS**

GFC Reduction Options

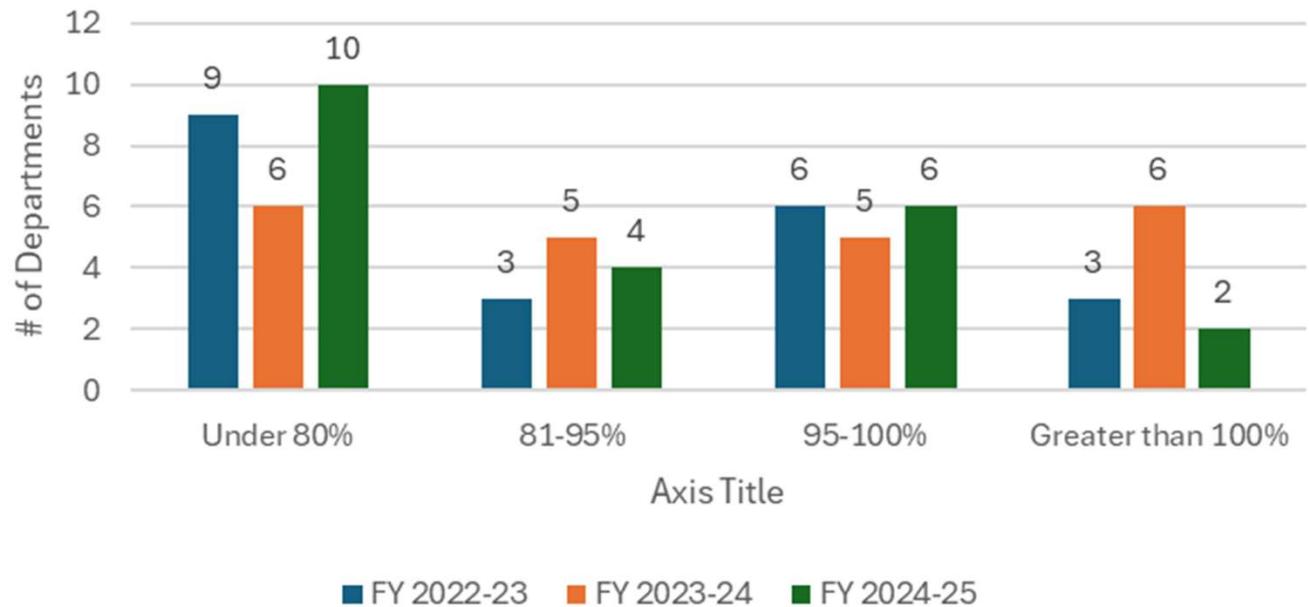
Dept Usage

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GFC Departments



Departments Utilization of General Fund Allocations



Ending Department Specific Fund Balances

<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
244,367,267	232,801,432	253,469,744

GFC Reduction Options

Case Study

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San Luis Obispo County

Established a Budget Review Process

- Avoiding across-the-board cuts
- Ensuring all essential programs and services were preserved
- Alignment with County/Board priorities

Established Teams to Review Departments

Exec Team (oversee strategy and progress)

- Program Review Team
- Revenue Leveraging Team
- Stakeholder Team
- Passthrough Contracts Team
- Teams ultimately recommended Options to reduce general fund

\$50 Million in Potential Options



Monterey County Concept Department Review Process

Creation of teams to review:

- Mandated vs. Non-Mandated Activity & Costs
- Dept Revenues and Reserve levels
- Vendor Contracts and Services
- Community Agreements and Review
- Alignment with Board Priorities and Strategic Plan
- Recommendation on potential GFC reductions

Exec Team: CAO Office, County Counsel, ACO Office, Budget committee

Review Team: Department Heads, Assistant Department Heads, Finance Managers, CAO Analysts, ACO office, Contracts and Purchasing

