



FEBRUARY 25, 2025

MID-YEAR BUDGET REPORT FY 24-25

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER

TABLE OF CONTENTS

Introduction..... 3
Mid-Year Recommendations 3
Strategic Plan 2022-2027 4
 Strategic Priorities..... 5
 Priorities, Goals & Objectives 5
FY 2024-25 Mid-Year Budget Overview 7
 Budget to Actuals 8
 Mid-Year Expense Comparison - Public Safety..... 11
Discretionary Revenues 12
Budget Adjustments - NCC Impact..... 13
Maintenance Priority Recommendations 13
Landfill Closure Fund..... 14
Fire Agency Funding..... 14
Reserve Accounts 15
FY 2023/24 Carryforward 16
 One-Time Funding 16
Local Economy..... 17
 Economic Summary - Sales Tax 17
Mid-Year Recommendations 18

Exhibits

BU 1000 Non-Departmental Revenue Forecast Exhibit A

Attachments:

FY 2024-25 Mid-Year Budget Adjustments and Administrative Clean Up..... Attachment A
FY 2024-25 Mid-Year Vehicle Fixed Asset and Structural Improvement Requests Attachment B
Mendocino Co. Unic. 3Q24 Newsletter..... Attachment C
Auditor Mid-Year Financial Statement..... Attachment D
2024-25 YTD Mid-Year General Fund Report..... Attachment E
FY2022-23 TOT Fire Funding Allocations Attachment F
60. Finance System Access and Permissions Policy Attachment G

INTRODUCTION

With this document, the County continues the Budget Reporting process to the Board of Supervisors for Fiscal Year (FY) 2024-25. This Mid-Year Report covers July 1, 2024, through December 31, 2024, and provides information projecting how the County's current year budget status is projected to end on June 30, 2025. This report examines current Budget to Actuals organized by Functional Area, revenue projections for 2024-25, local economy information, and State and Federal budget updates.

Many departments cannot operate or maintain services without infusions of discretionary general fund dollars. These revenue infusions are financed primarily by property tax, sales tax, and transient occupancy tax revenues. The pool from which the County provides these monies is limited and is annually adopted in the County's budget as Budget Unit 1000.

California Government Code § 29009 requires the County to produce a balanced budget, and the quarterly reporting is an important step in the process of fulfilling this legal requirement of the County's financial management. Every year, the County strives to produce a budget that is balanced between the community's needs and the revenue reality that is presented. All decisions and policies in this matter are solely the responsibility of the Board of Supervisors. The Chief Executive Officer serves as the administrative officer designated by the Board to advise and administer Board direction in fulfilling the requirements of GC § 29009.

MID-YEAR RECOMMENDATIONS

- Accept the Fiscal Year 2024-25 Mid-Year Report as presented
- Approve Mid-Year Department Adjustments and Administrative Clean Up (Attachment A)
- Approve any Funded Fixed Assets on the Fiscal Year 2024-25 Mid-Year Fixed Assets Requests (Attachment B)
- Prioritize utilizing remaining American Rescue Plan Act (ARPA) one-time funding in the amount of \$4.2 million for Fiscal Year 2024-25 budget
- Approve operating transfer of FY 2023-24 one-time funds from Non-Departmental (ND) to Landfill Closure (LC) in the amount of \$1 million
- Approve operating transfer of FY 2023-24 one-time funds from Non-Departmental (ND) to Capital Improvement Fund (CI) in the amount of \$757,941
- Approve transfer of funds from Fund 1240 (FSC) to Mendocino County Fire Agencies in the amount of \$96,169.11 per allocations defined in Attachment F - FY2022-23 TOT Fire Funding Allocations
- Approve Policy #60, Finance System Access and Permissions Policy
- Update General Reserve and Reserve for Major Repair and Maintenance of Facilities policies in calendar year 2025

The Board of Supervisors, in May 2022, adopted the County's first Strategic Plan in over 30 years. The plan has and will continue to help guide the critical decisions the Mendocino County Board of Supervisors will face over the next five years to improve the quality of life for county residents. County leadership engaged in conversations with over 1,000 county residents to explore the challenges the county faces and identify solutions that has and will continue to result in a more effective county government organization, a thriving economy, and a county that is safe, healthy, resilient, and prepared for future uncertainties. The County is grateful to the many constituents who voiced their opinions about what's important to them, their families, and the county's future.

The County has identified ambitious goals with specific objectives that will enable achievable and positive results. Accomplishing these goals will depend on allocating sufficient County staff to implement key tasks; designating resources via the budget process within the context of the County's mandated funding commitments; close collaboration with community members, businesses, nonprofits, and local government organizations; and finally, the Board of Supervisors' commitment and leadership.

The Strategic Planning Task Force and consultants gathered input over an eight-month process through the following sources:

- Individual interviews with the 5 members of the County's Board of Supervisors
- Individual interviews with the County's Chief Executive Officer (CEO)
- Group meetings with all Department Heads
- Group meeting with staff from the CEO's office
- 3 virtual Town Halls, attended by 206 County residents
- 6 community focus groups, averaging 8 community leaders per group, representing the following sectors:
 - Cities & towns in the County
 - Community-based organizations
 - Businesses
 - Public safety
 - Healthcare
 - Latino community service providers
- Individual interviews with Mendocino County Tribal Council Leaders
- One-on-one interviews and 6 focus groups with 41 County staff leaders
- Survey responses from 432 County employees
- 330 comments received via email from County residents
- Documents from existing County planning efforts, including the following, among others:
 - MOVE2030: Community Economic Action Plan
 - Mendocino County Homeless Services Continuum of Care Strategic Plan to Address Homelessness
 - Mendocino County Public Health Department's 6 Priorities
 - Priorities of the Mendocino County Climate Action and Advisory Committee, the Grassroots Institute, and Climate Action Mendocino

Strategic Priorities

The strategic plan consists of 17 goals under these 4 priority areas:

- An Effective County Government Organization
- A Safe and Healthy County
- A Thriving Economy
- A Prepared and Resilient County



These priorities and goals are supported by specific, actionable objectives for County staff to implement. The first priority of an effective County organization is critical to the implementation of the other three priorities. A strong internal organization, with a healthy culture, participative leadership, clear communication channels, and departments fully staffed with qualified individuals, will make it possible for the County to achieve results in the additional three priority areas.

