

# FY 2025-26 Mid-Year Budget Update



*Chief Executive Officer*    Darcie Antle



# Mid-Year General Fund Net Position Recap

Updated Non-Departmental (ND) revenue projections reflect a net increase of approximately \$2.8M

This amount is expected to offset departments not expecting to meet the assigned 6% attrition savings and/or projecting to be over budget by Fiscal Year end.

**General Fund Net position at end of fiscal year: \$14k**



# FY 2024-25 Close Out

## **\$99M:** Year End Non-Departmental (ND) Revenue

Notable variances in budget to actuals for FY 2024-25 ND revenue include:

Beginning Balance from FY23/24:	\$2.002M
Balance Sheet Adjustments:	\$1.024M*
Non-Departmental Ongoing Revenue:	\$914K
Non-Departmental 1x Revenue:	\$3.688M
Change in Accounting Revenue Availability Period:	\$2.040M
Departmental Savings:	\$2.496M
Unrestricted Fund Balance:	<b>\$12.164M</b>

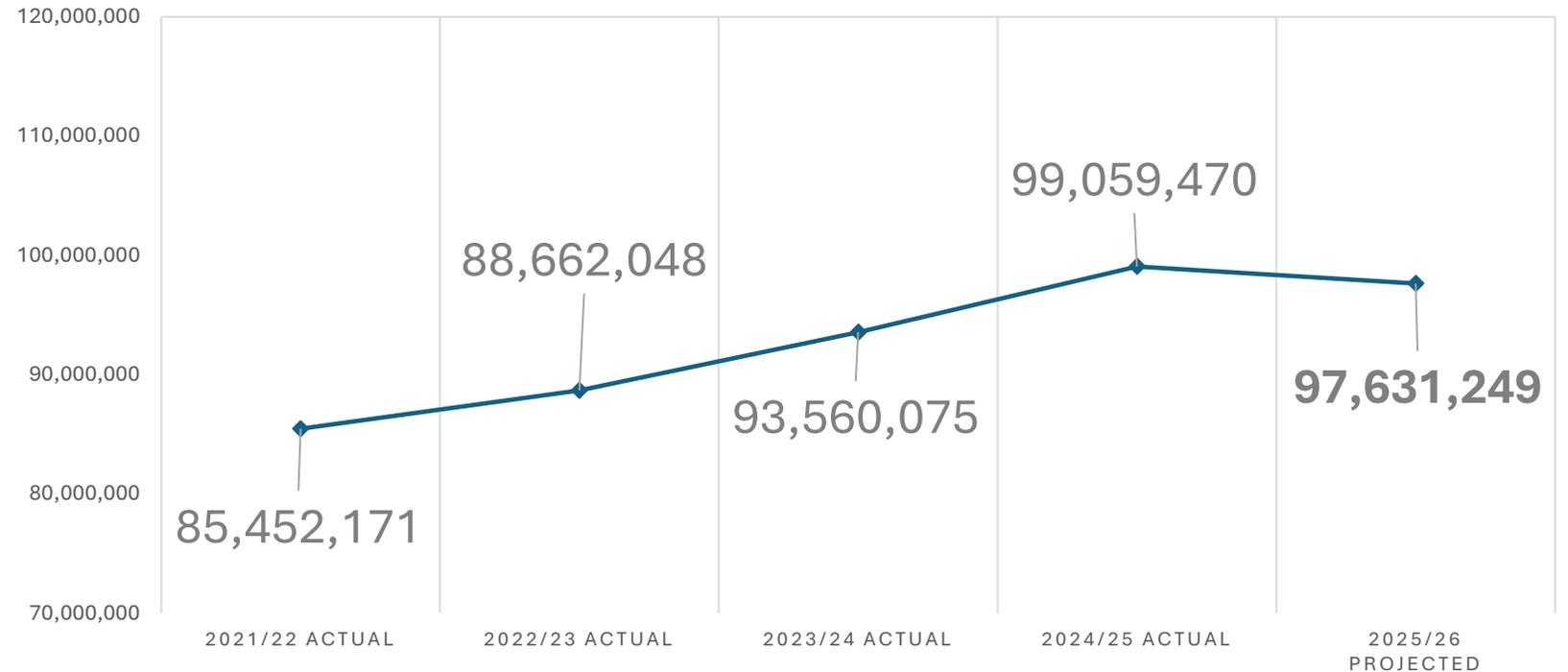
\*not considered available for use



# Revenue Projections – FY 2025-26

- FY 2025-26 Budgeted Revenue **\$97,631,249**
- Increase of \$2,883,198 over adopted budget
- Based on Auditor proposed mid-year revenue adjustments
- Additional Details available in Exhibit A

