



MAY 5, 2026

3RD QUARTER BUDGET REPORT FY 25-26

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER

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INTRODUCTION

With this document, the County begins the Budget Reporting process to the Board of Supervisors for Fiscal Year (FY) 2025-26. The third quarter (Q3) Report covers July 1, 2025, through March 31, 2026, and provides information projecting how the County’s prior year budget status is projected to end on June 30, 2026. This report examines current Budget to Actuals organized by Functional Area, revenue projections for 2025-26, FY 2024-25 close out, and local economy trends.

Many departments cannot operate or maintain services without infusions of discretionary general fund dollars. These revenue infusions are financed primarily by property tax, sales tax, and transient occupancy tax revenues. The pool from which the County provides these monies is limited and is annually adopted in the County’s budget as Budget Unit 1000.

California Government Code § 29009 requires the County to produce a balanced budget, and the quarterly reporting is an important step in the process of fulfilling this legal requirement of the County's financial management. Every year, the County strives to produce a budget that is balanced between the community's needs and the revenue reality that is presented. All decisions and policies in this matter are solely the responsibility of the Board of Supervisors. The Chief Executive Officer serves as the administrative officer designated by the Board to advise and administer Board direction in fulfilling the requirements of GC § 29009.

EXECUTIVE SUMMARY

3rd Quarter of FY 2025-26 reflects continued fiscal uncertainty as State and Federal policy changes evolve without clear implementation guidance. In this environment, the County must remain focused on austerity measures and process improvements that enhance efficiency and uphold our responsibility as fiscal stewards of taxpayer dollars. Since budget adoption, the County has continued implementation of the Strategic Hiring process and a 6% attrition factor to help manage the General Fund, with year-to-date payroll trends indicating that the full assumed attrition savings is expected to be realized if hiring discipline is maintained through the remainder of the fiscal year.

While short-term pressures are significant, the County's fiscal challenges are also deeply rooted. Mendocino County has operated under a structural deficit for many years, and long-term stability will require a deliberate and disciplined reset of County finances. Achieving a balanced budget — where one-time revenues are reserved exclusively for one-time expenditures — will demand difficult but necessary decisions. Nearly all County departments perform mandated services or direct support of those mandates, leaving little room for further reductions without affecting delivery services. As part of this longer-term strategy, the Board has also discussed expanding recovery of allowable overhead costs through the A-87 cost allocation plan to reduce reliance on the General Fund where other funding sources are eligible to share in administrative support costs.

The pending impacts of HR 1 further heighten these challenges, with expected consequences for health and human services, as well as the broader local economy. Counties across California are preparing for a period of constrained revenues and heightened competition for limited State and Federal funding. Mendocino County must continue to braid all eligible funding sources to sustain essential operations and protect critical community services. At the same time, the County's reserve levels remain below long-term best-practice benchmarks, reinforcing the importance of cautious fiscal management as economic conditions evolve.

Advocacy continues to be key. The County must continue to engage State and Federal partners on priorities including water security, housing, roads and transportation infrastructure, emergency medical services, and overall affordability for residents. Declining sales and use tax revenues, coupled with stagnation in realignment funding, signal minimal near-term growth. A disciplined focus on fiscal restraint, efficiency, and unified effort across all departments will be vital as the County navigates this uncertain economic landscape.

The following provides a snapshot of year-to-date activity and updated projections, supporting the monitoring of revenues, and expenditures, to ensure alignment with the County's stabilization efforts.

3RD QUARTER RECOMMENDATIONS

- Accept the Fiscal Year 2025-26 3rd Quarter Report as presented
- Approve 3rd Quarter Budget Adjustments and Administrative Clean Up (Attachment A)
- Approve Fixed Assets and Structural Improvement Requests (Attachment B)
- Approve creation of new Org ITERP for Budget Unit 0717 in Fund 7170
- Approve transfer of \$500,000 from Infrastructure & Systems Reserve to Org ITERP and appropriate to Object 86-2189 Professional Services for Finance System project costs
- Approve transfer of any unused one-time funding for FY25-26 to Reserves per Reserve and Fund Balance Policy #32, with 50% of potential funds transferred to the Rainy Day Reserve and 50% to the Infrastructure and Systems Reserve.

The Board of Supervisors, in May 2022, adopted the County's first Strategic Plan in over 30 years. The plan has and will continue to help guide the critical decisions the Mendocino County Board of Supervisors will face over the next five years to improve the quality of life for county residents. County leadership engaged in conversations with over 1,000 county residents to explore the challenges the county faces and identify solutions that has and will continue to result in a more effective county government organization, a thriving economy, and a county that is safe, healthy, resilient, and prepared for future uncertainties. The County is grateful to the many constituents who voiced their opinions about what's important to them, their families, and the county's future.

The County has identified ambitious goals with specific objectives that will enable achievable and positive results. Accomplishing these goals will depend on allocating sufficient County staff to implement key tasks; designating resources via the budget process within the context of the County's mandated funding commitments; close collaboration with community members, businesses, nonprofits, and local government organizations; and finally, the Board of Supervisors' commitment and leadership.

