

# FY 2024-25 Budget Hearings

Budget Overview



# FY 2024-25 Budget Hearings Schedule

## Day 1 – Tuesday, June 11 at 8:30am

- 8:35 AM: Public Comment on the Budget
- **Morning**
  - Budget Overview Presentation (Tab 01)
  - Available Sources Presentation (Tab 02)
  - CAO Recommendations & Budget Deliberation Tool (Tab 03)
  - Straw Vote on Available Sources
- **Lunch Recess**
- **Afternoon**
  - Straw Vote on Department-Funded Program Change Requests
  - Begin Deliberations
- 3:00 PM: Public Comment on Matter not listed on the agenda

# FY 2024-25 Budget Hearings Schedule

## **Day 2 – Wednesday, June 12 at 9:00am**

- 9:05 AM: Public Comment on the Budget
- Deliberations
- Lunch Recess
- Continue Deliberations
- Direction to Staff (Straw Vote)

## **Day 3 – Friday, June 14 at 9:00am**

- 9:05 AM: Public Comment on the Budget
- Recap of Budget Deliberation Tool and Other Actions
- Adoption of FY 2024-25 Budget (Tab 14), Financial Policies (Tab 11), and Prop 4 Appropriations Limit (Tab 12)

# Budget Binder Materials

Posted Online May 31: <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/county-administrators-office/budget-and-operations/budget-reports>

- Tab 01 - Overview Memo
- Tab 02 - Available Sources
- Tab 03 - Budget Hearing Deliberation Tool
- Tab 04 - General Fund Reserve Memo
- Tab 05 - Add-Backs & Program Change Requests
- Tab 06 - Board Budget Requests
- Tab 07 - Board Inquiry Requests
- Tab 08 - Supplemental Adjustments
- Tab 09 - Summary of Position Changes
- Tab 10 - Fund Balance Memo & Directory
- Tab 11 - Financial Policies
- Tab 12 - Prop 4 limits
- Tab 13 - Tribal Memo
- Tab 14 - Budget Adoption Resolutions

# Public Budget tools

## Budget Reports

Annually, the County Administrator's Office, in conjunction with all County Departments, works to develop a sound operating plan for the County of Sonoma for the approaching fiscal year.

This plan is initially approved by the Board of Supervisors to provide for operations in the new fiscal year until the books of the old fiscal year are closed. At that point, a series of adjustments are drawn up to reflect the actual ending/beginning balances for each of the funds the County maintains and actual progress on multi-year projects already underway.

The Board of Supervisors then holds public hearings on the recommended budget and any recommendations for adjustments. Staff compiles the approved adjustments and any other Board direction during the hearings and the result is the adopted budget for the year.

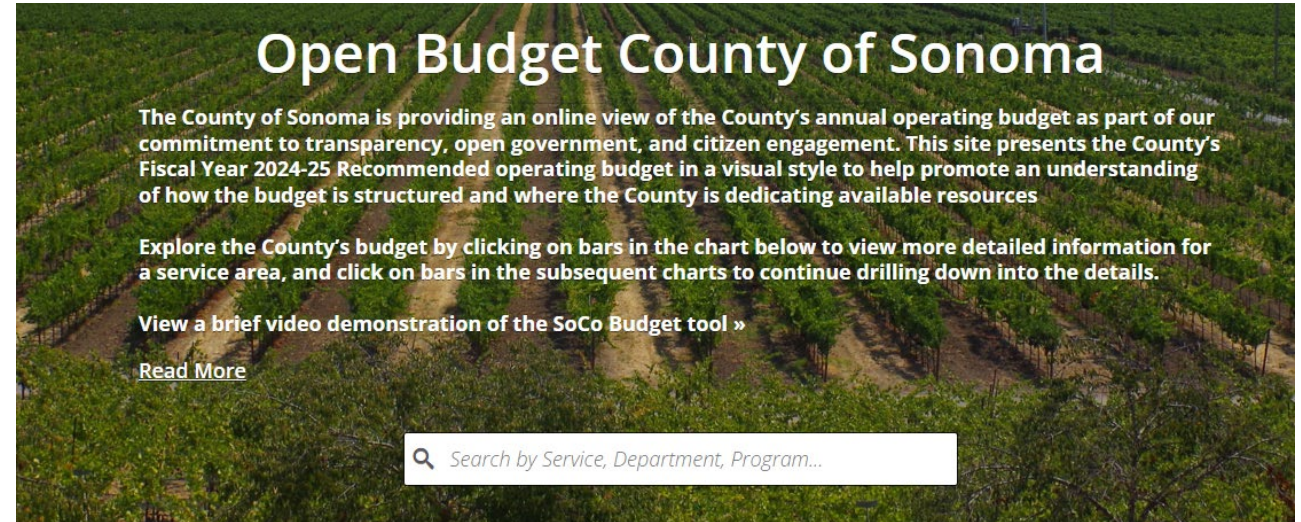
## Fiscal Year 2024-25 Budget Materials

[Fiscal Year 2024-25 Recommended Budget](#)

## Budget Hearing Materials

- [Tab 01 - Overview Memo](#)
- [Tab 02 - Available Sources](#)
- [Tab 03 - Budget Hearing Deliberation Tool](#)
- [Tab 04 - General Fund Reserve Memo](#)
- [Tab 05 - Add-Backs & Program Change Requests](#)

<https://sonomacounty.ca.gov/CAO/Public-Reports/Budget-Reports/>



## Open Budget County of Sonoma

The County of Sonoma is providing an online view of the County's annual operating budget as part of our commitment to transparency, open government, and citizen engagement. This site presents the County's Fiscal Year 2024-25 Recommended operating budget in a visual style to help promote an understanding of how the budget is structured and where the County is dedicating available resources

Explore the County's budget by clicking on bars in the chart below to view more detailed information for a service area, and click on bars in the subsequent charts to continue drilling down into the details.