GFC Reduction Contribution Change Mandatory Obligations

Mandatory Obligations reduced from available GFC for Dept.	Source	Amount
Trial Court MOE-State Law	State Law	5,124,043
1991 Realignment MOE (Health, SS, Mental Health)	State Law	3,900,648
Debt Service Payments - Legal Obligation	Legal Requirement	9,619,710
Library – County Librarian - State Law	State Law	352,254
LAFCO Payments -State Law	State Law	419,250
Emergency Comm Dispatch - 911 Dispatch	State Law	2,794,407
Pajaro Regional Flood Management Agency -JPA	JPA Agreement	193,700
Pajaro Sanitation District - Agreement	Contractual	1,073,300
Annual County Audit	State Law	305,782
Total Mandatory Obligations		23,783,094



GFC Reduction Contribution Change Discretionary Options

	Discretionary Contributions	Source	Amount
<input type="checkbox"/>	Contingencies Appropriation FY 26-27	Fiscal Policy	9,476,891
<input type="checkbox"/>	TOT Contribution to Road Fund up to 25%	Fiscal Policy	10,037,154
<input type="checkbox"/>	See Monterey (Development Set Aside) - Fiscal Policy	Fiscal Policy	2,019,475
<input type="checkbox"/>	Arts Council for Monterey County (Development Set Aside)	Fiscal Policy	634,348
<input type="checkbox"/>	Monterey County Film Commission (Development Set Aside)	Fiscal Policy	305,130
<input type="checkbox"/>	Monterey County Business Council (Development Set Aside)	Fiscal Policy	200,743
<input type="checkbox"/>	WDB Silver Star Program	Past Board Direction	275,000
<input type="checkbox"/>	Hartnell College Foundation Salinas Valley Promise	Past Board Direction	200,000
<input type="checkbox"/>	Salinas Regional Sports Authority	Past Board Direction	200,000
<input type="checkbox"/>	Internal Audits Set-aside		200,000
<input type="checkbox"/>	C/W Memberships (CSAC, NACo, RCRC, CACE, CCTA)		94,863
<input type="checkbox"/>	Monterey Bay Unified Air Pollution Control District	Past Board Direction	69,520
<input type="checkbox"/>	Pajaro Sunny Mesa - Pajaro Park	Past Board Direction	59,000
<input type="checkbox"/>	Court Appointed Special Advocates of Monterey County	Past Board Direction	50,000
<input type="checkbox"/>	Association of Monterey Bay Area Governments	Past Board Direction	36,935
<input type="checkbox"/>	Prunedale Senior Center	Past Board Direction	30,000
<input type="checkbox"/>	Pajaro Sunny Mesa Community Services District	Past Board Direction	25,000
<input type="checkbox"/>	Fish & Wildlife contribution	Past Board Direction	15,000
<input type="checkbox"/>	Pajaro River Watershed Flood Prevention Authority	Past Board Direction	10,000
	Total Discretionary Contributions		23,939,059



General Fund Cost Reduction Options

Options Exploring

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Options	General Fund Contribution Reduction Options	Est Amounts
<input type="checkbox"/>	General Departmental GFC reductions 1%	\$2.7M
<input type="checkbox"/>	Target GFC Reductions - Due to Reserve Levels	\$2.5M-\$5M
<input type="checkbox"/>	Road Fund annual contribution review	\$1-\$5M
<input type="checkbox"/>	Measure AA Operations/Project Split	\$6M-\$12M
<input type="checkbox"/>	Measure AA FY 2025-26 Continued	\$6M
<input type="checkbox"/>	Realignment Swaps	\$1M-\$3M
<input type="checkbox"/>	Vehicle Fund Contribution-Limit Contributions	\$1M-\$2.9M
<input type="checkbox"/>	Equipment and Improvement Fund 478 Redirect	\$2.2M
<input type="checkbox"/>	PARS 115 UAL Drawdown	\$2.2M -\$8.3M
<input type="checkbox"/>	Reduce Current Allocation to Cap Projects	\$2M-\$5M
<input type="checkbox"/>	Measure AA to Capital Projects Reserve	\$2M-\$5M
<input type="checkbox"/>	Discretionary Program Reviews	\$1M
<input type="checkbox"/>	Department Incentive Program	?
<input type="checkbox"/>	Department Budget Review Process	?

