



BOARD AGENDA FACT SHEET

CLERK USE ONLY
BOS ACTION

County Executive Office
Department

August 20, 2024
Requested Board Date

1. Request:

Board Approval

X

Information
Only/Presentation
Scheduled Hearing
Time: _____

Other (specify)

2. Requested Action: *Type requested action below*

1. Close Budget Hearings and provide direction to County Executive Office on adjustments to the FY 2024-2025 Recommended Budget.
2. Schedule September 24, 2024, as the date for adoption of the County of Imperial FY 2024-2025 budget.

3. Cost \$ _____

Source: _____

4. If approval of Contract, reviewed/approved by County Counsel on: _____

By: _____

Action Request # _____

Assigned by County Counsel's Office

5. If approval of position allocation change, reviewed by Human Resources on: _____

By: _____

6. Electronic copy submittal date: _____ By: _____



Department Head/Agency Representative

INSTRUCTIONS: Back-up must be submitted **15 BUSINESS days** prior to requested date (Please note a Holiday counts as a Business day.) Back-up submitted must contain an **Original and 2 copies**. Copies must be submitted to the County Executive Office double sided and three (3) hole punched. Back-up must be submitted in a PDF format to vanessasalcido@co.imperial.ca.us and gracielaalvarez@co.imperial.ca.us

Reviewed By: _____
Deputy CEO

Reviewed By: _____
Deputy CEO

CEO/CLERK USE ONLY:

DATE STAMP


BOARD DATE: 8/20/24

Action _____

Filing _____

Consent _____

Presentation _____

Hearing _____

CEO Approval _____

Other (specify) _____



CEO

8/16/24

Date

COUNTY EXECUTIVE OFFICE

Miguel Figueroa
County Executive Officer
miguelfigueroa@co.imperial.ca.us
www.co.imperial.ca.us



County Administration Center
940 Main Street, Suite 208
El Centro, CA 92243
Tel: 442-265-1001
Fax: 442-265-1010

August 20, 2024

Board of Supervisors
County of Imperial
940 Main St.
El Centro, CA 92243

Honorable Board Members:

Background:

The County Budget Act requires California counties to have in place a balanced Recommended Budget on or before June 30th of each year and to adopt an annual budget no later than October 2nd. The Recommended Budget was presented and approved by your Board on June 18, 2024. The approved Recommended Budget includes close to \$727 million in spending with \$133 million allocated to the General Fund.

Consistent with past practice, all departments requesting to increase their respective budget had the opportunity to submit a Budget Augmentation Requests accompanied with a detailed explanation. Taking in consideration the fundamental fiscal discipline of distinguishing between one-time revenue sources and ongoing expenditure commitments, I'm recommending a total of \$596,445 in General Fund budget augmentations, which includes \$436,085 for Public Protection and \$160,360 for General Administration. A total of \$2.8 million in augmentations is being recommended for all other funds, including but not limited to the departments of Behavioral Health Services, Public Administrator/AAA, Planning, and Public Works.


Additionally, my office received a total of 26 requests for new FTEs (full-time positions) with an additional impact to the General Fund of approximately \$1.4 million. With long-term sustainability in mind to operate within available ongoing revenues, these requests were not recommended at this time.

I am confident that we will have a unique opportunity over the next several years to invest in the future of our community. At the same time, we must remain fiscally cautious addressing any new ongoing expenditure commitments without securing a reliable funding stream.

Requested Action:

1. Close Budget Hearings and provide direction to the County Executive Office regarding the adjustments to the FY 2024-2025 Recommended Budget.
2. Schedule September 24, 2024, as the date for adoption of the County of Imperial FY 2024-2025 budget.

Respectfully submitted,


Miguel Figueroa
County Executive Officer

"Establishing Direction. Creating Opportunity"

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

County of Imperial
Proposed Budget Hearings - General Fund Proposal to Balance
Fiscal Year 2024-2025

