

Auditor's Financial Update March 31, 2025



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- **This report will cover:**
 - **Revenue and Expenditure total for March 2025 quarter**
 - **Revenue and Expenditure totals by percent**
 - **Revenue & Expenditures for Operating Funds 101 through 116, including Internal Service, Capital Outlay and Debt Service**



General Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
Taxes	\$ 29,993,124	\$ 1,064,861	\$ 5,258,248	\$ 17,624,199		\$ 12,368,925	58.8%
License & Permits	2,199,335	318,688	636,250	2,075,609		123,726	94.4%
Fines & Forfeitures	1,203,338	154,243	1,251,061	1,441,788		(238,450)	119.8%
From Property	1,131,087	16,499	487,246	1,016,586		114,501	89.9%
Aid from Other Gov't	4,446,851	357,458	903,003	4,755,781		(308,930)	106.9%
Charges for Services	6,053,825	712,344	2,095,238	3,623,439		2,430,386	59.9%
Other Revenue	627,389	14,416	79,035	114,803		512,586	18.3%
Total Revenues	\$ 45,654,949	\$ 2,638,509	\$ 10,710,081	\$ 30,652,206	\$ -	\$ 15,002,744	67.1%

- Received 67.1% of budgeted revenue
- Property Tax Sales tax are at 58.8%. April collections for second half of tax are not included and sales tax only includes 7 months
- Fines & Forfeitures has exceeded budgeted revenue by \$238,450– Mainly due to Tax loss reserve adjustment of \$947,646
- Aid from Other Gov't has already exceeded anticipated revenue by \$308,930.
- Charges for Services – Mainly A-87 and Interfund Revenues that are transferred quarterly. This will only reflect 2 quarters since the transfers happen after quarter ends
- Other revenue is mostly Nomlaki donation – Still

General Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	\$ 17,556,016	\$ 4,958,523	\$ 8,590,218	\$ 11,866,257		\$ 5,689,759	67.6%
Service/Supplies	7,729,837	1,057,483	4,270,700	5,630,928		2,098,909	72.8%
Other Charges	1,857,953	258,045	624,393	1,132,926		725,027	61.0%
Fixed Assets	498,468	12,675	288,234	386,791		111,677	77.6%
Transfers/Reimburse	23,095,590	9,872,428	15,525,531	19,248,700		3,846,890	83.3%
Total Appropriations	\$ 50,737,865	\$ 16,159,154	\$ 29,299,076	\$ 38,265,602	\$ -	\$ 12,472,263	75.4%
CONTINGENCIES							
General	\$ 300,000	\$ -	\$ -	\$ -		\$ 300,000	0.0%
Special	\$ 209,175	\$ -	\$ -	\$ -		\$ 209,175	0.0%

- Expenditure overall at 75.4%
- Salary & benefits include one-time Unfunded PERS & Advanced Discretionary PERS payments and are currently 67.6% expended
- Service and Supplies budget increased by nearly \$2 million for Emergency Svc Budget Unit. These are being covered by Emergency Reserves set aside in the budget for Park Fire
- General Fund Contribution to Public Safety & Social Services is at 83.3% of appropriation
- These expenses were mostly offset with one-time monies from ARPA and LATCF. The majority of the expense as of March 31, 2025 is for Auditor software, Ag Commission vehicle and EV Charging Station, special equipment & a vehicle for Coroner, and a copy machine for Planning

Road Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
Taxes	\$ 850,000	\$ -		\$ -		\$ 850,000	0.0%
License & Permits	10,000	1,880	4,170	5,930		4,070	59.3%
From Property	-	-				-	0.0%
Aid from Other Gov't	37,283,200	8,130,366	17,501,141	28,970,313		8,312,887	77.7%
Charges for Services	597,102	2,420	5,498	78,532		518,570	13.2%
Other Revenue	5,311,206	5,970	5,970	(5,970)		5,317,176	-0.1%
Total Revenues	\$ 44,051,508	\$ 8,140,636	\$17,516,779	\$29,048,806		\$ 15,002,702	65.9%

- Road has received 65.9% of budgeted revenues
- Aid From Other Gov't Agencies is the highest source of revenue. This includes reimbursements from CalTrans for Road projects, and State Hwy User's Tax money. This source largely relates to expenditures in Professional Services for Road Projects. As of March 31, 77.7% was received.
- Other Revenue includes SB1 RMRA. This revenue is recognized as reimbursable road repairs are completed. In the budget process, this was inadvertently included in Other Revenue instead of Aid From Other Gov't.
- Deposits for SB1 are \$4,259,258 through March 31