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

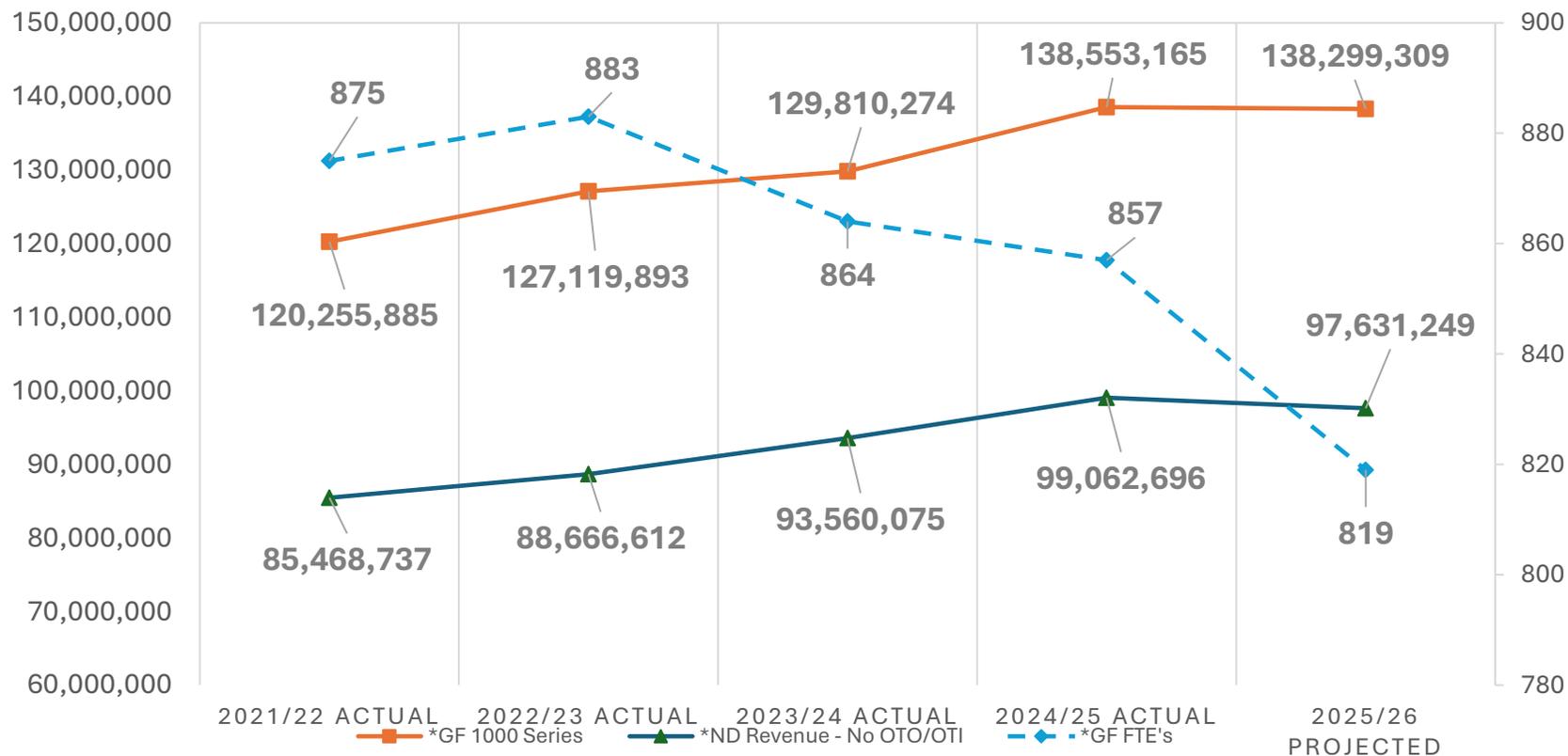




# Revenue Projections – General Fund FTE FY 2025-26

- Slower projected GF Salary & Benefit expenses resulting from lower FTE count
- FY 2025-26 FTE based on pay period 26-25 (December)
- Continued attention to GF staffing levels is critical