The Strategic Planning Task Force and consultants gathered input over an eight-month process through the following sources:

- Individual interviews with the 5 members of the County's Board of Supervisors
- Individual interviews with the County's Chief Executive Officer (CEO)
- Group meetings with all Department Heads
- Group meeting with staff from the CEO's office
- 3 virtual Town Halls, attended by 206 County residents
- 6 community focus groups, averaging 8 community leaders per group, representing the following sectors:
 - Cities & towns in the County
 - Community-based organizations
 - Businesses
 - Public safety
 - Healthcare
 - Latino community service providers
- Individual interviews with Mendocino County Tribal Council Leaders
- One-on-one interviews and 6 focus groups with 41 County staff leaders
- Survey responses from 432 County employees
- 330 comments received via email from County residents
- Documents from existing County planning efforts, including the following, among others:
 - MOVE2030: Community Economic Action Plan
 - Mendocino County Homeless Services Continuum of Care Strategic Plan to Address Homelessness
 - Mendocino County Public Health Department's 6 Priorities
 - Priorities of the Mendocino County Climate Action and Advisory Committee, the Grassroots Institute, and Climate Action Mendocino

Strategic Priorities

The strategic plan consists of 17 goals under these 4 priority areas:

- An Effective County Government Organization
- A Safe and Healthy County
- A Thriving Economy
- A Prepared and Resilient County



These priorities and goals are supported by specific, actionable objectives for County staff to implement. The first priority of an effective County organization is critical to the implementation of the other three priorities. A strong internal organization, with a healthy culture, participative leadership, clear communication channels, and departments fully staffed with qualified individuals, will make it possible for the County to achieve results in the additional three priority areas.

Priorities, Goals & Objectives

An Effective County Government Organization

- Define clear roles, responsibilities, and processes for government leadership
- Create a thriving organizational culture
- Implement new approaches to demonstrate our commitment to Diversity, Equity, and Inclusion (DEI)
- Improve operational efficiency by streamlining processes and implementing technology-based solutions
- Increase transparency in government operations to build trust with employees, communities, and partners
- Assure financial sustainability of the County

A Safe and Healthy County

- Provide a person-centered approach to help under-resourced individuals and families thrive
- Deliver culturally relevant public health services that focus on prevention and are guided by social determinants of health
- Increase access to behavioral health services
- Help people feel safe in their communities
- Implement practices that support a sustainable environment and responsible stewardship of natural resources

A Thriving Economy

- Support a vibrant economy
- Support increased housing stock at a range of affordability levels
- Ensure that affordable and reliable broadband communications are available to all County residents

A Prepared and Resilient County

- Increase disaster/emergency preparedness and resiliency
- Ensure access to rural fire protection and emergency medical services
- Improve and maintain transportation and road systems/access routes

In prior budget cycles, the Board of Supervisors identified budget goals and priorities as focus areas in the development and implementation of the County budget. The County's adoption of a Strategic Plan in May of 2022 has led to a change in the approach to how priorities are defined.

The California State Auditors released the audit report on December 18, 2025, outlining key findings and recommendations to the County of Mendocino. The summary of key findings, recommendations, and quotes from the report are noted below.

“Mendocino’s government provides or facilitates services for county residents in several different areas, including public protection, public assistance, and health and sanitation. Each year, Mendocino creates a budget showing the amounts it plans to spend in these and other areas. The budget process begins with each county department developing the proposed budget for its operations in the upcoming fiscal year. The CEO and ACTTC meet with departments to discuss their budgets, and the CEO then produces the proposed budget for that fiscal year. The board is responsible for adopting the county’s annual budget. State law requires all counties to adopt a balanced budget in which budgeted expenditures equal budgeted revenue. Thus, Mendocino must balance its projected expenditures against the revenue it expects to receive from sources such as taxes, fees, and the state and federal government.

To ensure uninterrupted operations during emergencies and to serve as a buffer during economic downturns, it is important for governments to maintain an unrestricted general fund balance. The Government Finance Officers Association (GFOA) has recommended governments maintain a minimum unrestricted general fund balance of no less than two months of general fund revenue or expenditures. Unrestricted funds are those funds that a government can use at its discretion and that are not restricted to only specific uses by law, regulation, or grant agreement terms. The GFOA cautions that this guidance is a suggestion for the minimum balance that governments should carry and that the actual amount that a government chooses should reflect that government’s unique circumstances. For example, governments dependent on more volatile sources of revenue without corresponding flexibility to adjust expenditures may need to keep a larger balance.

Throughout the year, Mendocino reports on its financial activities and condition. The CEO generally updates the board each quarter on the status of the budget for the current fiscal year, including projections of the revenue the county expects to receive in that fiscal year. Additionally, after the end of each fiscal year, Mendocino prepares its Annual Comprehensive Financial Report (ACFR), which provides information from its audited financial statements on the amount of funding received, spent, and available for each of its major funds. The finalized ACFR therefore provides critical information to county government officials and the public on Mendocino’s financial condition.

Recent media reports have indicated that Mendocino’s financial condition is poor or declining, citing the frustration of members of the board who stated that they did not know the county’s overall financial condition. Mendocino’s late financial reports prompted the State Controller’s Office to perform a review of Mendocino’s financial reporting that concluded in July 2024, and that review resulted in several recommendations for improvement. Additionally, the county encountered problems in 2024 during the administration of the primary election in which voters received incorrect ballots. Finally, in 2023 the ACTTC and another county staff member were indicted on charges of misappropriation of public funds. Those charges have since been dismissed. These events have caused concern that Mendocino was not operating effectively. Accordingly, the Legislature and the Governor amended state law to require us to perform this audit by January 1, 2026.

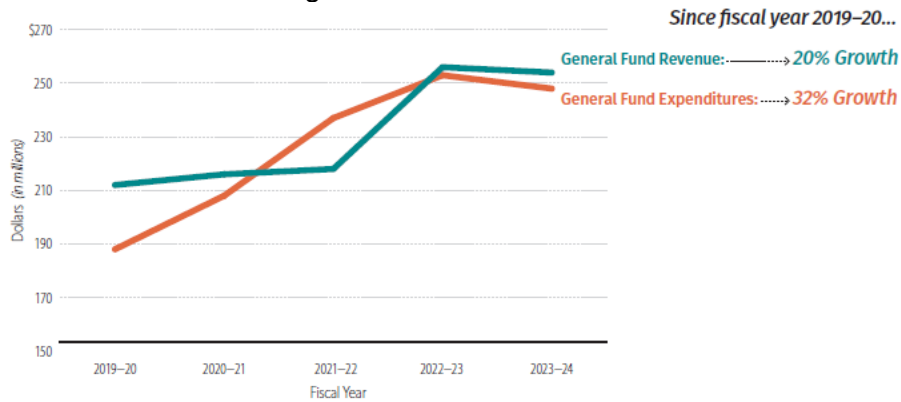
These events have caused concern that Mendocino was not operating effectively. Accordingly, the Legislature and the Governor amended state law to require us to perform this audit by January 1, 2026. The audit was required to include a review of any potential waste, fraud, abuse, and mismanagement; the county’s administration of elections in 2024; and the county’s contracting and procurement.”

