

Fiscal Year 2024-2025 Recommended Budget

County Administrator's Office

April 22, 2024





Agenda – Day 1

1. Presentations

- a. County Administrator's Office
- b. Clerk-Recorder and Registrar of Voters
- c. Auditor Controller
- d. Health Services
- e. Employment and Human Services
- f. Animal Services
- g. Contra Costa County Fire Protection District
- h. Library

2. Public Comment

3. Board discussion



Agenda – Day 2

1. Department presentations

- i. Sheriff-Coroner
- j. District Attorney
- k. Public Defender
- l. Probation
- m. Public Works

2. Public comment

3. Board discussion / action



Budget in brief

1. Balanced budget of \$5.979 billion in expenditures and revenues for all funds and districts
2. Maintains existing service levels
3. Authorizes 11,400.6 FTE, including a \$145.7M net salary and benefit increase (\$83M for negotiated wage increases)
4. Notable changes
 - a. Adds 79 FTE (67 Health Services + 12 Sheriff) for Detention Health to comply with a court ordered settlement with the Prison Law Office
 - b. Rising insurance and workers compensation costs
 - c. Increases appropriation for contingencies from \$15M to \$20M (0.33% of the County budget)



Rising insurance premiums

Premiums	FY24-25 Budgeted	FY23-24 Actual	Percent change
General Liability	17,145,090	13,854,454	24%
Property and Pollution	10,003,410	7,639,036	31%
Workers' Compensation	6,413,800	5,713,870	12%
Medical Malpractice	2,717,100	2,553,268	6%
Cyber	1,097,190	658,975	66%
	37,433,380	30,419,603	23%



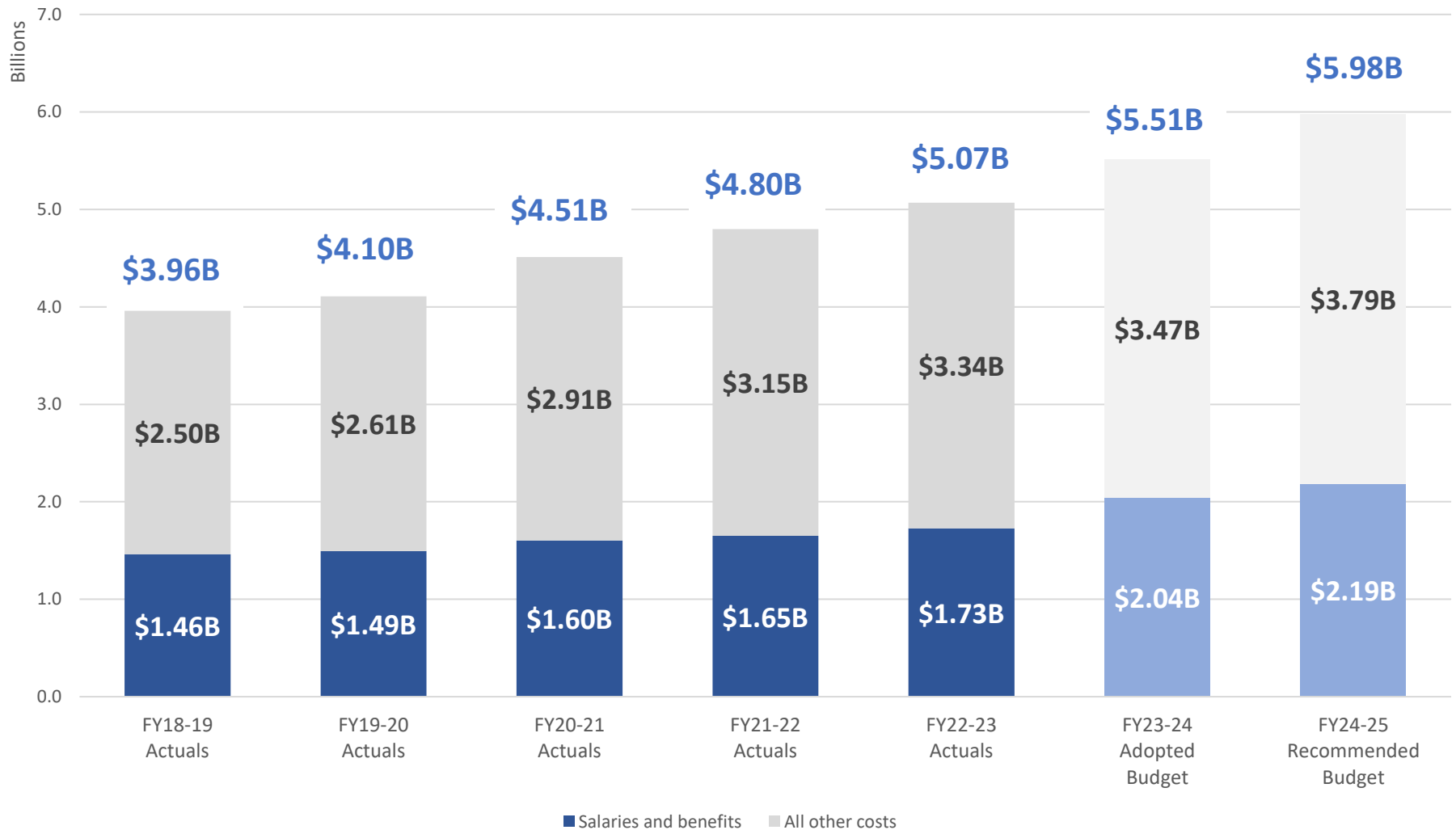
Critical factors in how we balanced

1. Continued, but slowing, revenue growth of 1.5% for Property Tax
2. Increased interest income to \$60M (up from \$30M)
3. Vacancy Factors (salary budget reductions) totaling \$81.6M
 - a. Health Services \$61.6M
 - b. Employment and Human Services \$3.8M
 - c. Library \$2.4M
 - d. Information Technology \$1.8M
 - e. Conservation and Development \$1.7M
 - f. Child Support Services \$1.3M
 - g. Probation \$1.2M
 - h. Clerk-Recorder Elections \$1.1M
 - i. Others: Sheriff \$685k, Animal Services \$500k, District Attorney \$277k, Public Defender \$33k, Assessor \$342k