Priorities, Goals & Objectives

An Effective County Government Organization

- Define clear roles, responsibilities, and processes for government leadership
- Create a thriving organizational culture
- Implement new approaches to demonstrate our commitment to Diversity, Equity, and Inclusion (DEI)
- Improve operational efficiency by streamlining processes and implementing technology-based solutions
- Increase transparency in government operations to build trust with employees, communities, and partners
- Assure financial sustainability of the County

A Safe and Healthy County

- Provide a person-centered approach to help under-resourced individuals and families thrive
- Deliver culturally relevant public health services that focus on prevention and are guided by social determinants of health
- Increase access to behavioral health services
- Help people feel safe in their communities
- Implement practices that support a sustainable environment and responsible stewardship of natural resources

A Thriving Economy

- Support a vibrant economy
- Support increased housing stock at a range of affordability levels
- Ensure that affordable and reliable broadband communications is available to all County residents

A Prepared and Resilient County

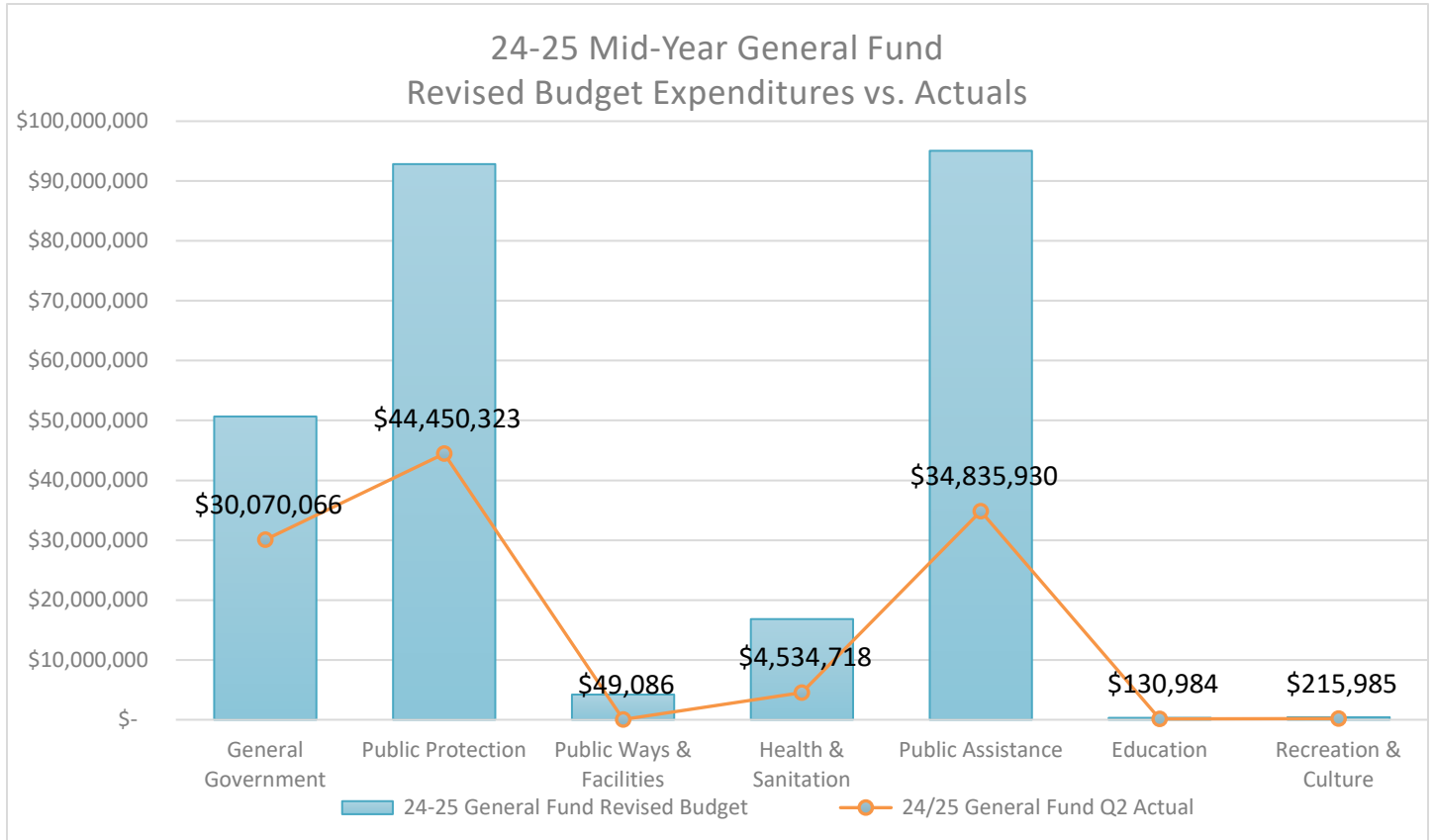
- Increase disaster/emergency preparedness and resiliency
- Ensure access to rural fire protection and emergency medical services
- Improve and maintain transportation and road systems/access routes

In prior budget cycles, the Board of Supervisors identified budget goals and priorities as focus areas in the development and implementation of the County budget. The County's adoption of a Strategic Plan in May of 2022 has led to a change in the approach to how priorities are defined.

FY 2024-25 MID-YEAR BUDGET OVERVIEW

Overall, General Fund expenditures are within projected targets for Mid-Year of FY 2024-25. FY 2024-25 Mid-Year expenditures are 23% higher than prior year (23-24) Mid-Year expenditures.

The chart below illustrates the relationship between Mid-Year expenditures vs the Revised Budget expenditures for 2024-25 for General Fund (Fund 1100) budget units by Functional Area. This chart does not include departmental revenues, which are captured in the full Revised Budget to Actual reports included in Attachment F.



*General Government expenditures include Non-Departmental (ND) Operating Transfers Out (OTO's) of approx. \$18 million

*Total General Fund Revised Budget is \$260,324,755

*Total General Fund Expenditure Actuals as of Mid-Year are \$114,287,092

General Government	Public Protection	Public Way & Facilities	Health & Sanitation	
<ul style="list-style-type: none"> Assessor Clerk Recorder Auditor Board of Supervisors County Counsel Executive Office Human Resources Tax Collector 	<ul style="list-style-type: none"> Agriculture Animal Care and Control Cannabis Child Support District Attorney Planning and Building Probation Public/Alternate Defender Sheriff - Coroner 	<ul style="list-style-type: none"> Department of Transportation 	<ul style="list-style-type: none"> Behavioral Health Public Health Solid Waste (DOT) 	
		Public Assistance	Education	Recreation & Culture
		<ul style="list-style-type: none"> Social Services 	<ul style="list-style-type: none"> Farm Advisor Library 	<ul style="list-style-type: none"> Museum

Budget to Actuals

Included in Attachment D - Auditor Mid-Year Financial Statement is a summary report of General Fund (Fund 1100) Non-Departmental Revenues, Salary and Benefit expenditures, and Operating expenditures. The charts below represent the data in Attachment D in graphic format.