GF SALARIES AND BENEFITS - ND REVENUE PROJECTION - GF FULL TIME EMPLOYEE COUNT





# Staffing Trends 2018-2025

Department		2018	2019	2020	2021	2022	2023	2024	2025	PP02/2026	Diff to 2018
General Fund	Filled FTEs	243.90	233.40	226.30	251.30	275.60	274.60	257.75	250.70	231.80	(12.10)
General Fund	Salary & Benefits	889,481	916,095	949,910	1,045,682	1,241,535	1,343,679	1,353,861	1,354,501	1,310,552	421,071
Public Safety - Gen Fund	Filled FTEs	296.70	298.70	289.85	286.90	273.50	286.00	289.00	294.80	289.60	(7.10)
Public Safety - Gen Fund	Salary & Benefits	1,491,201	1,498,817	1,596,439	1,732,777	1,781,055	1,826,605	1,973,610	2,211,825	2,259,751	768,550
Non General Fund	Filled FTEs	566.75	582.45	584.00	543.10	543.65	548.35	530.55	517.75	491.60	(75.15)
Non General Fund	Salary & Benefits	1,902,011	1,972,617	2,121,461	2,350,594	2,437,660	2,543,969	2,460,657	2,529,274	2,532,771	630,760
<b>Total</b>	<b>Filled FTEs</b>	<b>1,107.35</b>	<b>1,114.55</b>	<b>1,100.15</b>	<b>1,081.30</b>	<b>1,092.75</b>	<b>1,108.95</b>	<b>1,077.30</b>	<b>1,063.25</b>	<b>1,013.00</b>	<b>(94.35)</b>
<b>Change</b>	<b>Filled FTEs</b>		7.20	(14.40)	(18.85)	11.45	16.20	(31.65)	(14.05)	(50.25)	
<b>Change %</b>			0.65%	-1.29%	-1.71%	1.06%	1.48%	-2.85%	-1.30%	-4.73%	-8.5%
<b>Total</b>	<b>Salary &amp; Benefits</b>	<b>4,282,694</b>	<b>4,387,530</b>	<b>4,667,810</b>	<b>5,129,053</b>	<b>5,460,250</b>	<b>5,714,252</b>	<b>5,788,128</b>	<b>6,095,600</b>	<b>6,103,075</b>	<b>1,820,381</b>
<b>Change</b>	<b>Salary &amp; Benefits</b>		104,836	280,281	461,242	331,197	254,002	73,876	307,472	7,475	
<b>Change %</b>			2.45%	6.39%	9.88%	6.46%	4.65%	1.29%	5.31%	0.12%	42.5%