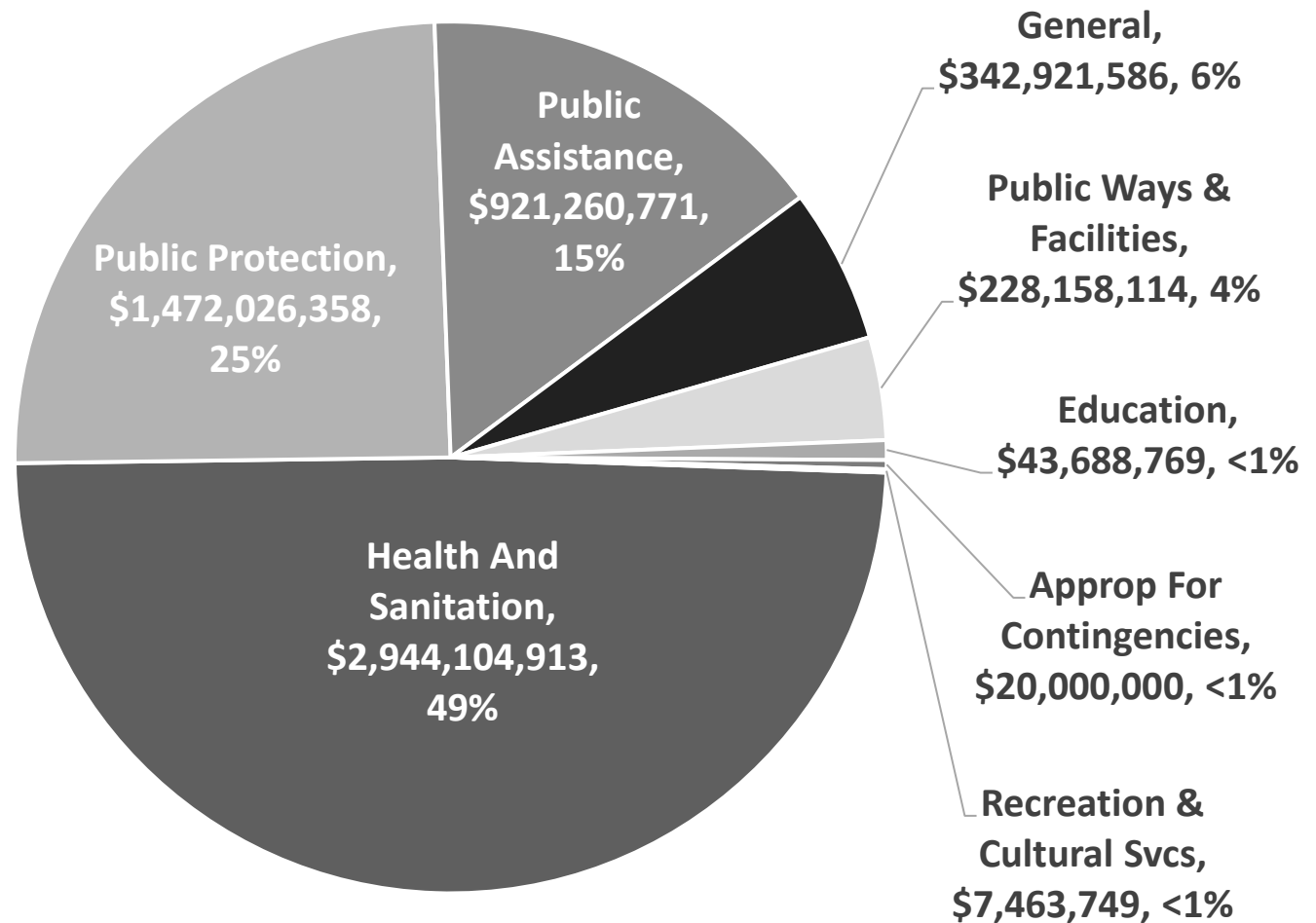


FY24-25 Recommended expenditure budget of \$5.979 billion

County Expenditure Trends FY18-25

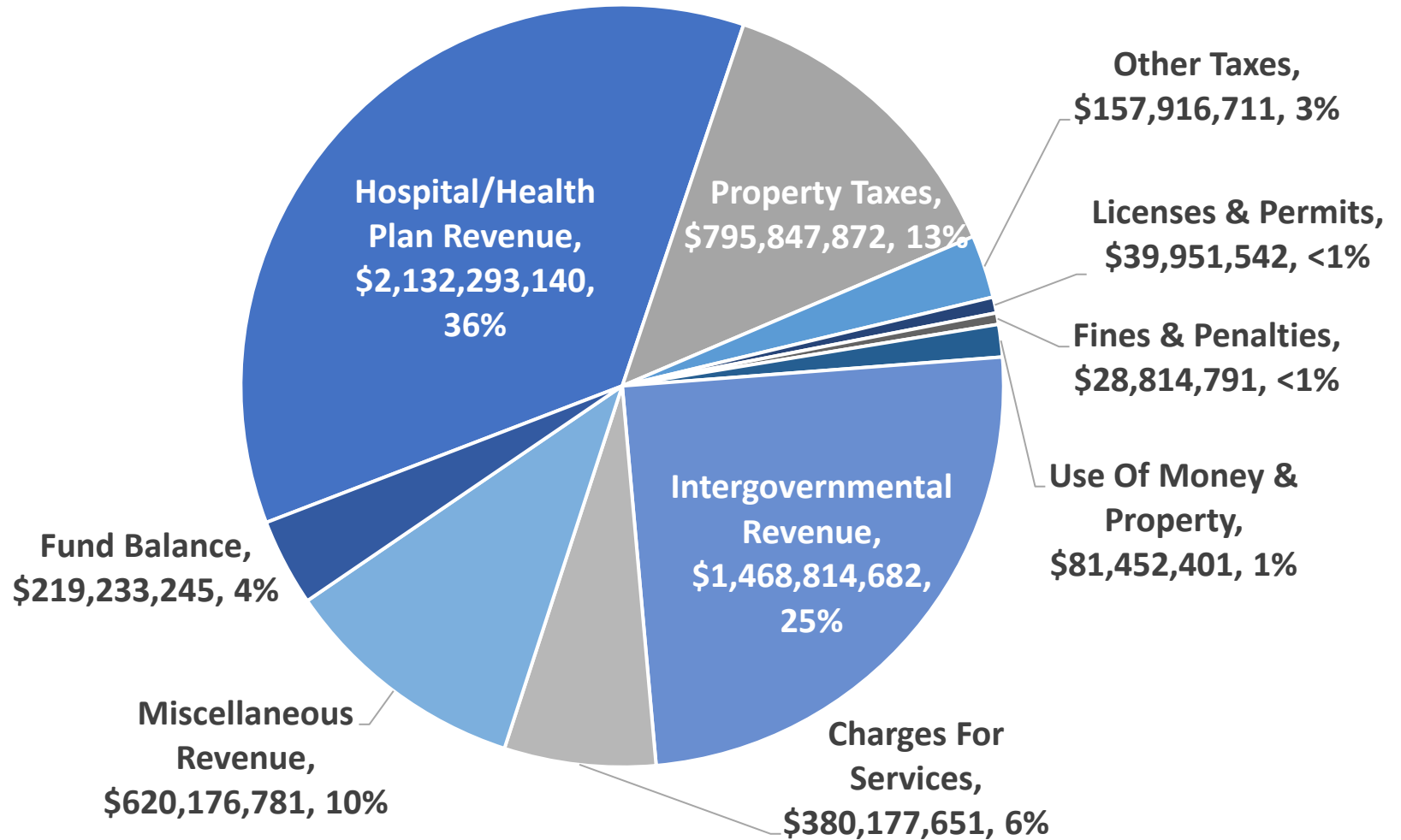


Budgeted \$5.979 billion expenditures by state categories



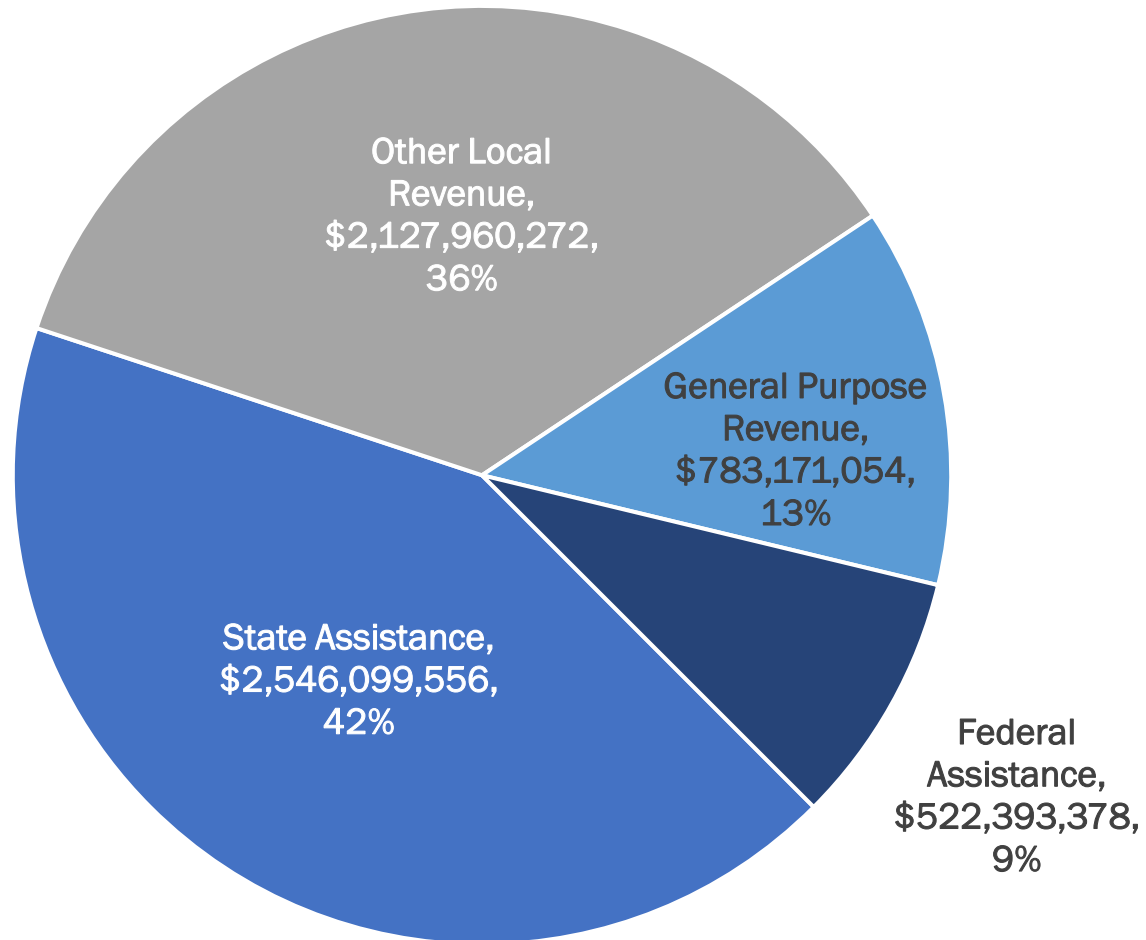


Requiring \$5.979 billion in revenues





Revenues by source





Recommended Budget FY24-25 – All funds

	Total All County - All Funds	General Government	Health & Welfare	Law & Justice	Special Districts
Expense					
Salaries And Benefits	2,186,145,556	283,324,523	1,233,295,772	463,075,794	206,449,467
Services And Supplies	2,701,499,527	385,635,459	1,878,938,154	91,917,382	345,008,533
Other Charges	658,664,513	58,455,761	512,821,454	39,520,135	47,867,163
Fixed Assets	106,534,846	37,101,433	29,877,049	7,506,478	32,049,886
Expenditure Transfers	306,779,817	-80,210,210	225,672,024	113,521,706	47,796,297
Provisions For Contingencies	20,000,000	20,000,000			
Expense Total	5,979,624,260	704,306,966	3,880,604,452	715,541,495	679,171,346
Revenue					
Other Local Revenue	2,856,185,881	1,151,313,269	843,511,983	186,380,186	674,980,443
Federal Assistance	522,393,378	35,704,580	479,535,028	4,191,902	2,961,868
State Assistance	2,546,099,556	52,867,186	2,266,110,205	225,893,129	1,229,036
Revenue Total	5,924,678,815	1,239,885,035	3,589,157,217	416,465,217	679,171,347
