

FY 2024-25 Mid-Year Budget Update



Chief Executive Officer Darcie Antle



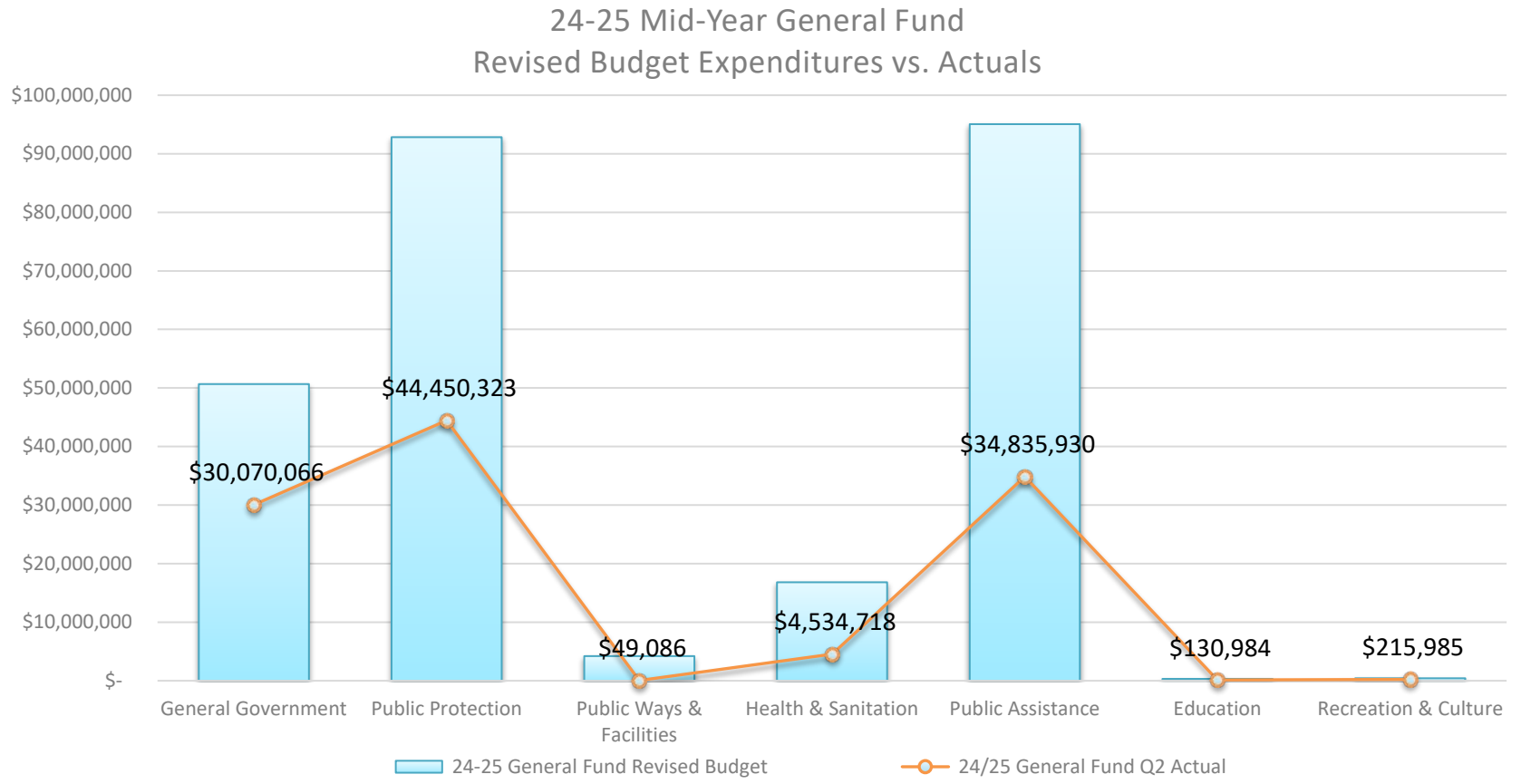
General Fund – Adopted Budget Net County Cost

- **\$86.4M:** Current General Fund Net County Cost (NCC)
 - Included \$10,445,321 from adjustments and deferrals to prior NCC
- **\$7M:** One-time funding to balance NCC
 - \$3.2M – Retirement Contribution Reserve
 - \$1.3M – ARPA (American Rescue Plan Act)
 - \$1.0M – PG&E Settlement
 - \$1.0M – Mental Health Audit Reserve
 - \$0.3M – Contract Adjustments
- Updated Revenue projections are estimated that \$2.7M in one-time funding allocations can be reduced for FY 2024-25