Key Findings and Recommendations

1. Mendocino’s Financial Conditions is Gradually Declining and Requires Corrective Action.

a. “Mendocino County faces a strained financial condition. Its tax revenue has remained generally unchanged over a five-year period, its expenditures are growing at a rate greater than its revenue, and its general fund reserve has declined.”

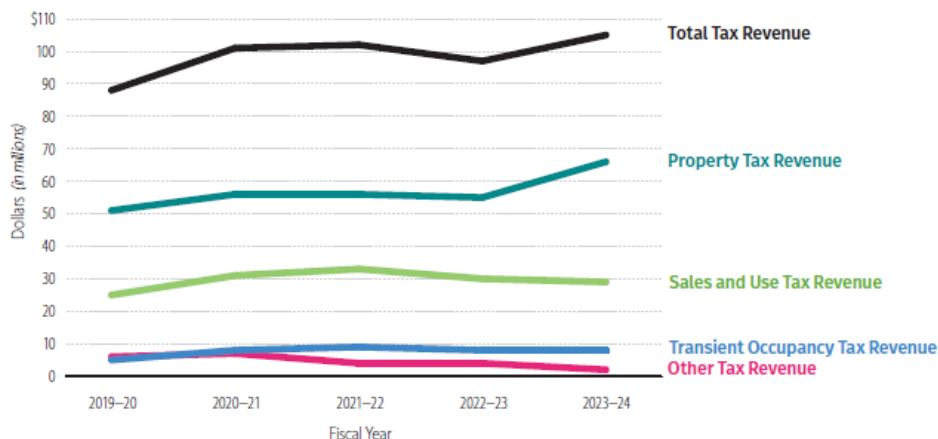
- “The amount the county spent from its general fund on personnel increased about \$25.4 million, from \$110.3 million in fiscal year 2019-20 to \$135.7 million in fiscal year 2023-24, accounting for 57 percent of the total increase in general fund spending.”
- Mendocino’s General Fund Expenditures Increased Faster Than its Revenue From Fiscal Years 2019-20 through 2023-24



Source: Mendocino’s audited financial statements.

Note: We calculated general fund revenue by combining revenue and all other financing sources. We calculated general fund expenditures by combining expenditures and all other financing uses. Other financing uses in these fiscal years consisted only of transfers out of the general fund, and we concluded that the nature of Mendocino’s transfers out of the general fund was operational. Mendocino’s transfers were nearly entirely for the purpose of supporting its governmental activities, including debt service. The figure shows a substantial increase in revenue in fiscal year 2022-23. Mendocino’s assistant CEO explained that in that fiscal year the county changed how it accounted for state provided realignment funding and expressed her belief that the significant rise in general fund revenue in this fiscal year was primarily because of the county’s change in accounting method. Accordingly, the increase in revenue does not represent a substantial change to the total funding flowing into the county, but rather reflects a change to the county’s approach to accounting for these funds.

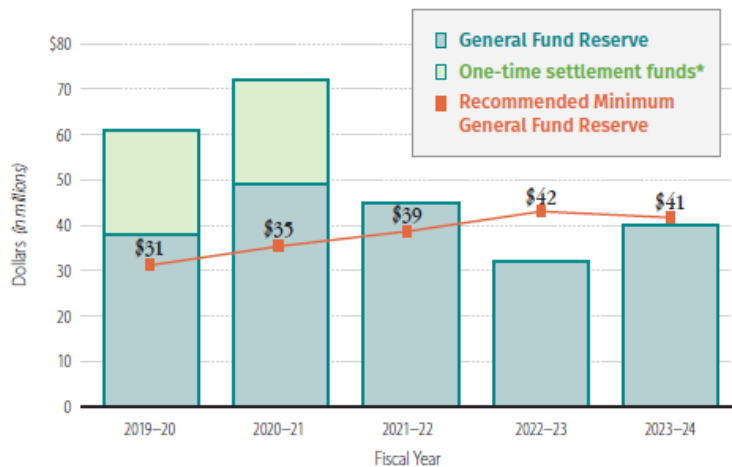
- Mendocino’s Tax Revenue Remained Generally Consistent from Fiscal Years 2019-20 through 2023-24



Source: Mendocino’s audited financial statements.

- “Mendocino’s reserve policy is outdated and is not effective for guiding the county in its future consideration of how much to keep in reserve for unexpected circumstances.”
- “To ensure uninterrupted operations during emergencies and to serve as a buffer during economic downturns, it is important for governments to maintain an unrestricted general fund balance.”

- Mendocino’s General Fund Reserve Fell Below the GFOA’s Recommended Minimum Amount in Recent Years



Source: Mendocino’s audited financial statements.

Note: We calculated the recommended minimum general fund reserve amount by using the GFOA’s recommended minimum for general purpose government reserves of two months of expenditures. We calculated expenditures by including all general fund expenditures and all other uses of financing from the general fund. The general fund reserve shown in the figure includes all unrestricted funds as reported in Mendocino’s audited financial statements.

* Mendocino continued to hold about \$670,000 in one-time settlement funds in fiscal years 2021-22 through 2023-24 that we do not depict in this figure for those years due to its scale.