General Fund Revenue Increase Options

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Sales Tax Review

Transient Occupancy Tax Increase

Utility User Tax

Departmental Fees (included in CAO
FY 2026-27 Adopted Budget)

Sales Tax Increase

Each 0.25% is approx. \$6.25M



Jurisdiction	Sales Tax
Monterey County Unincorporated	8.75%
Salinas, Monterey, Seaside, Marina, Pacific Grove, Soledad, Carmel By The Sea, Pebble Beach	9.25%
Greenfield	9.50%
King City, Castroville, Gonzales, Carmel Valley, Aromas, Chualar, Moss Landing, Big Sur, Bradley, Spreckels, San Ardo, San Lucas, Jolon, Lockwood	8.75%
Santa Cruz County	9.75%
Santa Cruz City, Watsonville, Scotts Valley, Freedom	9.75%
Aptos, Soquel, Capitola, Boulder Creek, Felton, Ben Lomond, Davenport, Brookdale, Mount Hermon	9.50%

Transient Occupancy Tax

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In unincorporated Monterey County, the current **Transient Occupancy Tax (TOT)** is:

10.5% of rent charged to transient guests

(i.e., stays up to 30 days in hotels, motels, commercial and limited vacation rentals, or homestays)

Additionally, operators must collect the Monterey County Tourism Improvement District (**MCTID**) assessment, which varies by facility type:

\$1.70 per occupied room
night – limited-service
lodging

\$5.10 per occupied room
night – full-service lodging

\$7.90 per occupied room
night – full-service luxury
lodging

Transient Occupancy Tax

Increase

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Each 1%
Increase is
approx. \$3.8M

Jurisdiction	TOT Rate (%)
Monterey County Unincorporated	10.50%
City of Monterey	12.00%
City of Marina	14.00%
City of Pacific Grove	12.00%
City of Seaside	12.00%
City of Carmel-by-the-Sea	10.00%
City of Salinas	7.00%
City of Watsonville	12.00%
City of Santa Cruz (hotels/motels)	12.00%
City of Santa Cruz (residential STRs)	14.00%
Santa Cruz County (hotels/motels)	12.00%
Santa Cruz County (Vacation Rentals)	14.00%

Utility User Tax

Creation

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Utility Users Tax

- ▶ A **local excise tax** on the consumption of utility services such as **electricity, gas, water, sewer, cable, and telephone.**

Key Points:

- ▶ **Local Control:** Adopted by ordinance or voter approval.
- ▶ **Collection:** Utility providers add the tax to bills and remit to the jurisdiction.
- ▶ **California Jurisdictions:** Over 160 California cities/counties levy UUT, generating \$1.8B annually.
- ▶ Can be limited to **Commercial** or **Residential** Users or **Both.**
- ▶ **Exemptions** from the charges. Such as Income or age.

Utility User Tax

Creation



Utility Users Tax

Jurisdiction	Telecomm/Cable	Gas	Electricity	Water
Salinas	5%	6%	6%	6%
Seaside	6%	6%	6%	6%
Monterey City	2% (Res), 5% (Com)	2%/5%	2%/5%	2%/5%
Pacific Grove	5%	5%	5%	5%

- City of Salinas (rate mix 5%–6%): \$7–10M/year
- Seaside (uniform 6%): \$2.5–4M/year
- Monterey (2% residential, 5% commercial): \$2–3.5M/year
- Pacific Grove (5%): \$1–1.8M/year

Departmental Fees

Update Annually

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High Level Review has Identified

- ▶ California law requires local governments to update fees based on actual cost.
- ▶ Departmental Fees are not updated annually as costs increase.
- ▶ No County-wide process to update fees as new budgets are adopted with increased costs

Recommendation being Implemented

- ▶ Establishment of centralized location for public.
listing all County fees
- ▶ Incorporate as part of budget process an annual fee update.