General Fund – Budget to Expenditures

- Chart represents General Fund (Fund 1100) budgets
- **23%** increase from prior year Mid-Year expenditures
- **43.9%** of Revised Budget expended by Mid-Year
- Public Assistance (Social Services) to net zero with State/Federal revenue
- Functional Areas defined on slide 10



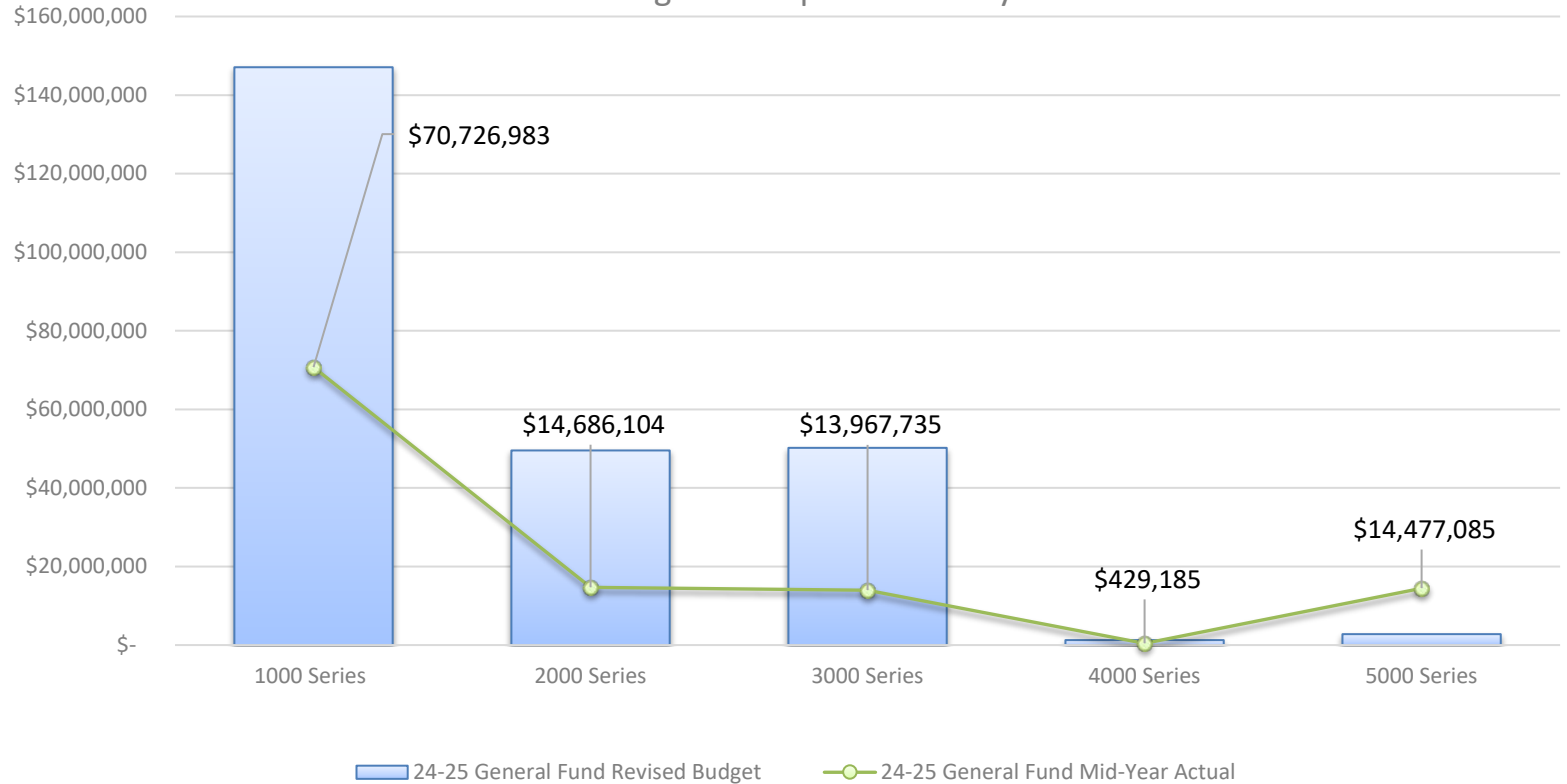


General Fund – Budget to Expenditures by Series

- **44.5%** expended to Revised Budget for all Series at Mid-Year
- 1000: Salaries and Benefits
- 2000: Services and Supplies
- 3000: Other Charges
- 4000: Fixed Assets
- 5000: Transfer & Reimbursement