- “The county is behind in completing property tax assessments that would assist in identifying additional revenue and in collecting property taxes that have gone unpaid. Mendocino has struggled to complete property tax-related tasks since at least 2021 when it began using a new software to assist its process. The county estimated that as of December 2025 it needed to collect \$30.6 million in taxes, penalties, interest, and fees related to properties in default status.”
- “Mendocino faces a structural budget deficit that is unlikely to resolve without further strategic action from its board of supervisors. Although the board has taken some steps to control expenditures, it will likely need to consider additional cuts to expenditures and methods of increasing revenue, such as tax increases.”
 - “Although the county will likely need to continue to examine its spending to determine other areas in which it can achieve savings, we believe that it will also need to consider solutions that would increase its revenue. Mendocino’s sales tax rate is 7.875 percent, and it has a transient occupancy tax of 10 percent. Both rates place Mendocino near the middle of a group of 12 northern counties that we reviewed. We believe that the county will struggle to address its long-term fiscal instability without considering and applying revenue generating solutions such as, but not limited to, raising its tax rates to increase tax revenue.”

2. The County’s Procurement and Financial Reporting Processes Leave It Vulnerable to Waste, Fraud, and Abuse of Public Funds

- “We found problems with the supporting documentation for nearly half of the 30 expenditures we reviewed. Specifically, we noted that county departments did not consistently obtain required approvals for purchases, such as purchases from online retailers, or document the reasons for purchases, such as for a television, making it unclear if they were made for justifiable reasons.
- Mendocino has not exercised adequate oversight of the Sheriff’s Office’s and District Attorney’s Office’s use of asset forfeiture funds. We found that each office made donations to private entities

without adequate safeguards, had violated prohibitions against direct funding of religious organizations, and that the District Attorney's Office made a gift of public funds by spending \$3,600 on an end-of-year gathering and dinner event for its staff and their guests.

- c. County departments have not justified their use of sole-source agreements for services. Of the 20 sole-source agreements we reviewed, 14 did not have justifications that adequately explained why a sole-source procurement was necessary. Also, the county has split contract agreements over multiple year necessary. Also, the county has split contract agreements over multiple years and therefore has not had to seek competitive bids or board approval of certain agreements. For example, the county executed four separate one certain agreements. For example, the county executed four separate one-year agreements, each for \$25,000, with the same vendor for the same services. Had the county combined these procurements into a single agreement, it would have required board approval.
- d. The ACTTC's Office has not ensured that the county's financial statements are audited and published in a timely manner and must still take corrective actions to address deficiencies in its procedures and practices that previous reviews have highlighted as problematic, such as the absence of policies directing staff to reconcile bank records"

Recommended updates to Non-Departmental (ND) revenue projections reflect an increase of approximately \$2.04 million over Mid-Year projections. These updates are primarily due to stronger secured property tax, County cost plan, and interest earnings.

County Departments are also projecting to meet the budgeted 6% attrition savings, largely due to the implementation of the Strategic Hiring Process, which requires departments to provide sufficient justification to the Board regarding proposed hires.

The increase in the General Fund revenue combined with department fiscal year-end projections is anticipated to eliminate reliance on one-time funds needed to balance the FY25-26 budget.

\$6.157 million in one-time funds were originally appropriated at budget adoption for the following purposes:

- Retirement Reserve \$3,298,283
 - For Pension Obligation Bond
- FY 2023-24 Carryforward \$1,000,000
 - For Pension Obligation Bonds
- Mental Health Audit Reserve \$1,000,000
 - For Landfill (753K), Water (85K), and IT Internal Service Fund (161K)
- Teeter Reserve \$325,844
 - IT Internal Service Fund and Sheriff/Jail one-time technology expenses
- EOC PG&E Funds \$533,610
 - For Pension Obligation Bonds
- **Total** **\$6,157,737**

Of that original total, approximately **\$708,094** is expected to be utilized as of third quarter (Q3). This funding comes from American Rescue Plan Act (ARPA) funds and will be used to offset Public Safety salaries for fiscal year 2025-26.

At this time, the CEO’s Office is recommending that any unused one-time funding for FY25-26 be transferred to County Reserves per the recently updated Reserve and Fund Balance Policy #32, with 50% of potential funds transferred to the Rainy Day Reserve and 50% to the Infrastructure and Systems Reserve.

3rd Quarter Budget to Actuals – General Fund

Figure 11a illustrates the relationship between third quarter (Q3) expenditures and the Revised 2025-26 Budget for General Fund (Fund 1100) budget units by Functional Area. This graph represents all expenditure series, including Salaries and Benefits (1000 series) and Good and Services, (2000 Series), Other Charges (3000 series), Fixed Assets (4000 series), and Expenditure Transfers and Reimbursements (5000 series).

For reporting purposes, the Department of Social Services is included in the following Q3 General Fund graphs. In later sections of this report, it is explicitly noted when Social Services is excluded from the totals.

All 3rd Quarter budget reporting reflects Fiscal Year July 1st, 2025, through March 31st, 2026.