The chart below depicts Mid-Year expenditures by Budget Series. Series are defined as:

1000: Salaries and Benefits

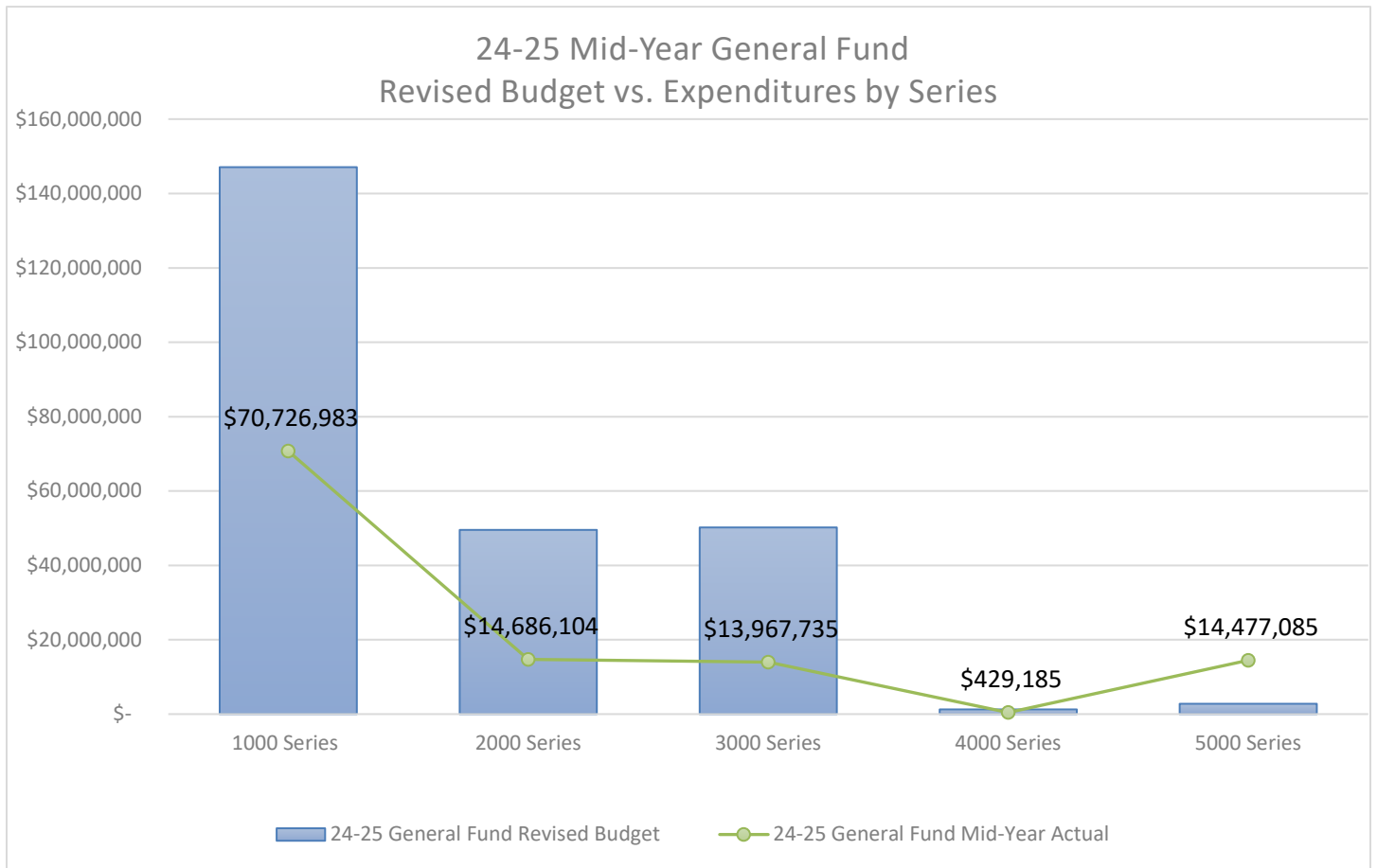
2000: Services and Supplies

3000: Other Charges

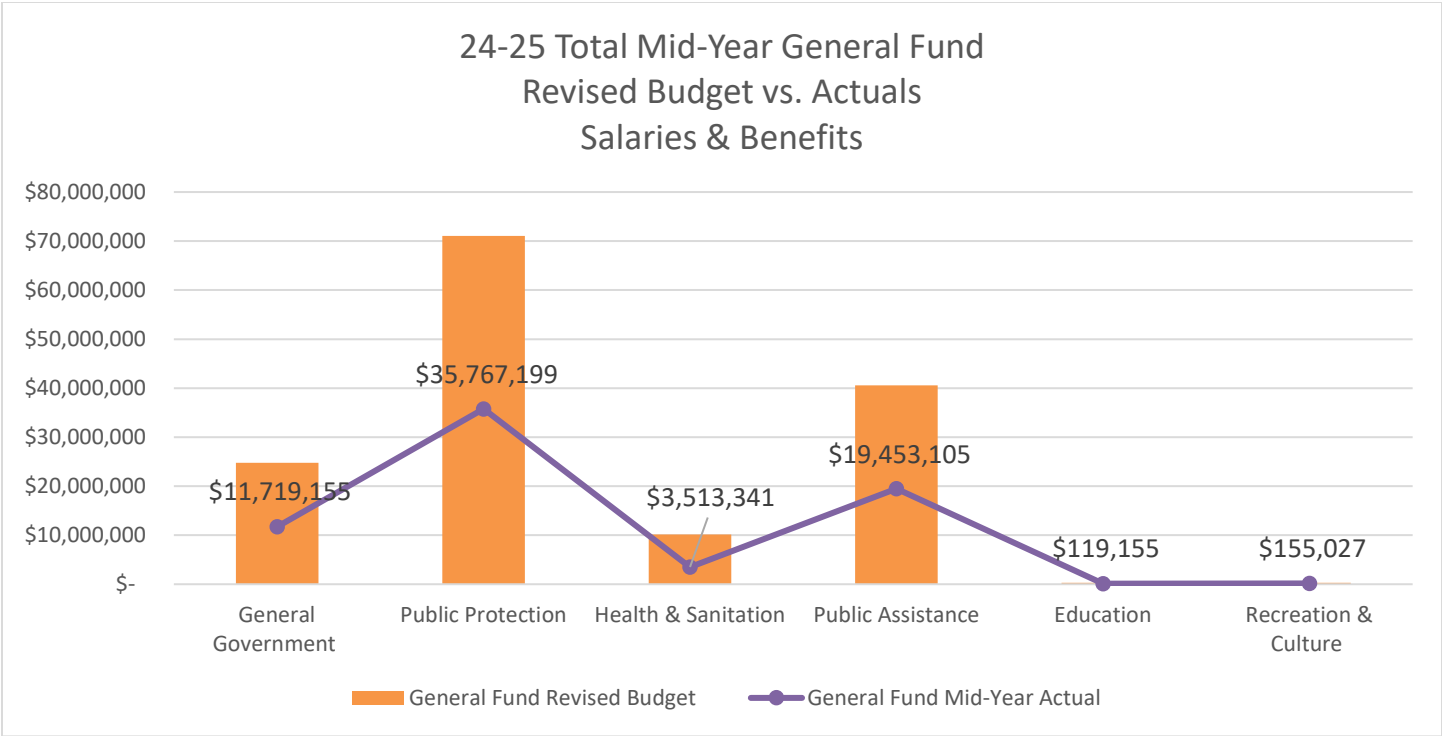
4000: Fixed Assets

5000: Expenditure Transfer & Reimbursement

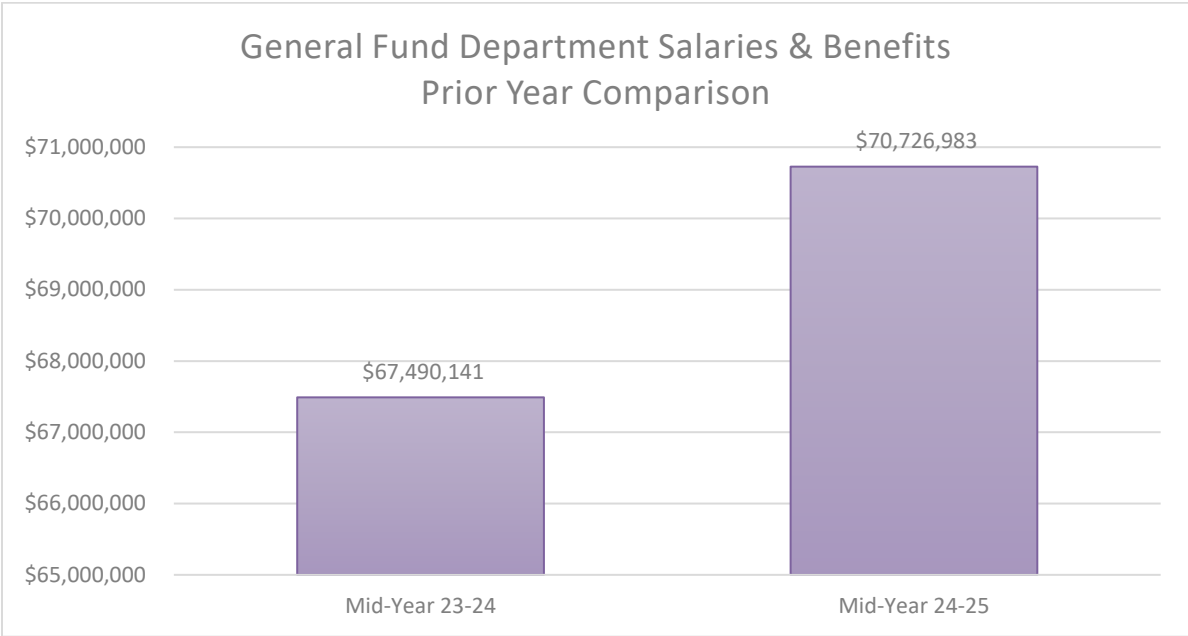