- 1000, 2000, and 3000 Series trend low by Mid-Year

24-25 Mid-Year General Fund
Revised Budget vs. Expenditures by Series

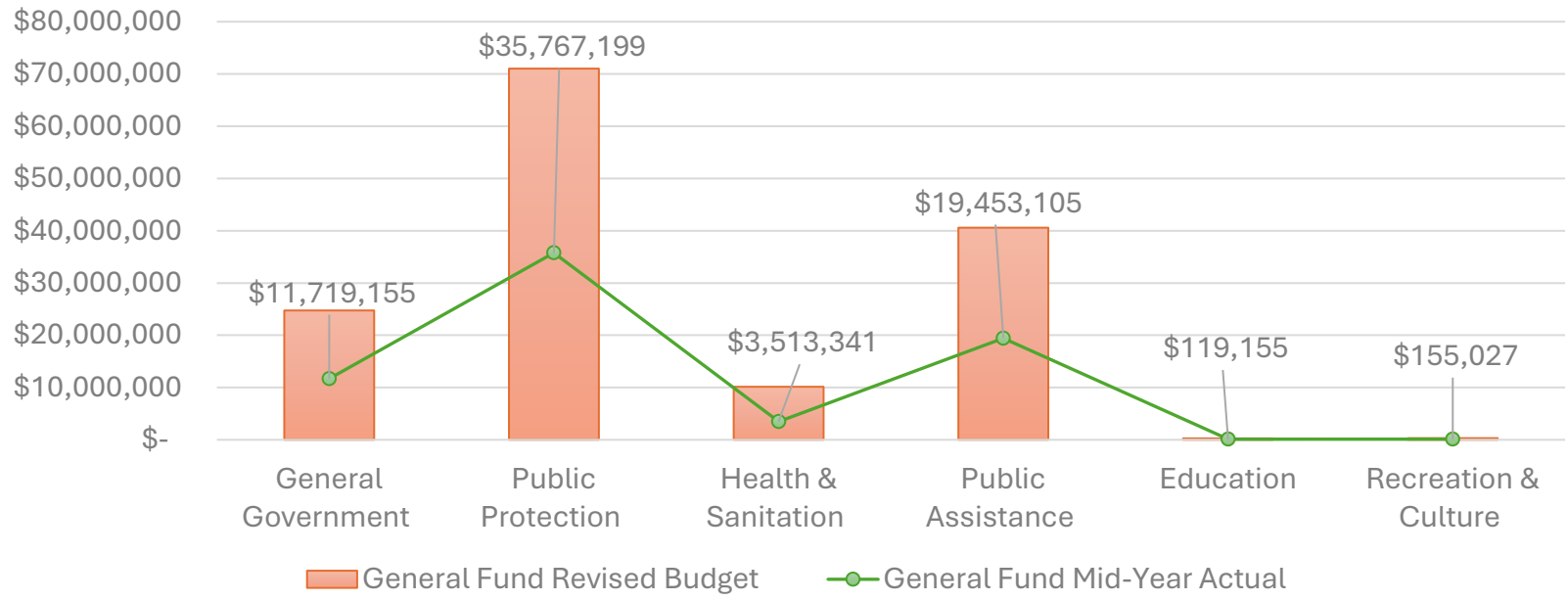




General Fund – Budget to 1000 Series Expenditures

- Salary expenses (1000 Series) increased by **4.58%** from prior fiscal year
- Overall salary expenses at **48%** of budget as of Mid-Year
- Salary increases, and annual allocations are expected to narrow gap through end of fiscal year