	RECOMMENDED ADDITIONS	G.F. NET COST
Proposed Revenue Fiscal Year 2024-2025		130,935,068
Transfer from 1991 Realignment		1,985,196
Total Available Financing		132,920,264
Proposed Expenditures Fiscal Year 2024-2025		133,019,631
Surplus (Deficit)		(99,367)
ADJUSTMENTS:		
General Operating Budget - Adjustment to PILT allocation for FY 2024-2025 per U.S. Department of Interior	227,515	
General Operating Budget - Adjustment to Property Tax Secured Revenue	468,297	
NET ADJUSTMENTS		\$ 695,812
GENERAL FUND AUGMENTATIONS FOR FUNDING CONSIDERATION: COUNTY EXECUTIVE OFFICE RECOMMENDED		
LAW ENFORCEMENT - PUBLIC PROTECTION		
District Attorney - Promote one (1) under-hire Legal Office Assistant I to level II upon meeting the requirements.	1,754	
District Attorney - Promote one (1) under-hire Deputy District Attorney II to Deputy District Attorney III.	121	
District Attorney - Promote two (2) under-hire Deputy District Attorney III's to Deputy District Attorney IV's.	20,685	
District Attorney - Promote three (3) under-hire Deputy District Attorney IV's to Deputy District Attorney V's.	8,313	
District Attorney - Increase Travel-In Cnty. County Car to cover the mileage rate increases for FY 2024-2025 .	23,652	
District Attorney - Increase Travel-In Cnty. County Car to over the mileage rate increases for FY 2024-2025.	1,536	
District Attorney - Promote two (2) under-hire Deputy District Attorney IV's to Deputy District Attorney V's.	22,732	
laptops and two (2) monitors.	21,930	
Probation - Promote ten (10) under-hire Deputy Probation Officer I's to Deputy Probation Officer II's.	36,306	
Sheriff-Coroner - Increase Travel-In Cnty. County Car to cover the mileage rate increases for FY 2024-2025.	278,718	
Sheriff-Coroner - Increase Travel-In Cnty. County Car to cover the mileage rate increases for FY 2024-2025.	20,338	
TOTAL LAW ENFORCEMENT - PUBLIC PROTECTION	\$ 436,085	
GENERAL ADMINISTRATION		
Assessor - Fund three (3) Bilingual Allocations.	1,200	
Assessor - Increase to Maint-Info Software License Fees, Memberships, and Annual Subscriptions.	16,363	
Assessor - Promote six (6) under-hires who meet the requirements of the next level.	13,915	
Assessor - Increase to Maintenance Info. Hardware to cover the cost to replace nineteen (19) monitors.	30,000	
Assessor - Increase to Out-of-County Travel Misc. to cover the cost for staff to attend BOE sponsored trainings.	3,109	
Assessor - Increase Maintenance Info. Hardware to cover the cost to replace five (5) scanners.	4,536	
Assessor - Increase Maintenance Info. Software License Fees to cover the difference in cost to replace CREXI License agreement.	2,772	
Assessor - Increase Professional & Special Services to cover the County share of cost to Nobel Systems live updates.	2,400	
Auditor - Increase Maintenance Info. Hardware to cover for the cost to replace two (2) computers and four (4) monitors.	271	
CEO-Budget & Finance - Add and fund one (1) Accounting Technician and delete and unfund (1) Account Clerk III upon vacancy.	1,945	
CEO-Budget & Finance - Increase Professional & Special Services to cover the cost of Questica Digital Budget Book.	15,000	
Cooperative Extension - Increase Travel-in Cnty. County Car to cover the mileage rate increases for FY 2024-2025.	8,495	
Human Resources - Convert one (1) EEO Manager to HR Analyst III and delete and unfund EEO Manager upon vacancy.	(29,851)	
Public Administrator - Increase Maintenance Info. Hardware to cover the cost to replace four (4) computers.	1,240	
Public Administrator - Increase Rent & Leases to cover the increased amount per lease agreement.	9,522	
Public Administrator - Increase Special Department Expense to cover the cost of required background investigations via live-scan fingerprints of staff.	800	
Public Administrator - Increase Travel-In Cnty. County Car to cover the mileage rate increases for FY 2024-2025.	6,708	
Treasurer Tax Collector - Increase of appropriations to Office Expense, Prof. & Spec. Services-Other and Public Legal Notices per statutory requirements.	71,935	
TOTAL GENERAL ADMINISTRATION	\$ 160,360	
TOTAL AUGMENTATIONS	\$ 596,445	
COUNTY EXECUTIVE OFFICE RECOMMENDED TRANSFERS		
TOTAL CEO RECOMMENDED TRANSFERS	\$ -	
TOTAL BUDGET BALANCE FY 2024-2025		\$ -



BUDGET HEARINGS FISCAL YEAR 2024-2025

PRESENTATION TO THE IMPERIAL COUNTY BOARD OF SUPERVISORS

August 20, 2024

TODAY'S OVERVIEW

- 2024-25 Recommended Budget Overview
- 2023-24 Actuals
- Recommended Changes
- Unreserved Fund Balance/Reserves



Description	2023-2024	2024-2025	\$ Change	% Change
	Adopted Budget	Recommended Budget		
General Fund	\$123,131,032	\$133,019,631	\$9,888,599	8.0%
Special Revenue	459,924,738	471,697,641	11,772,903	2.6%
Capital Projects	1,640,665	34,227,137	32,586,472	1986.2%
Debt Service	2,801,421	2,799,216	(2,205)	-.01%
Enterprise Funds & Other	3,495,405	2,959,532	(535,873)	-15.3%
Internal Service	71,366,503	82,037,798	10,671,295	15.0%
Total All Funds	\$662,359,764	\$726,740,955	\$64,381,191	9.7%

