

FY 25/26 Budget Workshop

April 8th, 2025



Chief Executive Officer Darcie Antle



FY25/26 Budget Summary – General Fund

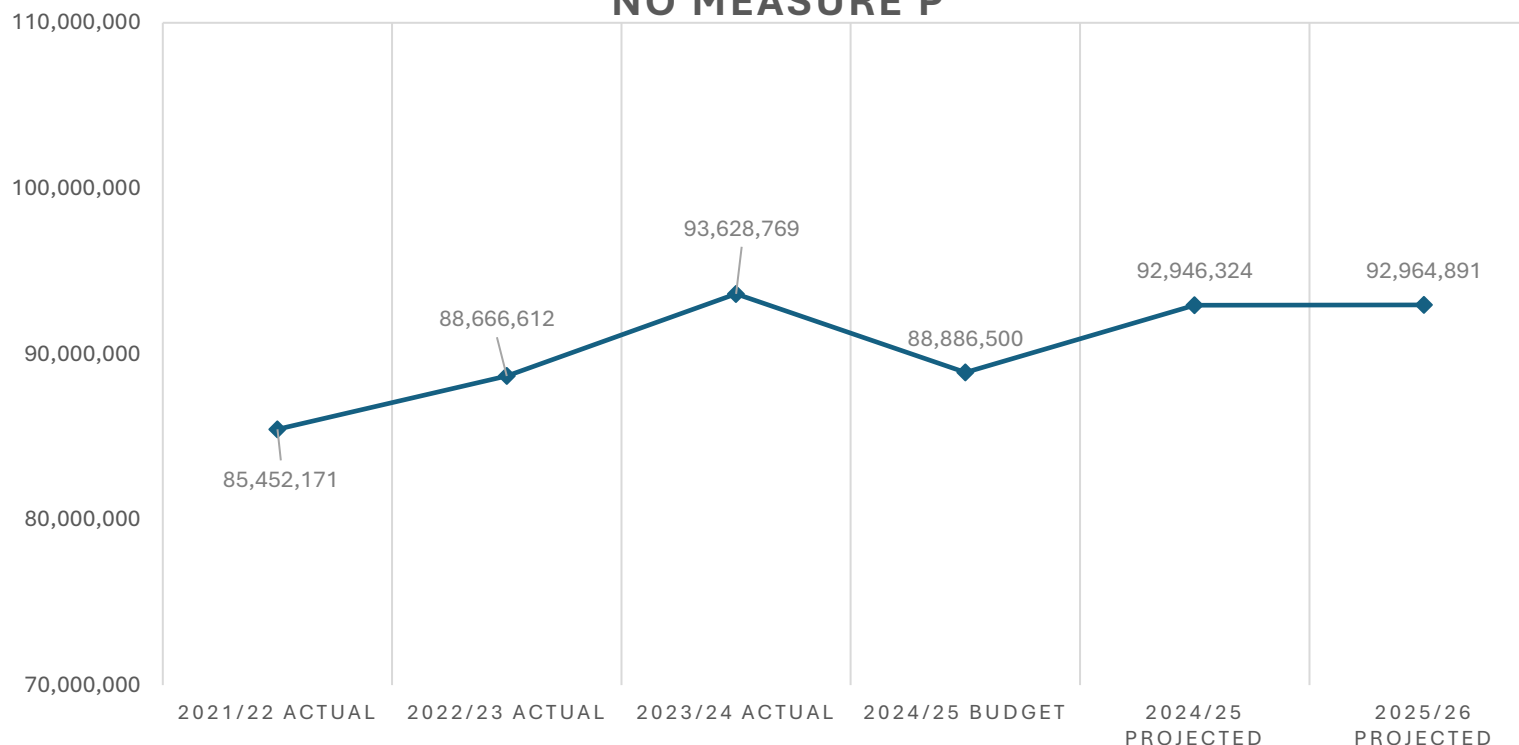
- Projected 25-26 Deficit as of 4-3-25: **\$17,000,000**
- Non-Departmental Revenue (ND): **\$96,887,891**
 - ND Revenue post transfer out: \$81,665,320
- Salary and Benefit (1000 series): **\$150,200,878**
 - \$138,480,899 in FY24-25
- Services and Supplies (2000 series): **\$43,406,145**
 - \$44,527,903 in FY24-25
- Available one-time funding: **\$9,130,610**



FY25/26 Budget Summary – ND Revenue

- Revenue projecting flat since FY2023-24
- 25-26 Revenue approx. \$700k lower than 2023/24 actuals
- ND Revenue with Measure P is **\$96,887,891**
- Difference in FY24/25 Budget and FY24/25 Projected expected to partially offset use of one-time funds. \$4.2M in one-time funding need still anticipated.

