



NOVEMBER 5, 2024

Q1 BUDGET REPORT FY 24-25

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER

TABLE OF CONTENTS

Introduction3

Executive Summary3

First Quarter Recommendations4

Strategic Plan 2022-20275

Strategic Priorities..... 6

Priorities, Goals & Objectives 6

FY 2024-25 1st Quarter Budget Summary8

Budget to Actuals - Q1 2024-25 8

Budget to Actuals by Series..... 9

Discretionary Revenues 12

Landfill Closure Fund13

Reserve Accounts..... 13

FY 2023/24 Close Out 14

Budget Deficit Turnaround Plan Financial Impacts 15

One-Time Funding 15

FY 2024-25 Department Allocations for Technology-Related Expenses 16

Enterprise Internal Service Fund (ITSF) Annual Allocations..... 16

Microwave Public Safety Radio Communications (MCRM) Department Allocations..... 17

Local Economy 17

Economic Summary 17

Population Trends..... 18

Job Trends..... 18

Unemployment Trends 19

First Quarter Recommendations 19

CEO Recommended Actions 19

Exhibits

BU 1000 Non-Departmental Revenue Forecast Exhibit A

Attachments:

FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up.....Attachment A

FY 2024-25 1st Quarter Multi-Year Fund Grants Adjustments..... Attachment B

FY 2024-25 1st Quarter Vehicle/Fixed Asset RequestAttachment C

FY 2024-25 Enterprise Internal Service Fund Department Allocations Attachment D

FY 2024-25 Microwave Public Safety Radio Communications Department Allocations Attachment E

Mendocino Co. Unic. 2Q24 Newsletter..... Attachment F

INTRODUCTION

With this document, the County begins the Budget Reporting process to the Board of Supervisors for Fiscal Year (FY) 2024-25. The First Quarter Report covers July 1, 2024, through September 30, 2024, and provides information projecting how the County's prior year budget status is projected to end on June 30, 2024. This report examines current Budget to Actuals organized by Functional Area, revenue projections for 2024-25, FY 2023-24 close out, and local economy trends.

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.

EXECUTIVE SUMMARY

As your County CEO, I am pleased to share this first-quarter report for fiscal year 2024-25. It reflects both the diligence of our team and the trust you place in us to steward Mendocino County's resources responsibly. Covering July through September 2024, this report offers a detailed look at where we stand financially, how we're progressing with our strategic goals, and the plans we're setting in motion to support a resilient and vibrant future for our community.

Our financial position remains stable as we continue to meet quarterly budget targets while preserving essential services. In line with California's mandate for a balanced budget, we're managing expenditures closely, especially in key areas like salaries and benefits, which represent a significant portion of our budget. With our discretionary revenue expected to grow by 2.7% in fiscal year 2024-25, supported by property and sales tax contributions, we're able to build on a solid fiscal foundation while being mindful of economic shifts on the horizon.

Progress toward the county's five-year Strategic Plan, adopted in 2022, is apparent in the focus on creating a well-functioning county government, improving community health and safety, fostering economic growth, and enhancing resilience to future challenges. In developing this plan, county leadership gathered extensive feedback from residents, with over 1,000 participants engaging through town halls, surveys, and focus groups. This feedback has played a vital role in tailoring county priorities to better reflect public needs, reinforcing transparency and collaboration as guiding principles of Mendocino County's administration.

Economically, our county is holding steady with an unemployment rate of 4.7%, which compares favorably to the state average, yet we recognize there is more to be done. Local income and home price trends reflect a recovery, though we remain focused on making economic opportunities and affordable housing accessible to all. The workforce is our county's lifeblood, and we are dedicated to supporting job growth and creating pathways that make Mendocino an inviting place to live, work, and thrive.

Financial resilience is equally important to us. Our General Reserve stands at \$10.3 million and is projected to reach \$14.7 million by the end of fiscal year 24-25. This past year, we implemented a Budget Deficit Turnaround Plan, and I'm proud to report that its initiatives have already contributed over \$5 million in

relief. Through responsible budgeting and targeted cost-saving measures, we're ensuring the county is well-equipped to manage both immediate needs and long-term commitments.

Looking ahead, I have recommended several actions to bolster our financial health and operational efficiency. This includes approving necessary budget adjustments, investing in technology to streamline services, and updating critical public safety infrastructure. Importantly, we're also utilizing \$7 million in one-time funding to repay the Measure B loan – a proactive step that reflects our commitment to sound fiscal management.

Mendocino County's 24-25 Q1 Report is more than a financial document; it's a testament to our journey together. Through prudent decisions, transparent leadership, and an unwavering dedication to community, we are building a county that can meet today's needs and tomorrow's challenges. I am grateful for the opportunity to lead this effort and look forward to continued progress as we work together to make Mendocino County a place where all can flourish.

With appreciation,
Darcie Antle
Chief Executive Officer

FIRST QUARTER RECOMMENDATIONS

- Accept the Fiscal Year 2024-25 First Quarter Report as presented
- Approve 1st Quarter Department Net Zero Adjustments and Administrative Clean Up (Attachment A)
- Approve 1st Quarter Multi-Year Fund Grants Adjustments (Attachment B)
- Approve any Funded Fixed Assets on the Fiscal Year 2024-25 1st Quarter Fixed Assets Requests (Attachment C)
- Approve the FY 2024-25 Enterprise Internal Service Fund Department Allocations (Attachment D)
- Approve the FY 2024-25 Microwave Public Safety Radio Communications Department Allocations (Attachment E)
- Utilize one-time funding from 2023-24 FY to pay back Measure B loan for Behavioral Health wing of County Jail
- Approve creation of new Org MEPHF under the Mental Health Treatment fund, Budget Unit 4052 for new grant funds received for the PHF building
- Approve operating transfer from Non-Departmental (ND) to Landfill Closure in the amount of \$447,765
- Prioritize allocation of potentially unencumbered one-time funds from FY 2024-25 to pay down Unfunded Liability of the County Retirement Fund.
- Prioritize allocation of potentially unencumbered one-time funds from FY 2024-25 to fund Landfill Closure in the amount of \$1.5 million
- Prioritize allocation of potentially unencumbered one-time funds from FY 2024-25 to fund Major Repair and Maintenance of Facilities Reserve per policy #33
- 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