Net Fund Cost (NFC):	54,945,445	-535,578,068	291,447,236	299,076,278	-1
Allocated Positions (FTE)	11,400.6	1,729.1	6,984.3	2,063.1	624.0



Recommended Budget FY24-25 – General Fund

	Total General Fund	General Government	Health & Welfare	Law & Justice
Expense				
Salaries And Benefits	1,246,822,315	204,509,909	582,627,313	459,685,093
Services And Supplies	906,243,790	270,440,642	546,406,373	89,396,775
Other Charges	390,151,267	32,133,143	323,943,896	34,074,229
Fixed Assets	39,397,960	29,047,433	2,844,049	7,506,478
Expenditure Transfers	-145,757,561	-116,579,918	-32,703,538	3,525,895
Provisions For Contingencies	20,000,000	20,000,000	0	
Expense Total	2,456,857,771	439,551,209	1,423,118,092	594,188,470
Revenue				
Other Local Revenue	1,493,284,945	1,000,331,501	329,063,250	163,890,194
Federal Assistance	434,690,243	16,796,333	413,702,008	4,191,902
State Assistance	528,882,583	5,530,943	388,806,923	134,544,717
Revenue Total	2,456,857,771	1,022,658,777	1,131,572,181	302,626,813
Net County Cost (NCC):	0	-583,107,568	291,545,911	291,561,657
Allocated Positions (FTE)	6,902.1	1,201.7	3,660.3	2,040.1



General Purpose Revenue allocations

Just eight departments comprise 79% of the discretionary budget of \$783.1M

Agency Name	FY24-25		Share of Total
	Recommended Net County Cost		
Health Services	247,731,113	31.6%	} 79%
Sheriff-Coroner	144,856,831	18.5%	