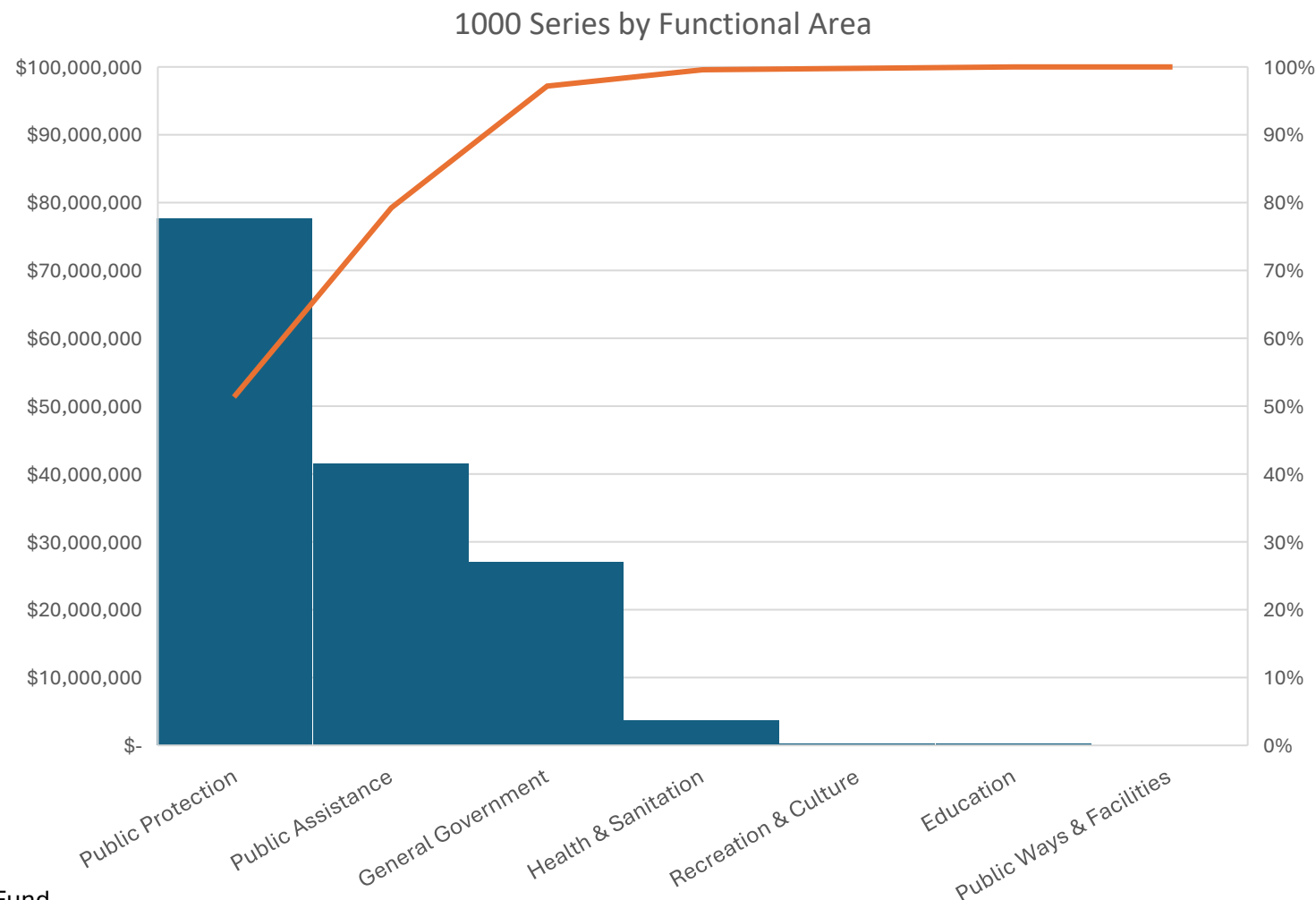
NON-DEPARTMENTAL REVENUE PROJECTION NO OPERATING TRANSFER IN/OUT NO MEASURE P





FY25/26 Budget Summary – General Fund 1000 Series

- Public Protection makes up **52%** of 1000 Series total
 - **71%** if Public Assist. excluded*
- General Government makes up **18%** of 1000 Series total
 - **24%** if Public Assist. excluded
- Top 3 Functional Areas account for **97%** of 1000 Series total
 - **99%** if Public Assist. excluded

