



FY 2024-25 Budget Hearings

County Executive Office
June 10-11, 2024

Ryan J. Alsop, County Executive
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Budget Hearings Agenda



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- Economic Conditions
- Accomplishments
- Priorities
- Book Overview
- Operations
- Personnel
- Capital
- Transfers
- Reserves
- Board Discussion

Economic Conditions

- Local
 - Property Values
 - Retail and Tourism
 - Vehicle Licensing Fees
 - Emergency Preparedness
- State
 - Mandates
 - Funding



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2023-24 Accomplishments

- Adopted a Facilities Master Plan and directed solicitation for a Master Architect
- Adopted three Groundwater workplans
- Demolished Airport Terminal to allow for new construction in progress



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2023-24 Accomplishments, continued

- Awarded BRIC Grant, Phase I Planning
- Modernized Volunteer Firefighter Program
- Approved Housing and Safety Elements
- Completed Behavioral Health reorg
- Sold Calistoga Fairgrounds



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2023-24 Accomplishments, continued



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- Adopted two multi-year labor agreements
- Initiated Big Data software platform for cross-departmental data integration
- Requested Housing Needs Assessments
- Updated Continuity of Operations Plan
- Studied Fire Services Models

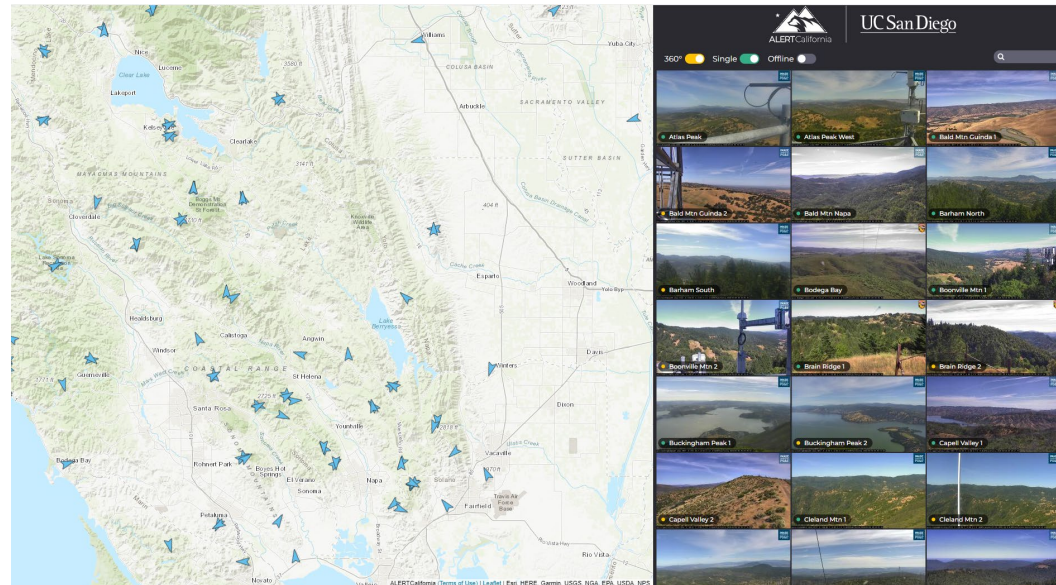


Priorities

- Protect Vehicle Licensing Fees for County, Cities, and Town
- Enhance Fire Response and Prevention
- Improve Roads and Facilities Infrastructure
- Acquire Skyline Park and Reentry Facility
- Initiate General Plan Update



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Priorities

- Develop Regional Climate Action Plan
- Prepare for BAHFA bond issuance
- Transfer Jail Operations to New Facility
- Implement CARE Court
- Develop Emergency Recovery Plan



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Book Sections

New Format: Attractive and Best Practice

- CEO Letter and General Information
- Schedules and Financial Summaries
 - Governmental Funds
 - General
 - Special Revenue
 - Capital Improvements
 - Debt Service
 - Proprietary Funds
 - Internal Services
 - Enterprise



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Book Sections, continued

- Non-Operating Special Revenue Funds
- Special Districts (separate presentations)
- State Controller's Schedules
- Personnel
- Capital

