

FY 2024-25 June 4th CEO Proposed Budget



Chief Executive Officer Darcie Antle



County Mission

County's mission is to...

Deliver services that meet: public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities.



Department Presentations

Probation

Planning and Building Services

Office of Emergency Services

Grants Division



General Fund – Net County Cost

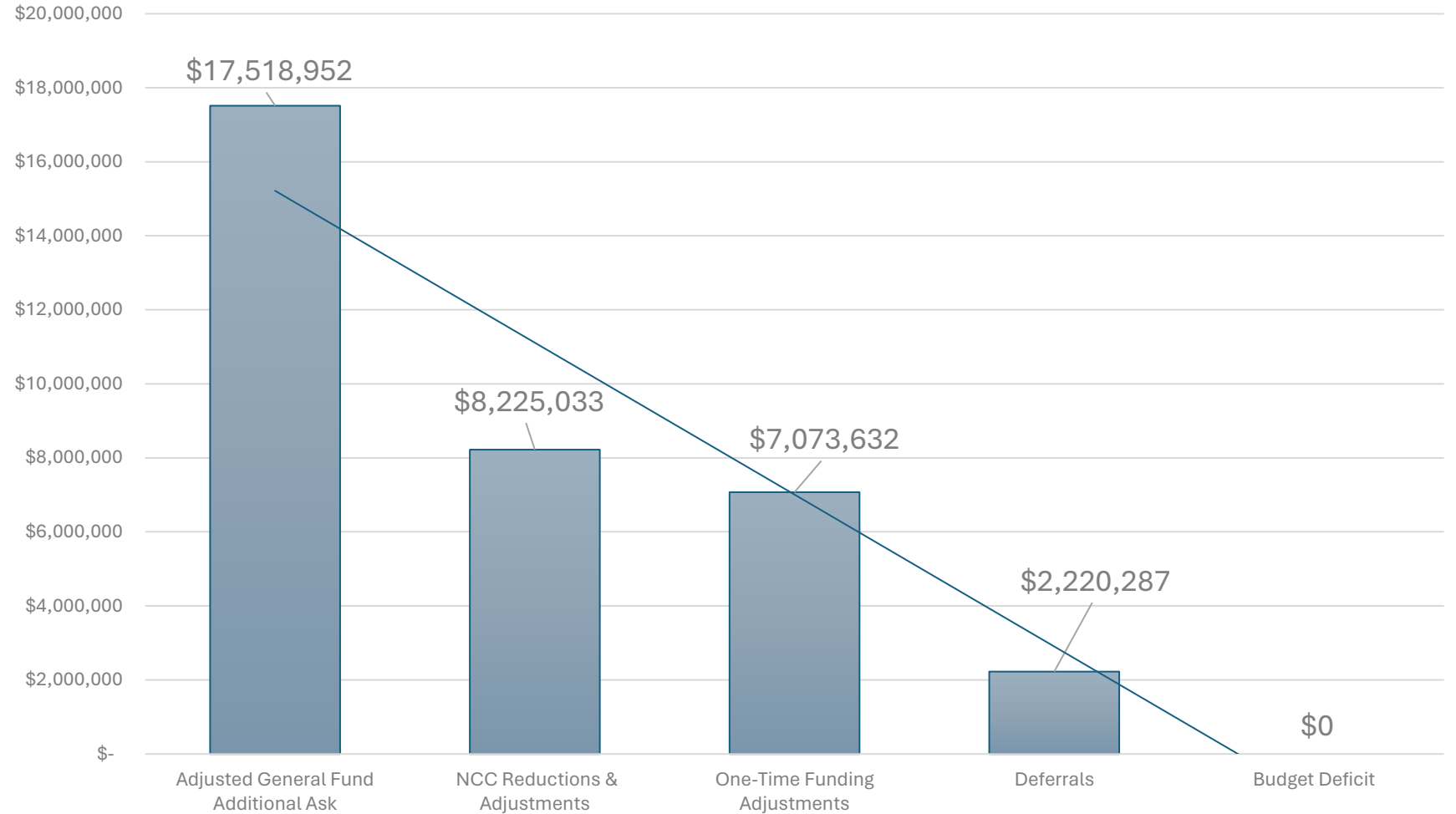
- **\$86.4m:** Current General Fund Net County Cost (NCC)
 - Includes \$10,445,321 from adjustments and deferrals to prior NCC
- **\$79.37m:** Non-Departmental (ND) revenue
 - Excludes One-time funds
 - Includes Operating Transfers Out (e.g., Measure P, Debt Service, Roads)
- **\$7.07m:** One-time funding proposed to balance NCC