[View a brief video demonstration of the SoCo Budget tool »](#)

[Read More](#)

Search by Service, Department, Program...

## Operating Budget Summary

### Revenue Budget

**\$2.40 Billion**

Recommended Revenue Budget

### Expenditure Budget

**\$2.67 Billion**

Recommended Expenditure Budget

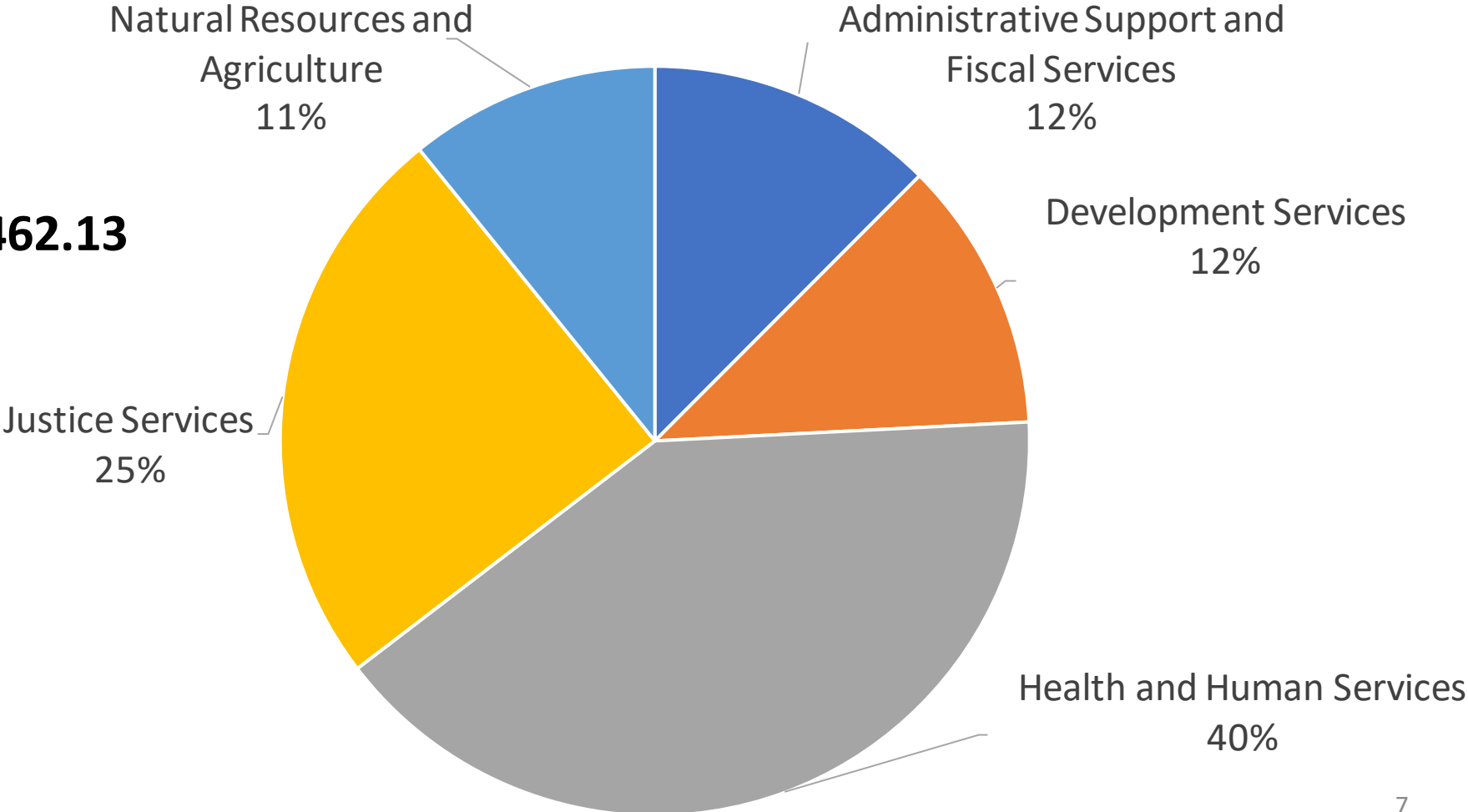
<https://sonomacounty.budget.socrata.com/>