Revenue Increase Options

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Summary



<u>Options</u>	<u>Revenue</u>	<u>Estimate</u>
<input type="checkbox"/>	Sales Tax Measure	\$6.25M @ 0.25%
<input type="checkbox"/>	Transient Occupancy Tax	\$3.8M @ 1%
<input type="checkbox"/>	Utility User Tax	\$2M-\$6M
<input type="checkbox"/>	Department Fees	\$1M-\$5M

Pension Liability and Other Post Employment Benefits

Pension Liability

▶ Actuarial Study estimating Liability	\$3,762,702,344	
▶ CalPERS Asset Holdings	(2,776,119,209)	76% Funded
▶ 115 Pension Trust PARS Account	<u>(110,686,146)</u>	
Unfunded Estimate as of December 30, 2024	\$ 875,896,989	

Other Post Employment Benefit (OPEB)

▶ Actuarial Study estimating Liability	\$104,918,000	
▶ CalPERS Asset Holding CERBT	(97,733,000)	93% Funded
▶ 115 Pension Trust PARS Account	<u>(0)</u>	
Unfunded Estimate as of December 30, 2025	\$ 7,185,000	





Pension Retirement Liability

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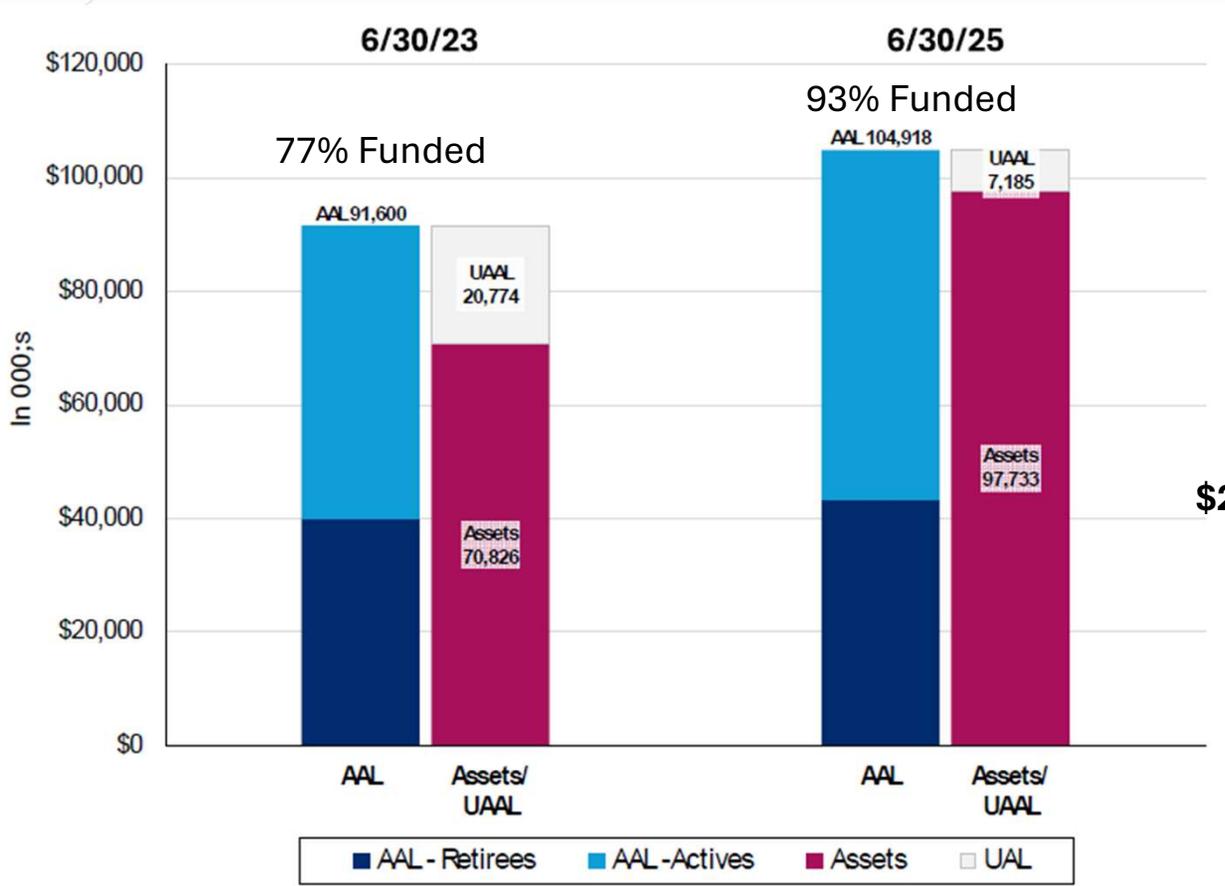
Fiscal Year End	CALPERS Payment	General Fund Dept Cost	Variance YOY Base Year	115 Trust Activity	
				115 Trust Draw	115 Trust Add
6/30/2024	74,916,453	47,529,078			
6/30/2025	81,242,043	51,542,208			
6/30/2026	90,889,953	57,663,110	6,120,902	(6,120,902)	
6/30/2027	94,456,460	59,925,801	2,262,691	(2,262,691)	
6/30/2028	104,525,561	66,313,918	8,650,808	(8,650,808)	
6/30/2029	105,379,409	66,855,623	9,192,513	(9,192,513)	
6/30/2030	105,841,332	67,148,680	9,485,570	(9,485,570)	
6/30/2031	105,124,172	66,693,694	9,030,584	(9,030,584)	
6/30/2032	104,173,448	66,090,528	8,427,418	(8,427,418)	
6/30/2033	98,362,963	62,404,195	4,741,085	(4,741,085)	
6/30/2034	95,805,263	60,781,519	3,118,409	(3,118,409)	
6/30/2035	91,289,752	57,916,754	253,644	(253,644)	
6/30/2036	83,198,974	52,783,739	(4,879,371)		4,879,371
6/30/2037	79,107,935	50,188,271	(7,474,839)		7,474,839
6/30/2038	73,782,024	46,809,365	(10,853,745)		10,853,745
6/30/2039	69,543,004	44,120,013	(13,543,097)		13,543,097
6/30/2040	67,050,866	42,538,931	(15,124,179)		15,124,179
6/30/2041	56,066,699	35,570,271	(22,092,839)		22,092,839
6/30/2042	51,753,619	32,833,933	(24,829,177)		24,829,177
6/30/2043	81,177,777	51,501,436	(6,161,674)		6,161,674
6/30/2044	597,832	379,281	(57,283,829)		
6/30/2045	-	-	(57,663,110)		
TOTALS				(61,283,624)	104,958,921