24-25 Total Mid-Year General Fund Revised Budget vs. Actuals Salaries & Benefits

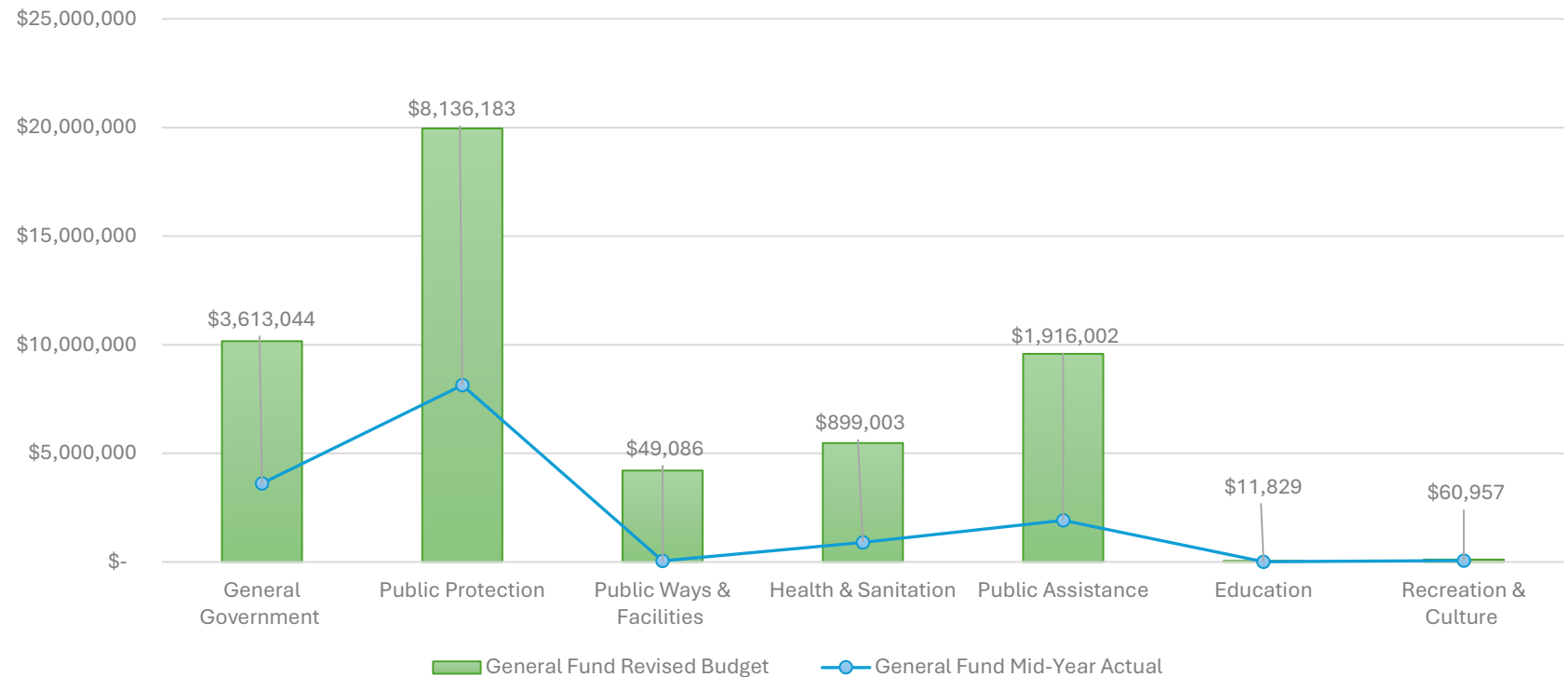




General Fund – Budget to 2000 Series Expenditures

- Expenses for 2000 series decreased by approximately **3.3%** from prior year Mid-Year
- Overall service and supply expenses at **29.6%** of budget as of Mid-Year
- 2000 Series - services and supplies trend low by Mid-Year and are expected to be higher by Q3

24-25 Total Mid-Year General Fund
Revised Budget vs. Actuals
Service and Supply Expenses