# Budget Overview



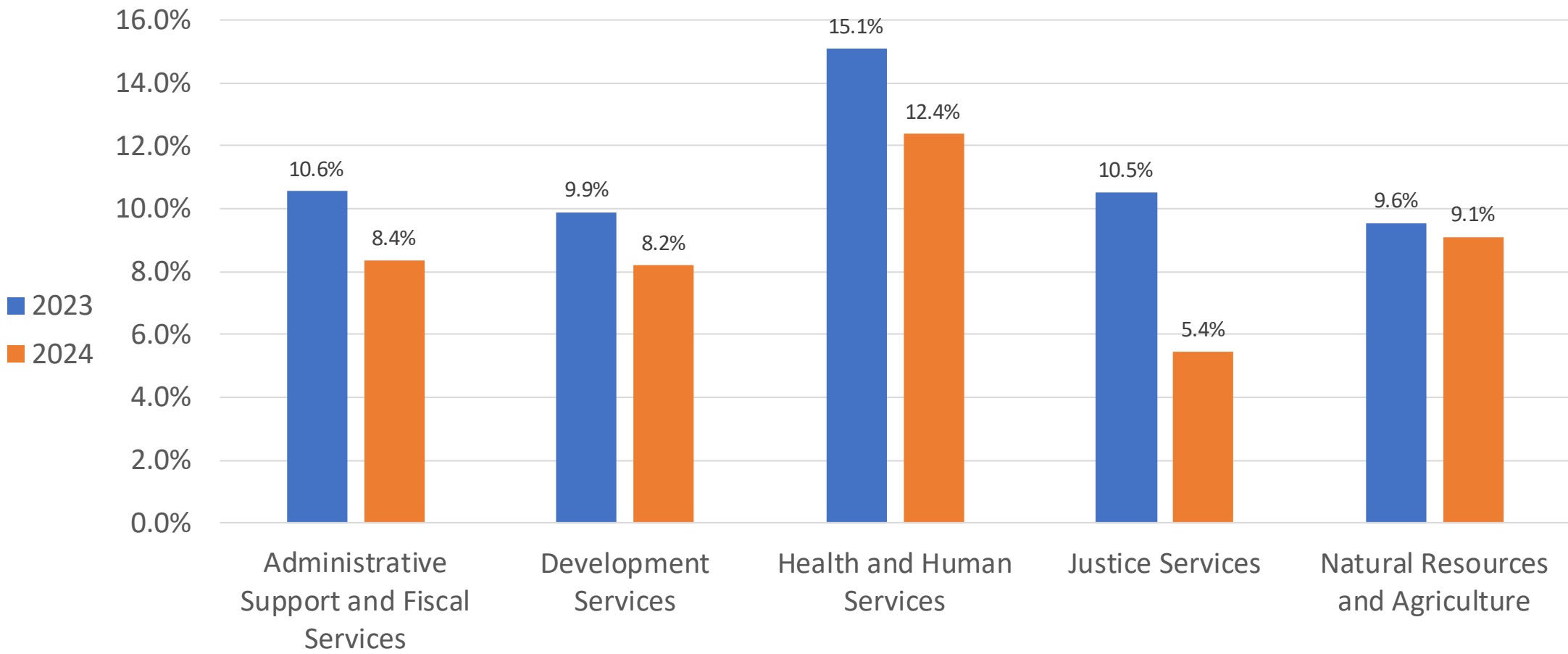
# Position Allocations

**Total Positions = 4,462.13**



# Current Vacancies

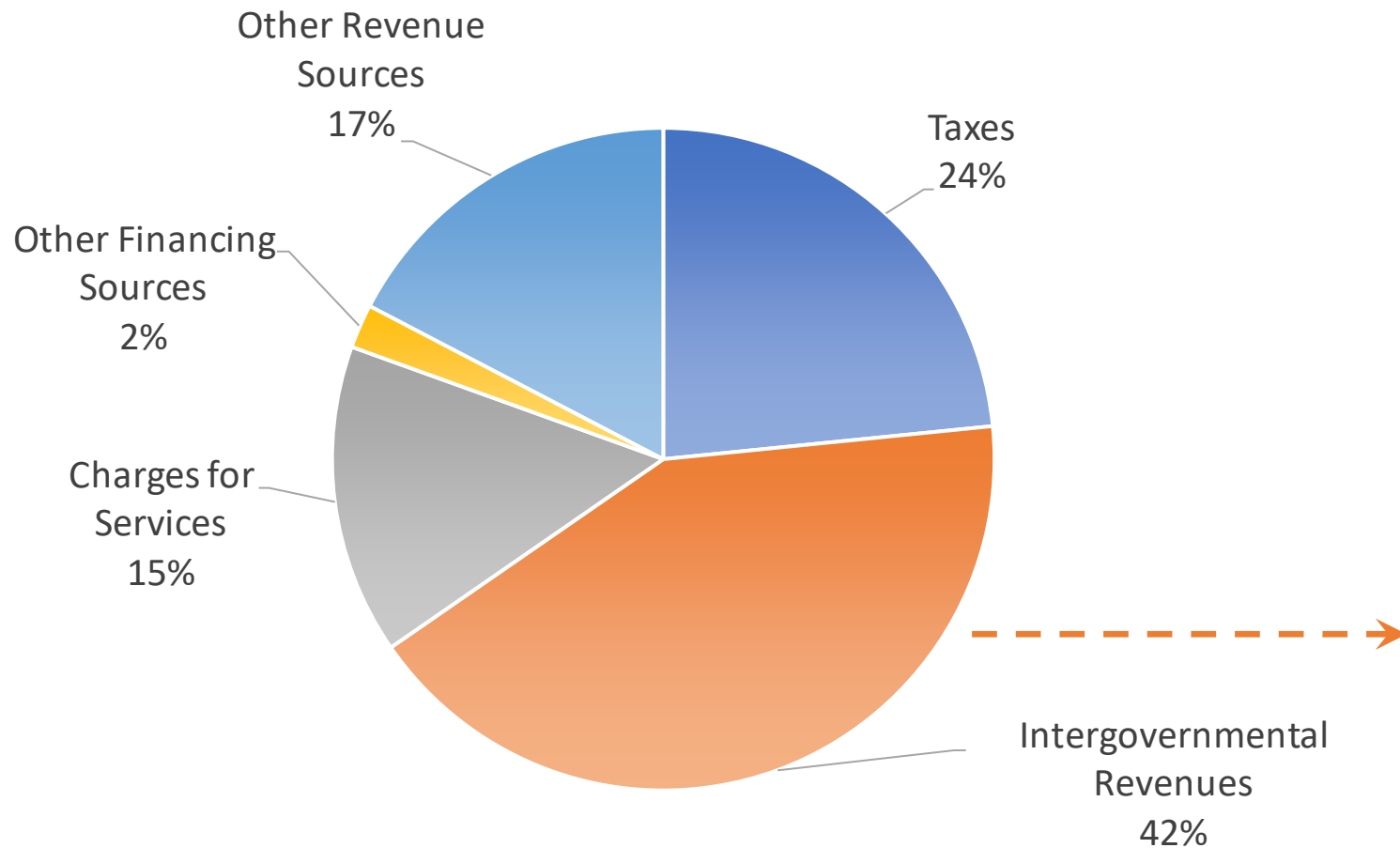
## Vacancy Rate by Functional Area



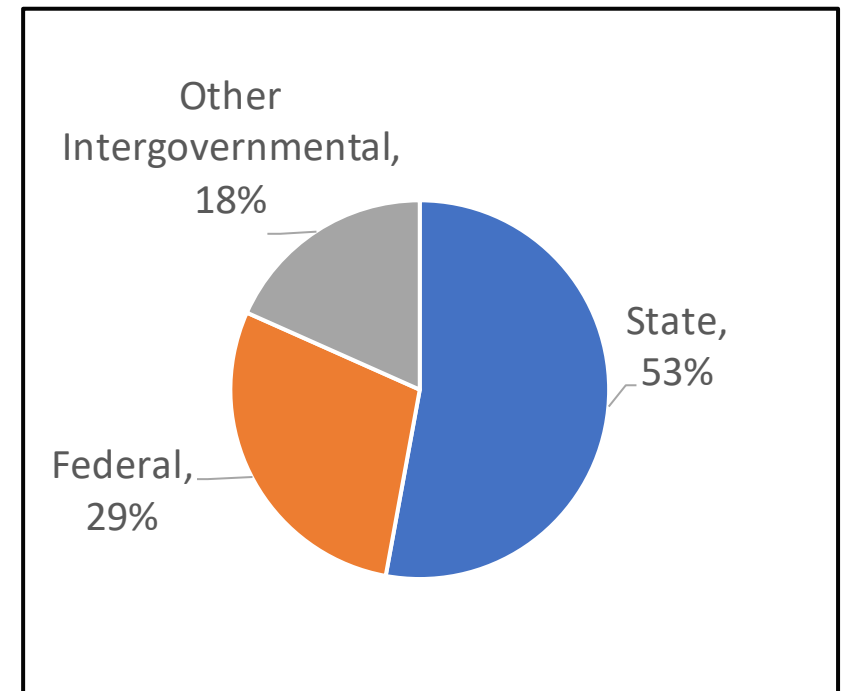