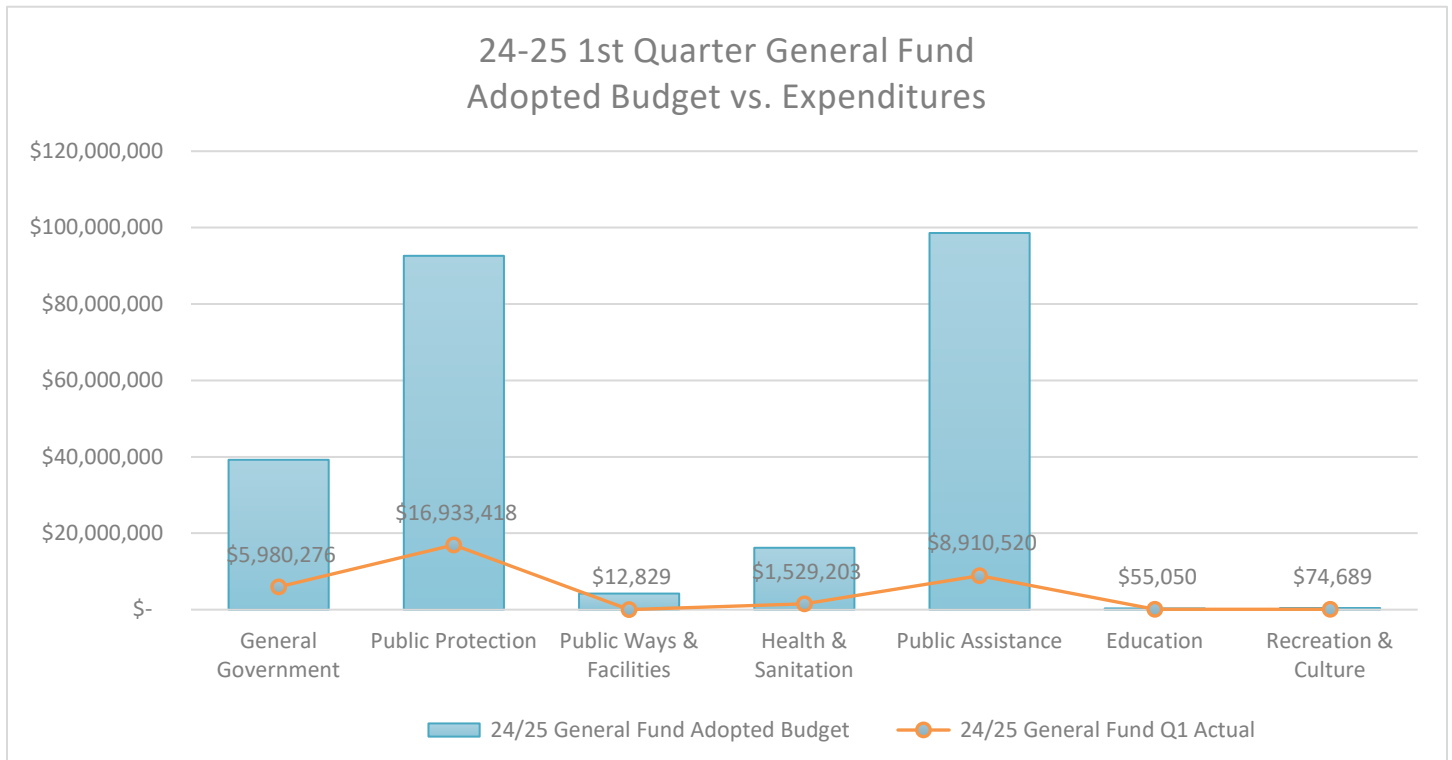
- Increase disaster/emergency preparedness and resiliency
- Ensure access to rural fire protection and emergency medical services
- Improve and maintain transportation and road systems/access routes

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.

Budget to Actuals – Q1 2024-25

Overall, General Fund expenditures are within projected targets for Quarter 1 of FY 2024-25. FY 2024-25 Q1 expenditures are **22.6%** higher than prior year (23-24) Q1 expenditures. Public Assistance function is expected to net zero with State and Federal Revenue.

The chart below illustrates the relationship between Q1 expenditures vs the Adopted 2024-25 Budget for General Fund (Fund 1100) budget units by Functional Area.



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 by Series

The chart below depicts Q1 expenditures by series. Series are defined as:

1000: Salaries and Benefits

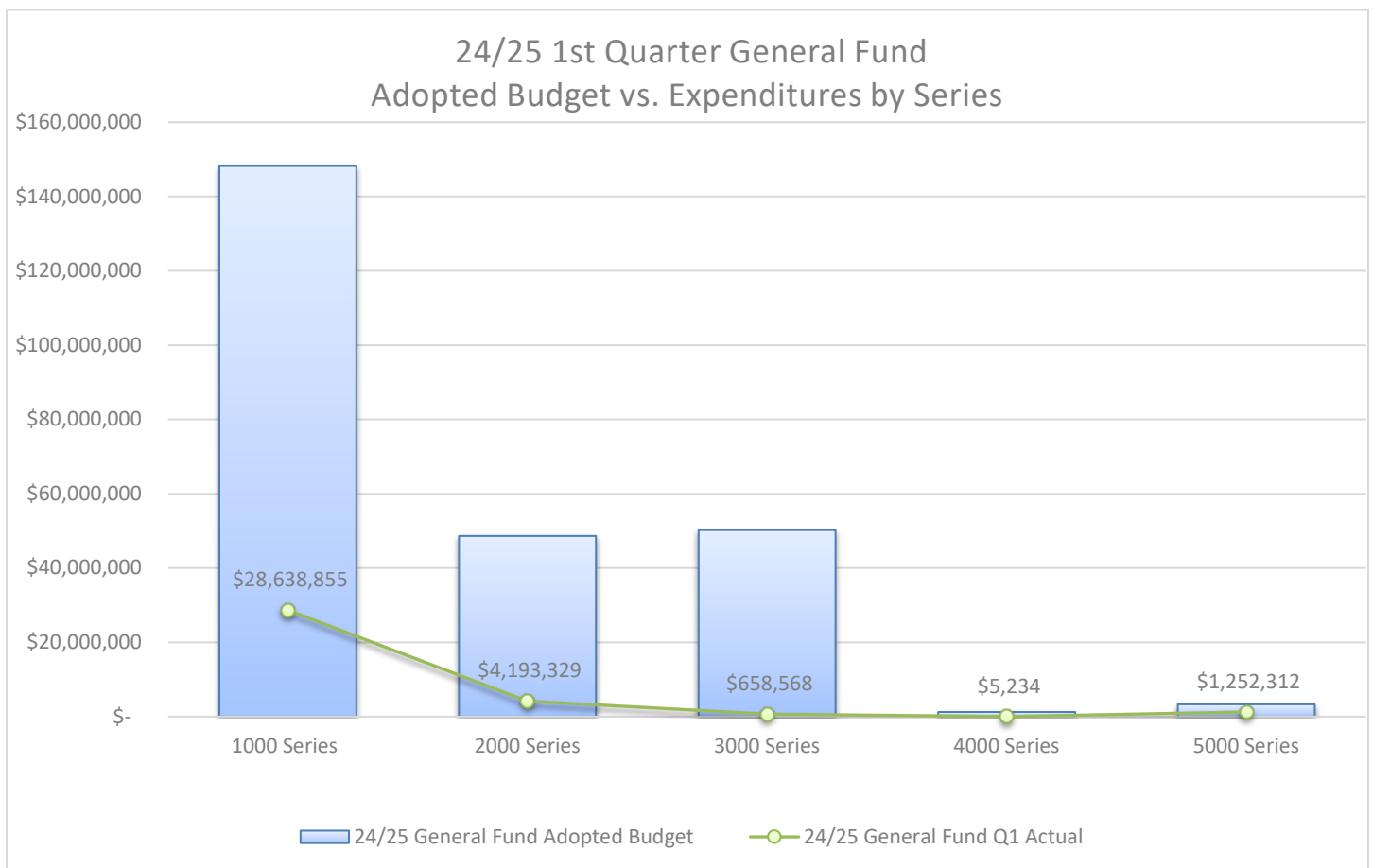
2000: Services and Supplies

3000: Other Charges

4000: Fixed Assets

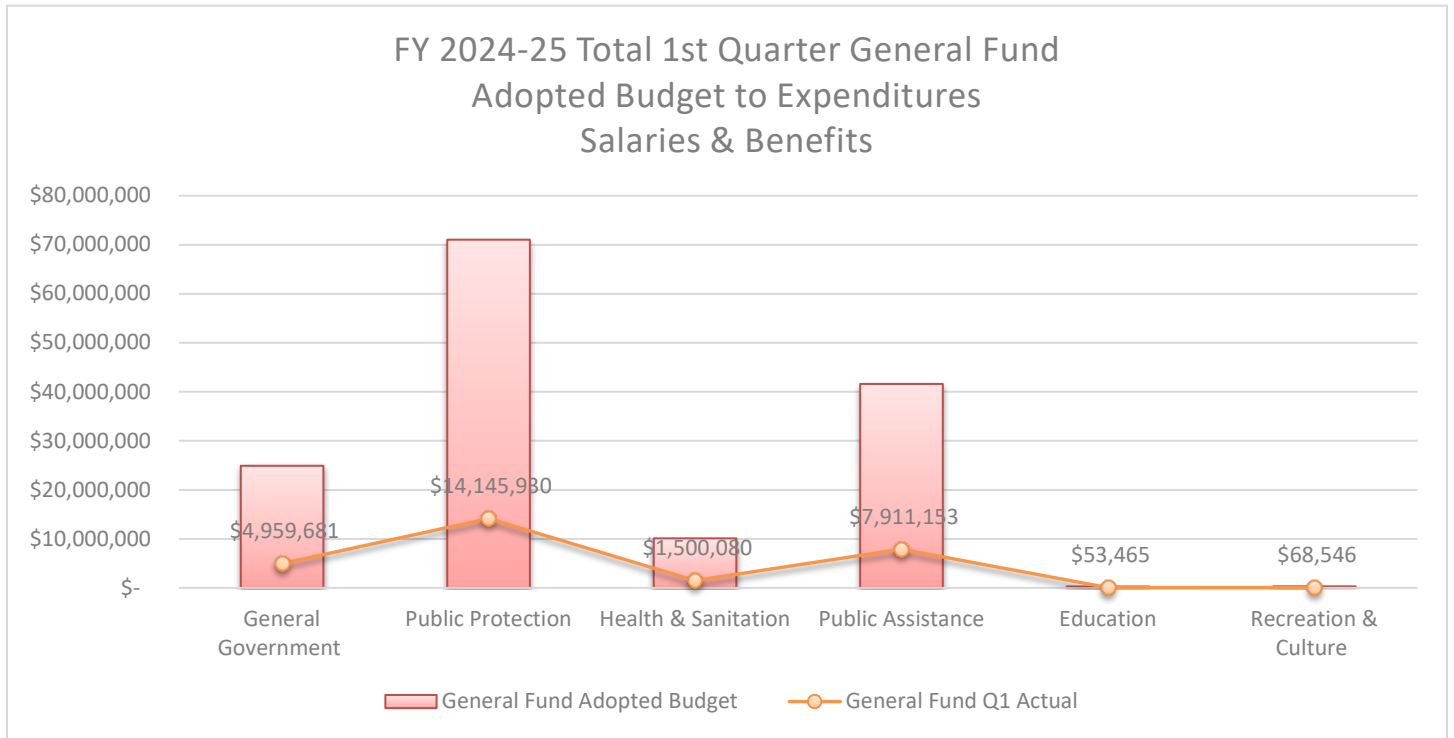
5000: Expenditure Transfer & Reimbursement

The majority (**56.8%**) of General Fund expenditures are 1000 series or Salary expenses. All series expenditures are **13.8%** of Adopted Budget and are within the expected range. The 1000, 2000, and 3000 series historically trend low in 1st Quarter. Each series will be monitored throughout the fiscal year as more information comes available and to identify opportunities and/or risks.

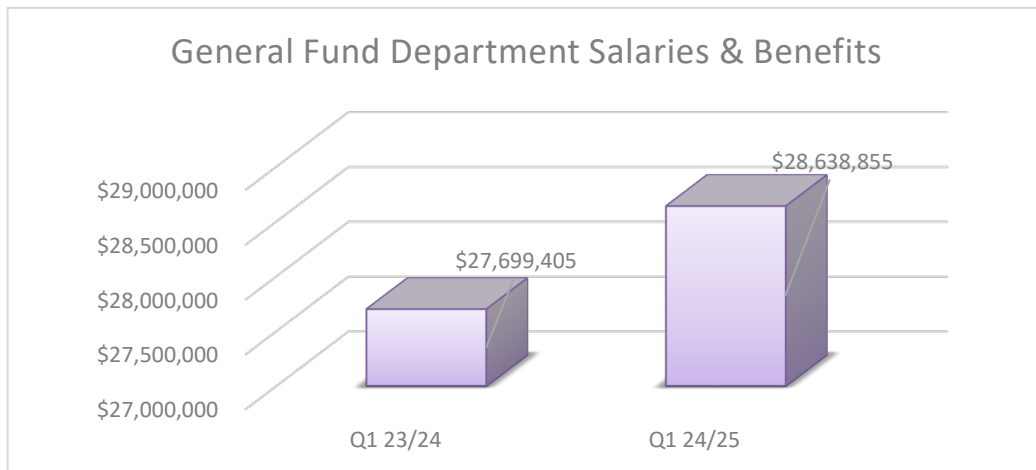


Labels reflect Q1 Actuals.