57% of budgeted General Fund expenditures are 1000 series or Salary expenses. All series expenditures are 44.5% of Revised Budget and are within the expected range. Each series will be monitored throughout the fiscal year as more information comes available and to identify opportunities and/or risks.



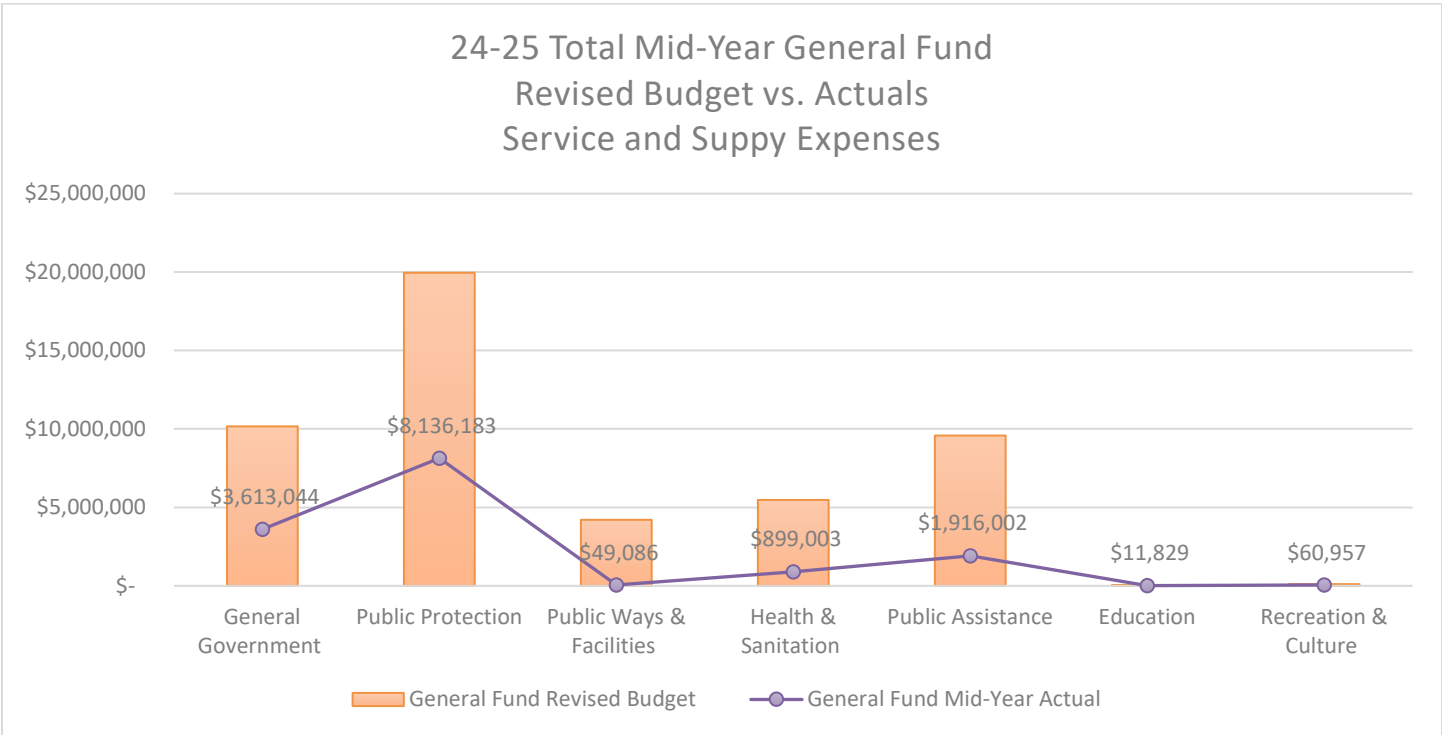
Labels reflect Mid-Year Actuals.