# Recommended Budget – Total Sources

**Total Sources = \$2.46 Billion**

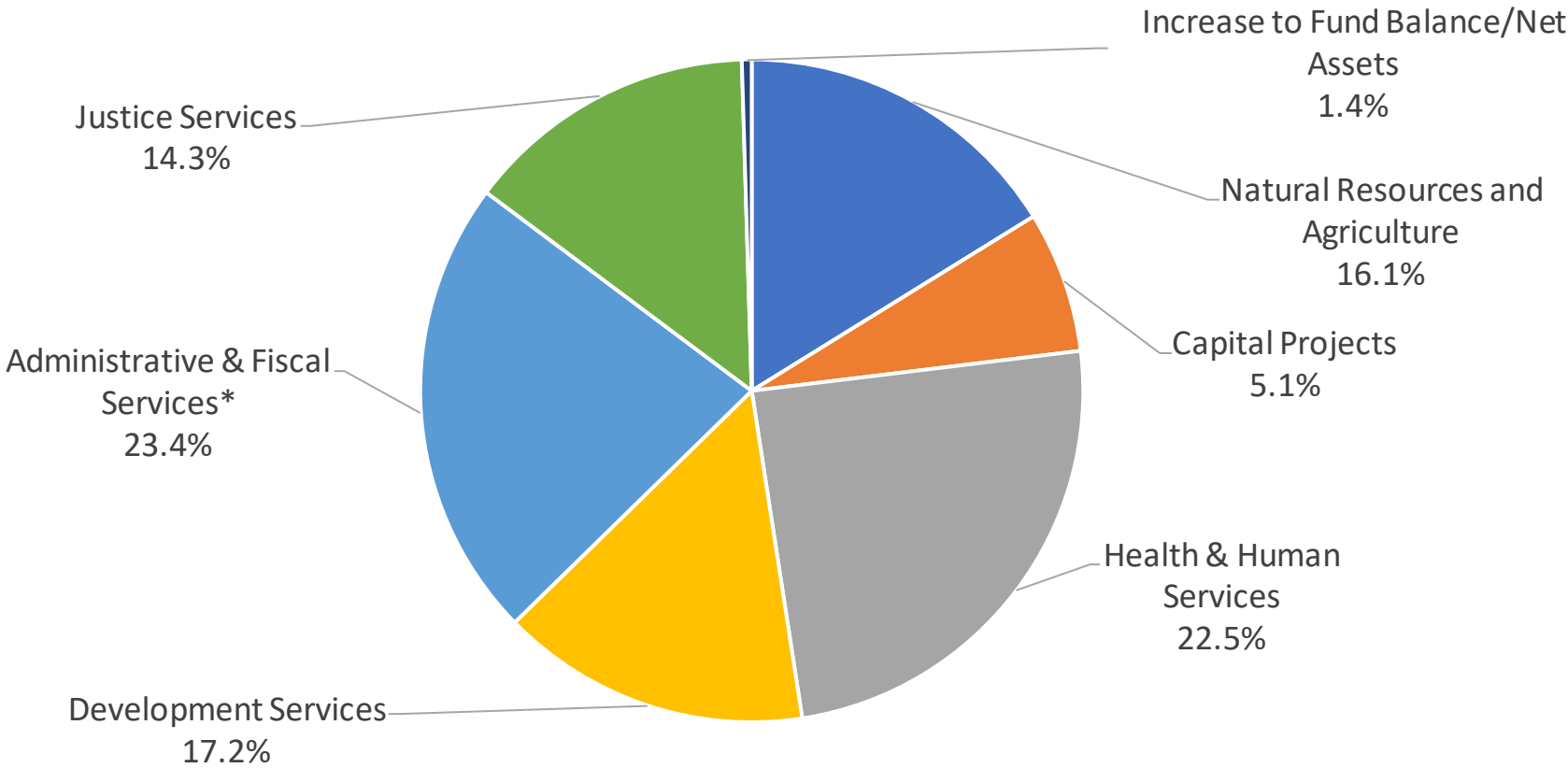


## Intergovernmental Breakdown



# Recommended Budget – Total Uses

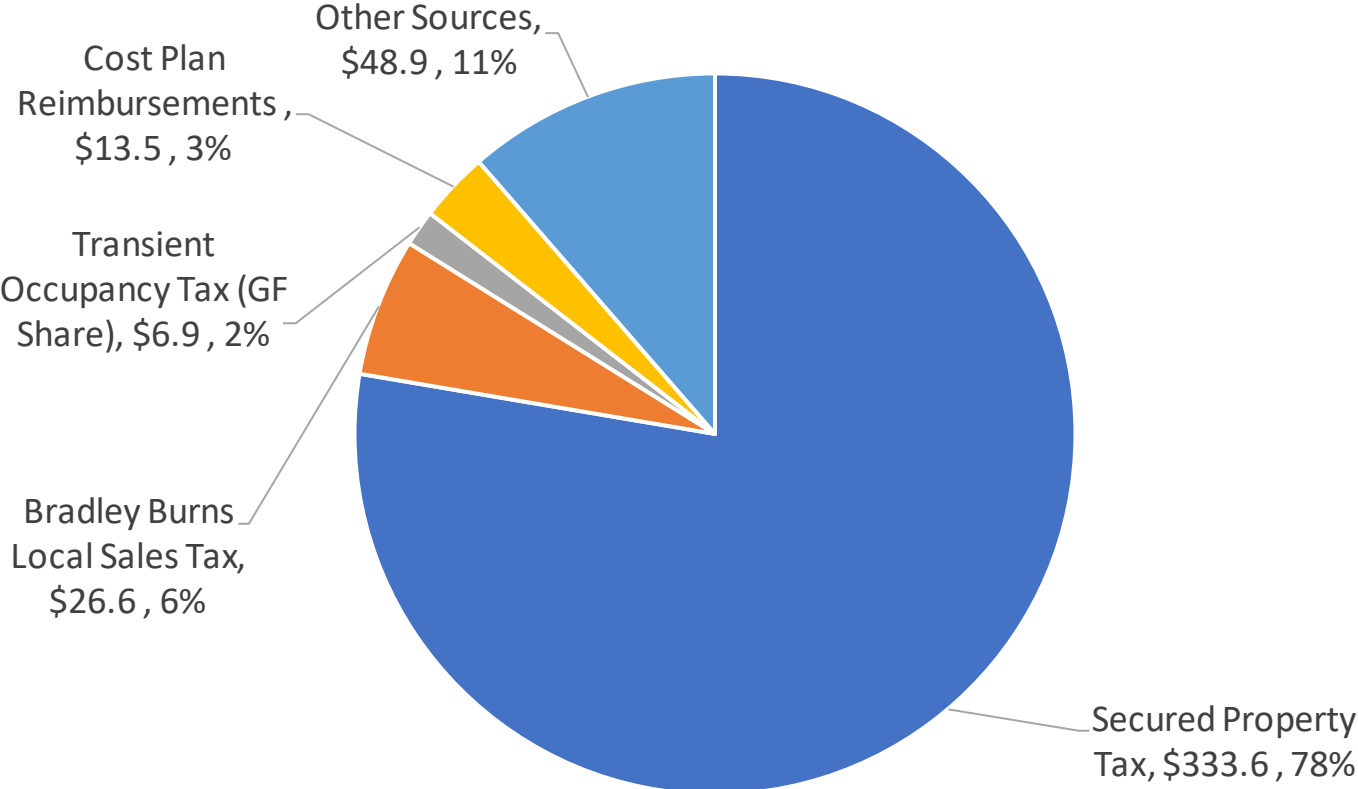
**Total Uses = \$2.46 Billion**



*\*Approximately 46% of costs are related to retirement benefits and insurance that is collected from departments but paid centrally from the ACTTCC and Human Resources departments. Also includes IOLERO, Emergency Management, Office of Equity, Court Support/Grand Jury.*