Additions: Community Profile Information and Performance Measures

Forthcoming: Strategic Plan and Capital Improvement Plan



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All Funds Budget

	FY 2023-24 Adopted	FY 2024-25 Recommended	Difference
General Fund	\$280,104,434	\$323,974,163	\$43,869,729
Operating Special Revenue Funds	256,843,263	302,481,081	45,637,818
Non-operating Special Revenue Funds	62,567,805	63,308,678	740,873
Capital Project Funds	3,840,000	80,860,000	77,020,000
Debt Service Fund	2,203,932	281,500	(1,922,432)
Enterprise Funds	8,421,999	8,792,932	370,933
Internal Service Funds	66,548,003	171,688,721	105,140,718
Total	\$680,529,436	\$951,387,075	\$270,857,639

Enterprise Funds

- Fifth Street Parking Garage
- Airport
- Animal Shelter – agreement final year
- Calistoga Fairgrounds – six months
- Lake Berryessa Concessions



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Internal Service Funds

- Fleet
- Information Technology Services
- Property Management
- Employee and Retiree Benefits
- Liability Insurance – premiums and claims

Duplicated charges in Operating Funds total \$172 million



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Capital Improvement Fund



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- Facilities
 - Accessibility
 - Security
 - Repairs
- Skyline Wilderness Park
- Reentry Facility

Five Year Capital Plan in process

Special Revenue Funds

- Operating (major)
 - Health & Human Services Agency
 - Library
 - Homeless Services
 - Roads
 - Affordable Housing
 - Fire
 - Building and Code Enforcement
 - Child Support Services

