

FY 2025-26 June 3rd CEO Proposed Budget



Chief Executive Officer Darcie Antle



Department Presentations

- District Attorney
- Probation
- Sheriff's Office
- Roads
- Human Resources
- Disaster Recovery/OES
- Animal Care
- County Counsel
- Health Services
- ACTTC
- Assessor
- BOS



General Fund – Net County Cost

- **\$90,176,463** - Current General Fund Net County Cost (NCC)
- **\$84,018,726** - Non-Departmental (ND) revenue
- **\$6,157,737** - One-time funding proposed to balance NCC

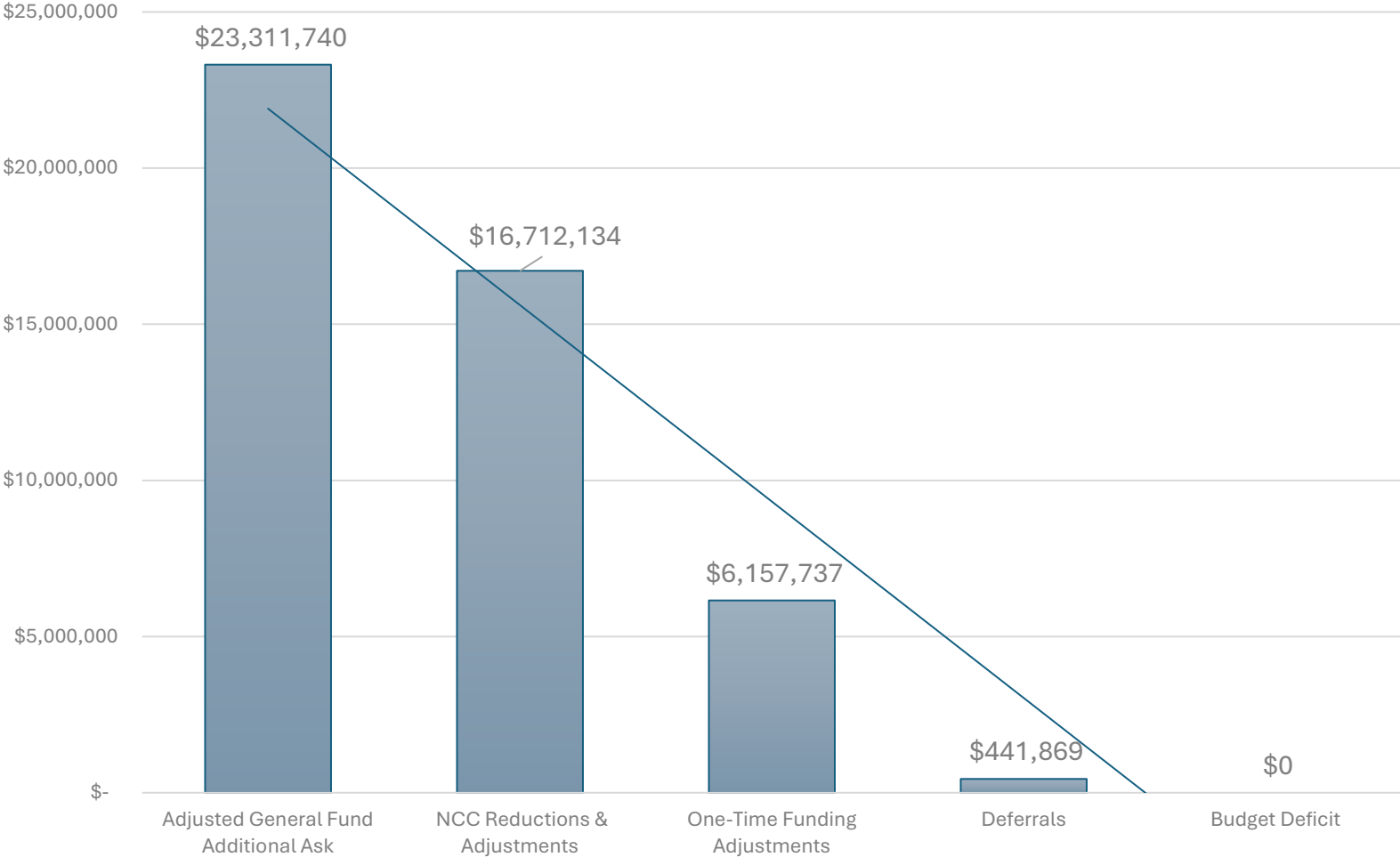


General Fund – Budget Deficit 2025-26

One-Time Funds

- Retirement Reserve: \$3,298,283
 - For Pension Obligation Bonds
- 23-24 Carryforward: \$1,000,000
 - For Pension Obligation Bonds
- Mental Health Audit Reserve: \$1,000,000
 - For Landfill (753k), Water (85k), IT Internal Service Fund (\$161k)
- Teeter Reserve: \$325,844
 - For ITSF and Sheriff/Jail one-time technology expenses
- EOC PG&E Funds: \$533,610
 - For Pension Obligation Bonds

Total **\$6,157,737**





- Department Adjustments \$5,541,415
- Turnover Projected Savings \$6,309,579
- Debt Service Adjustments \$2,164,980
- Voluntary Separation (VSIP) \$338,000
- Measure B for Naphcare \$50,000
- Medication-Assisted Treatment (MAT) Funds \$100,000
- Designated Reserve Adjustment \$(75,000)
- A87 Invoicing (Grants/Non-GF) \$750,000
- Opioid Settlement for Naphcare \$500,000

