



Board Agenda Item 5

DATE: June 18, 2024
TO: Board of Supervisors
SUBMITTED BY: Paul Nerland, County Administrative Officer
SUBJECT: Recommended Budget for FY 2024-25

RECOMMENDED ACTION(S):

Adopt a resolution approving a Recommended Budget (including Capital Projects budgets) of the County of Fresno for the period between July 1, 2024, and the Board of Supervisors' adoption of the FY 2024-25 Final Recommended Budget.

Approval of the recommended action provides a mechanism for departments to continue day-to-day operations until your Board adopts the FY 2024-25 Final Recommended Budget.

ALTERNATIVE ACTION(S):

There are no viable options available. Without a recommended budget for the period in question, the County would not be able to conduct day-to-day operations during such period.

FISCAL IMPACT:

This item will provide a mechanism for departments to continue to operate until Final Recommended Budget is adopted by your Board in September 2024. The fiscal impacts will be addressed in the Final Recommended Budget.

DISCUSSION:

Prior to FY 2018-19, budget hearings and subsequent budget adoptions occurred in June of each year. Beginning with FY 2018-19, the County Administrative Office (CAO) recommended a new process that allows for your Board's adoption of the Final Recommended Budget in September instead of the traditional June adoption. With this process, current year information for General Fund revenue estimates is available prior to budget hearings in September. This is a crucial piece of the budget process as the tax roll is needed to verify property tax and Motor Vehicle In-Lieu revenue estimates, which comprise over 75% of countywide revenues.

Your Board's adoption of the Final Recommended Budget in September provides the mechanism for improved accuracy of the estimate of year-end fund balance and the impact of the State of California's Budget on Fresno County. It is anticipated that most of the information will be available prior to the completion of the Final Recommended Budget. Your Board's County budget hearings are scheduled to commence September 16, 2024.

The CAO recommends that your Board adopt the Recommended Budget for the period beginning July 1, 2024, and concluding with your Board's adoption of the FY 2024-25 Final Recommended Budget. This

approach gives departments the necessary appropriations to operate during these two and a half months.

This process includes the rebudgeting of unexpended appropriations for individual capital projects that are not completed at year-end. The Recommended Budget for this period does not include additional positions or new capital asset purchases outside of the Capital Projects Fund. These items will be included in the Final Recommended Budget to be brought to your Board during the September budget hearings.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Budget Resolution
FY 2024-25 Recommended Budget Summary
On file with Clerk - FY 2024-25 Recommended Budget Detail

CAO ANALYST:

Paige Benavides