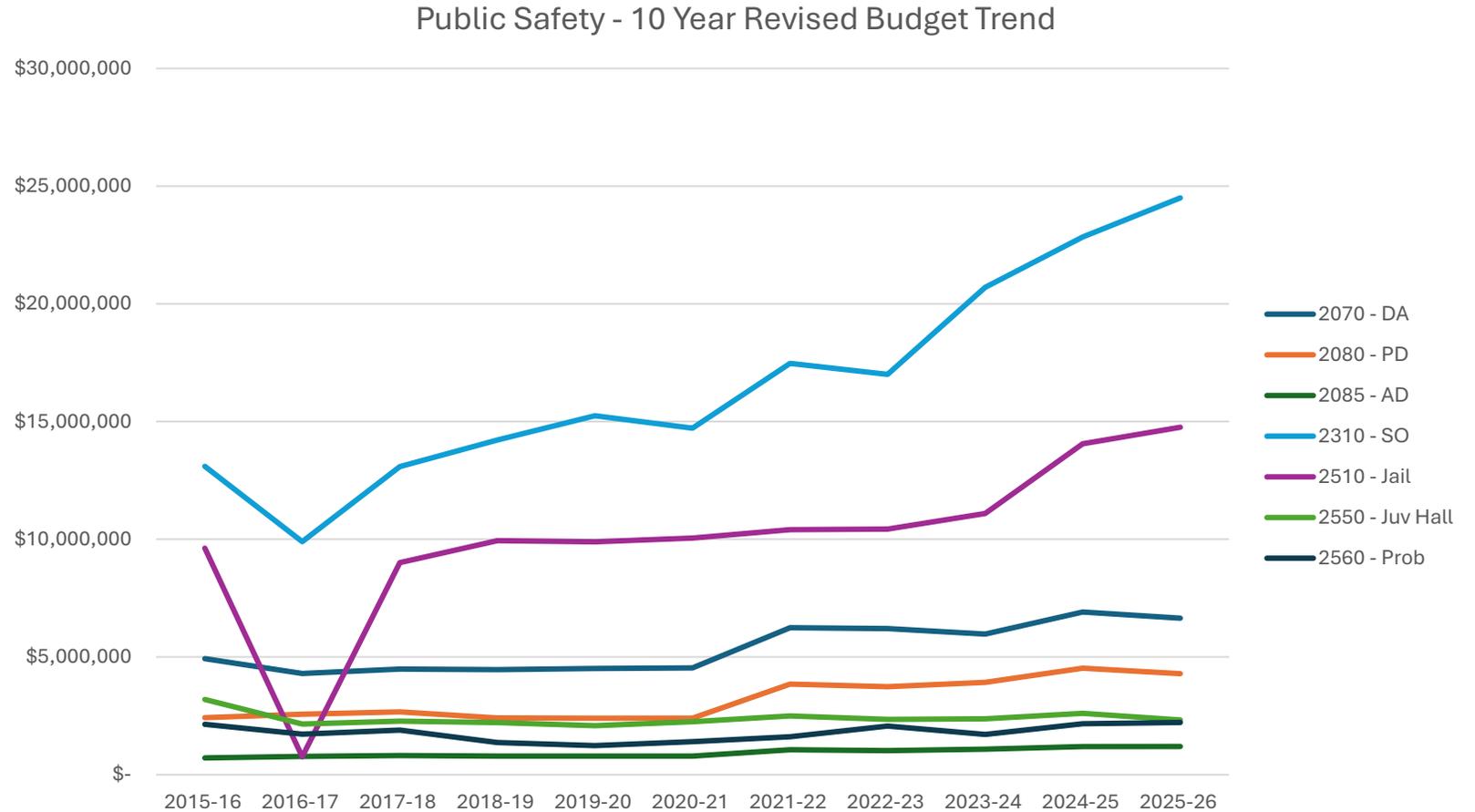
# Staffing Trends 2018-2025

- Overall staffing has decreased by 90 Full Time Employees (FTE's), representing a -8.5% decrease from 2018
- Despite this reduction of FTE count, Salary and Benefit expenses have **risen 42.5% or \$1,820,381 per pay period** since 2018