Completed FY 2025-26

115 Trust Utilization Program

- Alleviate Pension Cost Increases
- Establish FY 2025-26 Base Year
- Increases from Base Year covered by 115 Trust
- Decreases from Base Year added back to 115 Trust

Other Pensionable Employee Benefits (OPEB)



FY 2025-26 Net Payment
\$3.3 Million

FY 2026-27 Net Payment
\$947K

\$2.3 Million Reduction YOY



QUESTIONS/COMMENTS



SLIDES NOT SHARED FOR PRESENTATION

APPENDIX

Departments with Higher than County Average

Row Labels	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
1110-Auditor Controller						
Sum of Posn Auth Authorized FTE	43	47	46	57	58	58
Sum of Filled Positions	39	37	40	46	44	43
Sum of Vacancy %	9.30%	21.28%	12.09%	19.47%	24.35%	26.09%
1170-Treasurer/Tax Collector						
Sum of Posn Auth Authorized FTE	49	50	49	49	49	49
Sum of Filled Positions	43	40	41	34	40	41
Sum of Vacancy %	12.24%	20.00%	16.33%	30.61%	18.37%	16.33%
1180-Assessor/Clerk/Recorder						
Sum of Posn Auth Authorized FTE	69	69	70	65	65	65
Sum of Filled Positions	65	62	60	58	55	56
Sum of Vacancy %	5.80%	10.14%	14.57%	10.77%	15.38%	13.85%
1520-Emergency Communications						
Sum of Posn Auth Authorized FTE	75	75	75	75	75	75
Sum of Filled Positions	63	60	63	59	60	58
Sum of Vacancy %	16.00%	20.00%	16.00%	21.33%	20.00%	22.67%
2240-District Attorney						
Sum of Posn Auth Authorized FTE	157	157	159	160	164	162
Sum of Filled Positions	146	139	132	136	140	139
Sum of Vacancy %	7.01%	11.46%	16.98%	15.00%	14.63%	14.20%
3100-Housing and Community Development						
Sum of Posn Auth Authorized FTE		105	104	104	108	108
Sum of Filled Positions		83	88	91	91	91
Sum of Vacancy %	#DIV/0!	20.95%	15.38%	12.50%	15.74%	15.74%
4000-Health						
Sum of Posn Auth Authorized FTE	1,120	1,125	1,239	1,313	1,273	1,287
Sum of Filled Positions	916	907	662	968	983	1,005
Sum of Vacancy %	18.21%	19.62%	46.68%	25.43%	21.91%	21.06%
9300-Water Resources Agency						
Sum of Posn Auth Authorized FTE	48	48	51	51	57	57
Sum of Filled Positions	36	34	34	34	39	39
Sum of Vacancy %	25.42%	29.58%	33.33%	33.33%	31.58%	31.58%