**COUNTYWIDE RECOMMENDED BUDGET
\$726,740,955**

REVENUE

Fund Type	2023-24 Adjusted Budget	2023-24 Actuals	2024-25 Recommended Budget	% Change over 2023-24 Adj Budget
General Fund	123,205,270	135,589,858	130,935,068	6.27%
Special Revenue	469,456,414	376,183,954	460,351,112	-1.94%
Capital Projects	37,308,437	1,537,086	34,615,095	-7.22%
Debt Service	2,831,421	3,456,238	2,846,778	0.54%
Enterprise & Agency Funds	2,988,088	3,663,407	3,187,190	6.66%
Internal Service Funds	68,803,695	68,272,732	73,283,918	6.51%
	704,593,325	588,703,275	705,219,161	0.09%

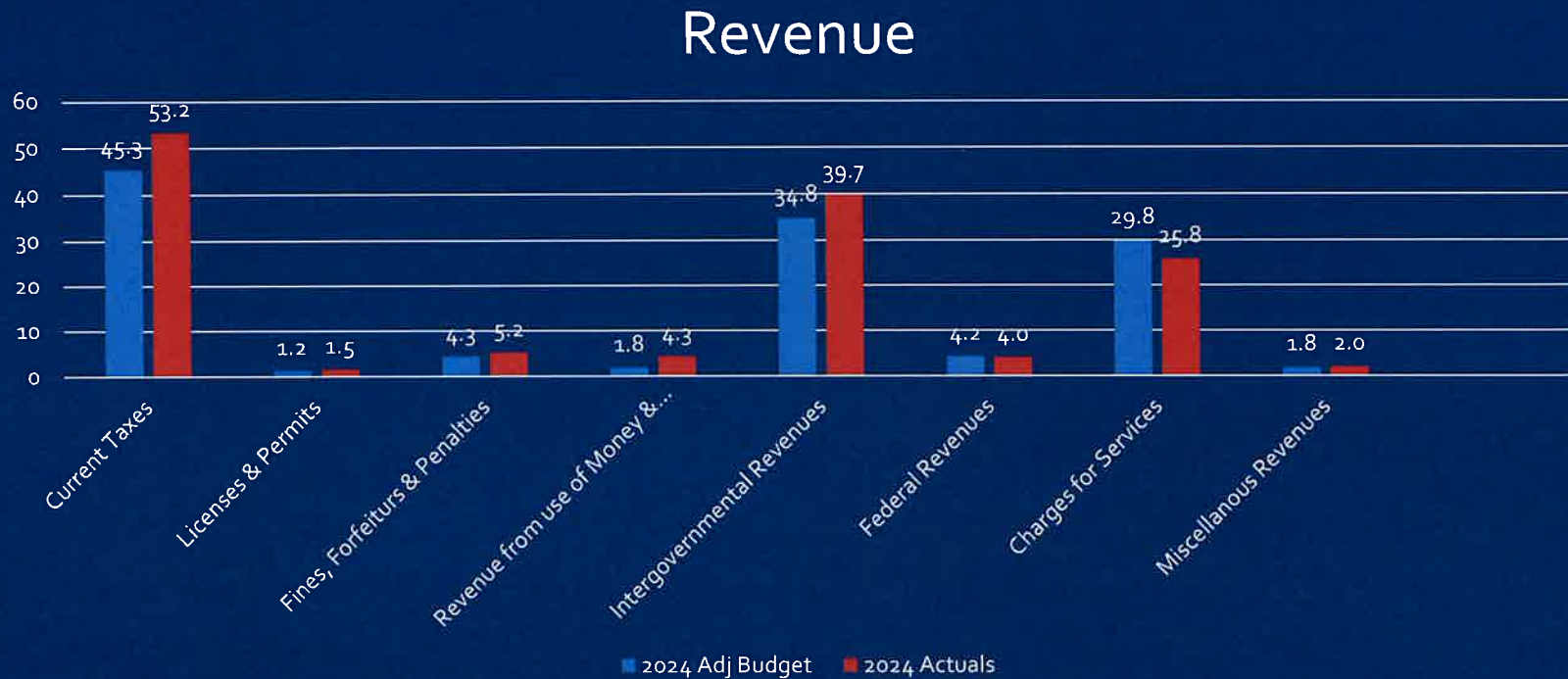
COUNTYWIDE RECOMMENDED BUDGET

EXPENDITURES

Fund Type	2023-24 Adjusted Budget	2023-24 Actuals	2024-25 Recommended Budget	% Change over 2023-24 Adj Budget
General Fund	125,688,445	118,728,707	133,019,631	5.8%
Special Revenue	500,082,433	399,205,250	471,697,641	-5.7%
Capital Projects	35,042,636	2,163,101	34,227,137	-2.3%
Debt Service	2,801,421	2,791,321	2,799,216	-0.1%
Enterprise & Agency Funds	6,902,090	6,759,815	2,959,532	-57.1%
Internal Service Funds	71,960,370	66,223,289	82,037,798	14.0%
	742,477,395	595,871,483	726,740,955	-2.1%