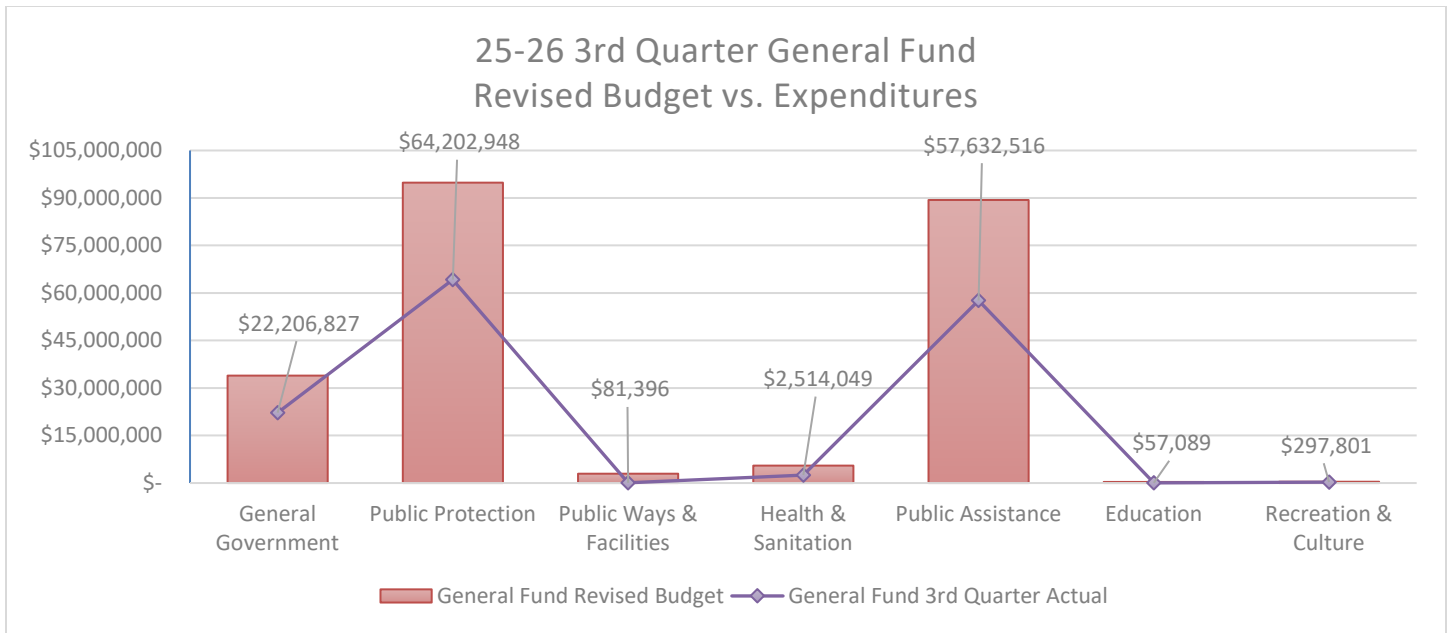


Figure 12a – GF 3rd Quarter Budget vs Actuals by Functional Area

General Government	Public Protection	Public Way & Facilities	Health & Sanitation	
<ul style="list-style-type: none"> • Assessor Clerk Recorder • Auditor • Board of Supervisors • County Counsel • Executive Office • Human Resources • Tax Collector 	<ul style="list-style-type: none"> • Agriculture • Animal Care and Control • Cannabis • Child Support • District Attorney • Planning and Building • Probation • Public/Alternate Defender • Sheriff - Coroner 	<ul style="list-style-type: none"> • Department of Transportation 	<ul style="list-style-type: none"> • Behavioral Health • Public Health • Solid Waste (DOT) 	
		Public Assistance	Education	Recreation & Culture
		<ul style="list-style-type: none"> • Social Services 	<ul style="list-style-type: none"> • Farm Advisor • Library 	<ul style="list-style-type: none"> • Museum

Budget to Actuals by Series

Figure 12a depicts third quarter (Q3) expenditures by series. Series are defined as:

- 1000: Salaries and Benefits
- 2000: Services and Supplies
- 3000: Other Charges
- 4000: Fixed Assets
- 5000: Expenditure Transfer & Reimbursement

The majority (62.2%) of General Fund expenditures are Salaries and Benefits (1000 Series). All other series expenditures total 37.8% of the Revised Budget.