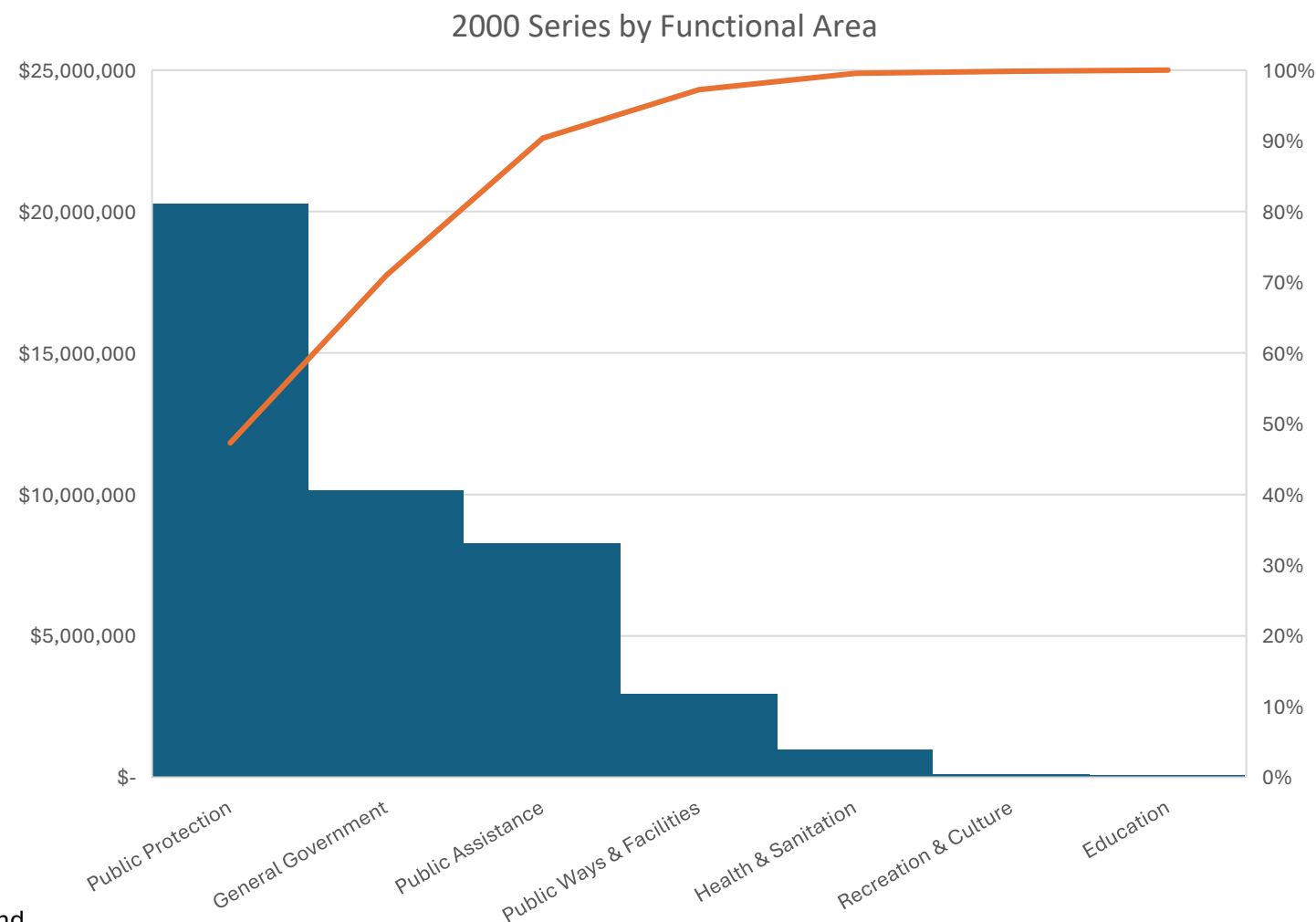


*Public Assist. excluded due to State/Federal revenue offset to reflect true General Fund



FY25/26 Budget Summary – General Fund 2000 Series

- Public Protection makes up **47%** of 2000 Series total
 - **59%** if Public Assist. excluded*
- General Government makes up **24%** of 2000 Series total
 - **29%** if Public Assist. excluded
- Top 3 Functional Areas account for **90%** of 1000 Series total
 - **88%** if Public Assist. excluded



*Public Assist. excluded due to State/Federal revenue offset to reflect true General Fund



FY25/26 Budget Summary – General Fund Scenarios

Assumptions:

- Budget Deficit of \$17M