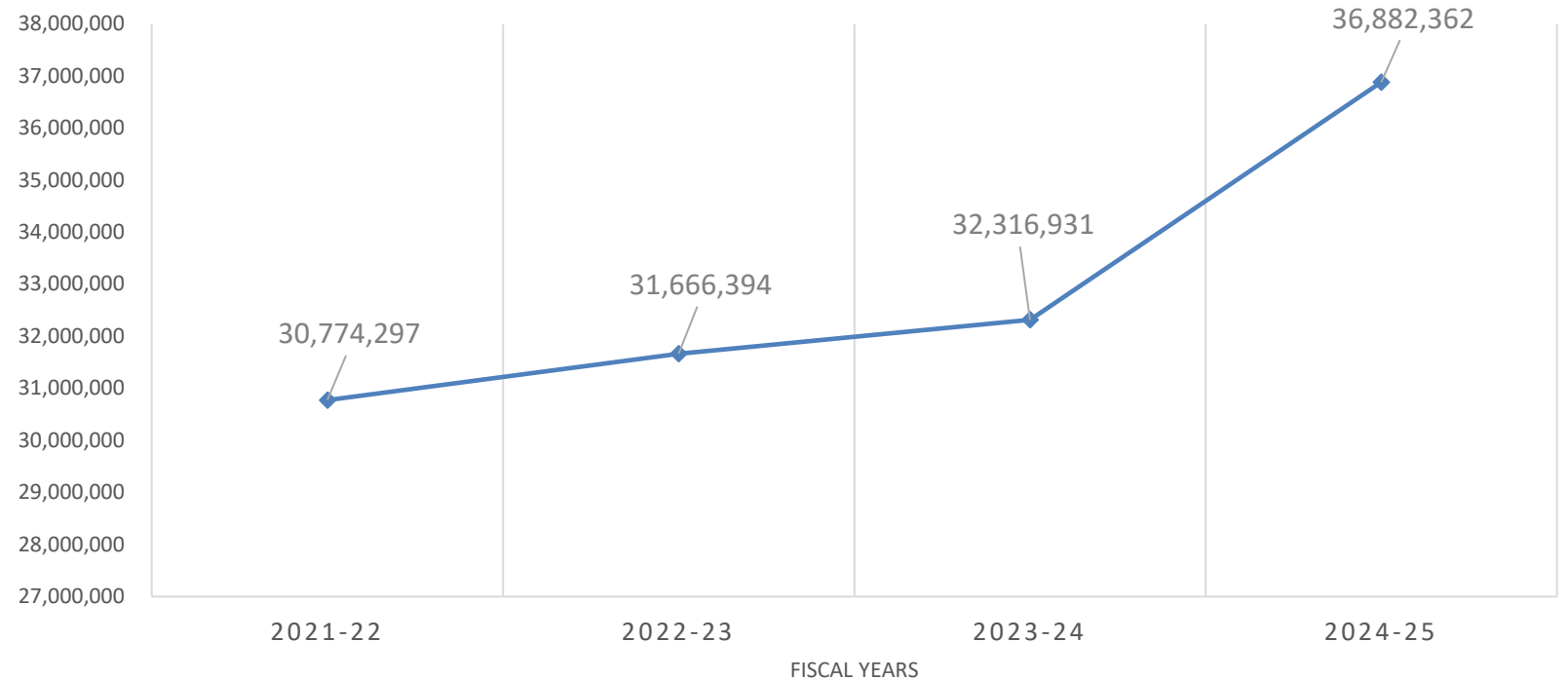




Public Safety Expenditures

- Mid-Year expenses are **\$4.5M** more compared to Mid-Year 2023-24
- Salaries are projected to finish **\$6.7M** greater than the prior fiscal year