- # Deferrals

- Combined Total: \$17,154,003**

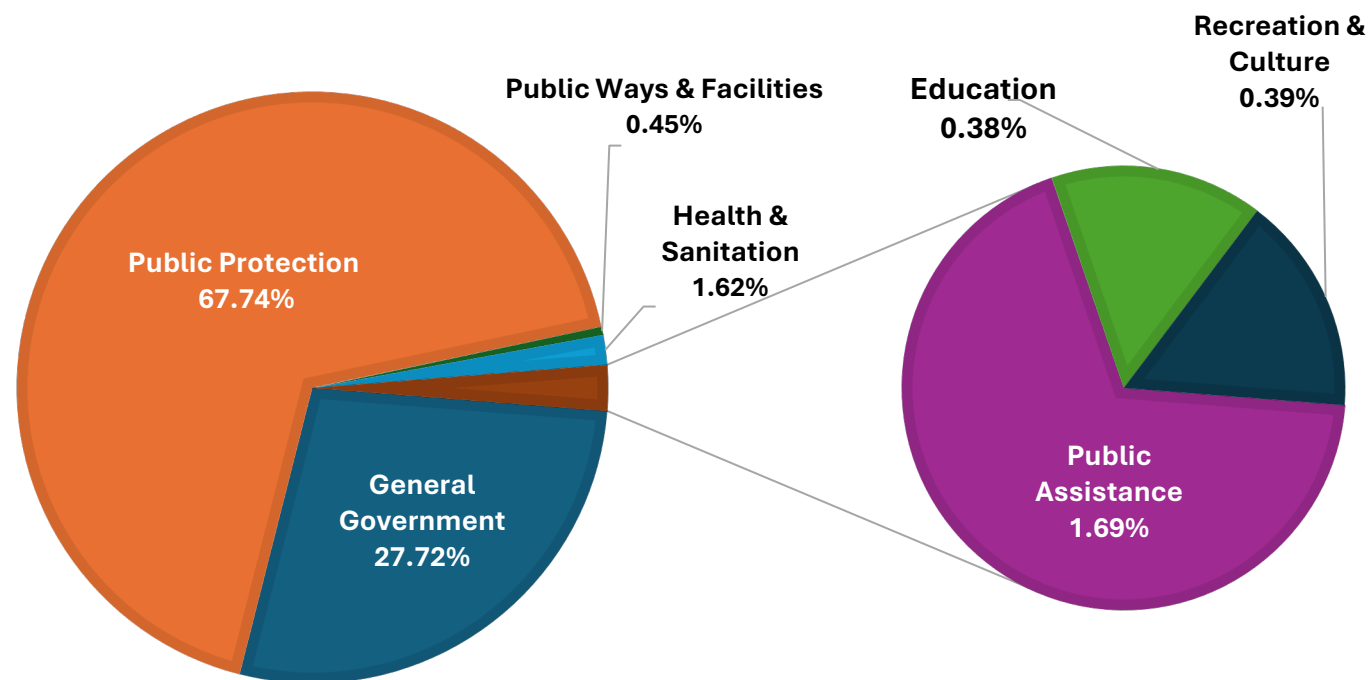


CEO Proposed Budget – General Fund

- Ratios represent General Fund only

• General Government:	\$24,996,932
• Public Protection:	\$61,083,890
• Public Ways:	\$406,708
• Health & Sanitation:	\$1,461,189
• Public Assistance:	\$1,525,753
• Education:	\$346,705
• Recreation & Culture:	\$355,286
• Total:	\$90,176,463

2025-26 GENERAL FUND CEO PROPOSED
*EXCLUDES ND



*Functional Areas are defined on slide 9 of this presentation



Budget Year +1 Estimate - FY 2026-27