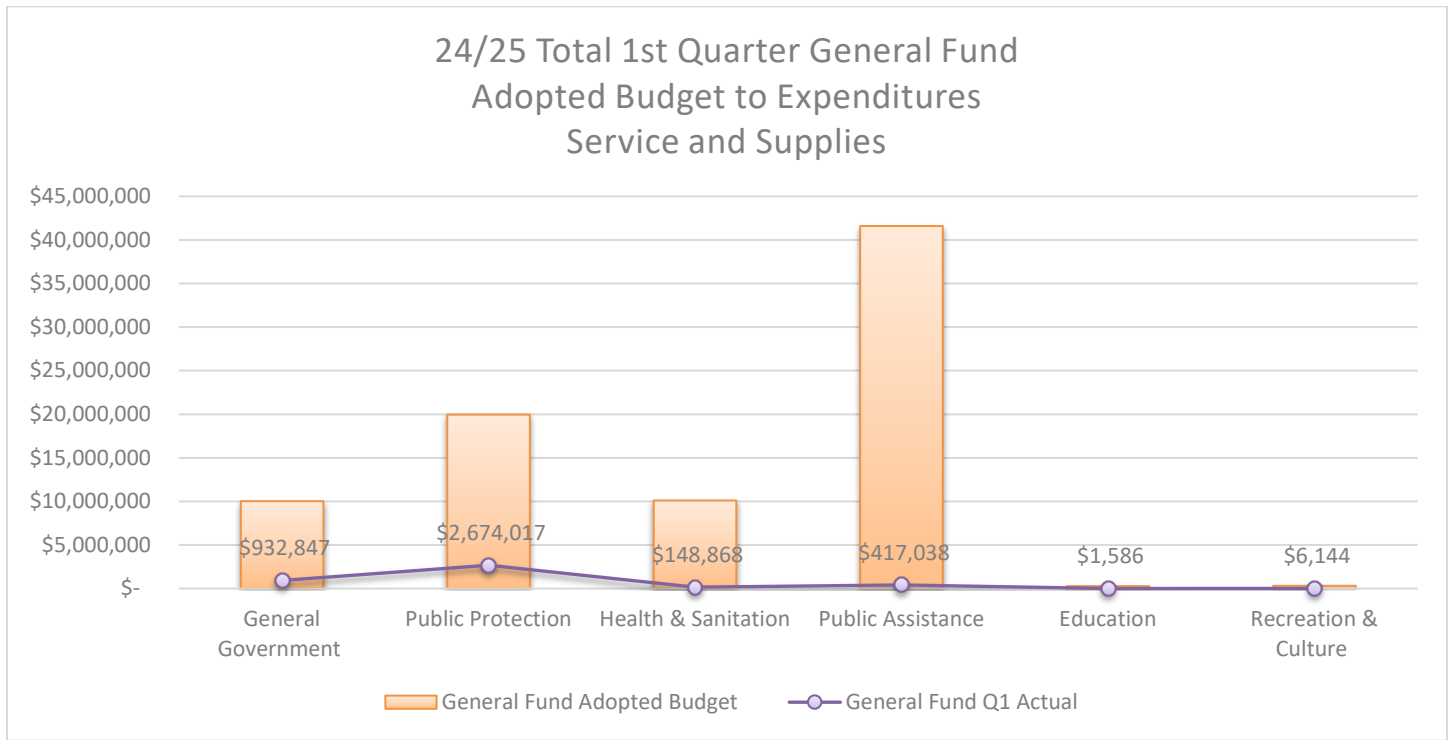
Salary expenses represent **56.8%** of the Fiscal Year 2024-25 adopted budget and are **19.3%** expended at Q1. The gap between Adopted Budget and 1000 Series salary expenses is expected to narrow in Q2 due to salary increases and additional annual allocations.



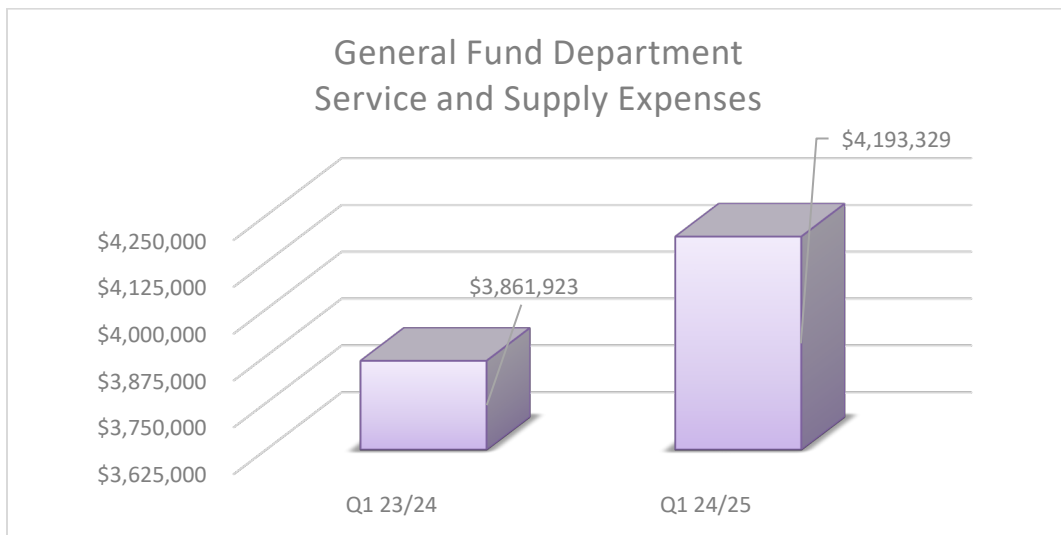
Salary expenses (1000 Series) for General Fund by departments have increased by **3.4%** or **\$27,699,405 to \$28,638,855** (approximately \$939k) from 1st Quarter FY 23/24. For FY 24/25 all payroll transactions for 1st quarter have been completed by the time of publication.



1st Quarter 2000 Series General Fund expenditures represent **18.6%** of the FY 24/25 adopted budget and are **8.6%** expended at Q1. 2000 Series expenses will continue to be monitored by the CEO Budget Team for adjustments throughout the year if saving opportunities are identified.