PUBLIC SAFETY
MID-YEAR EXPENSE FY2024-25

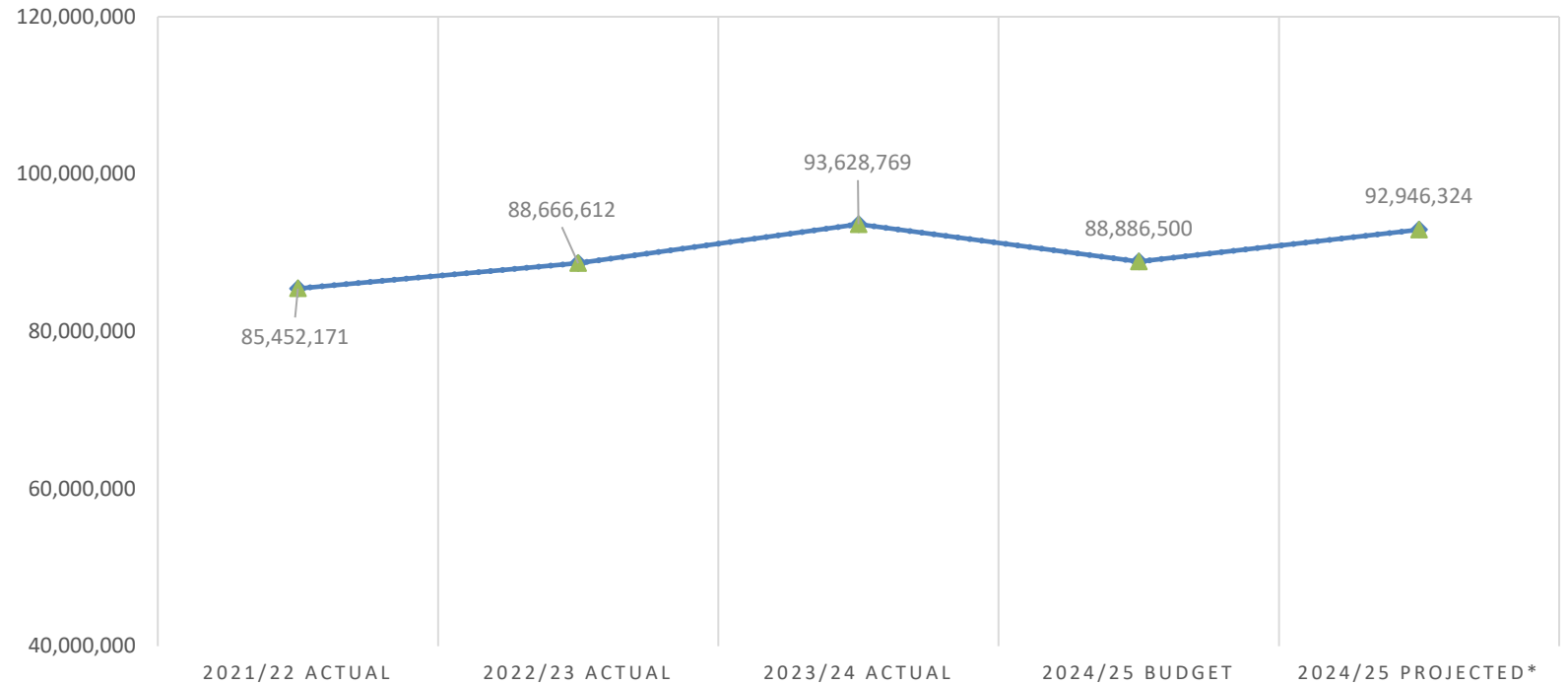




Revenue Projections – FY 2024-25

- FY 2024-25 Projected Revenue **\$92,946,324** up from \$88,886,500 at 24-25 Budget Adoption
- FY 2024-25 Projected Revenue is 4.34% higher than budgeted
- FY 2024-25 Projected Revenue **\$1M** lower than FY 2023-24 Actual