- Non-Operating

Duplicated charges in Operating Funds total \$63 million



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General Fund

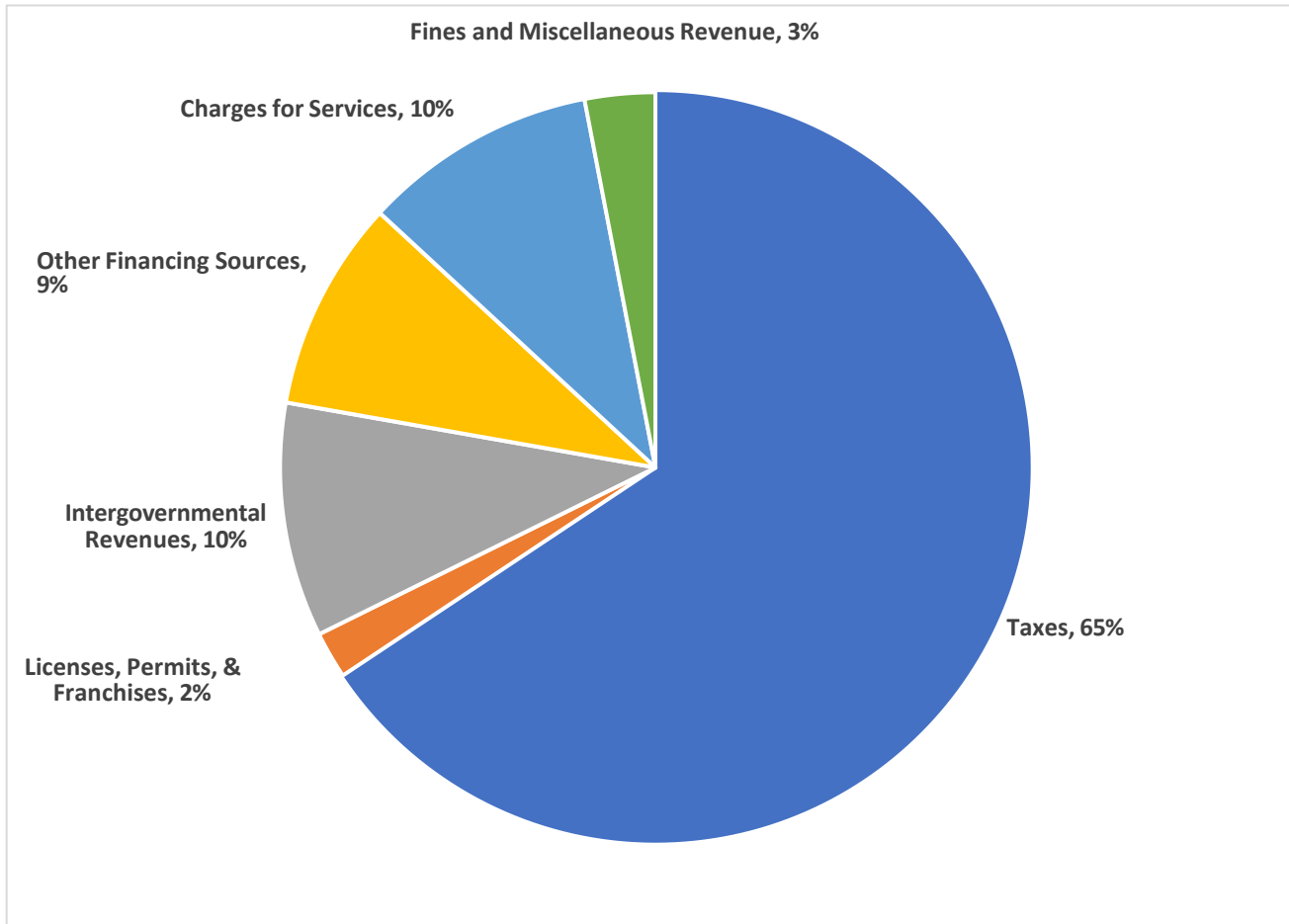


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	FY 2023-24 Adopted	FY 2024-25 Recommended	Difference
Financing Sources			
Beginning Fund Balance	\$41,420,306	\$56,216,420	\$14,796,114
Revenues			
Non-Departmental Revenue	169,166,588	206,470,721	37,304,133
Departmental Revenue	81,291,328	85,010,231	3,718,903
Total Financing Sources	\$291,878,222	\$347,697,372	\$55,819,150
Financing Uses			
Appropriations			
For Operations	\$275,104,434	\$323,974,163	\$48,869,729
For Contingency	5,000,000	-	(5,000,000)
Increase Reservations			
General Reserve	16,198,969	-	(16,198,969)
Fiscal Uncertainty	4,278,520	-	(4,278,520)
Tobacco Settlement	330,000	(2,575,000)	(2,905,000)
Community Investment	(33,701)	(32,598)	1,103
Total Financing Uses	\$300,878,222	\$321,366,565	\$20,488,343