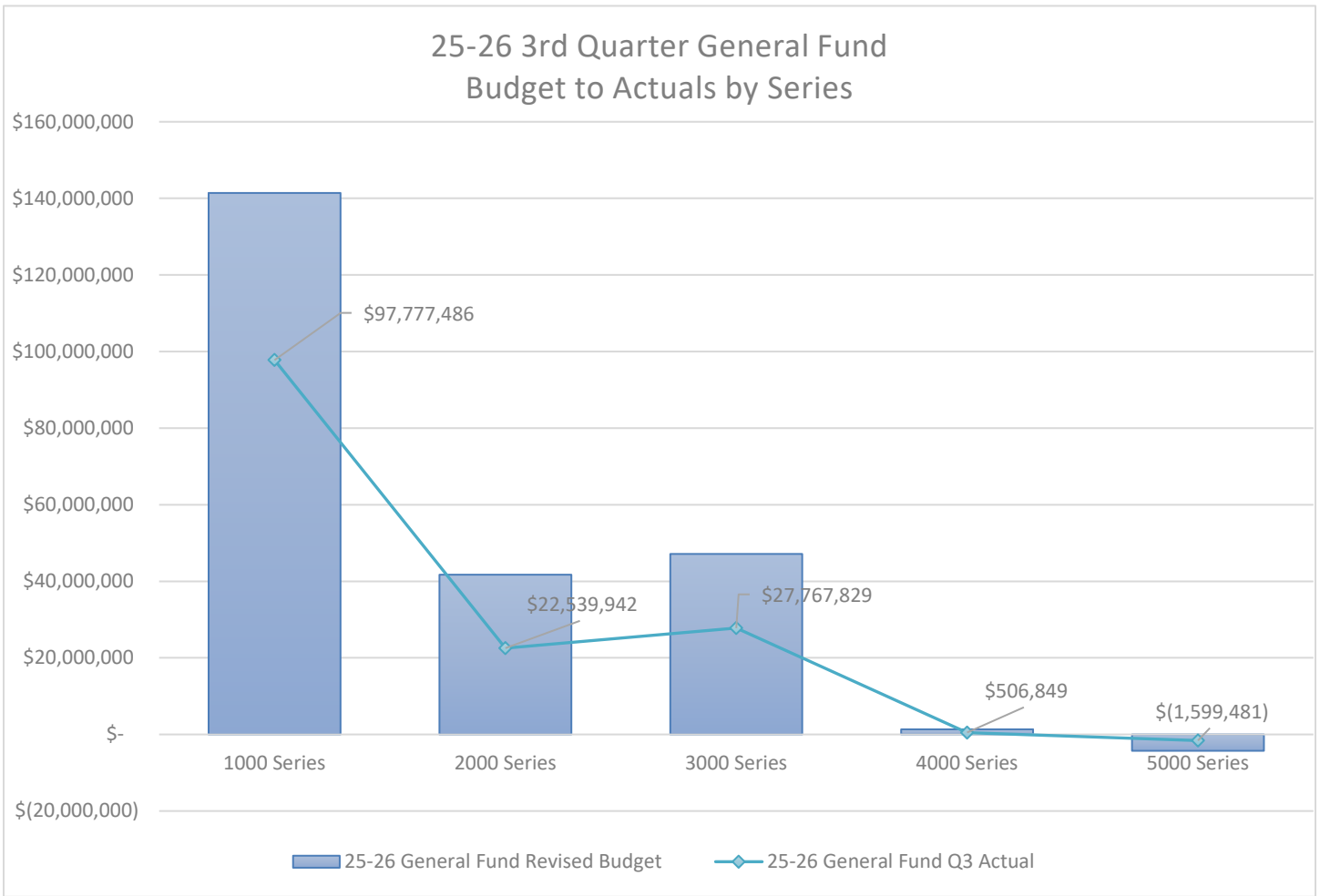


Figure 13a – GF Q3 Budget to Actuals by Series

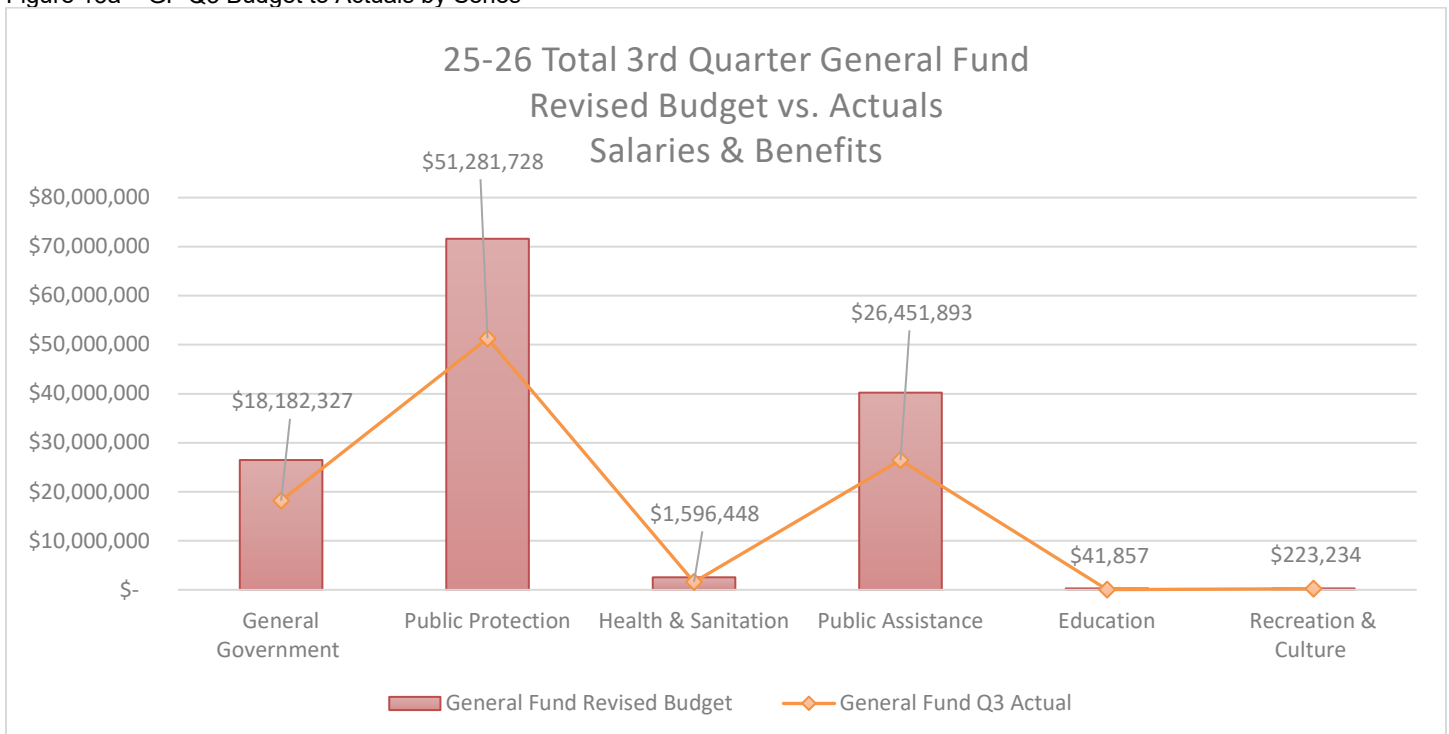


Figure 13b – General Fund Q3 Budget to Actuals Salaries and Benefits

Third Quarter (Q3) 2000 Series General Fund expenditures represent **18.4%** of the FY 25-26 revised budget and are **54%** expended as of 3rd Quarter, July 1st, 2025, through March 31st, 2026.

