



Fiscal Year 2023-24

Budget Preparation

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and the Executive Office Fiscal Team

Today's Presentation

- Introduction
- Zero Base Budgeting Pilot
- Revenue Projections
- Salaries & Benefits Growth vs Revenue Growth
- 2023-24 Budget Calendar
- Summary

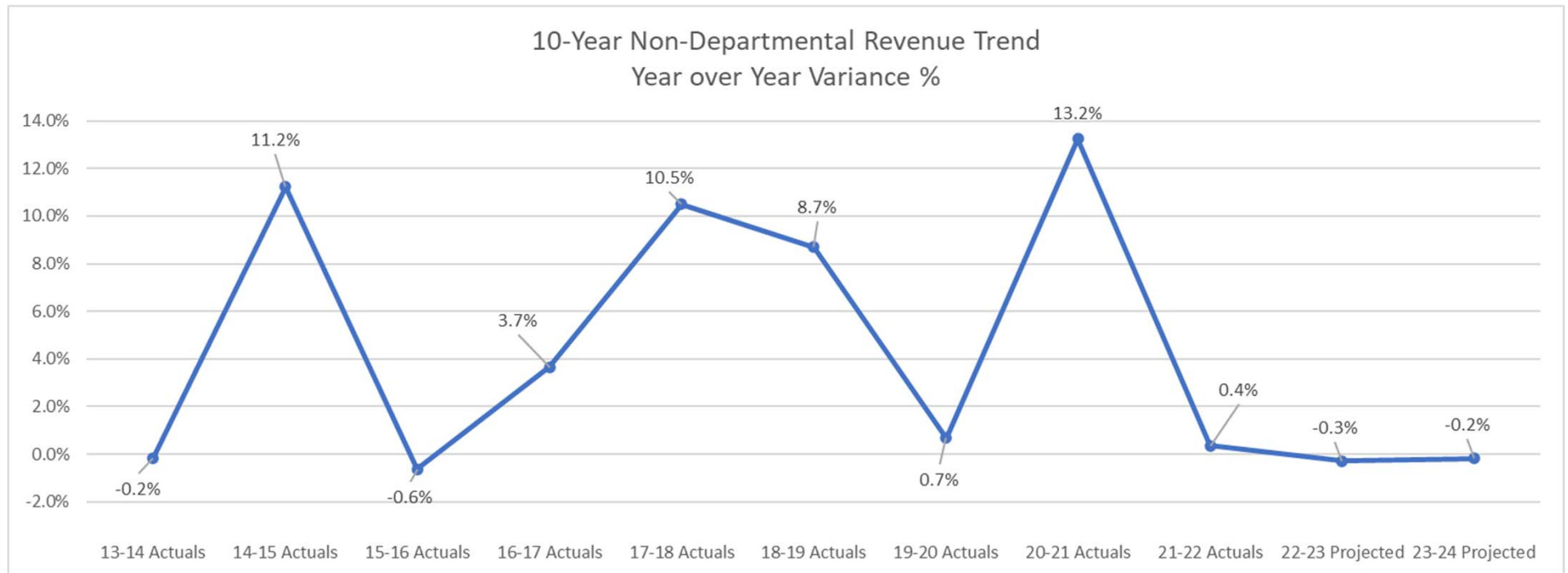
Introduction

As seen with the Fiscal Year 2022-23 Mid-Year Report, Mendocino County will continue to be fiscally challenged into Fiscal Year 2023-24.

Zero Base Budgeting Pilot

- The Zero Base Budgeting (ZBB) pilot project for the development of the Fiscal Year 2023-24 budget
- General Fund Departments will not receive a Net County Cost assignment up front

2023-24 Revenue Projections



Attachment A, provided with this presentation, details how General Fund revenues are projected to remain flat for Fiscal Year 2023-24

General Fund - 10 Year Growth Revenue – Salaries - Expenses

- Salaries have grown by \$62 Million
- General Expenses have grown by \$31 Million
- Non Departmental Revenues have grown by \$31 Million

Expenses have grown by **\$62 Million** more than
Non Departmental Revenue

Upcoming FY 2023-24 Budget Calendar

| Date | Event |
|-------------------|---|
| March 16, 2023 | Munis Budget Training for all Staff |
| March 23-24, 2023 | Department Budget Entered Into Munis for FY 2023-24 |
| April 5-7, 2023 | Budget Conferences |
| April 11, 2023 | FY 2023-24 Budget Workshop |
| April 25, 2023 | Fee Hearing |
| May 9, 2023 | FY 2023-24 Budget Workshop |
| June 6-7, 2023 | Final Budget Public Hearing for FY 2023-24 |
| June 20, 2023 | Resolution for Approval on Final FY 2023-24 Budget |



Next Steps

- The County must continue to seek alternative revenue sources to improve growth that cannot be realized through taxes and current methods.
 - The Grants Unit is one such way this is being implemented, intending to seek new revenues as aggressively as staff are able.
- The Fiscal Team will continue to inform on the County's fiscal status to support the Board of Supervisors establishment of priorities and direction for Fiscal Year 2023-24.

Priorities to Consider

An Effective County Government

- Technology based efficiency improvements
- Revenue generating personnel and projects

A Thriving Economy

- Invest in the local economy
- Affordable housing

A Safe & Healthy County

- Public Safety
- Carbon & waste reduction

A Prepared & Resilient County

- Disaster preparedness
- County infrastructure-facilities & roads

Board Priorities?