Probation	49,457,000	6.3%	
Employment & Human Services	43,604,055	5.6%	
Public Works	40,999,999	5.2%	
Public Defender	40,240,276	5.1%	
District Attorney	31,013,065	4.0%	
Assessor	22,245,815	2.8%	



General Purpose Revenue allocations

The balance of allocations total 21% of General Purpose Revenue.

If Capital, Contingency Reserve, and Measure X funds (ConFire, DCD, ORESJ) are excluded, the remaining departments total just 11% of the discretionary budget.

Agency Name	FY24-25	
	Recommended Net County Cost	Share of Total
County Administrator	13,934,691	1.8%
Superior Court Related Functions	13,205,500	1.7%
Clerk-Recorder / Elections	10,315,164	1.3%
Board Of Supervisors	7,943,812	1.0%
Animal Services	5,788,985	0.7%
Information Technology	5,210,000	0.7%
Justice Programs - Conflict Defense	5,000,000	0.6%
Auditor-Controller	4,376,436	0.6%
Treasurer-Tax Collector	4,313,711	0.6%
Agriculture-Weights/Measures	3,818,889	0.5%
County Counsel	3,007,154	0.4%
Human Resources	2,982,851	0.4%
General County Services	2,268,800	0.3%
Veterans Service	1,889,744	0.2%
Risk Management	409,634	0.1%
Library	215,040	0.0%
Racial Equity Social Justice	1,290,240	0.2%
Conservation & Development	16,410,650	2.1%
Consolidated Fire District	15,641,600	2.0%
Capital Improvements	25,000,000	3.2%
Contingency Reserve	20,000,000	2.6%
Total	783,171,054	100%