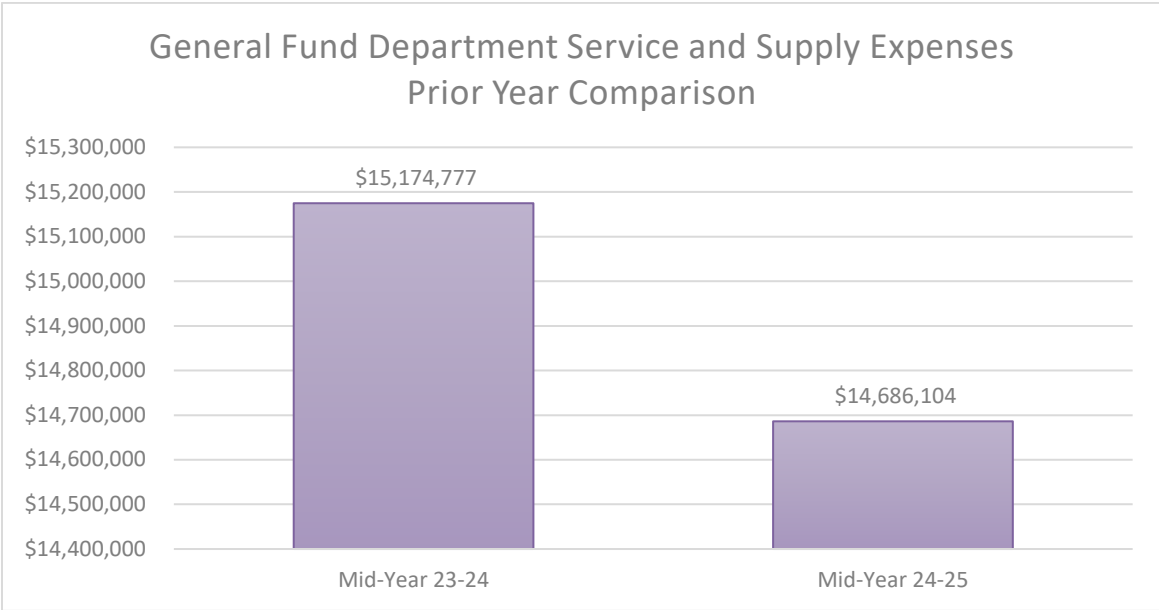
Salary expenses represent **57%** of the Fiscal Year 2024-25 adopted budget and are **48%** expended at Mid-Year. The CEO Budget team will continue to monitor the 1000 Series throughout the rest of the Fiscal Year.



Salary expenses (1000 Series) for General Fund by departments have **increased by 4.58%** or **\$67,490,141 to \$70,726,983** (\$3,236,842) from Mid-Year FY 23/24. All payroll transactions for FY 2024-25 Mid-Year have been completed by the time of publication.



Mid-Year 2000 Series General Fund expenditures represent **19%** of the FY 24/25 adopted General Fund Revised budget and are **29.6%** expended at mid-year. 2000 Series expenses will continue to be monitored by the CEO Budget Team for adjustments throughout the year if saving opportunities are identified.



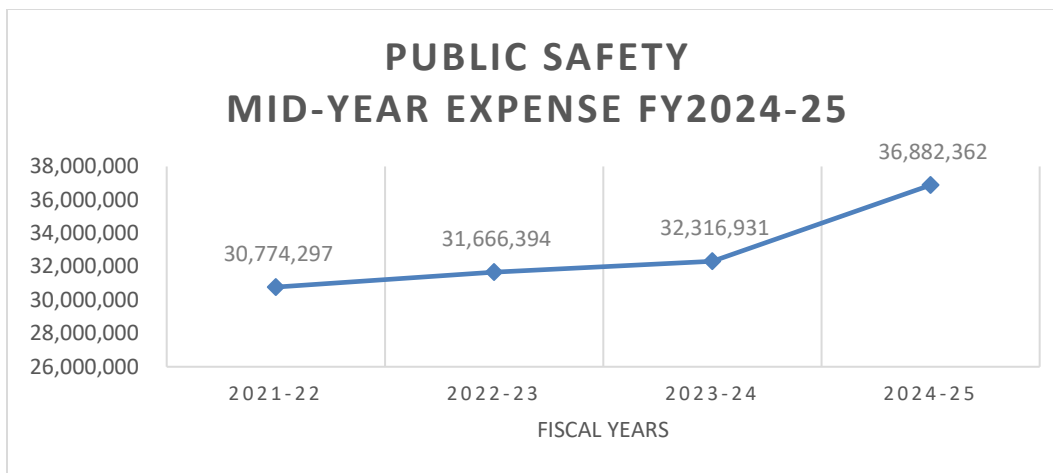
Expenses for the 2000 series, services and supplies for General Fund departments **decreased by approximately 3.3%** (\$488,673) compared to Mid-Year expenses from prior fiscal year 2023-24. A mid-year decrease in this series may be a result of the timing of expenses and not a true reflection of decreased costs overall.

Mid-Year Expense Comparison – Public Safety

The following graph focuses on public safety expenses. For the purposes of the chart below, Public Safety is comprised of the following Departments and Offices:

- District Attorney's Office
- Sheriff's Office
- Sheriff's Office - Jail
- Probation
- Juvenile Hall
- Public Defender
- Alternate Defender

Spending decreased by \$816,660 from 2021-22 to 2022-23 but rose by \$722,046 in 2023-24. For Fiscal Year 2024-25, spending increased substantially by \$4,499,097 compared to 2023-24, highlighting the Board of Supervisor's prioritization of safety initiatives included in the County Strategic Plan.