# Public Safety - 10-Year Budget Trend

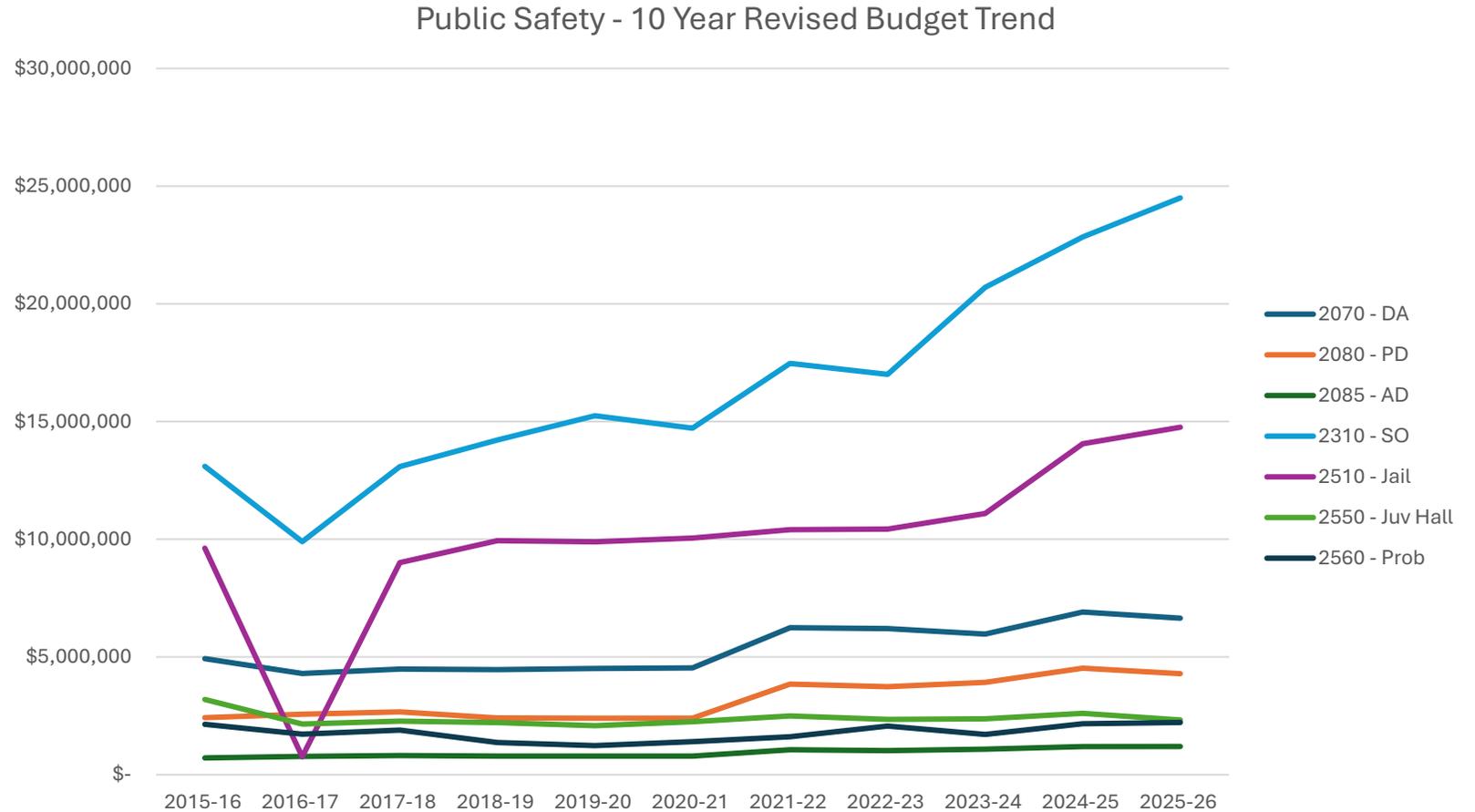
- Board requested analysis of last 10 years of Public Safety budgets.
  - District Attorney (DA)
  - Sheriff's Office (SO)
  - Public Defender (PD)
  - Alternate Defender (AD)
  - Probation (Prob)
  - Juvenile Hall (JH)
- Overall Trend: Largest growth in last 3 years. Driven by personnel costs and some inflationary pressure of Goods and Services.





# Public Safety - 10-Year Budget Trend cont.

- Sheriff's Office and Jail consistently largest share of Public Safety budget.
- District Attorney and Public Defender show moderate growth since 2020-21





# Budget Schedule

- February 2026 - Mid-Year Report
- April 2026 - Fee Hearing
- Spring Budget Workshops
- May 2026 - 3<sup>rd</sup> Quarter Report
- June 2026 - Budget Hearings and Adoption



## CEO Recommendations

- Accept the Fiscal Year 2025-26 Mid-Year Report as presented
- Approve Mid-Year Budget Adjustments and Administrative Clean Up (Attachment A)
- Approve Fixed Assets and Structural Improvement Requests (Attachment B)



# CEO Recommendations

- Fund the recommendations below from the FY24/25 Unrestricted Fund Balance
  - \$2.5M for Risk
  - \$1M for Road Maintenance
  - \$500k for Water
  - \$360k for Little River Airport
  - \$300k for Capital Improvements
  - \$250k Low Gap Landfill project
  - \$119k for LJAG Cannabis grant
  - \$100k architectural design for Courthouse relocation
  - Prioritize remaining funds for Reserves

# FY 2025-26 Mid-Year Budget Update



Questions

Discussion