General Fund Revenues by Source FY 2024-25

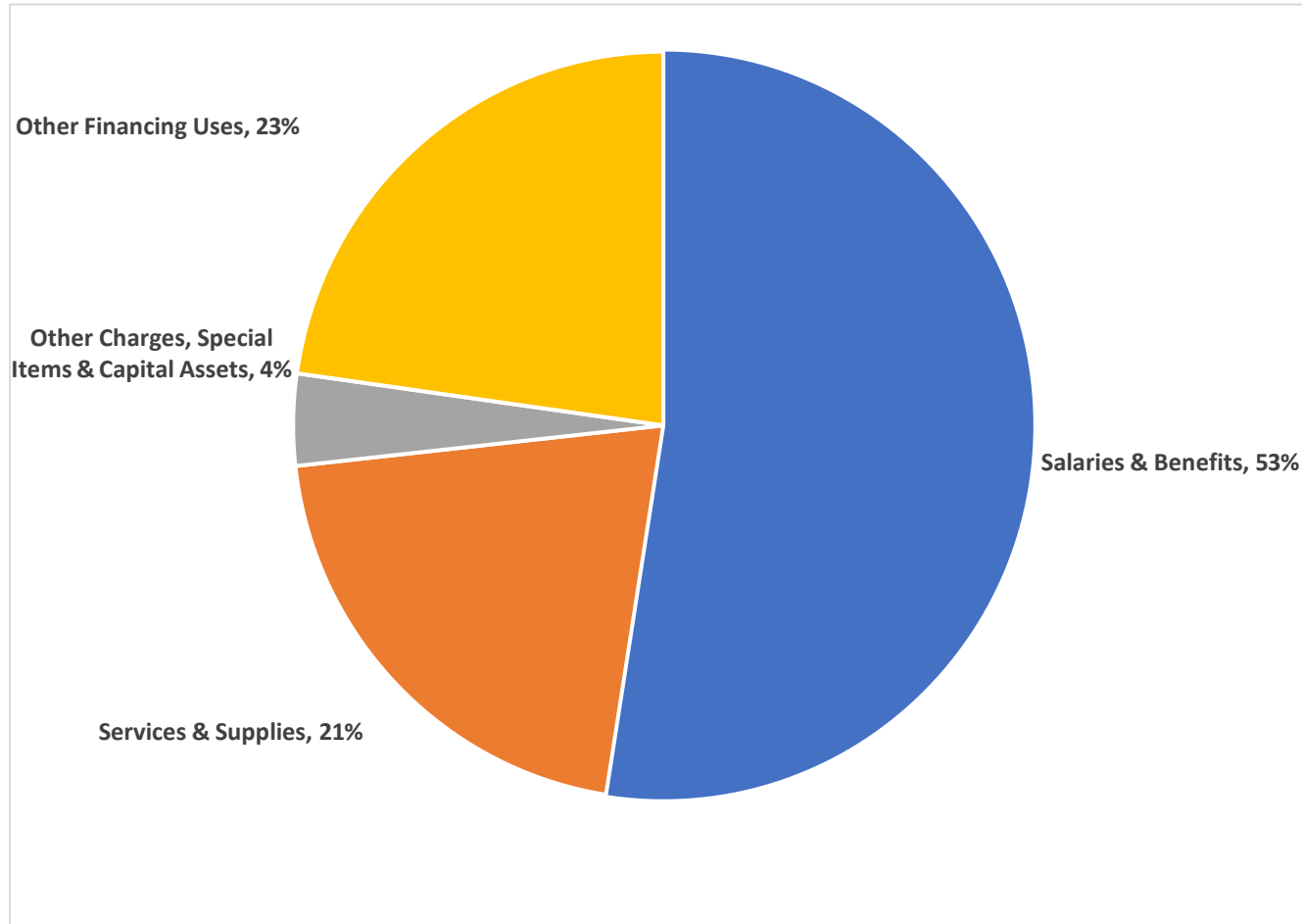
\$291.5 million



\$206 million is Available for Discretionary Uses

General Fund Expenditures by Type FY 2024-25

\$324 million



General Fund

General Administration & Finance

- Board of Supervisors
- County Executive Office
- Central Services
- Non-Departmental
- Community Investment
- Tobacco Settlement
- Auditor-Controller
- Treasurer-Tax Collector
- Assessor-Recorder-County Clerk
- County Counsel



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General Fund

Community Resources

- Public Works
- Agricultural Commissioner
- UC Cooperative Extension
- Planning, Building & Environmental Svcs



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General Fund

Law and Justice

- District Attorney
- Public Defender
- Conflict Public Defender
- Probation



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General Fund

Public Safety

- Sheriff
- Corrections



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Recommended Personnel Changes



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Adopted FY 2023-24 Position Count	1,626.98
Net Changes during FY 2023-24	<u>2.75</u>
Current FY 2023-24 Position Count	1,629.73
FY 2024-25 Changes	
– Add	13.85
– Delete Vacant Positions	<u>(3.00)</u>
Recommended FY 2023-24	10.85
Position Count	1,640.58

Operating Capital Outlay

- **Equipment – Schedule F**
 - Capital Assets: \$9.8 million
- **Roads and Facilities – Schedule G**
 - Capital Projects: \$105 million rollover;
\$1.1 million new funding



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General Fund Transfers Out

- Interfund Transfers
 - HHSA \$27 million
 - Fire \$18 million
 - Capital Improvements \$18 million
 - Roads \$ 5 million
 - Homeless Services \$ 4 million
 - Groundwater SA \$ 2.5 million

Duplicated charges total \$75 million



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General Fund Balance



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Estimated Ending Fund Balance 6/30/2024	\$183.8 million
Policy General Reserves @ 15%	\$ 39.1 million
Reserve for Loans & Advances	\$ 4.4 million
Board Assignments:	
Fiscal Uncertainty	\$ 26.2 million
FEMA reimbursements, pending audit	\$ 18.0 million
115 Pension Trust	\$ 21.0 million
Tobacco Master Settlement Agreement	\$ 10.6 million
American Rescue Plan Act	\$ 4.0 million
Other Departmental Assignments	<u>\$ 4.3 million</u>
Total Board Assignments of Fund Balance	\$ 84.1 million
Available Fund Balance at 7/01/2024	\$ 56.2 million

Acknowledgements

- Department Heads and departmental budget staff
- Auditor-Controller's Office
- Human Resources
- Information Technology Services
- County Executive's Office



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Procedures

- Board Members' Questions
- Public Comment
- Board Discussion and Direction
- Continue Hearing



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Closing Remarks

Supplemental Adjustments



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Supplemental #1

Salaries and Wages to recognize labor agreement:

- General Fund Departments \$1 million
- Health & Human Services Agency \$1 million
- Other Funds \$450,000

Draw on General Fund Available Fund Balance \$2 million

Supplemental #2

- Page 50 – corrected the General Fund’s reported Available Fund Balance
- Page 548 – corrected Schedule D to reflect increased FTE allocations for two positions, change to one position reclassification, and one division number correction

No Fiscal Impacts