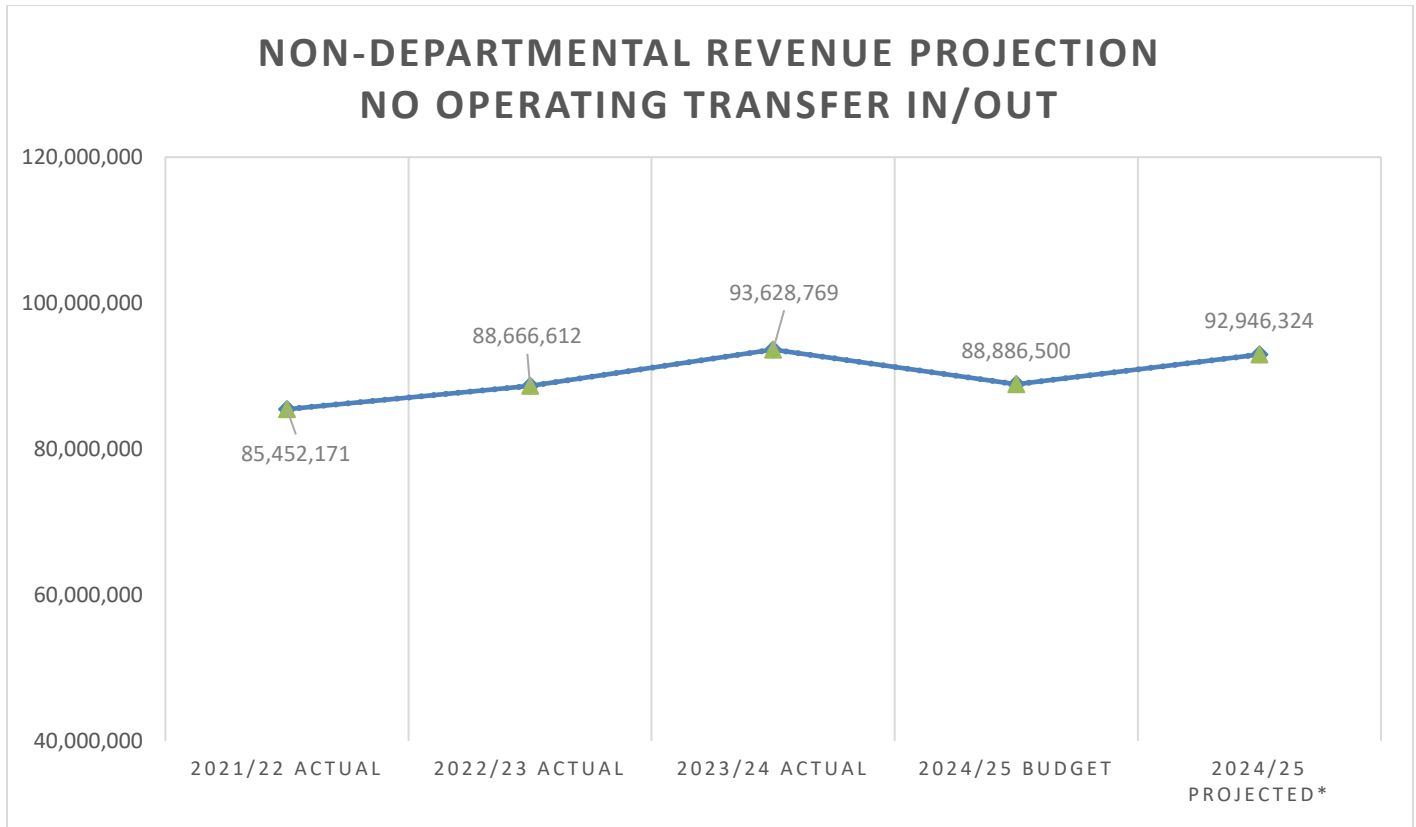
The increase between FY 2023-24 and FY 2024-25 is largely a result of increased 1000 Series expenses (Salaries and Benefits) across the Offices listed. The total Revised Budget breakdown and 1000 series comparison per Office are as follows:

Office	FY 2023-24 - Actuals	FY 2024-25 - Revised	Difference
District Attorney	\$6,079,612	\$6,981,394	\$901,782
Sheriff's Office	\$19,497,652	\$22,894,533	\$3,396,881
Sheriff's Office - Jail	\$13,839,259	\$14,333,143	\$493,884
Probation	\$1,440,695	\$2,343,697	\$903,002
Juvenile Hall	\$2,174,294	\$2,606,295	\$432,001
Public Defender	\$4,178,896	\$4,628,258	\$449,362
Alternate Defender	\$1,100,950	\$1,192,943	\$91,993
Total	\$48,311,358	\$54,980,263	\$6,668,905

Office	FY 2023-24 - 1000 Series Actuals	FY 2024-25 - 1000 Series Revised	Difference
District Attorney	\$6,105,361	\$6,967,440	\$862,079
Sheriff's Office	\$22,559,422	\$25,395,558	\$2,836,136
Sheriff's Office - Jail	\$11,242,090	\$12,424,093	\$1,182,003
Probation	\$5,265,051	\$6,111,022	\$845,971
Juvenile Hall	\$2,199,495	\$2,647,662	\$448,167
Public Defender	\$3,856,850	\$4,387,708	\$530,858
Alternate Defender	\$1,039,074	\$1,103,172	\$64,098
Total	\$52,267,006	\$59,036,655	\$6,769,649

DISCRETIONARY REVENUES

A detailed revenue breakdown for BU 1000 revenue forecasts is provided in **Exhibit A**.



The above chart reflects non-departmental revenue excluding all Operating Transfers Ins and Outs, and Measure P revenue. Operating transfer Ins reflect one-time funds used to balance the budgets. The chart will not balance to Attachment D - Auditor Mid-Year Financial Statement due to the later including all operating transfers.

The remaining \$1 million in PG&E settlement funds from Fiscal Year 2020-21 was included in the one-time funding approved in Fiscal Year 2024/25 budget.

Fiscal Year 2024/25 Projections are **up 4.34%** from budgeted from \$88,886,500 to **\$92,946,324**.

Notable differences from budget to projection include:

- Secured Property Tax **increase** of **\$3,520,945** to \$46,820,945 from \$43,300,000
- Sales Tax **decrease** of **\$375,314** to \$7,224,686 from \$7,600,000
- Timber Yield Tax **increase** of **213,693** to \$513,693 from \$300,000
- Cost Plan **increase** of **\$800,000** to \$6,800,000 from \$6,000,000

Due to projected increases in Non-Departmental (ND) revenue, it is estimated that \$2,733,290 in one-time funding allocations can be removed from ND Operating Transfer In (OTI) revenue to balance the Fiscal Year 2024-25 Budget. One-time funding needs will continue to be monitored throughout the remainder of the fiscal year.

BUDGET ADJUSTMENTS – NCC IMPACT

The following is a table of Mid-Year adjustments that impact General Fund Net County Cost (NCC):

Mid-Year General Fund Asks					
FUND	Org	BU	Dept.	Notes	General Fund
1100	ND	1000	Non-Departmental	Membership contributions no longer needed from HO	\$ 75,150
1100	AC	1110	Auditor	Net Reduction-salaries and anticipated reduction in RGS for remainder of FY 24/25	\$ 110,788
1100	TC	1130	Tax Collector	Net increase-cross over with CD-salaries	\$ (166,211)
1100	CD	2012	Court Collections	Net increase-cross over with TC-salaries	\$ (275,659)
1100	MS	1940	Misc.	Net Reduction-adjust to executed contract	\$ 87,825
1100	PA	1140	Payroll	Net Reduction-reduced salaries payroll split	\$ 87,695
1100	GJ	2060	Grand Jury	Net Increase-Computer Equipment	\$ (25,000)
1100	PD	2080	Public Defender	Net Increase-DH Stipend & Software	\$ (5,927)
1100	SS	5010	Social Services	Based on budgeted revenue levels	\$ (1,090,148)
1100	IH	5170	Social Services-IHSS	IHSS provider raises	\$ (500,000)
				Subtotal	\$ (1,701,487)
				<i>Held</i>	<i>\$ (1,590,148)</i>
				Total Recommended	\$ (111,339)

The Executive Office recommends holding adjustments to General Funding for BU 5010 (Social Services) and 5170 (Social Services - IHSS) until later in the fiscal year, to allow the CEO Budget Team to continue to monitor revenue actuals throughout the fiscal year and to work with departments on strategies for reducing general fund needs.

The total NCC impact of the submitted budget adjustments less the recommended held adjustments is **\$111,339**.

MAINTENANCE PRIORITY RECOMMENDATIONS

The Facilities and Fleet Division maintains a prioritized list of maintenance projects with estimated costs. The table below reflects the top 5 projects identified by the Facilities and Fleet Division as high priority projects with estimated project costs.