General Fund – Budget Deficit 2024-25

One-Time Funds

- Retirement Reserve: \$3,298,283
 - Contract Adjustments: \$300,000
 - PG&E Settlement: \$1,200,000
 - Mental Health Audit Reserve: \$1,000,000
 - ARPA: \$1,275,349
- Total \$7,073,632**





General Fund – Budget Deficit 2024-25

NCC Reductions and Adjustments

- Additional Requests-Submitted \$1,065,701
- Unfunded Vacancies \$2,425,653
- Encumbered Funds \$633,000
- Department Adjustment \$(323,654)
- 2000 Series Reductions \$906,758
- Additional Requests \$(3,472)
- Health Adjustment \$731,015
- DSS Adjustment \$2,450,233
- Designated Reserve Offset \$399,805
- Water – ND Adjustment \$(60,005)
- **Total:** **\$8,225,034**

Deferrals

- Information Technology Service Fund \$1,194,907
- Capital Improvement \$257,941
- Disaster Recovery \$400,000
- Microwave Cost Recovery Model \$367,439
- **Total** **\$2,220,287**

Combined Total: \$10,445,321



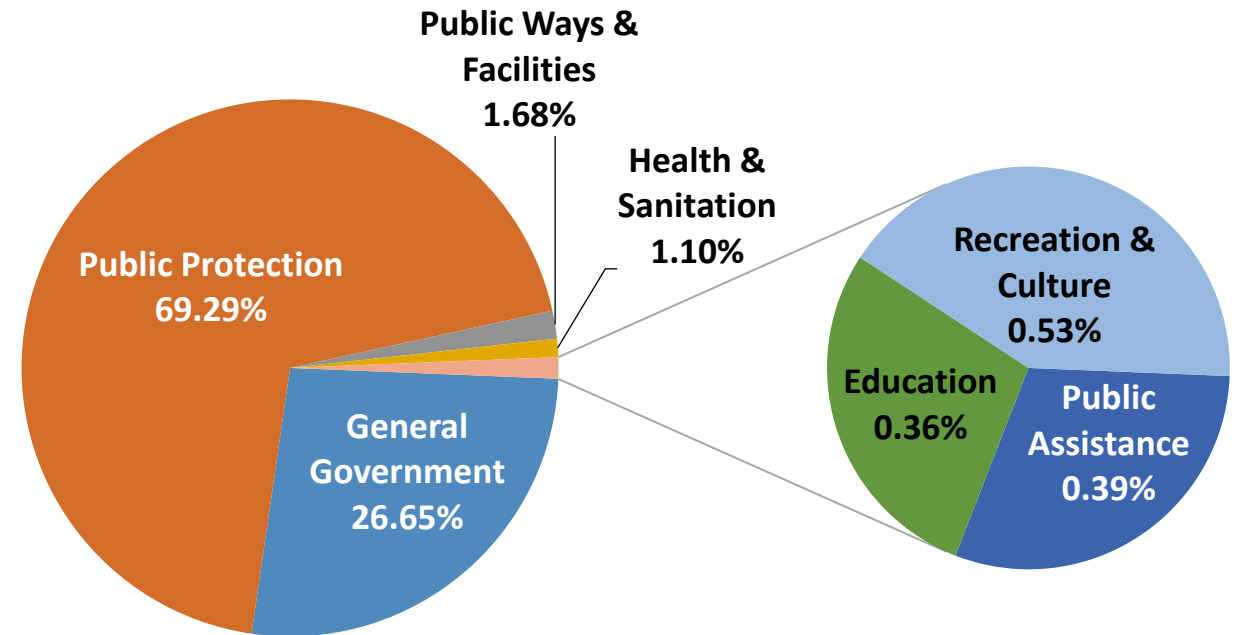
CEO Proposed Budget – General Fund

24-25 General Fund CEO Proposed

**Excludes ND (Budget Unit 1000)*

- Ratios represent General Fund only

- General Government: \$23,026,500
- Public Protection: \$59,865,389
- Public Ways: \$1,450,121
- Health & Sanitation: \$950,357
- Public Assistance: \$336,282
- Education: \$314,957
- Recreation & Culture: \$460,000
- **Total: \$86,403,607**