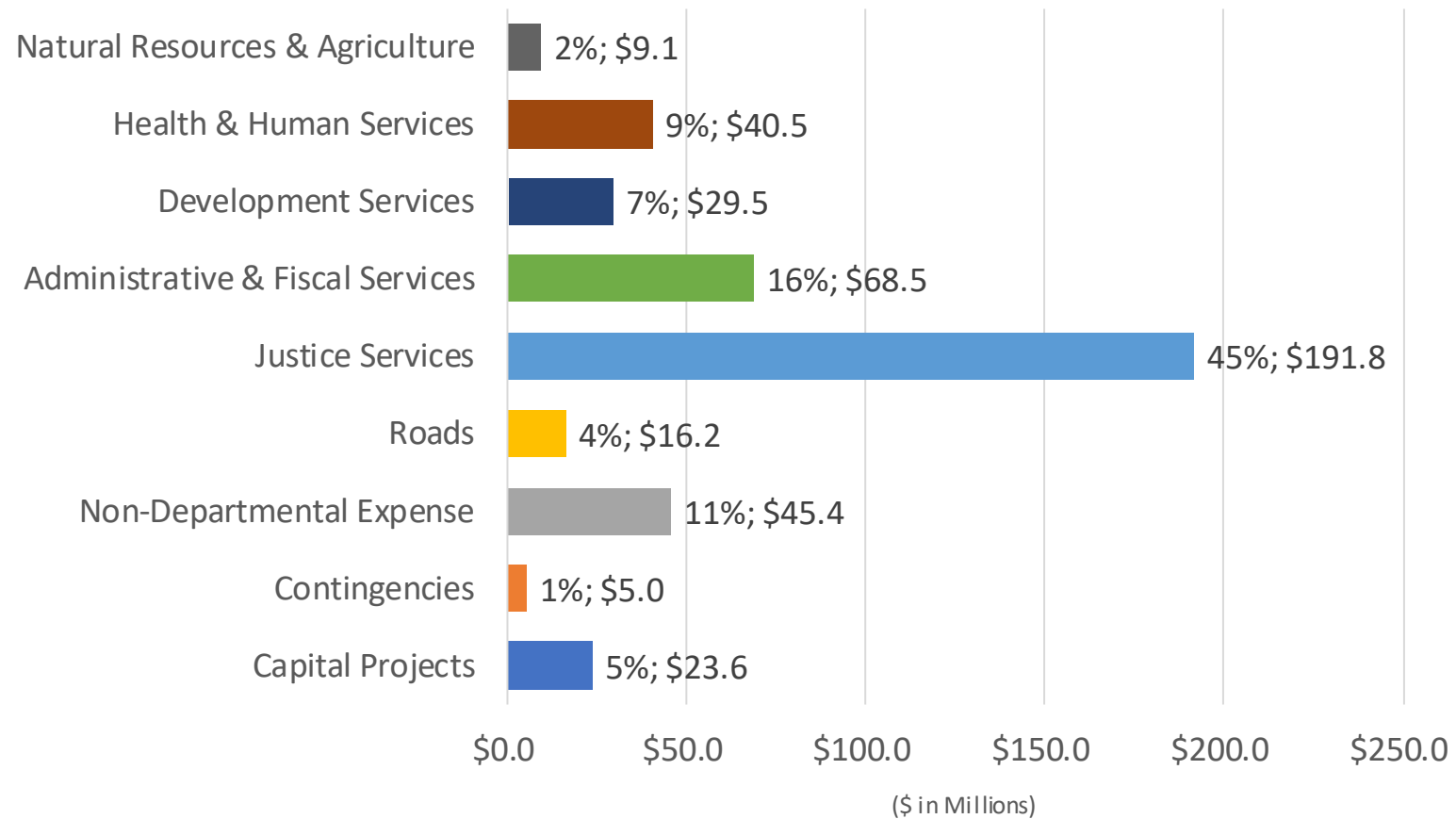
# Discretionary General Fund Sources

**Total Discretionary General Fund Sources = \$429.6 Million**



# Discretionary General Fund Uses

**Total Discretionary General Fund Uses = \$429.6 Million**



A hand is shown dropping a coin into a glass jar. The jar is filled with various coins and a banknote. In the foreground, there are four stacks of coins of varying heights. The background is a plain, light-colored wall.

## Supplemental Adjustments (Tab 08)

# Supplemental Adjustments

- Accounts for changes consistent with prior Board direction but received after the Recommended budget was compiled, or are administrative in nature.
  - Board actions taken from February 28 through May 7
  - New information received after February
  - \$4.7 million in revenue and expenditure adjustments
    - \$2.1 million in General Fund sections with no net cost change
    - \$2.6 million in Other Funds, including Board-approved allocations added in Health Services and Community Development Commission

# Supplemental Adjustments – Positions

- District Attorney’s Office deleting 3.0 FTE Victim Witness Advocates (filled) due to reduction of grant revenue, notified 4/16/24.
- All other position allocation changes in Supplemental Adjustments are associated with prior Board direction.

Department	FTE Added	FTE Reduced	Net Change	BOS Approved
Community Development Commission	3.0	(2.0)	1.0	4/30/24
Department of Health Services	5.0	0.0	5.0	4/30/24
District Attorney’s Office	0.0	(3.0)	(3.0)	N/A
Sheriff’s Office	1.0	(1.0)	0.0	4/16/24
<b>Total</b>	<b>9.0</b>	<b>(6.0)</b>	<b>3.0</b>	