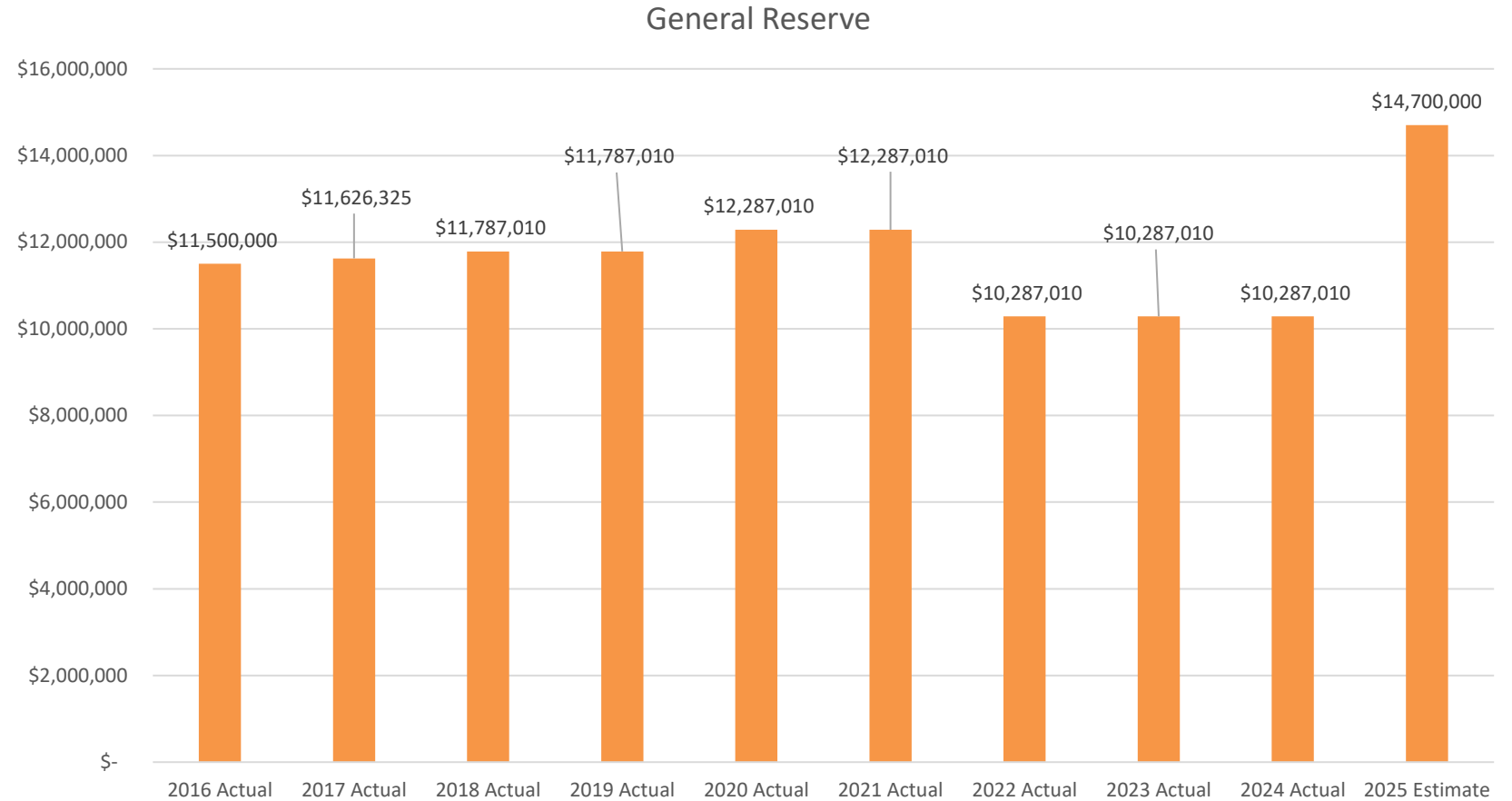
NON-DEPARTMENTAL REVENUE PROJECTION
NO OPERATING TRANSFER IN/OUT





County Reserves Fund Balance – FY 2024-25

- County General Reserve fund balance is currently **\$9,942,921**
- General Reserve target balance per Policy #32 is **\$15,299,632**
- General Reserve fund balance projected at **\$14.7 million** by 24-25 fiscal year end
- General Fund includes County General Reserve, Retirement Contribution Reserve, and other Designated Reserves





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

- Accept the Fiscal Year 2024-25 Mid-Year Report as presented
- Approve Mid-Year Department Adjustments and Administrative Clean Up (Attachment A)
- Approve any Funded Fixed Assets on the Fiscal Year 2024-25 Mid-Year Fixed Assets Requests (Attachment B)
- Prioritize utilizing remaining American Rescue Plan Act (ARPA) one-time funding in the amount of \$4.2 million for Fiscal Year 2024-25 budget
- Approve operating transfer of FY 2023-24 one-time funds from Non-Departmental (ND) to Landfill Closure (LC) in the amount of \$1 million



Recommendations

- Approve operating transfer of FY 2023-24 one-time funds from Non-Departmental (ND) to Capital Improvement Fund (CI) in the amount of \$757,941
- Approve transfer of funds from Fund 1240 (FSC) to Mendocino County Fire Agencies in the amount of \$96,169.11 per allocations defined in Attachment F - FY2022-23 TOT Fire Funding Allocations
- Approve Policy #60, Finance System Access and Permissions Policy
- Update General Reserve and Reserve for Major Repair and Maintenance of Facilities policies in calendar year 2025



Future Budget Schedule

- April 2025 - Fee Hearing
- Spring Budget Workshops
- May 2025 - 3rd Quarter Report
- June 2025 - Budget Hearings and Adoption

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Questions

Discussion