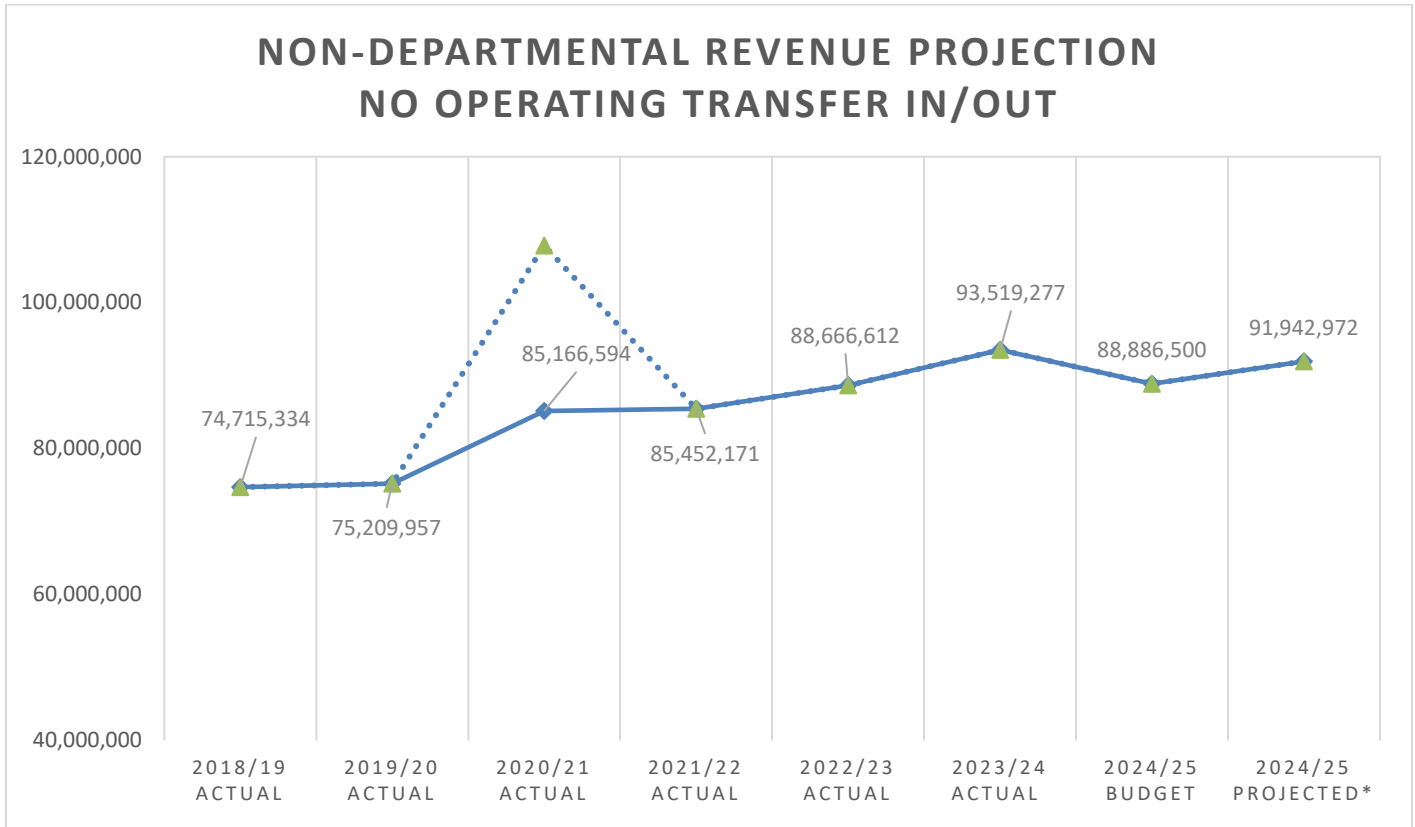


Expenses for 2000 series, services and supplies, for General Fund departments, increased by approximately **8.6%** (\$331k) compared to 1st Quarter expenses from prior fiscal year 2023-24.



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. Operating transfer Ins reflect one-time funds used to balance the budgets.

The spike in funds for Fiscal Year 2020/21, represented by the dotted line, reflects approximately \$22.6 million in PG&E settlement funds. Of that total, \$21.4 million has been allocated. The remaining \$1.2 million in PG&E settlement funds was included in the one-time funding approved in Fiscal Year 2024/25 budget.

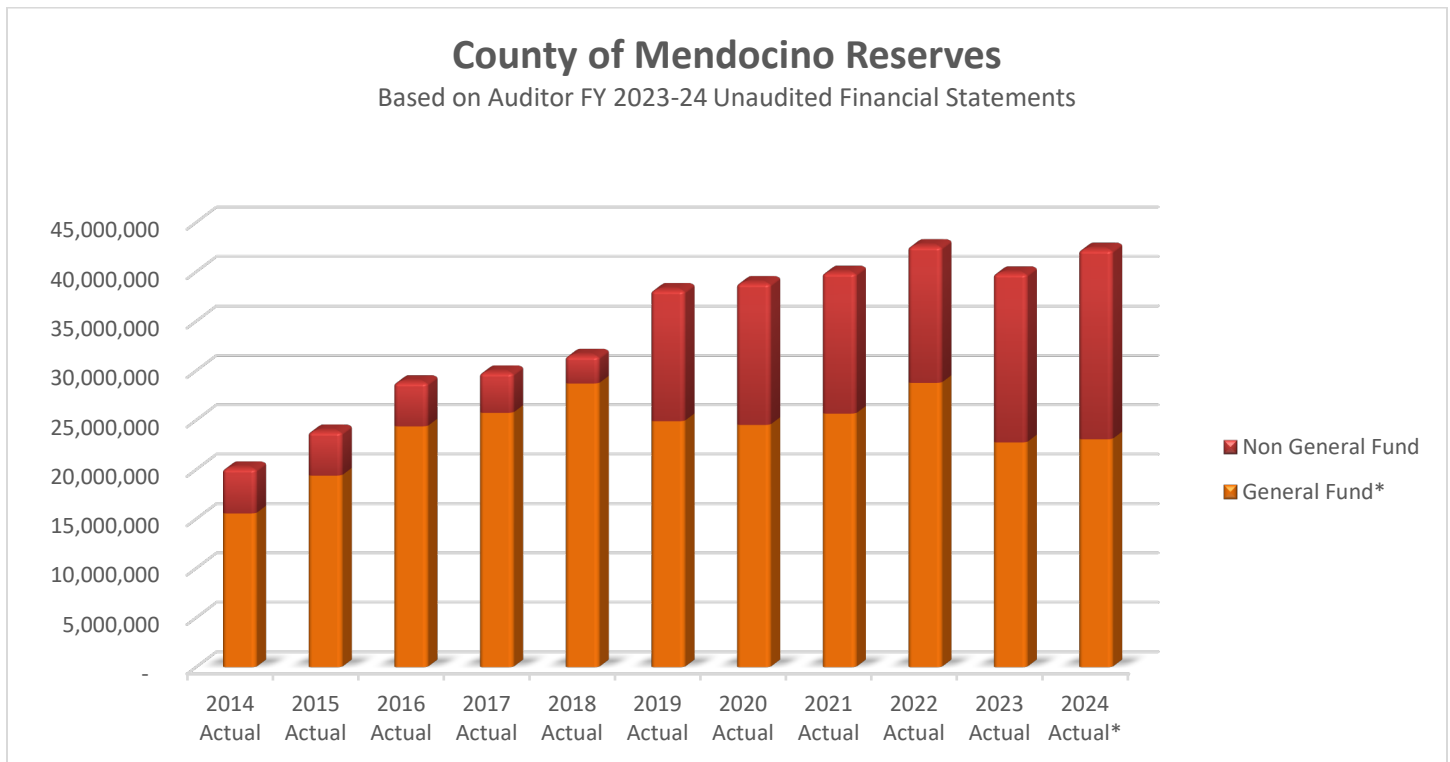
Fiscal Year 2024/25 Projections are **up 3.4%** from budgeted from \$88,886,500 to \$91,942,972.

LANDFILL CLOSURE FUND

The Landfill Closure Fund (Fund 1202) is recommended to be funded 1) by \$447,765 using one-time revenue from FY 2023-24 and 2) by prioritizing potentially unencumbered one-time funds from FY 2024-25 in the amount of \$1.5 million. This funding is intended to 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 recommendations are included in the CEO Recommendations section of this report.

RESERVE ACCOUNTS



*General Fund includes County General Reserve and Retirement Contribution Reserve, as well as Designated Reserves for specific Departments like the General Plan Update Designated Reserve.

The County General Reserve fund balance is currently **\$10,287,010**. Target General Reserve fund balance is **\$13,922,492**. 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 the end of fiscal year 24-25. A CEO recommendation to update Policy 32

Funding levels and definitions for each General Fund 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.
- **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.
- **Emergency Reserve:** \$2million or 1.25% of prior budget year's general fund expenditures.

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

FY 2023/24 CLOSE OUT

The Board adopted the FY 2023/24 budget in a multi-step process by holding budget hearings, on June 6, 2023, and approving the final budget on June 20, 2023. Due to this timeline, the Budget was adopted prior to the final close-out of the previous fiscal year. The Auditor/Controller, in the past, has utilized a 60-day accrual period and closes the previous year's books on August 31st. When the Board adopted the FY 2023-24 budget in June, the final numbers for FY 2023/24 were estimated using each department's 3rd quarter projections.