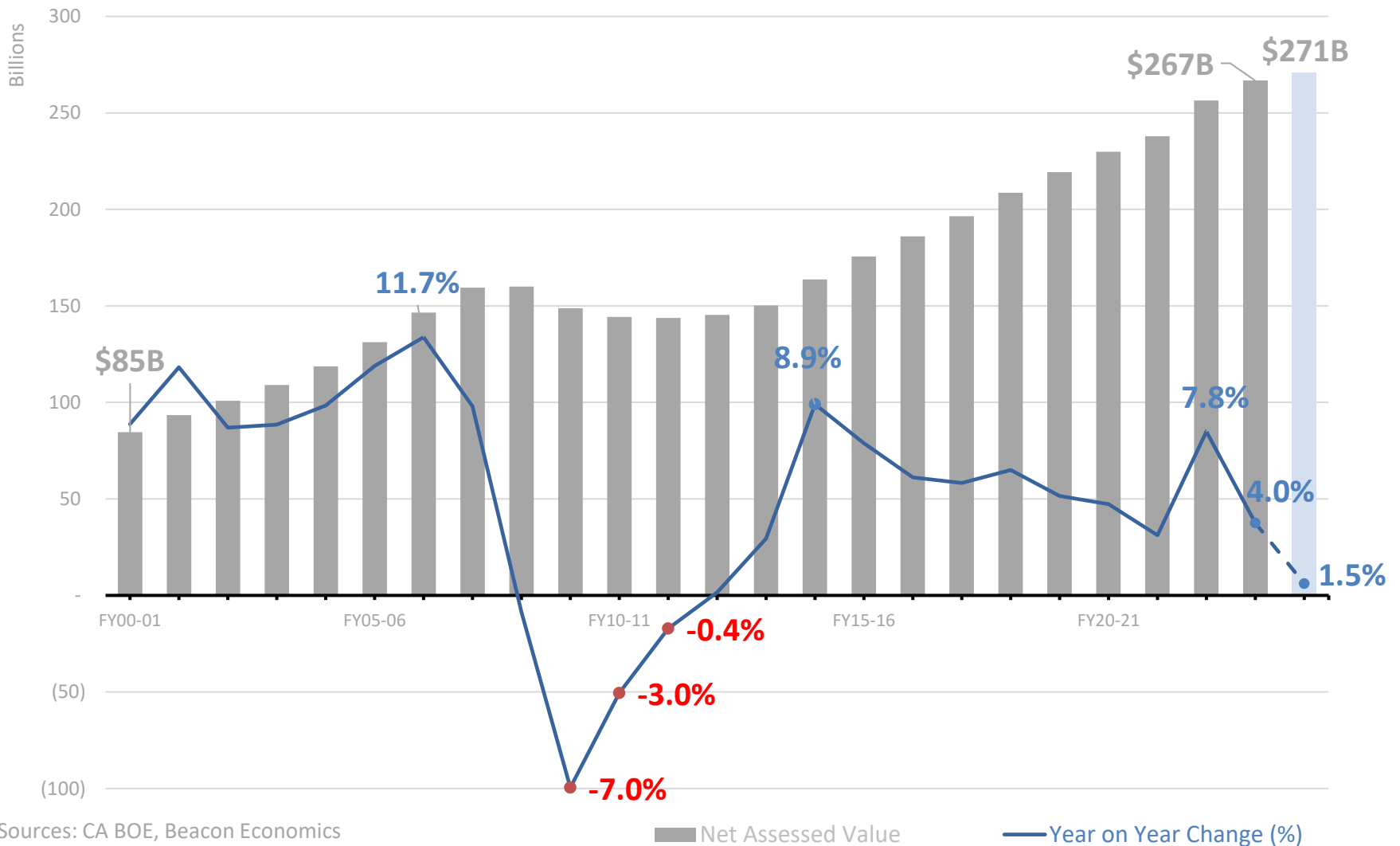
11%

10%



Contra Costa County - Assessed Value

Fiscal Years 2000 - 2024



Sources: CA BOE, Beacon Economics

■ Net Assessed Value

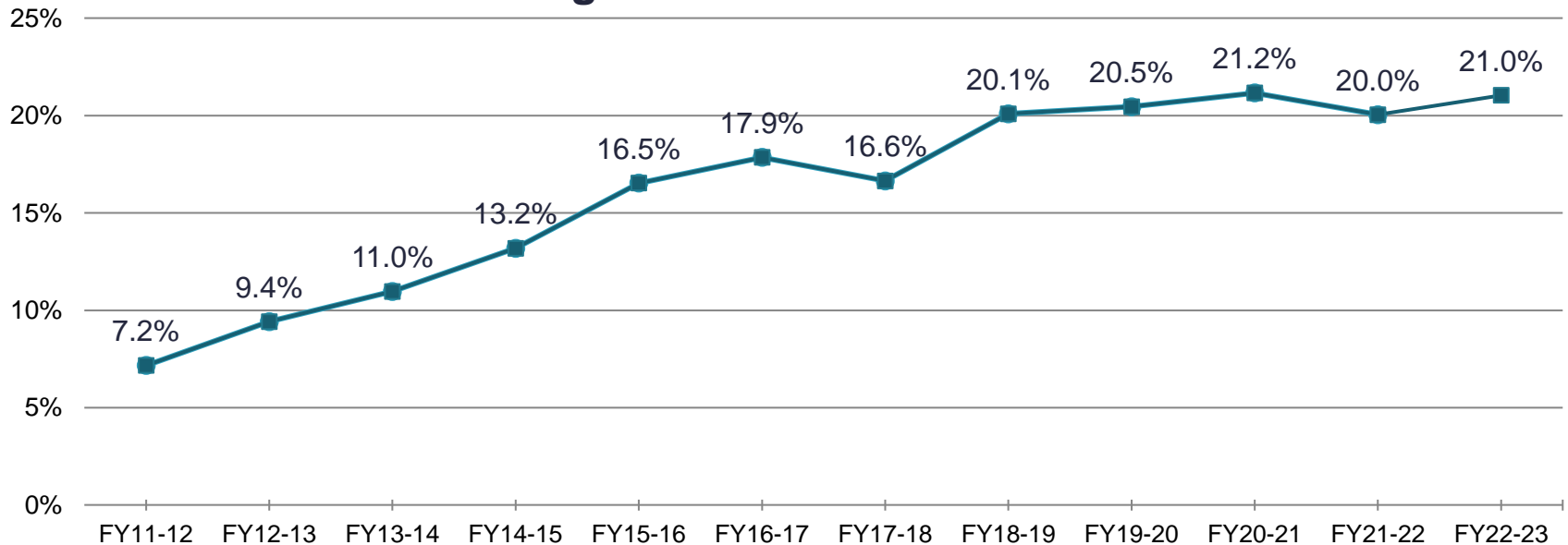
— Year on Year Change (%)



General Fund reserves

1. For FY 2022-23, total General Fund revenues were \$2.11 billion, and the total fund balance was \$880.2 million, or 41.7% of total General Fund revenue
2. Of the \$880.2 million:
 - a. \$444.3 million was unassigned – 21.0% of total General Fund Revenues
 - b. \$435.9 million was assigned, committed, restricted or nonspendable