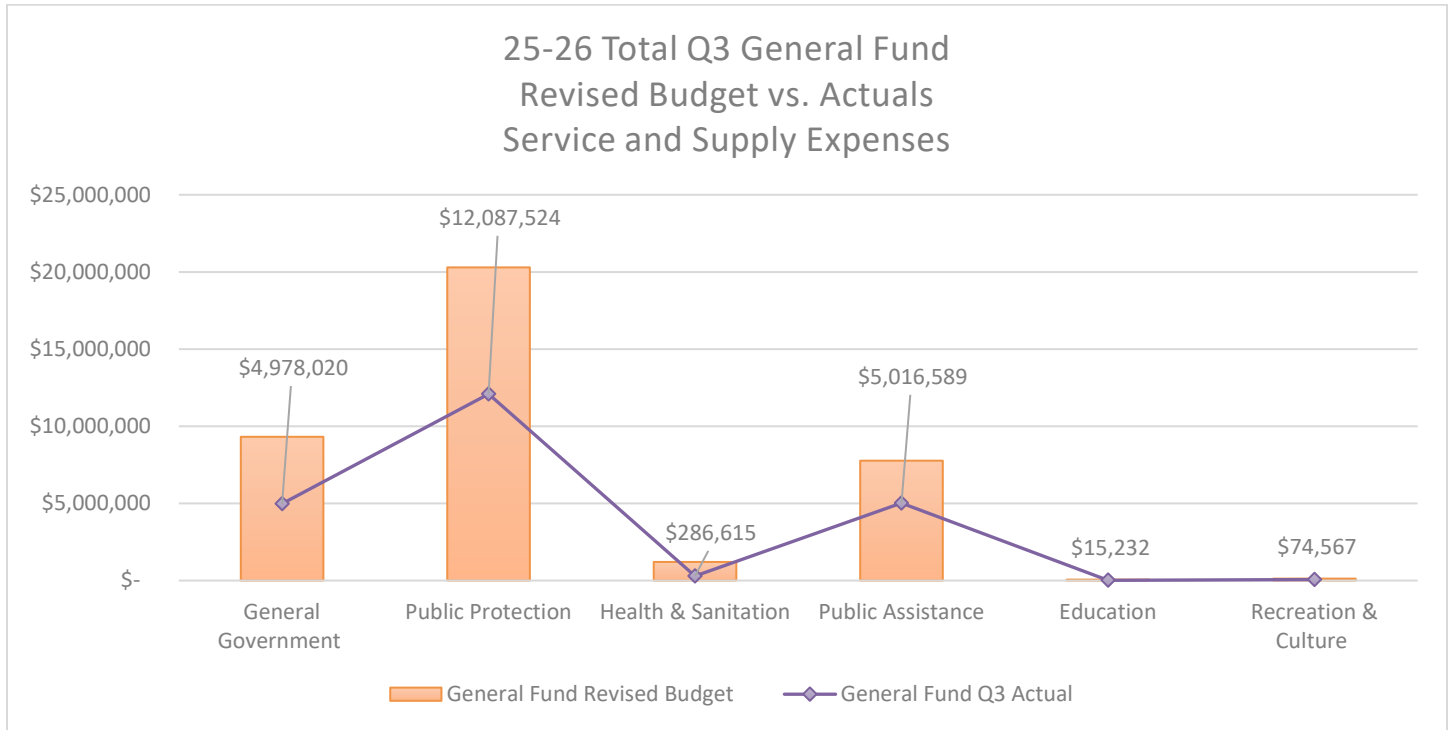


Figure 14a – General Fund Q3 Budget to Actuals Service and Supply

GENERAL FUND DEPARTMENT BUDGET PROJECTIONS & 6% ATTRITION

To address the budget deficit while building the FY 2025-26 Adopted Budget, County General Fund departments were required to take a cut to their Salary and Benefits (1000 Series) based on a 6% attrition factor, which totaled **\$5,246,657** across departments. This factor was calculated based on an historical average County-wide attrition rate. The 6% rate was conservatively adjusted to account for a degree of staffing variability throughout the fiscal year.

To realize these attrition savings, a Strategic Hiring Plan was presented to the Board of Supervisors on June 24, 2025 as part of the FY 2025-26 Final Budget. This plan sets forth department guidelines for requesting to hire positions, including a requirement to present staffing requests to the Board of Supervisors for approval.

During the Mid-Year budget update, the CEO Budget Team reported that departments overall were projecting to meet the target 6% attrition savings. As of this third quarter (Q3) budget update, General Fund Departments continue to project on target to meet their 6% attrition savings.

DISCRETIONARY REVENUES

The Auditor-Controller’s Office has provided updated Non-Departmental (ND) revenue projections. This revision raises the FY 2025-26 projected ND revenue to **\$100,175,865** from the originally budgeted **\$94,748,051** at Fiscal Year start, a **\$5,427,814** increase in total, and an increase of **\$2,031,539** from the Mid-Year revised budget.

A detailed revenue breakdown for BU 1000 revenue forecasts is provided in **Exhibit A**.