- Revenues realized as projected
- Reductions are approximations
- Social Services excluded

Scenario A: No one-time funding for operating expenses. Full \$17M deficit to offset.

- Reduce 1000 Series by 16-18% (\$17M-\$19M)
 - Reduction may include immediate hiring freeze, review budgeted vacant positions, and workforce reductions
- Reduce 2000 Series by 50% (\$17M)

Scenario B: All available one-time funds used for operating expenses. \$8M deficit to offset.

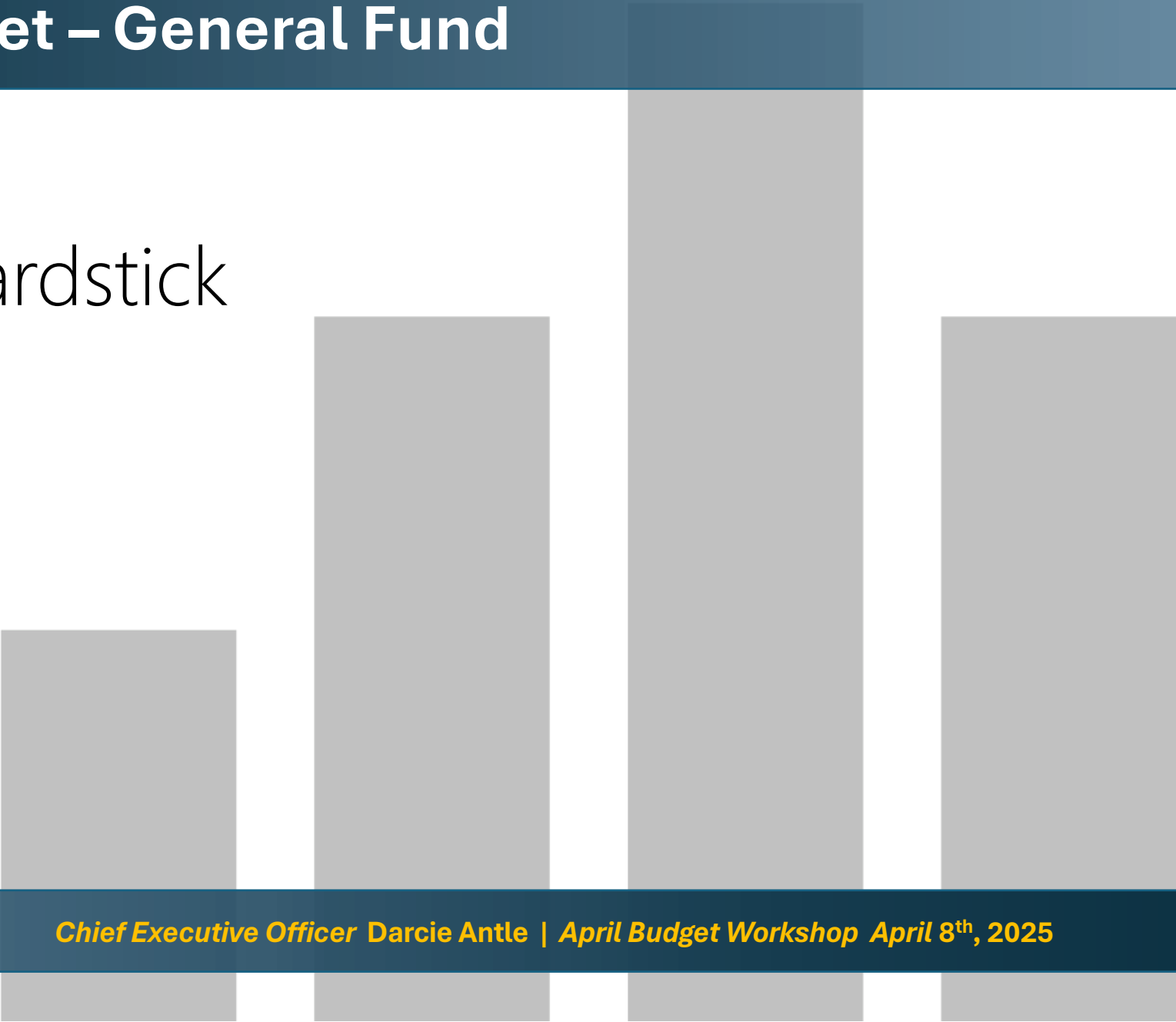
- Reduce 1000 Series by 7-9% (\$8M-\$10M)
 - Reduction may include immediate hiring freeze, review budgeted vacant positions, and workforce reductions
- Reduce 2000 Series by 23% (\$8M)