Preliminary unaudited financial statements for fiscal year ended June 30, 2024, provided by the Auditor-Controller/Treasurer-Tax Collector's Office and subject to change as the County is currently in the middle of an audit.

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

- **Potential on-going revenue variances**

- o Property Taxes - increase of \$3.16 million
- o Cannabis - increase of \$714 thousand
- o Cost Plan - increase of \$2.48 million
- o Sales Tax - decrease of \$589 thousand
- o Transient Occupancy Tax - decrease of \$659 thousand
- o Operating Transfer Out expense for Public Health and Mental Health Realignment Matches - increase of \$376 thousand

- **One-time revenue variances**

- o Supplemental Tax - increase of \$542 thousand

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

Budget Deficit Turnaround Plan Financial Impacts

In Fiscal Year 2023-24, CEO Antle and the Budget Team presented a "Budget Deficit Turnaround Plan" aimed at addressing the Board of Supervisor's unwavering commitment to providing living wages to County employees. Priority areas outlined in the plan are Revenue Management, Expense Management, and Leadership Accountability.

Below are the estimated financial impacts of the Budget Deficit Turnaround Plan in Fiscal Year 2023-24:

- **Revenue Management (Property Taxes)** - Address finding from Board of Equalization (BOE) 2017 report.
 - Williamson Act - Increase of \$350 thousand from budgeted. Original budget: \$600 thousand. Actuals: \$952 thousand.
- **Revenue Management (Property Taxes)** - Enhance and Optimize property tax system, Aumentum.
 - Increase of \$2.7 million from budgeted. Original budget: \$42.2 million. Actuals: \$44.9 million.
- **Revenue Management (General Fund Departments)** - Reduce reliance on General Fund and increase department self-sufficiency.
 - Increase of \$2.5 million from budgeted. Original budget: \$3.7 million. Actuals: \$6.2 million.
- **Expense Management (Hiring Freeze)** - Leverage Voluntary Separation Agreements to reduce staffing costs.
 - 4 full-time positions participated in the program.

The above items account for over **\$5 million** in additional revenue and lower expense for Fiscal Year 2023-24. The CEO Budget Team will be monitoring the ongoing impacts into the 2024-25 Fiscal Year.

One-Time Funding

For the Fiscal Year 2023-24 Budget, the Board of Supervisors approved the appropriation of approximately \$7,000,000 in one-time funds to balance the budget.

- \$3.2 million of American Rescue Plan (ARPA) funding
- \$1 million of the Local Assistance and Tribal Consistency Fund (LATCF)
- \$500k in supplemental property tax backlog
- \$1.2 million of PG&E settlement funds
- \$600k of an information technology internal service fund holiday
- \$325k from the Teeter Reserve
- \$500k of the General Reserve to fund staffing, training, and support of property tax assessments.

Updated projections at 2023-24 Q3 anticipated the use of approximately \$5.025 million in one-time funding to balance the 2023-24 budget.

- \$3.2 million of American Rescue Plan (ARPA) funding
- *\$1 million of the Local Assistance and Tribal Consistency Fund (LATCF)
- \$500k in supplemental property tax backlog
- \$325k from the Teeter Reserve

*Indicates funds already utilized

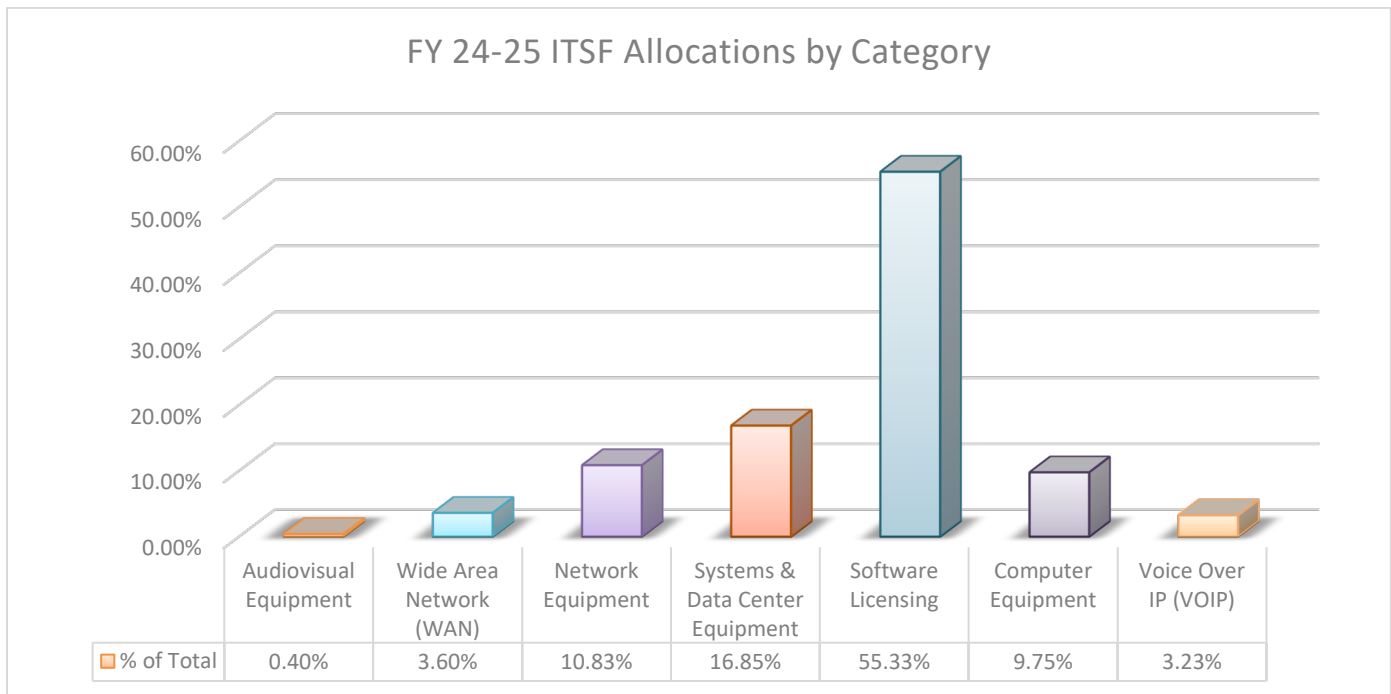
Additional potential one-time revenue from Fiscal Year 2023-24 includes \$2.1 million in interest revenue, \$540 thousand in supplemental roll tax,

Due to 2023-24 Non-Departmental revenue actuals and successful implementation of the Budget Deficit Turnaround Plan, no one-time funding is anticipated to be needed to balance the 2023-24 Budget. The CEO Budget Team is recommending using the one-time funds to pay back the Measure B loan for the new County Behavioral Health wing of the Jail immediately. This recommendation is included in the CEO recommended actions section of this report.

Enterprise Internal Service Fund (ITSF) Annual Allocations

The Enterprise Internal Service Fund (ISF) accounts for annual reoccurring expenses and equipment replacement based on the replacement cycles for County Enterprise systems. Allocations include wide area network, licensing, annual maintenance, software, network equipment, data center equipment, cybersecurity improvements, audiovisual equipment, computer replacement and voice over IP (VOIP) telecommunications. FY 2024-25 adopted budget included a \$1,194,907 deferral to balance the General Fund.