Road Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	\$ 8,534,717	\$ 2,268,107	\$ 3,956,709	\$ 5,559,718		\$ 2,974,999	65.1%
Service/Supplies	33,394,999	5,997,238	13,508,317	19,781,135		13,613,864	59.2%
Other Charges	195,419	-	44,901	105,230		90,189	53.8%
Fixed Assets	878,375	-	371,499	422,735		455,640	48.1%
Transfers/Reimburse	1,047,998	-	7,062	49,006		998,992	4.7%
Total Appropriations	\$ 44,051,508	\$ 8,265,345	\$17,888,488	\$25,917,824	\$ -	\$ 18,133,684	58.8%

- Overall expenditures are 58.8% of budgeted appropriations
- Current salary & benefits have been 65.1% expended and include one-time PERS Unfunded and Advanced Discretionary PERS payment
- Svc & Supplies has utilized 59.2% of the \$33,394,999 budgeted appropriation. This budget largely supports ongoing road project costs.
- Fixed Asset budget used 48.1% of budget. This has been used to purchase a vehicle and heavy equipment.

Public Safety Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
Taxes	\$ 42,399	\$ -	\$ -	\$ -		\$ 42,399	0.0%
License & Permits	1,556	20	30	126		1,430	8.1%
Fines & Forfeitures	3,161	95	244	420		2,741	13.3%
Aid from Other Gov't	16,764,660	1,770,423	4,975,986	8,525,525		8,239,135	50.9%
Charges for Services	2,447,201	355,481	918,334	1,463,677		983,524	59.8%
Other Revenue	29,033	4,573	27,982	39,507		(10,474)	136.1%
GF Contribution	24,824,479	9,146,283	14,510,644	17,333,926		7,490,553	69.8%
Total Revenues with GF Contribution	\$ 44,112,489	\$ 11,276,875	\$20,433,220	\$27,363,181		\$ 16,749,308	62.0%
Total Revenues without GF Contribution	\$ 19,288,010	\$ 2,130,592	\$ 5,922,576	\$10,029,255		\$ 13,365,434	30.7%

- Total Overall Revenue with General Fund Contribution was 62% of the budgeted \$44,112,489 as of March 31, 2025.
- Total revenue without General Fund contribution was 30.7% of their budgeted \$19,288,010. General Fund largely supports Public Safety and contributed 69.8% of the overall revenues.
- Secondary main source of revenue is Aid From Other Gov Agencies with 50.9% received through March 2025. This source is comprised of Public Safety Augmentation AB443, and Realignment for various public safety programs like Court Security, Bailiff and AB109 programs. This source is largely reliant on internal transfers from other Special Revenue Funds.
- Charge for Services budget is comprised mainly of Institutional Care in Juvenile Hall and Interfund Revenues As of March 31, this source has recognized \$1,463,677, or 59.8% of anticipated revenues.

Public Safety Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	\$ 32,572,013	\$ 9,417,957	\$15,893,923	\$21,746,441		\$ 10,825,572	66.8%
Service/Supplies	9,837,525	2,262,068	4,338,890	7,285,631		2,551,894	74.1%
Other Charges	126,000	6,368	7,858	8,013		117,987	6.4%
Fixed Assets	1,003,485	105,165	192,549	380,992		622,493	38.0%
Transfers/Reimburse	90,908	-	-	-		90,908	0.0%
Special Contingency	1,166,145	-	-	-		1,166,145	0.0%
Total Appropriations	\$ 44,796,076	\$ 11,791,558	\$20,433,220	\$29,421,076		\$ 15,374,999	65.7%

- Expended 65.7% of the budgeted \$44,796,076.
- Salary & Benefits is 66.8% expended and includes one-time payments for Unfunded PERS and Advanced Discretionary PERS Payment.
- Service and Supplies has spent 74.1%, or \$7,285,631 of the budgeted appropriations.
- Other Charges is only 6.4% expended and is used mostly for contributions to other agencies & Support & Care.
- Fixed Assets has mainly been used for vehicles in Jail, Sheriff and Probation, and special departmental equipment for the DA, Probation & Sheriff