★ ¼ Depart Vacant

★ 282 Vacant Positions

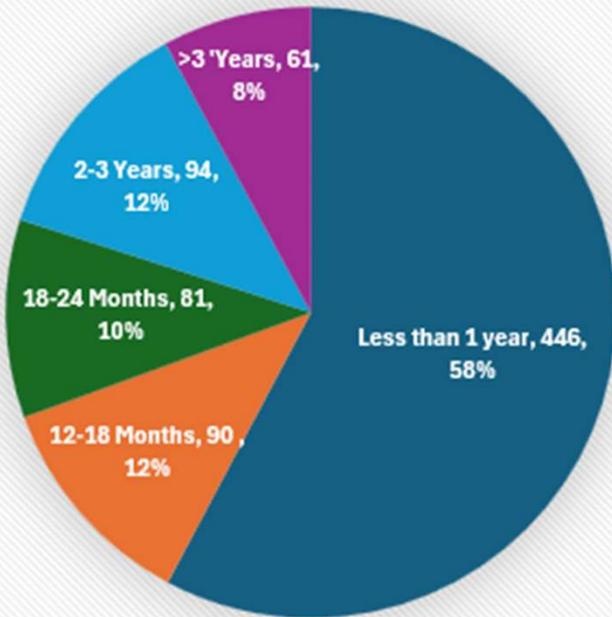
Departments with Vacancies Lowest in County

Row Labels	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
1060-Human Resources						
Sum of Posn Auth Authorized FTE	36	42	41	42	42	39
Sum of Filled Positions	34	36	36	37	38	38
Sum of Vacancy %	5.56%	14.29%	12.20%	11.90%	9.52%	2.56%
1210-County Counsel						
Sum of Posn Auth Authorized FTE	54	54	54	54	54	44
Sum of Filled Positions	41	39	39	36	40	40
Sum of Vacancy %	24.07%	27.78%	27.78%	33.33%	25.93%	9.09%
2250-Child Support Services						
Sum of Posn Auth Authorized FTE	92	83	82	82	82	73
Sum of Filled Positions	79	79	80	74	70	72
Sum of Vacancy %	14.13%	6.05%	3.51%	8.54%	14.63%	1.37%
2270-Public Defender						
Sum of Posn Auth Authorized FTE	58	59	59	59	62	63
Sum of Filled Positions	55	53	56	55	60	59
Sum of Vacancy %	5.22%	8.55%	5.29%	6.78%	3.23%	6.35%
2300-Sheriff-Coroner						
Sum of Posn Auth Authorized FTE	474	469	470	470	485	468
Sum of Filled Positions	434	419	422	446	414	448
Sum of Vacancy %	8.44%	10.66%	10.21%	5.11%	14.64%	4.27%
2810-Agriculture Commissioner						
Sum of Posn Auth Authorized FTE	75	76	75	75	75	75
Sum of Filled Positions	71	70	68	64	71	71
Sum of Vacancy %	4.70%	7.28%	9.33%	14.67%	5.33%	5.33%
5010-Social Services						
Sum of Posn Auth Authorized FTE	879	910	919	926	931	855
Sum of Filled Positions	795	791	793	808	809	802
Sum of Vacancy %	9.56%	13.08%	13.71%	12.74%	13.10%	6.20%



Workforce Overview (All County)

VACANT POSITIONS Analysis (as of 1.22.26)