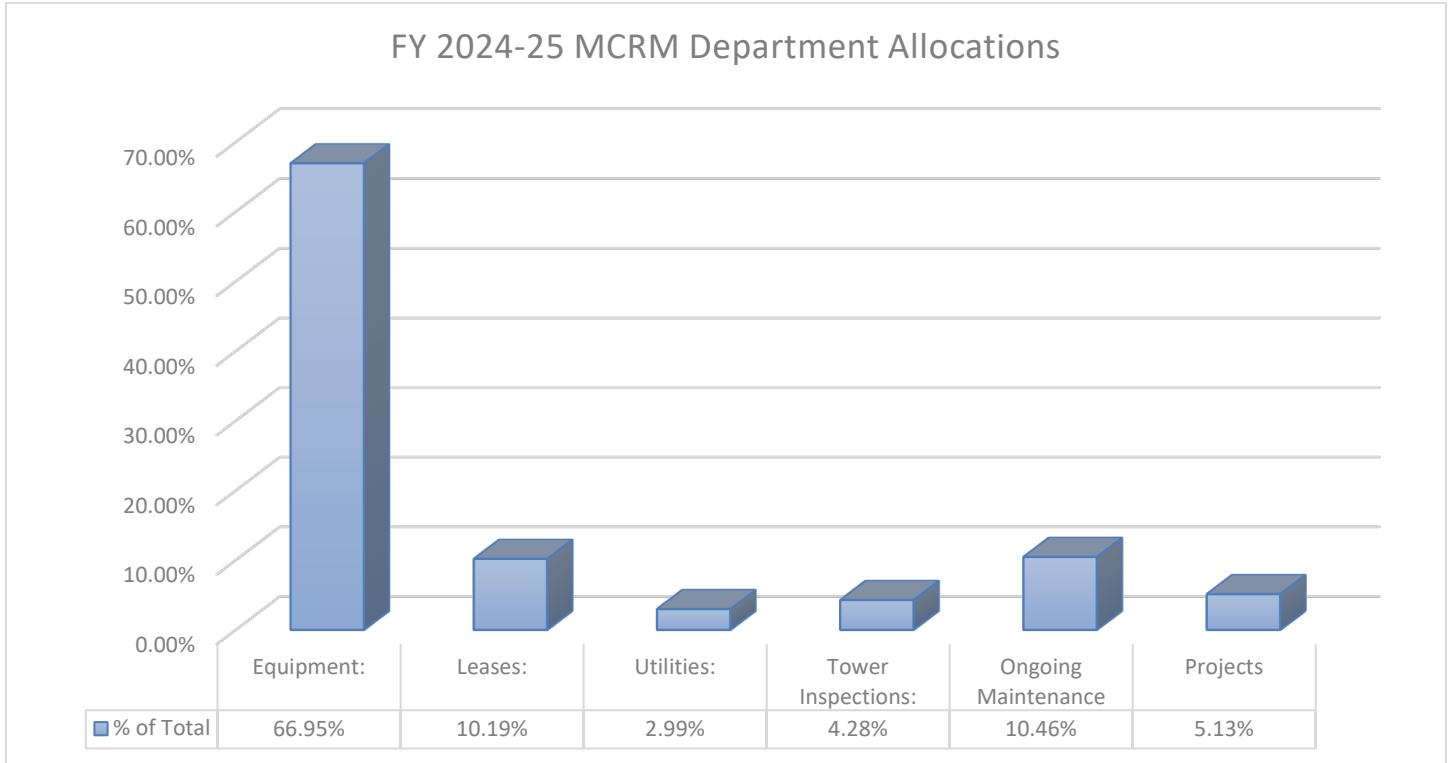
A detailed department allocation breakdown by BU is provided in **Attachment D**.



Microwave Public Safety Radio Communications (MCRM) Department Allocations

The Public Safety Microwave/Radio Communications Cost Recovery, accounts for the annual cost share of departments and agencies utilizing the system. These costs are comprised of equipment, site leases, utilities, tower inspections, facilities related capital equipment, and ongoing maintenance. FY 2024-25 adopted budget included a \$367,438 deferral to balance the General Fund.

A detailed department allocation breakdown by BU is provided in **Attachment E**.



LOCAL ECONOMY

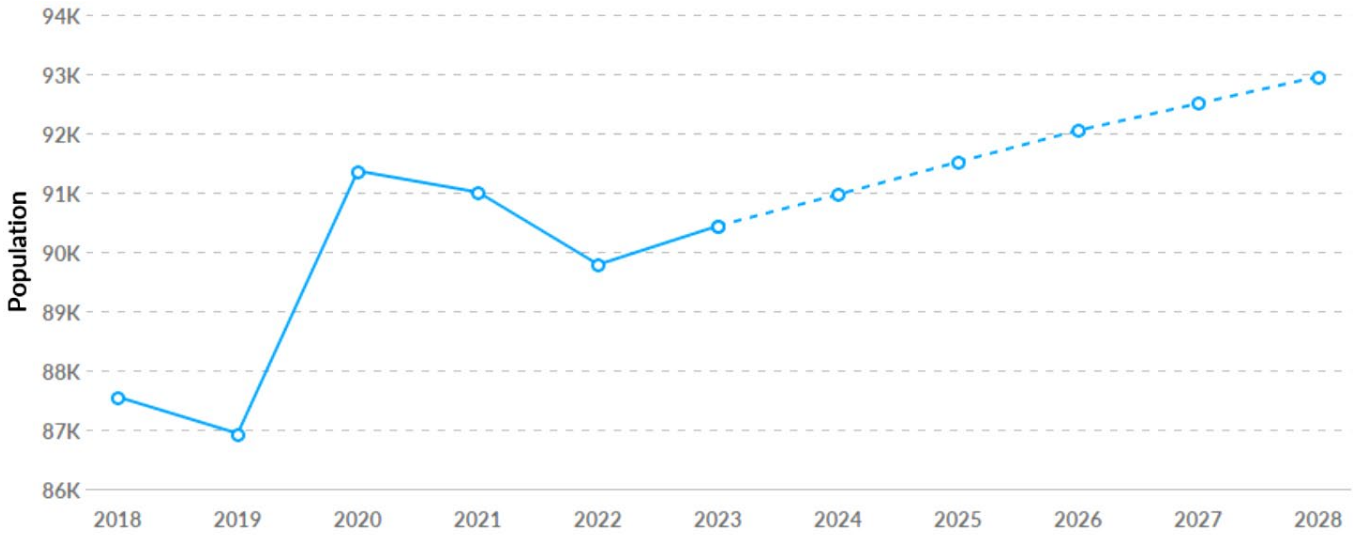
Economic Summary

Local Economic Indicators Mendocino County:

- As of Q1 2024 the unemployment rate in Mendocino County was 4.7%, slightly lower than the state average of 5.3%. Total labor force was 38,250, with 36,430 individuals employed and 1,810 unemployed. (source CA EDD)
- From September 2023 to September 2024 Goods Producing jobs decreased 0.2% from 4,360 to 4,350, Private Sector Service-Providing jobs have increased by 3.2% from 20,240 to 20,620 and Government jobs increased 7.2% from 6,940 to 7,440. (source CA EDD)
- The 2023 estimated employment rate for the working-age population of Mendocino County was 51.7%, 8.5% lower than the California average of 60.2% (source https://data.census.gov/profile/Mendocino_County_California?g=050XX00US06045#employment)
- The 2023 estimated median household income in Mendocino County was \$67,454 (source https://data.census.gov/profile/Mendocino_County_California?g=050XX00US06045)
- The median price of existing homes sold in Mendocino County in September 2024 was \$525,000 up 17.2% from \$448,000 September of 2023 (source <https://www.car.org/marketdata/data/countysalesactivity>)

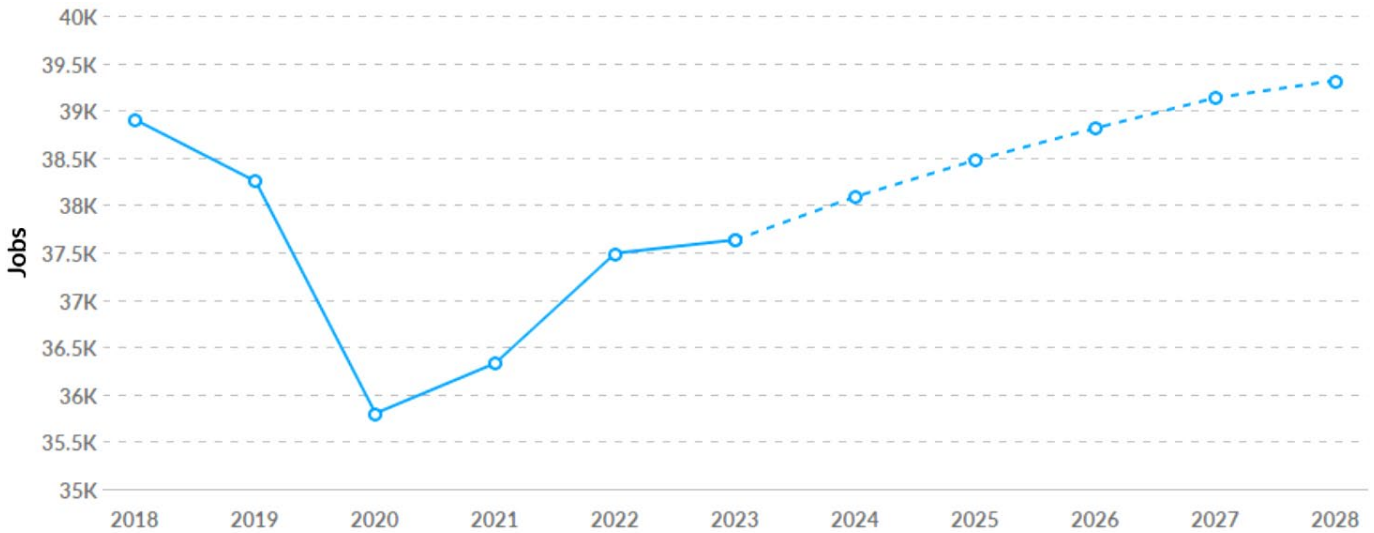
Population Trends

As of 2023 Mendocino County population **increased by 3.3%**, growing by **2,889**. Population is expected to **increase by 2.8%** between 2023 and 2028, adding **2,517**.



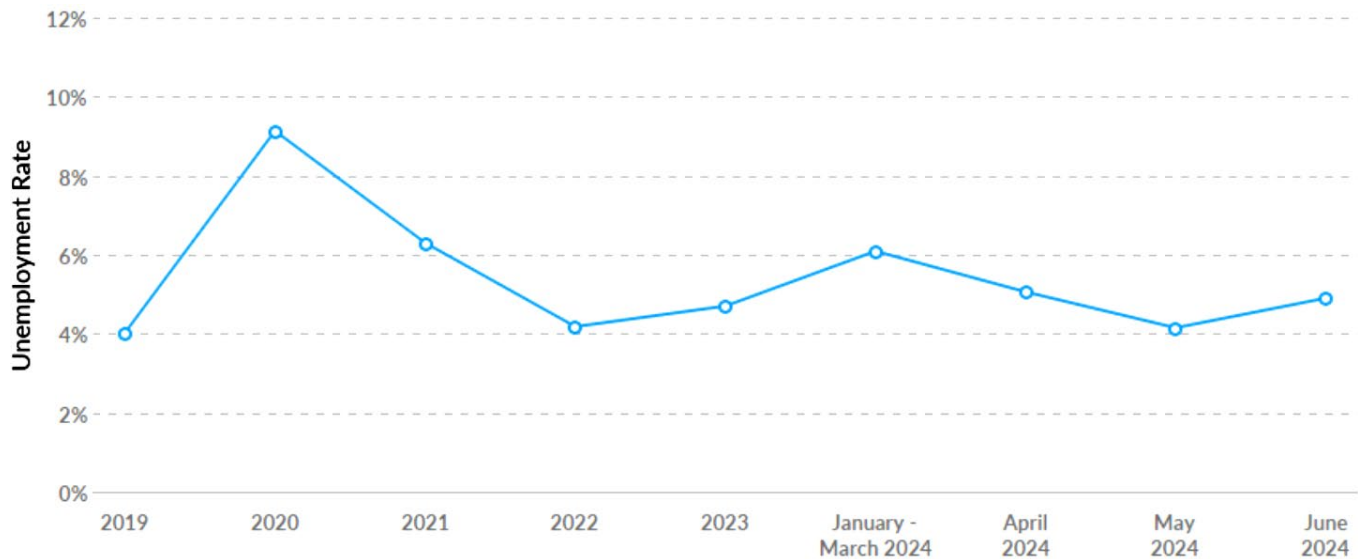
Job Trends

From 2018 to 2023, jobs declined by 3.3% in Mendocino County from 38,901 to 37,631. This change fell short of the national growth rate of 4.3% by 7.6. From 2020 to 2023, jobs increased and are expected to continue to increase in the next several years.



Unemployment Trends

Mendocino County had a June 2024 unemployment rate of 4.90%, **increasing 0.88% from 4.02%** 5 years before. Current preliminary unemployment rate as of Q1 is 4.70%.



Sources:

https://data.census.gov/profile/Mendocino_County,_California?g=050XX00US06045

<https://labormarketinfo.edd.ca.gov/file/lfmonth/countyur-400c.pdf>

FIRST QUARTER RECOMMENDATIONS

CEO Recommended Actions

- Accept the Fiscal Year 2024-25 First Quarter Report as presented
- Approve 1st Quarter Department Net Zero Adjustments and Administrative Clean Up (Attachment A)
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- Prioritize allocation of potentially unencumbered one-time funds from FY 2024-25 to fund Major Repair and Maintenance of Facilities Reserve per policy #33
- Update General Reserve and Reserve for Major Repair and Maintenance of Facilities policies in calendar year 2025