FY25/26 Budget – General Fund

25.26 Budget Yardstick

Last data refresh:
4/3/25, 10:46 AM

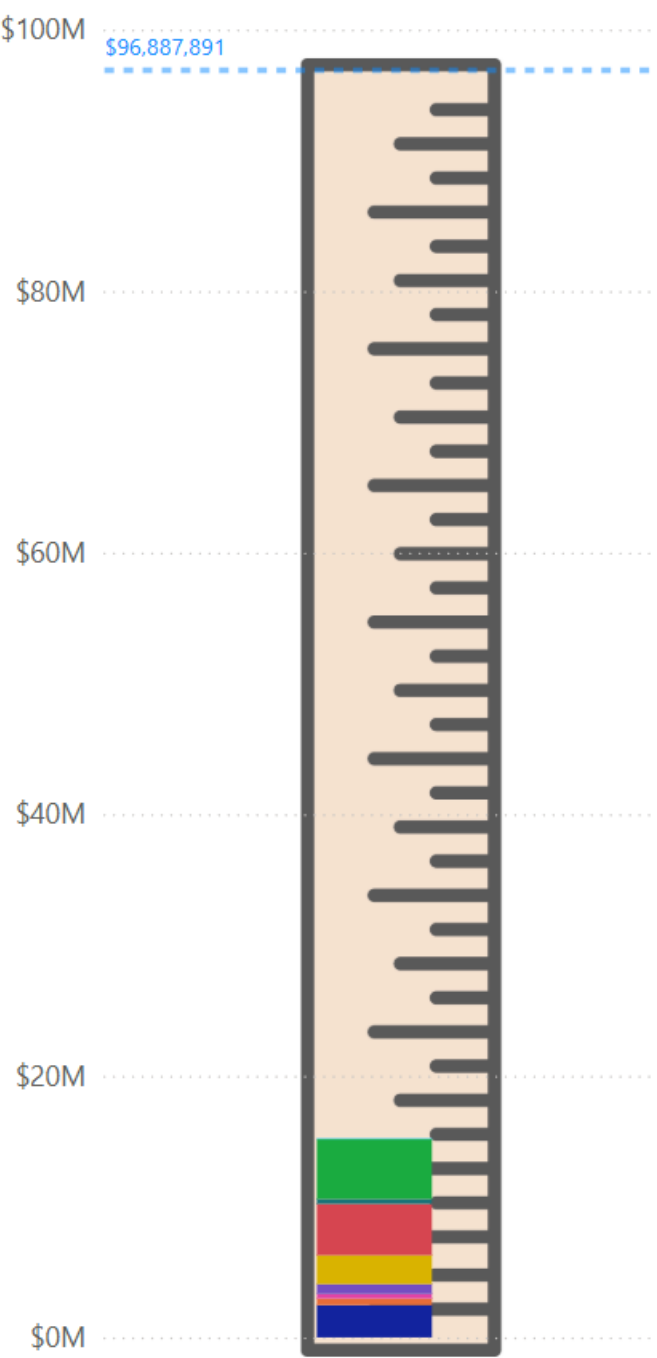




FY25/26 Non-Departmental Revenue Review

- Non-Departmental (ND) Revenue Estimate: \$96,887,891
 - FY 24/25 ND projection: \$96,748,790
 - Includes Measure P, less one-time funding
- Operating Transfers Out include:
 - COPs* (Debt Service): \$2,468,725
 - Roads: \$4,578,810
 - Library (Measure O): \$2,205,887
 - Special Tax Measure
 - Camp/TOT: \$505,000
 - General Tax Measure
 - Water: \$60,000
 - Measure P: \$3,923,000
 - General Tax Measure
 - IT Internal Services Fund: \$351,229
 - Public/Mental Health: \$376,785
 - Realignment transfer
 - Landfill closure: \$753,135
 - **Total: \$15,222,571**
- Remaining ND Revenue based on current projections - **\$81,665,320**

0. Capital Improve...	0. Debt Service - COPs	0. Fire Agencies	0. Health Plan	0. ITSF	0. Landfill Closure
0. Library	0. Measure P	0. Realignment to PH/MH	0. Transportati...	0. Water Agency	1. Assessor
1. Auditor-Controller	1. Board of Supervisors	1. Central Services	1. Clerk of the Board	1. Clerk-Recorder	1. County Counsel
1. Economic Development	1. Elections	1. Executive Office	1. Facilities	1. Fiscal Services	1. Fleet Management
1. Human Resources	1. Information Technology	1. Land Improvement	1. Miscellaneo...	1. Payroll Administrati...	1. Teeter Plan
1. Treasurer-Tax Collector	2. Agriculture	2. Alternate Defender	2. Animal Care	2. Cannabis Management	2. Child Support Services



TotalSelectedBudget
\$15.22M

BudgetCap
\$96.89M

✓ Within Budget





FY25/26 One-time funds

- Reserve 770069 - **\$3,298,283** Retirement Contribution Reserve