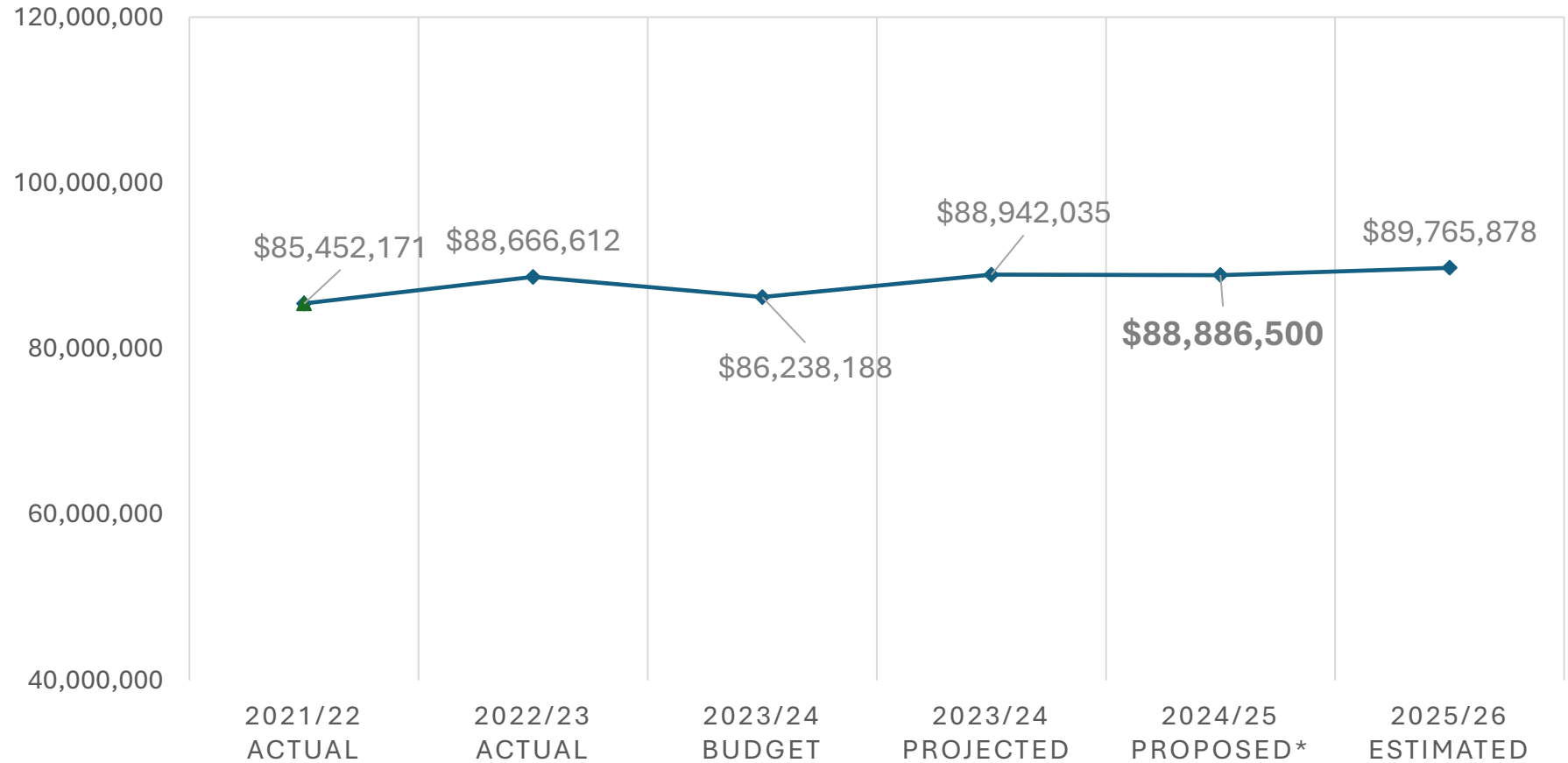


*Functional Areas are defined on slide 10 of this presentation



Revenue Projections – FY 2024-25

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

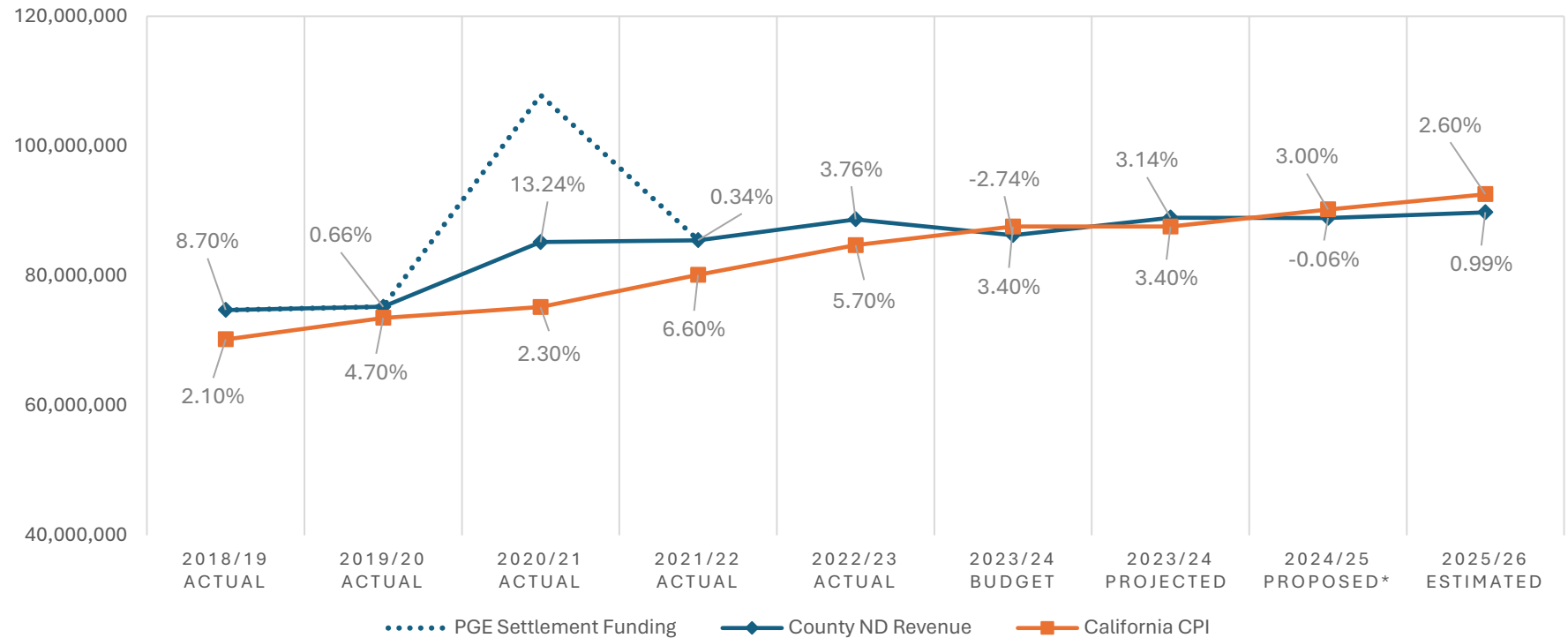


- FY 2024-25 Projected Revenue \$88,886,500
- \$79.37m on slide 4 reflects adjusted revenue after operating transfers out (OTO)
- FY 2024-25 Projected Revenue \$55,525 lower than FY 2023-24 Projections
- FY 2025-26 Estimate based on average year-to-year increases from FY 2021-22



Revenue Projections vs CPI

NON-DEPARTMENTAL REVENUE GROWTH NO OPERATING TRANSFER IN/OUT EXCLUDING MEASURE P VS CALIFORNIA CPI GROWTH*



*Based on California Fiscal Year Average CPI data from State of California Department of Finance [Inflation | Department of Finance \(ca.gov\)](https://www.sos.ca.gov/finance)

- 2017-18 Revenue used as Base (\$68,736,895)
- 13.24% in 2020-21 reflects increase in TOT, Sales, and Cannabis Taxes



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 the Fiscal Year 2024-25 Chief Executive Officer's Proposed Budget for the County of Mendocino;
- Approve the 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 Fiscal Year 2024-25 Department Funding Requests (Attachment A) directing the Auditor-Controller to return to the Board of Supervisors on June 25, 2024, with a formal resolution adopting the Fiscal Year 2024-25 Mendocino County Budget based on the above direction;



Recommendations Continued

- Approve amendments to the Position Allocation Table as listed in Attachment D and Attachment E, directing Human Resources to return to the Board of Supervisors on June 25, 2024, with an updated Position Allocation Table;
- Approve the funded fixed assets/vehicles, structural improvements, and projects as listed in Attachment G;
- Approve Fiscal Year 2023-24 Carry Forward funding prioritized to reduce dependence of one-time funding for Fiscal Year 2024-25;



Recommendations Continued

- Approve creation of Designated Reserve for Capital Improvements for Facilities leased by non-County agencies;
- Approve use of \$3,298,283 in Designated Retirement Reserve for Fiscal Year 2024-25 Budget;
- Approve use of \$1,000,000 in Designated Mental Health Audit Reserve for Fiscal Year 2024-25 Budget;
- Accept the Fiscal Year 2024-25 Proposed Budget Report

FY 2024-25 June 4th CEO Proposed Budget



Questions

Discussion