Department Submitted General Fund NCC = \$105 million (FY2025-26 \$106m)

- Increase estimated at 3%
- \$4.4 million reduction in General Fund Pension Obligation Bond (POB) expenses

Non-Department (ND) revenue = \$83 million

- Increase estimated at 3% (approx. average % increase from FY2019-20)
- Assumes no change in above the line obligations from FY 2025-26 (\$15,152,325)

CEO Proposed General Fund NCC = estimated \$99 million

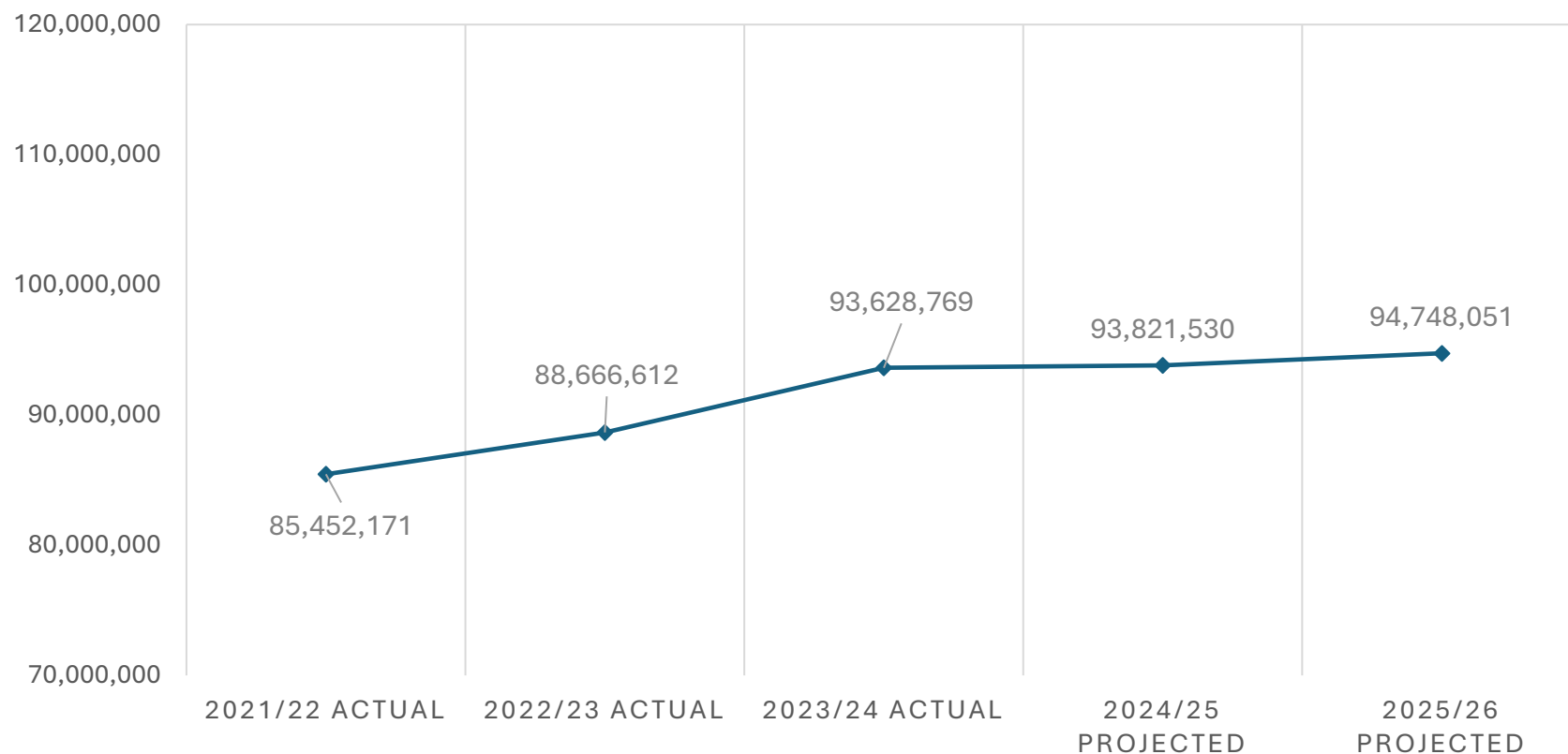
- Incorporates the reductions and deferrals included on slide 5
- Includes 3% factor and reductions in General Fund POB expenses