**Looking Forward**



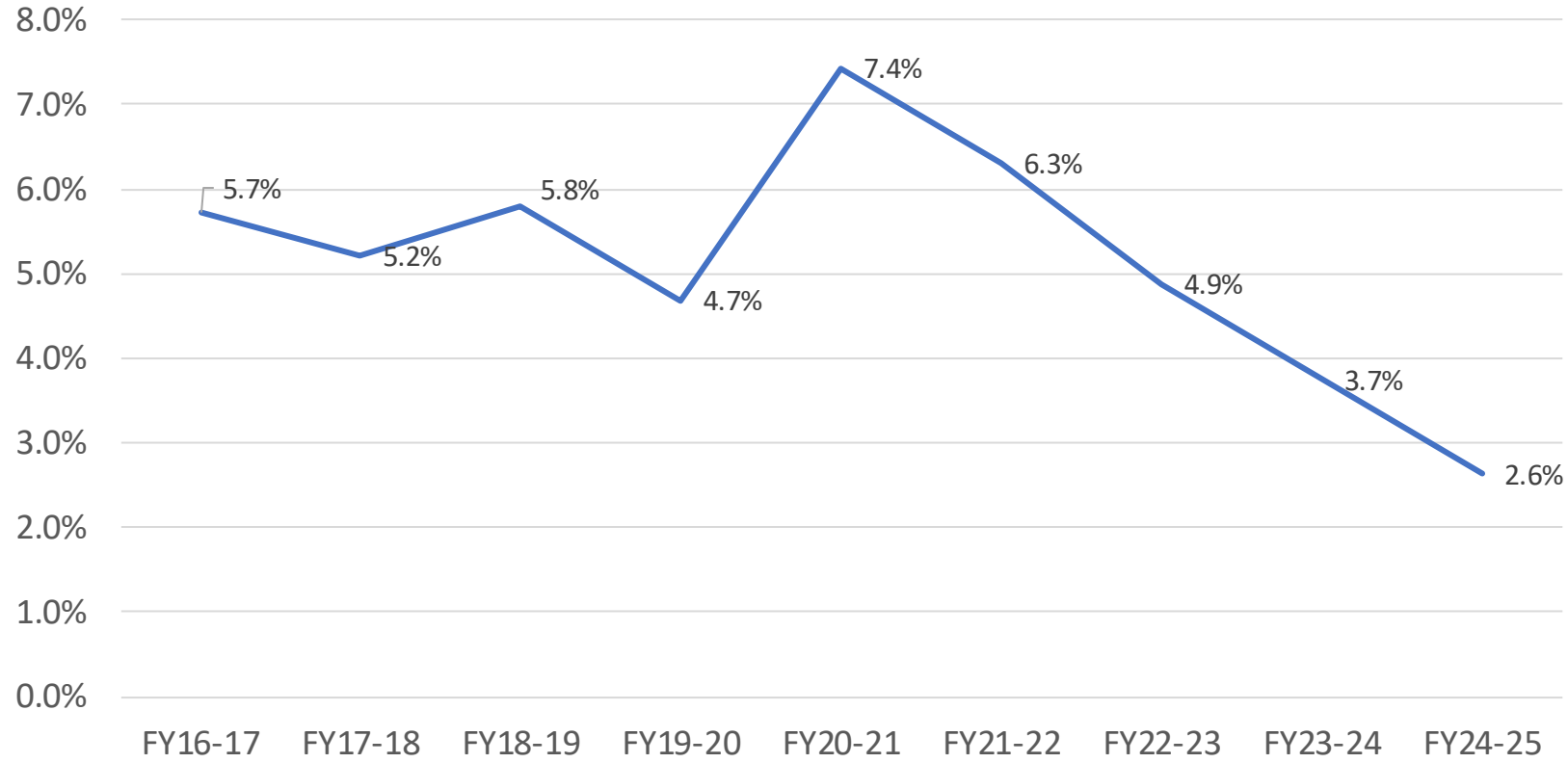
# Fiscal Forecast

Projected General Fund Source (Revenues) and Uses (expenditures)  
in Millions of Dollars

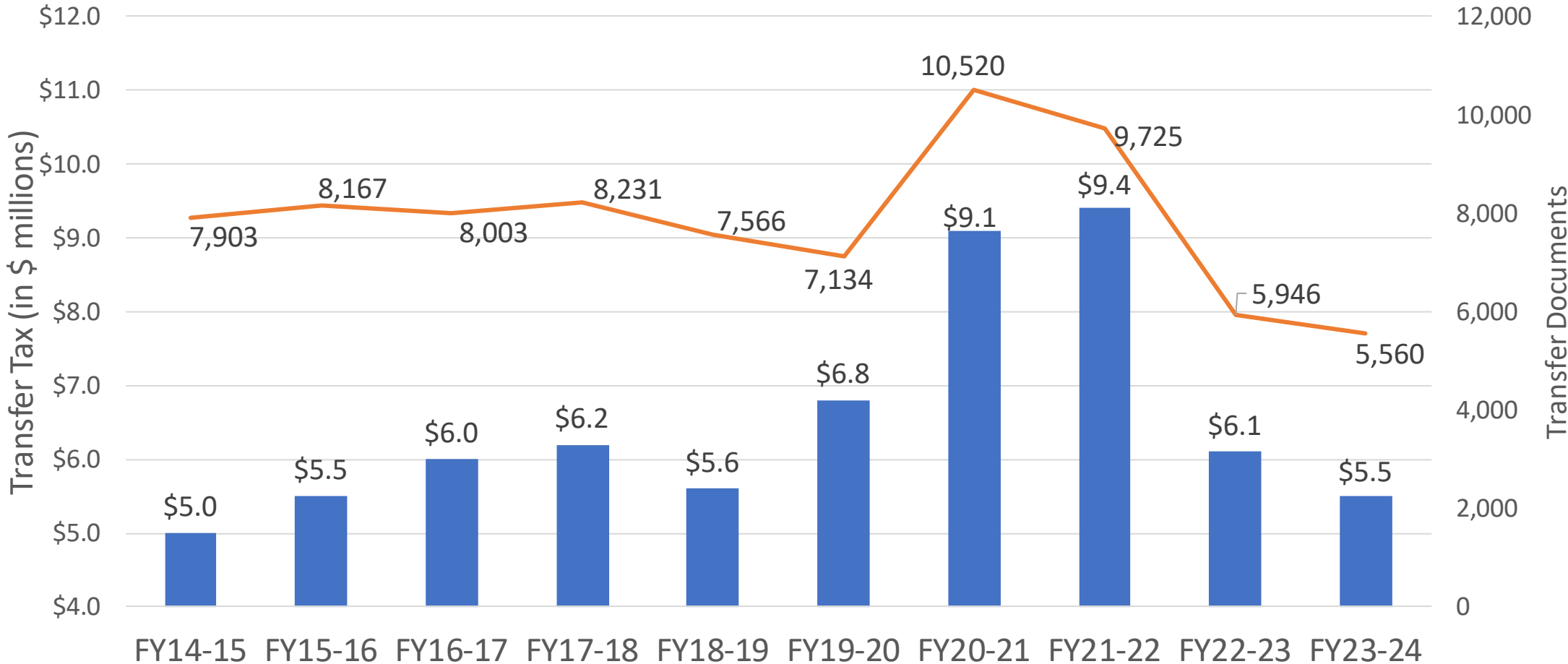
Fiscal Year	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Sources	\$691.6	\$659.8	\$673.5	\$689.8	\$708.6	\$728.2
Expenditures	\$678.3	\$659.8	\$682.3	\$702.8	\$724.8	\$747.6
Surplus or (Deficit)	\$13.3	\$0.0	(\$8.8)	(\$13.0)	(\$16.2)	(\$19.4)