Unassigned General Fund Reserves





FY24-25 Recommended FTE Changes

Agency	FY23-24 Adopted Budget	FY24-25 Recommended Budget	Change
06 - Information Technology	101.00	109.00	8.00
09 - ORESJ		2.00	2.00
15 - Treasurer-Tax Collector	30.50	32.50	2.00
18 - Health Services	4,743.20	4,900.80	157.60
24 - Clerk-Recorder Elections	85.50	87.00	1.50
25 - Sheriff-Coroner	1,146.50	1,164.50	18.00
30 - Probation	358.00	370.00	12.00
33 - Agriculture-Weights/Measures	44.70	47.70	3.00
36 - Animal Services	83.00	93.00	10.00
38 - Conservation & Development	210.00	218.00	8.00
42 - District Attorney	236.60	239.10	2.50
43 - Public Defender	190.50	191.50	1.00
65 - Public Works	570.00	575.00	5.00
70 - Fire Protection	601.60	607.00	5.40
85 - Library	228.00	250.00	22.00
			258.00



Labor Contracts

	Filled Positions 2023	Filled Positions 2024	Contract End Date
AFSCME Local 512, Professional and Technical Employees	226	239	6/30/2026
AFSCME Local 2700, United Clerical, Technical and Specialized Employees	1,417	1,489	6/30/2026
California Nurses Association	815	816	9/30/2025
CCC Defenders Association	93	104	6/30/2026
CCC Deputy District Attorneys' Association	91	100	6/30/2026
Deputy Sheriffs Association, Mgt Unit and Rank and File Unit	779	816	6/30/2027
Deputy Sheriffs Association, Probation Peace Officers Association	212	205	6/30/2027
District Attorney Investigator's Association	15	19	6/30/2026
IAFF Local 1230	405	453	6/30/2027
Physicians and Dentists of Contra Costa	243	252	10/31/2025
Professional & Technical Engineers – Local 21, AFL-CIO	1,162	1,282	6/30/2026
Public Employees Union, Local One & FACS Site Supervisor Unit	489	497	6/30/2026
SEIU Local 1021, Rank and File and Service Line Supervisors Units	853	831	6/30/2026
Teamsters, Local 856	1,803	1,879	6/30/2026
United Chief Officers' Association	15	17	6/30/2027
Western Council of Engineers	23	21	6/30/2026
Management Classified & Exempt & Management Project	430	461	N/A
	9,071	9,481	



Measure X sales tax revenues

Contra Costa County voters passed Measure X, a ½ cent sales tax levied countywide, in November 2020. The ballot measure language stated the intent of Measure X is “to keep Contra Costa’s regional hospital open and staffed; fund community health centers, support timely emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services.” The tax became effective April 1, 2021.

1. \$339.3M in actual revenue has been collected through March 2024; still need \$17.5M more to fully fund existing allocations
2. The total Measure X allocations through FY23-24 is \$356.8M
3. For FY24-25, Measure X recommended budget for revenues and expenditures are balanced at \$120.2M. Ongoing allocations were given a 2.4% COLA.
4. Anticipating approximately **\$31M** in one-time revenue surplus by September 2024, of which \$0 has been actually received thus far.



Measure X financials

Revenue budget and projection through FY23-24

	Budget	Actuals/Projection	Difference
FY20-21	\$ 24,078,616	\$ 27,659,018	\$ (3,580,402)
FY21-22	\$ 104,000,000	\$ 117,721,524	\$ (13,721,524)
FY22-23	\$ 107,000,000	\$ 122,416,463	\$ (15,416,463)
FY23-24	\$ 118,169,856	\$ 120,602,200	\$ (2,432,344)
Total	\$ 353,248,472	\$ 388,399,206	\$ (35,150,734)

Measure X adopted allocations through FY23-24

	Budget
Reserve	\$ 20,000,000
One-time	\$ 136,895,200
FY22-23	\$ 78,150,000
FY23-24	\$ 121,793,535
	\$ 356,838,735



COVID-19 FEMA Cost Recovery Update

Financial Metrics

Contra Costa County
 FEMA Project Applications
 Status Report, as of 4/10/2024

Project #	Submitted Projects	Estimated Claim	Claimed	Obligated	Received	FEMA Submission
						Date
146165	Great Plates Delivered - 5/1/2020 to 6/10/2020	\$ 144,796	\$ 144,796	\$ 144,796	\$ 144,796	1/27/2021
166257	Great Plates Delivered - 6/11/2020 to 7/9/2020	276,467	276,467	276,467	276,467	1/28/2021
166323	Great Plated Delivered - 7/10/2020 to 8/9/2020	380,374	380,374	380,374	380,374	1/28/2021
166334	Great Plates Delivered - 8/10/2020 to 9/9/2020	384,174	384,174	384,174	384,174	1/28/2021
166919	Great Plates Delivered - 9/10/2020 to 10/9/2020	417,331	417,331	417,331	417,331	1/28/2021
178653	Great Plates Delivered - 10/10/2020 to 2/6/2021	2,006,732	2,006,732	2,006,732	2,006,732	5/20/2021
243280	Great Plates Delivered - 2/6/2021 to 7/9/2021	2,805,170	2,805,170	2,805,170	2,805,170	9/10/2021
240224	Materials - PPE - 3/07/2020 to 5/20/2022	1,240,517	1,240,517	1,240,517	1,240,517	12/21/2022
240222	Incremental Cleaning Costs - 4/1/2020 to 6/30/2021	10,197,540	10,197,540	10,197,540	10,197,540	7/7/2022
680872	Cleaning Supplies - 3/04/2020 to 6/07/2022	555,062	555,062	555,062	555,062	12/21/2022
680774	Vaccinations - 12/01/2020 to 05/31/2021	637,756	637,756	637,756	637,756	12/30/2022
550487	COVID Testing Costs - 2/27/2020 to 6/3/2021	15,814,082	15,814,082	15,814,082	15,814,082	6/29/2022
720803	Category Z Mgmt Reimbursement - Ernst & Young Costs ¹	2,000,000	1,711,112	1,711,112	0	9/25/2023
685744	Incremental Cleaning Costs - 7/1/2021 to 6/30/2022	3,649,683	3,649,683	0	0	12/21/2022
719096	Incremental Cleaning Costs - 7/1/2022 to 4/1/2023 (90% of actuals)	1,295,515	1,295,515	0	0	7/31/2023
156484	Non-Congregate Shelter - 3/19/2020 to 6/30/2020	4,012,966	4,012,966	0	0	7/26/2021
186200	Non Congregate Shelter - 7/1/2020 to 1/1/2021	13,886,851	13,886,851	0	0	10/18/2021
240223	Non Congregate Shelter - 1/1/2021 to 3/31/2022	14,515,020	14,515,020	0	0	11/3/2022
687414	COVID Testing Costs - 7/1/2021 to 6/30/2022	4,914,058	4,914,058	0	0	12/28/2022
719093	COVID Testing Costs Mobile Med - 07/01/2022 - 03/31/2023 (90% of actuals)	979,848	979,848	0	0	6/5/2023
731586	COVID Testing Costs - 7/1/2022 to 05/11/2023 (90% of actuals)	686,296	686,296	0	0	10/30/2023
698619	County Emergency Operations Center (EOC) - 03/23/2020 to 07/1/2022	1,620,297	1,620,297	0	0	12/30/2022
733307	COVID-19 Coordination & Response Efforts - 7/22/2022 - 5/11/2023	50,042	50,042	0	0	10/30/2023
TOTAL		\$ 82,470,577	\$ 82,181,689	\$ 36,571,113	\$ 34,860,001	
		<i>as % of Total Estimated Claims</i>	100%	99.6%	44.3%	42.3%
		<i>Total Projects</i>	23	23	13	12