Row Labels	Less than 1 year	12-18 Months	18-24 Months	2-3 Years	More than 3 Years	Grand Total
1000 - Board of Supvs	1					1
1040 - Dept of Emer Mngmt	1	1				2
1050 - County Admin	5	3	1	1		10
1060 - Human Resources	1					1
1110 - Auditor	9	1	3	3	3	19
1170 - Treas/Tax Coll	6		3	1		10
1180 - Assessor/ClkRec	3	2		2	1	8
1210 - County Counsel		3		1		4
1300 - Clerk of Board	1					1
1520 - Emergency Comm	4		6		1	11
1930 - ITD	3	3		2	1	9
2240 - Dist Atty	11	3	2	2	6	24
2250 - Child Support	3					3
2270 - Public Defender	3		1			4
2300 - Sheriff-Coroner	21	2				23
2550 - Probation	31	4	2	2		39
2810 - Ag Commissioner	2		1		1	4
3100 - HCD	12		2	1		15
3200 - Public Works	16	4	1	7	1	29
4000 - Health	135	27	31	60	26	279
5010 - Social Svcs	42	4	1	3		50
6110 - Library	6				1	7
9300 - Water Resources	4	1	7	2	6	20
9600 - NMC	126	32	20	7	14	199
Grand Total	446	90	81	94	61	772

Workforce Overview (All County) LOA's

Percentage of Active Employees on LOA at Calendar Year-End

Includes total active employees in permanent positions only.

Department	2022			2023			2024			2025		
	Total LOA	Total Active	Percentage									
1000 - Board of Supvs	0	19	0.0%	0	20	0.0%	0	20	0.0%	0	19	0.0%
1040 - Dept of Emer Mngmt	---	---	---	1	10	10.0%	0	10	0.0%	0	10	0.0%
1050 - County Admin	3	59	5.1%	0	50	0.0%	1	55	1.8%	7	50	14.0%
1060 - Human Resources	0	37	0.0%	3	36	8.3%	2	39	5.1%	1	39	2.6%
1080 - CRO	0	5	0.0%	0	5	0.0%	0	5	0.0%	0	5	0.0%
1110 - Auditor	0	37	0.0%	1	47	2.1%	1	45	2.2%	3	41	7.3%
1170 - Treas/Tax Coll	5	41	12.2%	2	39	5.1%	1	39	2.6%	2	42	4.8%
1180 - Assessor/ClkRec	3	65	4.6%	1	57	1.8%	1	54	1.9%	3	57	5.3%
1210 - County Counsel	0	40	0.0%	0	39	0.0%	1	40	2.5%	0	40	0.0%
1300 - Clerk of Board	0	4	0.0%	1	5	20.0%	1	5	20.0%	0	5	0.0%
1410 - Elections	0	11	0.0%	0	11	0.0%	0	10	0.0%	0	12	0.0%
1520 - Emergency Comm	2	56	3.6%	0	64	0.0%	0	63	0.0%	1	60	1.7%
1930 - ITD	3	102	2.9%	1	102	1.0%	0	100	0.0%	1	103	1.0%
2240 - Dist Atty	10	132	7.6%	5	132	3.8%	5	142	3.5%	3	136	2.2%
2250 - Child Support	2	75	2.7%	0	79	0.0%	3	72	4.2%	0	71	0.0%
2270 - Public Defender	3	58	5.2%	3	59	5.1%	1	61	1.6%	1	58	1.7%
2300 - Sheriff-Coroner	33	427	7.7%	43	422	10.2%	51	452	11.3%	36	448	8.0%
2550 - Probation	15	268	5.6%	11	260	4.2%	5	265	1.9%	18	263	6.8%
2810 - Ag Commissioner*	12	71	16.9%	14	70	20.0%	8	72	11.1%	8	71	11.3%
3100 - HCD	1	85	1.2%	3	86	3.5%	3	92	3.3%	2	92	2.2%
3200 - Public Works	2	219	0.9%	4	226	1.8%	4	248	1.6%	1	246	0.4%
4000 - Health	32	939	3.4%	34	968	3.5%	30	1,012	3.0%	38	1,027	3.7%
5010 - Social Svcs	57	796	7.2%	49	798	6.1%	39	816	4.8%	43	807	5.3%
6110 - Library	0	60	0.0%	0	62	0.0%	2	66	3.0%	1	65	1.5%
6210 - Co-Op Ext.	0	3	0.0%	0	3	0.0%	0	3	0.0%	0	3	0.0%
9300 - Water Resources	1	35	2.9%	1	36	2.8%	1	38	2.6%	1	38	2.6%
9600 - NMC	61	1,311	4.7%	54	1,381	3.9%	53	1,417	3.7%	73	1,447	5.0%
Total (All County)	245	4,955	4.9%	231	5,067	4.6%	213	5,241	4.1%	243	5,255	4.6%