Estimated General Fund deficit of \$16 million for FY 2026-27



Revenue Projections – FY 2025-26

NON-DEPARTMENTAL REVENUE PROJECTION NO OPERATING TRANSFER IN/OUT EXCLUDES MEASURE P



- FY 2025-26 Projected Revenue \$94,748,051
- \$84m on slide 3 reflects adjusted revenue after operating transfers out (OTO)
- FY 2025-26 Projected Revenue \$926,521 higher than FY 2024-25 projections



Functional Areas Defined

General Government

- Assessor Clerk Recorder
- Auditor
- Board of Supervisors
- County Counsel
- Executive Office
- Human Resources
- Tax Collector

Public Protection

- Agriculture
- Animal Care and Control
- Cannabis
- Child Support
- District Attorney
- Planning and Building
- Probation
- Public/Alternate Defender
- Sheriff - Coroner

Public Way & Facilities

- Department of Transportation

Health & Sanitation

- Behavioral Health
- Public Health
- Solid Waste (DOT)

Public Assistance

- Social Services

Education

- Farm Advisor
- Library

Recreation & Culture

- Museum



Recommendations

- Approve adjustments detailed in the CEO Recommended Budget Adjustments to Departments Submitted, as outlined in Attachment B General Fund and Attachment C Non-General Fund;
- Approve the FY 2025-26 Department Funding Requests (Attachment A) directing the Auditor-Controller to return to the Board of Supervisors on June 24, 2025, with a formal resolution adopting the FY 2025-26 Mendocino County Budget based on the above direction;
- Approve amendments to the Position Allocation Table as listed in Attachment D, directing Human Resources to return to the Board of Supervisors on June 24, 2025, with an updated Position Allocation Table;



Recommendations

- Approve funded fixed assets/vehicles, structural improvements, and projects as listed in Attachment F;
- Approve FY 2025-26 Enterprise Internal Service Fund department allocations listed in Attachment H;
- Approve FY 2025-26 Microwave Public Safety Radio Communications department allocations listed in Attachment I;
- Approve prioritization of Fiscal Year 2024-25 Carry Forward for deferred maintenance projects for FY 2025-26;



Recommendations

- Approve use of \$3,298,283 in Designated Retirement Reserve for FY 2025-26 Budget;
- Approve use of \$1,000,000 in Designated Mental Health Audit Reserve for FY 2025-26 Budget;
- Approve appropriation of \$1,000,000 in Fiscal Year 2023-24 Carry Forward funding for FY 2025-26 Budget;
- Approve appropriation of \$325,844 in Teeter Reserve for FY 2025-26 Budget;
- Approve appropriation of \$533,610 in EOC PG&E funds for FY 2025-26 Budget;



Recommendations

- Approve County Minimum Capitalization Threshold Resolution included in Attachment E;
- Accept the FY 2025-26 Proposed Budget Report

FY 2025-26 June 3rd CEO Proposed Budget



Questions

Discussion