# History – Tax Revenue Growth

## General Fund Tax Revenue Growth

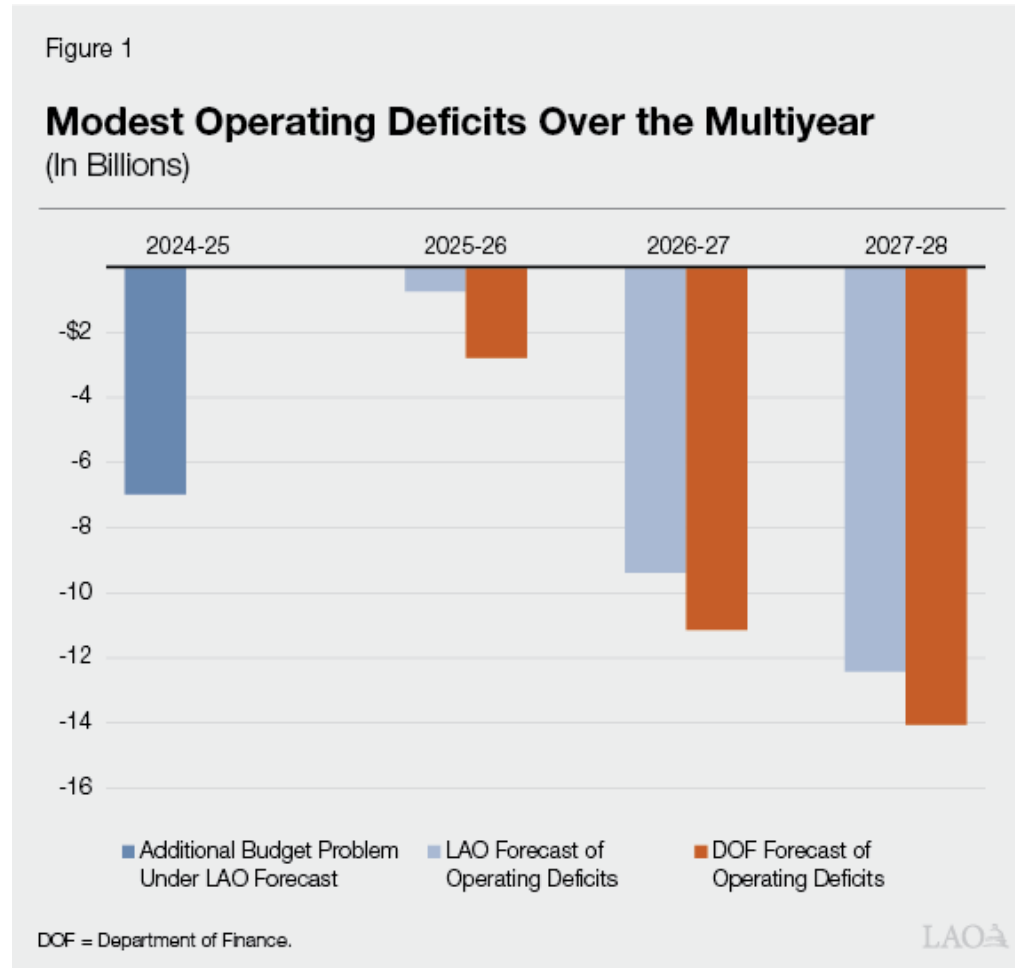


# Property Transfers – Informs Future Growth

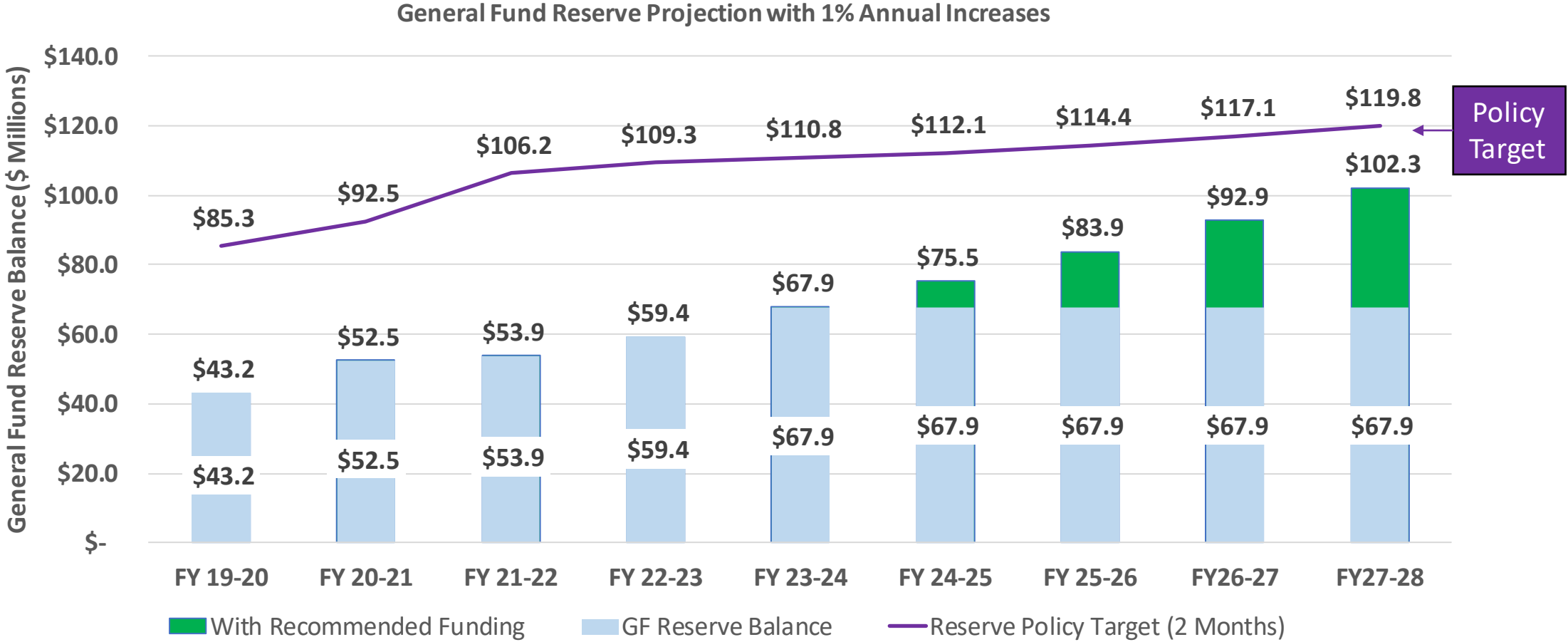


# State Budget – Ongoing Problems

Both Legislative Analyst's Office and Department of Finance project future deficits for the State



# General Fund Reserves



# Questions?