COVID-19 FEMA Cost Recovery Update

Timeline Metrics

Contra Costa County
 FEMA Project Applications
 Status Report, as of 4/10/2024

Project #	Submitted Projects	Estimated Claim	FEMA Submission Date	Obligation Metrics ²		Payment Metrics ³		In Review Metrics ⁴	
				Obligation Date	Months	Payment Date	Months	Today	Months
146165	Great Plates Delivered - 5/1/2020 to 6/10/2020	\$ 144,796	1/27/2021	3/25/2021	1.9	9/3/2021	5.4		
166257	Great Plates Delivered - 6/11/2020 to 7/9/2020	276,467	1/28/2021	6/23/2021	4.9	8/25/2021	2.1		
166323	Great Plated Delivered - 7/10/2020 to 8/9/2020	380,374	1/28/2021	8/25/2021	7.0	11/10/2021	2.6		
166334	Great Plates Delivered - 8/10/2020 to 9/9/2020	384,174	1/28/2021	5/6/2021	3.3	9/3/2021	4.0		
166919	Great Plates Delivered - 9/10/2020 to 10/9/2020	417,331	1/28/2021	5/6/2021	3.3	9/3/2021	4.0		
178653	Great Plates Delivered - 10/10/2020 to 2/6/2021	2,006,732	5/20/2021	7/13/2021	1.8	9/3/2021	1.7		
243280	Great Plates Delivered - 2/6/2021 to 7/9/2021	2,805,170	9/10/2021	2/25/2022	5.6	3/23/2022	0.9		
240224	Materials - PPE - 3/07/2020 to 5/20/2022	1,240,517	12/21/2022	2/10/2023	1.7	4/24/2023	2.4		
240222	Incremental Cleaning Costs - 4/1/2020 to 6/30/2021	10,197,540	7/7/2022	6/26/2023	11.8	8/28/2023	2.1		
680872	Cleaning Supplies - 3/04/2020 to 6/07/2022	555,062	12/21/2022	10/16/2023	10.0	11/30/2023	1.5		
680774	Vaccinations - 12/01/2020 to 05/31/2021	637,756	12/30/2022	1/30/2024	13.2	3/19/2024	1.6		
550487	COVID Testing Costs - 2/27/2020 to 6/3/2021	15,814,082	6/29/2022	11/7/2023	16.5	4/5/2024	5.0		
720803	Category Z Mgmt Reimbursement - Ernst & Young Costs ¹	2,000,000	9/25/2023	2/5/2024	4.4				
685744	Incremental Cleaning Costs - 7/1/2021 to 6/30/2022	3,649,683	12/21/2022					4/10/2024	15.9
719096	Incremental Cleaning Costs - 7/1/2022 to 4/1/2023 (90% of actuals)	1,295,515	7/31/2023					4/10/2024	8.5
156484	Non-Congregate Shelter - 3/19/2020 to 6/30/2020	4,012,966	7/26/2021					4/10/2024	33.0
186200	Non Congregate Shelter - 7/1/2020 to 1/1/2021	13,886,851	10/18/2021					4/10/2024	30.2
240223	Non Congregate Shelter - 1/1/2021 to 3/31/2022	14,515,020	11/3/2022					4/10/2024	17.5
687414	COVID Testing Costs - 7/1/2021 to 6/30/2022	4,914,058	12/28/2022					4/10/2024	15.6
719093	COVID Testing Costs Mobile Med - 07/01/2022 - 03/31/2023 (90% of actuals)	979,848	6/5/2023					4/10/2024	10.3
731586	COVID Testing Costs - 7/1/2022 to 05/11/2023 (90% of actuals)	686,296	10/30/2023					4/10/2024	5.4
698619	County Emergency Operations Center (EOC) - 03/23/2020 to 07/1/2022	1,620,297	12/30/2022					4/10/2024	15.6
733307	COVID-19 Coordination & Response Efforts - 7/22/2022 - 5/11/2023	50,042	10/30/2023					4/10/2024	5.4

TOTAL \$ 82,470,577

as % of Total Estimated Claims 100%
 Total Projects 23

Notes:

1. Estimated Claim amount reflects total face value of contract with consultant. Claimed amount reflects actual amount claimed to date and will likely increase to Estimated Claim amount over time.
2. Length of time from "FEMA Submission Date" to "Obligation".
3. Length of time from "Obligation Date" to "Payment Date". Payments are made by CalOES to the County.
4. Length of time claim submitted by the County has been under review by FEMA since "FEMA Submission Date".