*Includes ~10 employees placed on seasonal LOA each year.

Budgeted Salary Savings Versus Vacancy Rate

Departments	Staffing Costs		B	A	C=(A-B)
	Budgeted	SS Budget	Salary Savings %	Vacancy Rate %	Variance
1000-Board of Supervisors	4,086,597	\$25,016	-1%	0%	-1%
1040-Department of Emergency Management	2,161,058	-\$28,669	1%	18%	-17%
1050-County Administrative Office	12,034,584	-\$346,226	3%	18%	-16%
1060-Human Resources	8,115,653	\$33,565	0%	3%	-3%
1080-Civil Rights Office	1,093,618	\$0	0%	0%	0%
1110-Auditor Controller	9,275,037	-\$2,026,940	18%	26%	-8%
1170-Treasurer/Tax Collector	8,265,379	-\$45,118	1%	16%	-16%
1180-Assessor/Clerk/Recorder	9,320,918	-\$405,986	4%	14%	-10%
1210-County Counsel	10,874,783	\$32,942	0%	9%	-9%
1300-Clerk of the Board	923,058	-\$25,026	3%	17%	-14%
1410-Elections	2,211,339	\$0	0%	8%	-8%
1520-Emergency Communications	13,008,533	-\$365,454	3%	23%	-20%
1930-Information Technology	21,007,098	-\$1,361,459	6%	8%	-2%
2240-District Attorney	33,815,996	-\$2,223,854	6%	14%	-8%
2250-Child Support Services	10,739,881	\$160,109	-2%	1%	-3%
2270-Public Defender	15,318,903	-\$333,197	2%	6%	-4%
2300-Sheriff-Coroner	97,656,287	-\$892,135	1%	4%	-3%
2550-Probation	53,918,110	-\$1,006,542	2%	12%	-10%
2810-Agriculture Commissioner	11,021,222	-\$405,775	4%	5%	-2%
3100-Housing and Community Development	16,404,001	-\$590,810	3%	16%	-12%
3200-Public Works, Facilities & Parks	40,059,790	-\$1,062,640	3%	11%	-8%
4000-Health	179,550,349	-\$46,373,736	21%	21%	-1%
5010-Social Services	120,533,365	-\$9,665,100	7%	6%	1%
6110-Library	8,040,019		0%	9%	-9%
6210-Cooperative Extension Service	441,430		0%	0%	0%
9300-Water Resources Agency	8,331,983	-\$1,880,391	18%	32%	-13%
9600-Natividad Medical Center	313,168,135		0%	12%	-12%
Grand Total	1,011,377,128	-\$68,787,425	6%	13%	-7%

*Staffing Cost Budget removes cost not dependant on filled or vacant FTE

General Fund dollars are being directed to Departments that are funding vacant positions

Workforce Growth Control (cont.)

Voluntary Retirement Incentive Program

- Provide Incentive to Employees to Retire
 - Cash Payout, Medical Benefits for a year, etc...
 - Department Head would agree to maintain Vacant for 1 year or longer.
 - Cost of Payout versus cost of position Break even at 5 months

Current number of Workforce with excess of 20 years

Years of service	Total permanent employees	Subsets of "Total"	
		62 to 64 only	65 and older only
20 to 24 years as of Dec 31 st	464	24	15
25 to 29 years	251	29	14
30 years or more	149	31	23

Department Actual Vacancy Rates vs. Budgeted Salary Savings Start FY 2025-26

40

of Departments