Division or Location	Bldg #	Project Description	Estimated Amt
Facilities	28	Administration Center Roof & HVAC Replacements	\$ 2,920,000
PH/MH	56	Public Health Roof & HVAC Replacement (Leak repairs)	\$ 3,500,000
Facilities	44	Willits Justice Center Stucco Repair	\$ 80,000
Facilities	44	Willits Justice Center Roof & HVAC Replacement	\$ 400,000
Facilities	ALL	Parks Fuel Mitigation & Tree Removal	\$ 100,000

The Executive Office is recommending an operating transfer of \$757,941 of one-time funds from the FY2023-24 carryforward to fund the Capital Improvements Fund (CI-1710). Going forward, it is recommended that Policy 33 - Reserve for Major Repair and Maintenance of Facilities be followed during future budget years to ensure consistent funding for capital Improvement projects.

Policy 33 is currently being updated and will be presented to the Board of Supervisors for approval this fiscal year (FY2024-25).

LANDFILL CLOSURE FUND

The Landfill Closure Fund (Fund 1202) was recommended to be funded by \$447,765 using one-time revenue from FY 2023-24 during the FY 24-25 1st Quarter budget report. Per the prior approved recommendation to prioritize potentially unencumbered one-time funds from FY 2023-24 in the amount of \$1.5 million, the CEO’s office is recommending approval of the transfer of \$1 million from the Non-Departmental (ND) fund to the Landfill Closure (LC) Fund. This funding is intended to partially backfill the Landfill Closure Fund 1202 fund balance that was swept back to General Fund from Fiscal Years 09-10 through 22-23 at fiscal year-end.

The recommendation to backfill the Landfill Closure (LC) fund for \$1 million of the unencumbered one-time funds from FY 2023-24 is to 1) significantly backfill the needed Landfill Closure (LC) funds and 2) leave sufficient one-time funding available for prioritization and/or budget hardships. If approved, the timing of the remaining backfill of \$500,000 will be reviewed and presented at a later date.

FIRE AGENCY FUNDING

In Fiscal Year 2022-23, a total of \$548,225.48 of Camp/TOT funding was allocated to Mendocino County Fire Agencies. The funding allocations were split between 2 rounds of funding.

	Round 1	Round 2	Totals
Approved Funding	\$420,000	\$128,225.48	\$548,225.48
25% Holdback¹	\$105,000	\$32,056.37	\$137,056.37
Net Disbursement²	\$315,000	\$96,169.11	\$411,169.11

Of the \$548,225.48 in total approved funding, \$137,056.37 was set aside as ‘holdback’, or funding to be spent per Fire Chief’s recommendations. \$411,169.11 was to be distributed equally among the Fire Agencies. It was discovered through conversations with the Mendocino County Fire Safe Council that the FY 2022-23 round 2 allocation of \$96,169.11 was not completed.

The CEO’s Office is recommending the transfer of round 2 allocations of \$96,169.11 for FY 2022-23 to the Fire Agencies and is included in the CEO recommendations section of this report.

¹ 25% of funding holdback to be spent per Fire Chief’s recommendations, per Measure E approved allocations

² 75% of funding to be divided equally among Fire Agencies, per Measure E approved allocations

RESERVE ACCOUNTS

The County General Reserve fund balance is currently \$9,942,921.10. Target General Reserve fund balance is \$15,299,632. The target fund balance for the General Reserve is set by Policy 32 - General Reserve and Contingencies and is split between three sub-reserves: Stabilization Reserve, Counter-Cyclical Reserve, and Emergency Reserve. Fund balance for the County General Reserve is projected at \$14.7 million by 06/30/2025. Policy 32 is currently being revised and will be presented to the Board of Supervisors for approval this fiscal year (FY2024-25).

Funding levels and definitions for each General Reserve sub-reserve are as follows:

Stabilization Reserve: \$3million or 1.9% of prior budget year’s general fund expenditures. Established to manage the fluctuations in sales tax and transient occupancy tax revenues.

Current balance: \$2,975,346

Projected: \$4,398,425

Target FY24-25: \$4,577,842

Counter-Cyclical Reserve: \$5million or 3.2% of prior budget year’s general fund expenditures.

Established to protect the County from those short falls in revenue that result from a downturn in the economy, State or Federal budget shortfalls or delays or some combination of the two.

Current balance: \$5,011,109

Projected: \$7,407,874

Target FY24-25: \$7,710,050

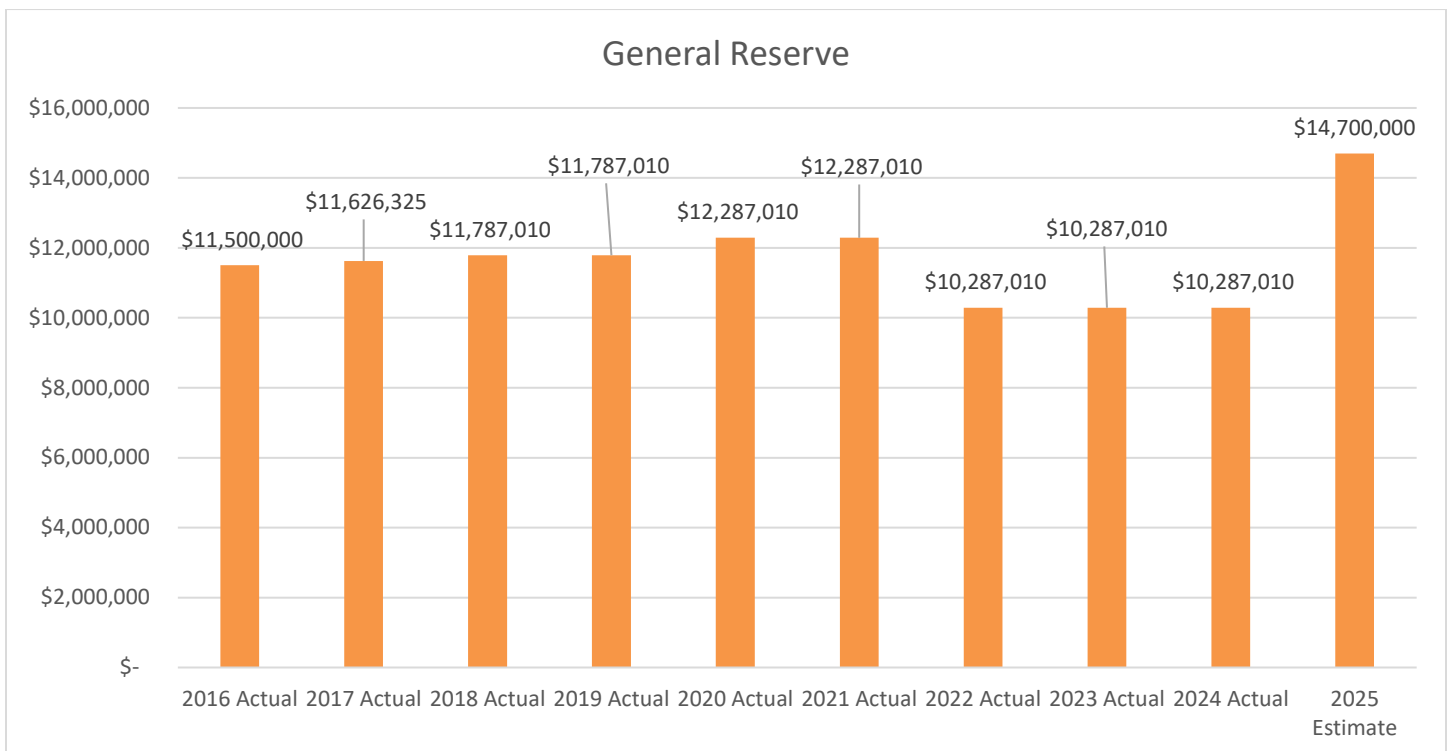
Emergency Reserve: \$2million or 1.25% of prior budget year's general fund expenditures.