American Rescue Plan Act Update

ARPA-CSLFRF Allocation	FY21-22	FY22-23	FY23-24	
Projected Expenditures, thru 6/30/24	Actuals	Actuals	Obligated	Total
Revenue:	\$112,029,452	\$112,029,452	0	\$224,058,904
Expenditures:				
Health Services Department (COVID-19)	79,214,397	67,204,394	15,795,606	162,214,397
Pandemic Service Relief Payment (PSRP)	0	24,300,111	0	24,300,111
Total Claimed/Obligated	79,214,397	91,504,505	15,795,606	186,514,508
Unobligated Balance				\$37,544,396

➤ What's it mean?:

- Projected expenditures through FY 2023/24 are \$186.5 million, including \$162.2 million to HSD and \$24.3 million to County departments for PSRP payments;
- Based on these projections, \$37.5 million will remain unallocated as of June 30, 2024.



American Rescue Plan Act Recommendations for Board Consideration

- 1. Maximize Local Flexibility.** The County Administrator's Office proposes to claim the remaining \$37.5 million of ARPA CSLFRF funding in the current fiscal year (FY23-24) to offset a portion of the General Fund subsidy to the Health Services Department for the provision of healthcare to residents of the County.
- 2. Transparency.** Establish a general fund reserve designation at the conclusion of FY23-24 in the amount of \$37.5 million. This will allow the Board and the community to effectively track those funds within the audited financial statements of the County across fiscal years.
- 3. Accountability.** As FEMA arrives at a disposition on the County's COVID-19 reimbursement claims, the County Administrator's Office will return to the Board to propose decreases to the general fund reserve designation consistent with the denominations reimbursed by FEMA.

COUNTY OF CONTRA COSTA
Notes to the Basic Financial Statements
JUNE 30, 2023

	General Fund	CCC Fire Protection District Special Revenue	Nonmajor Governmental Funds	Total
Committed to:				
Transient Occupancy Tax Programs	1,128			1,128
Law Enforcement			324	324
Service Areas - Public Protection			18	18
Total committed	1,128		342	1,470
Assigned to:				
Equipment Replacement	7,132			7,132
Litigation and Audit	24,469			24,469
General Fund Capital Reserve	114,142			114,142
County Administrator	3,526			3,526
Auditor-Controller	209			209
Treasurer-Tax Collector	1,237			1,237
Management Information System	1,810			1,810
County Counsel	482			482
Telecommunications	316			316
General County Building Occupancy	198,614			198,614
Building Maintenance	230			230
Facilities Life Cycle Improvements	3,717			3,717
Capital Facilities	2,500			2,500
Information Technology	630			630
Print and Mail	50			50
District Attorney	11,725			11,725
Public Defender	645			645
Sheriff	298			298
Probation Programs	2,072			2,072
Agriculture-Weights/Measures	40			40
Clerk Recorder	150			150
Animal Services	251			251
Environmental Health	5,130			5,130
Homeless Program	5,200			5,200
Alcohol and Other Drugs	191			191
Employment and Human Services	1,050			1,050
Workforce Services	1,398			1,398
Community Services	5,950			5,950
Workforce Investment Board	11,394			11,394
Public Works	2,733			2,733
Law and Justice	825			825
Crockett-Rodeo revenues	600			600

(continued)



Risks to the Recommended Budget

- a. Unanticipated impacts from the State deficit and May Revision proposed budget
- b. High interest rates slowing growth in county assessed values and property tax revenues
- c. Significant negotiated salary increases compounding over years three and four
- d. FEMA reimbursement potential disallowances and timing to receive obligated funds



FY24-25 Budget recommendations

1. OPEN and CONDUCT a public hearing to receive input on the Fiscal Year 2024-2025 Recommended Budget;
2. ACKNOWLEDGE that delivering core services, maintaining top credit ratings, minimizing debt, meeting labor contract obligations, and maintenance of the County's physical assets remain a priority of the Board of Supervisors over the long term;
3. ACKNOWLEDGE that the Recommended Budget balances annual estimated expenditures with estimated revenues in FY24-25;
4. ACKNOWLEDGE that the Recommended Budget does not include any funding changes that may occur in the State of California's FY24-25 budget;
5. RE-AFFIRM the Board of Supervisors' policy prohibiting the use of County General Purpose Revenue to backfill State and Federal revenue cuts;
6. PROVIDE direction to the County Administrator for the anticipated \$31M one-time surplus for Measure X;
7. DIRECT the County Administrator to claim \$37,544,395 in remaining American Rescue Plan Act (ARPA), Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to offset a portion of the General Fund subsidy to the Hospital Enterprise Fund in fiscal year 2023/24;
8. DIRECT the County Administrator to include a new General Fund reserve designation of "Assigned" fund balance in the amount of \$37,544,395 at the conclusion of fiscal year 2023/24 in recognition of FEMA claims that have not yet been obligated or received;



FY24-25 Budget recommendations

9. DIRECT the County Administrator to return to the Board of Supervisors at least annually on the status of the County's COVID-19 FEMA Public Assistance program claims and DETERMINE whether to reduce the \$37,544,395 "Assigned" fund balance designation in amounts consistent with COVID-19 FEMA payments received by the County.
10. ACKNOWLEDGE that the Recommended Budget includes a specific appropriation of \$20M for contingency, and that the Board also maintains its ability to manage General Fund contingencies during the fiscal year by use of fund balance and reserve funds;
11. ACKNOWLEDGE that any program increases or restoration of any recommended program reductions will require an equivalent reduction in funds from other County priorities in order to adhere to our balanced budget policy;
12. RECEIVE public comment on the above budget presentations and any other budget items.
13. DIRECT the County Administrator to prepare for consideration by the Board of Supervisors on May 21, 2024, position additions and eliminations necessary to carry out Board action on the Recommended Budget;
14. DIRECT the County Administrator to prepare for Board adoption on May 21, 2024, the FY24-25 County and Special District Budgets, as modified to incorporate any changes directed by the Board during these public hearings;
15. CLOSE the public hearing.