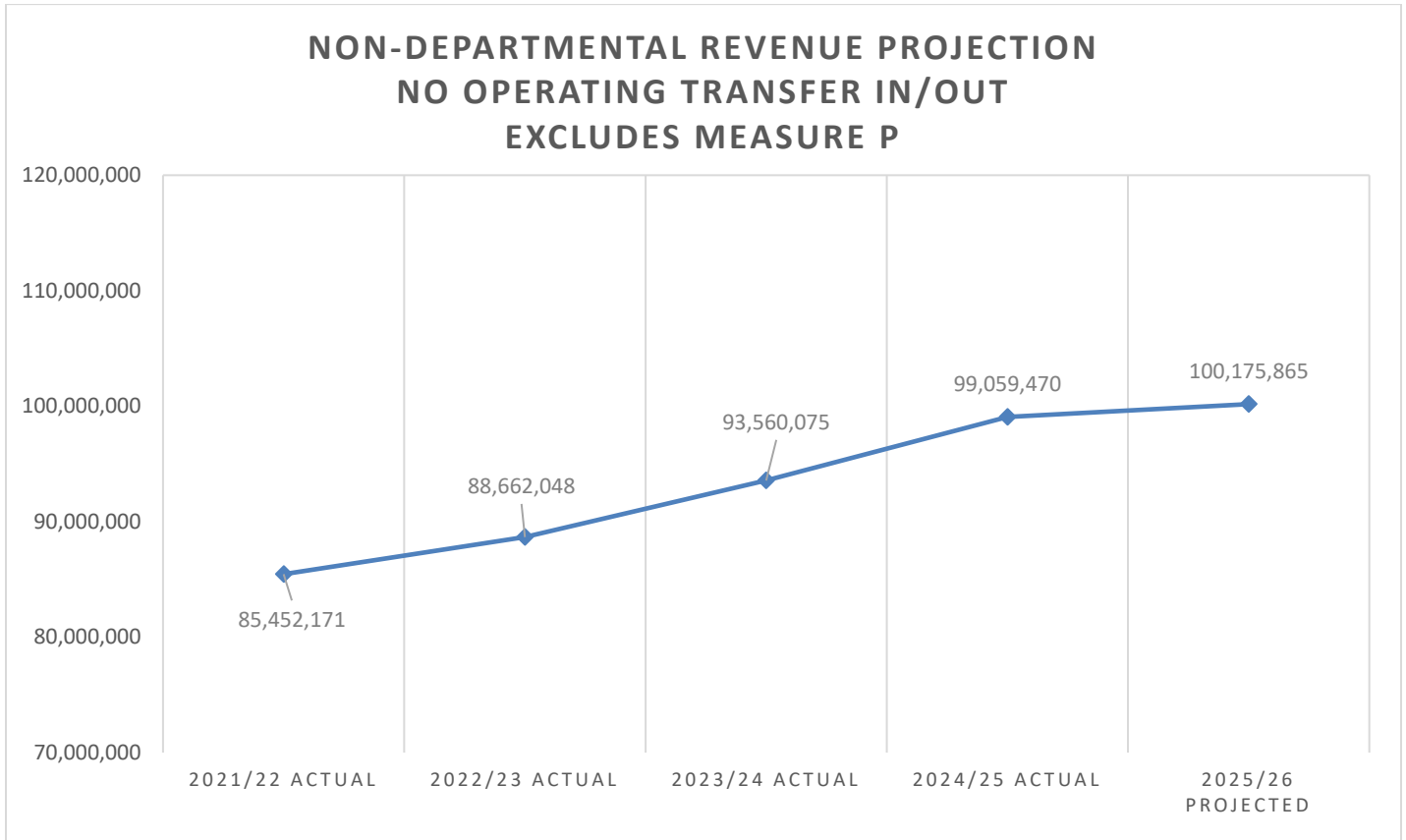


Figure 15a - 2025-26 ND Revenue No OTO/OTI

Figure 18a reflects Non-Departmental (ND) revenue excluding all Operating Transfers Ins and Outs. Operating transfer Ins reflect one-time funds used to balance the budgets. Operating Transfer Outs reflect funding obligations such as Roads, Library, Water, and Measure P funding for fire services.

Recommended adjustments to ND operating revenue projections include:

- Secured Property Tax: ↑ \$1,400,000
- Sales & Use Tax: ↑ \$119,714
- Measure P Sales Tax: ↑ \$987,822
- TOT Room: ↑ \$400,000
- Franchise: ↑ \$102,000
- Interest: ↑ \$500,000
- Cost Plan: ↑ \$440,905
- Revenue Reductions: ↓ \$418,825*
- Transfers Out (OTO): ↓ \$1,500,077
- **Total:** ↑ **\$2,031,539**

Operating Transfers Out (OTOs)

Including proposed third quarter (Q3) adjustments, total Operating Transfers Out are projected at **\$22,086,953**. Original FY 2025–26 Operating Transfers Out totaled **\$15,152,325**, consisting of:

- Roads: \$4,578,810
- Fire Funding: \$4,428,000
- Debt Service: \$2,468,725
- Library: \$2,205,887
- Landfill Closure: \$753,135
- Public Health Realignment Match: \$376,785
- Information Technology Service Fund (ITSF): \$280,983
- Water Agency: \$60,000

Adjusted Operating Transfers Out (Fund Balance–Supported) total **\$5,434,551**, including:

- Risk: \$2,500,000
- Road Maintenance: \$1,000,000
- Water Projects: \$500,000
- Little River Airport: \$360,000
- Capital Improvements: \$699,551
- Low Gap Landfill Project: \$250,000
- District Attorney Office Move (Architectural Design): \$100,000
- Water Agency (Additional Funding): \$25,000

This results in a current OTO subtotal of **\$20,501,876** prior to Q3 adjustments.

Recommended Q3 Additions total **\$1,500,077**, consisting of:

- Health Plan Transfer: \$500,000
- Additional Fire Funding (updated Measure P projections): \$987,000
- Grant Budget Unit (unexpected expense): \$12,255
- Transfer to Disaster Recovery: \$822

Total Operating Transfers Out, including Q3 adjustments: **\$22,086,953**

HEALTH PLAN

One-time funding of **\$2,847,429** will be transferred to Fund-7150 Org-HI to offset a projected deficit. That total is made up of the following funding sources:

- \$500,000 from Non-Department Revenue (Q3 recommended Operating Transfer)
 - Funding will be kept in fund balance to manage monthly cash flow related to Health Plan expenses throughout the fiscal year.
- \$2,347,429 from American Rescue Plan Act (ARPA) funds
 - Funding is to offset Health Plan expenses up to December 31st, 2025, (Mid-Year) for current fiscal year.

FY25–26 BUDGET SCHEDULE

- June 2nd, 2026 – Budget Hearing and Adoption

THIRD QUARTER CEO RECOMMENDATIONS

CEO Recommended Actions

- Accept the Fiscal Year 2025-26 3rd Quarter Report as presented
- Approve 3rd Quarter Budget Adjustments and Administrative Clean Up (Attachment A)
- Approve Fixed Assets and Structural Improvement Requests (Attachment B)
- Approve creation of new Org ITERP for Budget Unit 0717 in Fund 7170
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- Approve transfer of any unused one-time funding for FY25-26 to Reserves per Reserve and Fund Balance Policy #32, with 50% of potential funds transferred to the Rainy Day Reserve and 50% to the Infrastructure and Systems Reserve.