- Reserve 770045 - **\$1,000,000** Health and Human Services Agency Audit
- Reserve 770071 - **\$325,844** Additional Teeter Reserve
- PG&E (Emergency Operations Center) - **\$533,610**
- PG&E (Prevention and Recovery) - **\$318,000**
- PG&E (Carbon Reduction) - **\$1,574,594**
- PG&E (Drought) - **\$1,080,279**
- FY23-24 Carryforward - **\$1,000,000**
- **Total - \$9,130,610**



Measure AJ Reconciliation

Measure AJ (2016) advised that the majority of revenues generated from the Cannabis business tax be utilized for the following services:

- Cannabis Regulation Enforcement
- Roads repair
- Mental Health Services
- Fire and Medical Emergency Services

There is no accounting in place to track the direct allocation of these funds.

The funds are placed in the General Fund and allocated to General Fund departments during the annual budget process.



FY25/26 Budget – Request for Direction

Recognizing the prior (2) Fiscal Years were balanced using significant one-time funds, the CEO's Office is requesting the Board provide direction regarding:

- Use of one-time funds for the FY25-26 Budget
- Priority options for cost reductions based on above direction

Prior Board actions have adopted Department fees at less than full cost recovery. The CEO's Office is requesting the Board provide direction regarding:

- Board desire to include Departmental indirect costs in Department Fees



Budget Schedule

April 15:	Budget Listening Session in Fort Bragg
April 22:	Fee Hearing
May 6:	3rd Quarter Report and Budget Workshop
June 3-4:	Final Budget Public Hearing



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

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Questions and Discussion