COUNTYWIDE RECOMMENDED BUDGET

GENERAL FUND 2023-24 ADJUSTED BUDGET COMPARISON TO ACTUALS



PROPOSED CHANGES TO THE 2024-2025 RECOMMENDED BUDGET

Criteria for Recommendations

General Fund

- Requests that create countywide financial/service efficiencies
- Requests that have offsetting revenue
- Compliance with new federal/state regulation
- Preference for one-time request over ongoing requests
- No new ongoing salary expenses impacting the general fund

Non-General Fund

- New requests that have offsetting revenue and/or fund balance support
- Continuing projects from prior year

GENERAL FUND AUGMENTATION RECOMMENDATIONS

Public Protection \$ 436,085

- **District Attorney** \$78,793 - Nine (9) under-hire promotions, and travel-in County due to milage rate increase.
- **Fire Protection** \$21,930 - Computers, laptops and monitors.
- **Probation** \$36,306 - Ten (10) under-hire promotions.
- **Sheriff Coroner & Corrections** \$299,056 - Travel-in County due to mileage rate increase.

General Administration \$160,360

- **Assessor** \$74,295 - Three (3) bilingual allocations, software, memberships, subscriptions, computer equipment, out of County travel and , six (6) under-hire promotions.
- **Auditor** \$271- Computers and monitors.
- **CEO-Budget & Finance** \$16,945 - Delete/add one (1) position allocation and professional & special services.
- **Cooperative Extension** \$8,495 - Travel-in County due to mileage rate increase.
- **Public Administrator** \$18,270 - Computers, rent & leases, and travel-in County due to mileage rate increase.
- **Treasurer Tax Collector** \$71,935 - Office expense and professional & special services.

SPECIAL REVENUE AUGMENTATION RECOMMENDATIONS

Administration & Education \$27,914

- **Planning & Development** \$20,000 - Parking lot repair.
- **Library** \$7,914- Chrome books and licenses.

Health & Sanitation \$1,287,276

- **Behavioral Health** \$1,287,276 - Eight (8) vehicles purchase, two hundred forty-five (245) under-hire promotions, and add/fund (7) allocations.

Public Assistance \$443,076

- **Social Services/Auditor Controller** \$6,612 - Computer equipment.
- **District Attorney(Victim Witness Program)** \$161,095 - Extra help, out of County travel and operating expenses.
- **ICWDO** \$250,000 - Professional & Special Services.
- **Public Administrator** \$25,369 - Delete allocation to increase office expense.

SPECIAL REVENUE AUGMENTATION RECOMMENDATIONS

Public Protection \$377,868

- **District Attorney (High Intensity Drug Program)** \$25,873 - Three (3) under-hire promotions.
- **Fire Protection** \$21,930 - Computer equipment.
- **Probation** \$148,690 - Add/fund one (1) position allocation and three (3) under-hire promotions.
- **Sheriff Coroner** \$181,375 - Three under-hire promotions and travel-in County due to mileage rate increase.

Public Ways & Facilities \$669,290

- **Public Works-Roads (Roads & Gateway Service Area)** \$669,290 - Overtime, software, licensing, equipment vehicles, utilities and professional & special services.

Special District \$815

- **Public Works** \$815 - Utilities.

FISCAL YEAR 2024-25 GENERAL FUND BALANCED BUDGET

Projected Revenue FY 2024-25	\$130,935,068
Net County Cost from Operations	(133,019,631)
1991 Realignment Transfers	1,985,196
Surplus/(Deficit)	(99,367)
CEO Recommended Changes	(596,445)
Adjustment to Federal Aid and Property Tax Revenue	695,812
Net Savings/(Deficit) from Operations	0

	2023-24 Adopted Balances	% of Expenditures
General Fund Reserve	\$6,156,551	4.6%
Revenue Stabilization	9,901,603	7.4%
Unreserved General Fund Balance	3,301,407	3.0%
Total Reserves	\$19,359,561	15%

GENERAL FUND RESERVES

CHALLENGES

- Potential Federal and State future budget cuts
- Labor negotiations and retention/recruitment continues.
- Deferred maintenance and capital improvements projects must be addressed.
- Fiscal impacts of mandated program services and/or unfunded mandates.
- Ever increasing demand for new and improved services.





THANK YOU!