Established to fund one-time, emergency expenditures that result from natural disasters and other one-time, unanticipated emergencies.

Current balance: \$1,957,464

Projected: \$2,893,700

Target FY24-25: \$3,011,738



FY 2023/24 CARRYFORWARD

Fiscal Year 2023/24 Non-Departmental revenue actuals are **\$93,519,277** (excluding operating transfers in and out, and Measure P revenue). Notable changes in budget to actuals for FY 2023-24 Non-Departmental revenue include:

- **Potential on-going revenue variances**
 - Property Taxes - increase of \$3.16 million
 - Cannabis - increase of \$714 thousand
 - Cost Plan - increase of \$2.48 million
 - Sales Tax - decrease of \$589 thousand
 - Transient Occupancy Tax - decrease of \$659 thousand
 - Operating Transfer Out expense for Public Health and Mental Health Realignment Matches - increase of \$376 thousand
- **One-time revenue variances**
 - Supplemental Tax - increase of \$542 thousand
 - Originally appropriated for Fiscal Year 2024-25 to balance budget.

Total identified FY2023/24 General Fund Carryforward is **\$11,206,730**.

One-Time Funding

For the Fiscal Year 2024-25 Budget, the Board of Supervisors approved the appropriation of approximately **\$7 million** in one-time funds to balance the budget.

- \$3.2 million - Retirement Contribution Reserve
- \$1.3 million - American Rescue Plan (ARPA) funding
- \$1.0 million - PG&E Settlement funds
- \$1.0 million - Mental Health Audit Reserve
- \$0.3 million - Contract Adjustments

Updated projections for 2024-25 Q2 anticipate the use of approximately **\$4.2 million** in one-time funding to balance the 2024-25 budget.

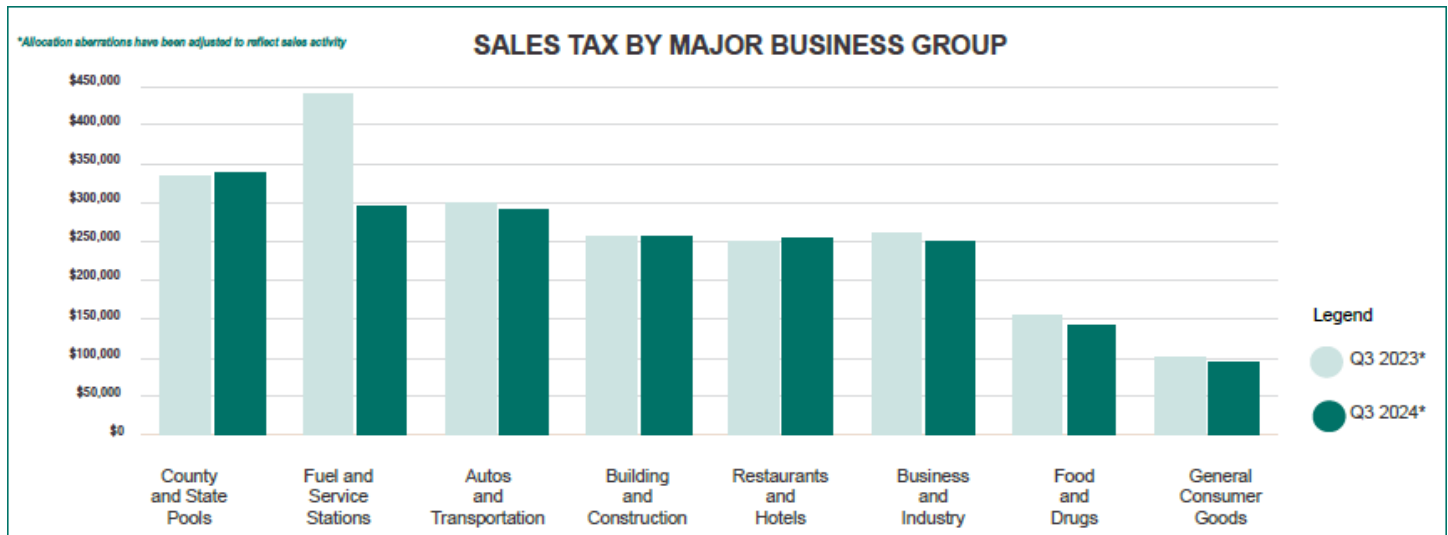
Approximately \$4.2 million in ARPA funding was left unexpended from FY 2023-24 due to higher than projected revenue actuals. This includes the \$1.3 million originally appropriated for the FY2024-25 budget. As this funding is required to be expensed by December 31st, 2026, the Executive Office is recommending the utilization of the remaining one-time ARPA funds for use in FY 2024-25 budget.

LOCAL ECONOMY

Economic Summary – Sales Tax

The following statistics are from the County's most recent sales tax report, provided by HDL Companies (Attachment F - Mendocino Co. Unic. 3Q24 Newsletter), for Calendar Year Q3, July-September 2024, compared to the same timeframe last year, July-September 2023. Additional narrative can also be found in the attached Mendocino Co. Unic. 3Q24 Newsletter.

- Mendocino County's overall sales were **down 6.7%**
 - County Unincorporated sales **down 8.3%**
- Wineries **decreased 14.7%**
- Fuel and Service Stations **decreased 7.1%**
- Garden and Agricultural Supplies **decreased 6.4%**
- Casual Dining **decreased 3.9%**
- Building Materials **decreased 2.4%**
- Grocery Stores **decreased 2.1%**
- Quick Services Restaurants **increased 4.2%**
- Plumbing and Electrical Supplies **increased 3.7%**
- Contractors **increased 3.3%**
- Hotels and Motels **increased 0.7%**



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- Approve Policy #60, Finance System Access and Permissions Policy
- Update General Reserve and Reserve for Major Repair and Maintenance of Facilities policies in calendar year 2025