Social Services Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
From Property	\$ 39,362	\$ 10,586	\$ 21,172	\$ 31,757		\$ 7,605	80.7%
Aid from Other Gov't	53,192,232	10,620,346	24,918,282	36,251,852		16,940,380	68.2%
Charges for Services	128,634	12,173	58,879	91,984		36,650	71.5%
Other Revenue	1,131,383	351,885	635,081	931,093		200,290	82.3%
Total Revenues	\$ 54,491,611	\$ 10,994,990	\$25,633,414	\$37,306,687		\$ 17,184,924	68.5%

- Recognized 68.5% of budgeted \$54,491,611 revenues.
- Primary source of revenue is Aid from Other Gov't Agencies, which comes from Fed/State and Realignment money with 68.2% recognized as of March 31, 2025.
- Assistance revenue is budgeted at \$23,381,698 and received \$15,909,257, or 68%.
- Administrative revenue is budgeted at \$31,950,255, with recognized revenue of \$21,327,033, or 66.8%.
- Other revenue budget of \$1,131,383 is mainly comprised of the General Fund contribution of \$976,909. Revenues as of March 31 are \$931,093.

Social Services Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	\$ 18,587,628	\$ 5,462,534	\$ 9,484,532	\$13,072,921		\$ 5,514,707	70.3%
Service/Supplies	10,681,164	678,012	2,383,727	5,385,529		5,295,635	50.4%
Other Charges	25,104,391	5,919,120	11,681,507	17,610,108		7,494,283	70.1%
Fixed Assets	35,388	-	-	26,312		9,076	74.4%
Transfers/Reimburse	108,428	-	15,426	107,042		1,386	98.7%
Total Appropriations	\$ 54,516,999	\$ 12,059,666	\$23,565,192	\$36,201,912		\$ 18,315,087	66.4%

- Expended 66.4% of their appropriations budget of \$54,516,999.
- Salary & Benefits as of March 31, 2025 was 70.3% expended. These totals include onetime Unfunded PERS and Advanced Discretionary PERS Payment.
- Service & Supplies budget is predominantly contracted services and Social Services MOU responsibility for the IHSS program.50.4% of appropriations have been spent.
- Other charges is primarily assistance payments and reached 70.1% of budgeted appropriations.
- Transfers/Reimbursements is budgeted at \$108,428 which is the funds portion of the Aircon Debt.

Health Agency Fund Revenues

REVENUES	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount to be Secured	% Received
From Property	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Aid from Other Gov't	24,342,296	3,093,575	5,545,385	8,048,104		16,294,192	33.1%
Charges for Services	15,472,995	1,062,785	6,802,552	9,986,531		5,486,464	64.5%
Other Revenue	271,047	60,240	73,243	487,637		(216,590)	179.9%
Total Revenues	\$ 40,086,338	\$ 4,216,600	\$12,421,180	\$18,522,271		\$ 21,564,067	46.2%

- Received 46.2% of anticipated revenue of \$40,086,338.
 - Main funding source is Aid From Other Gov't Agencies with 33.1% of budgeted revenues being received.
 - Charges for Services is another main source of revenue with 64.5% of budgeted revenues received
- as of March 31, 2025. Budgets in this source include Med-Cal fees of \$892,108, Drug Med-Cal of \$1,664,810, Mental Health Med-Cal Fees of \$10,399,444, and Interfund Revenue of \$1,641,404
- Other Revenues is for various small programs as well as \$81,782 from General Fund. This source received 179.9% of the anticipated \$271,047

Health Agency Fund Expenditures

APPROPRIATIONS	Budgeted Amount	As of Sept 2024	As of Dec 2024	As of Mar 2025	As of June 2025	Amount Available	% Expended
Salary/Benefits	\$ 21,207,559	\$ 4,455,763	\$ 7,899,459	\$10,969,176		\$ 10,238,383	51.7%
Service/Supplies	13,310,882	894,902	4,110,985	6,420,299		6,890,583	48.2%
Other Charges	6,003,966	689,307	2,714,553	5,557,581		446,385	92.6%
Fixed Assets	1,155,447	118,350	183,689	180,189		975,258	15.6%
Transfers/Reimburse							
Debt Service	118,954	-	17,143	118,954		(0)	100.0%
Intrafund Transfers	(407,822)	-	-			(407,822)	0.0%
Total Appropriations	\$ 41,388,986	\$ 6,158,322	\$14,925,829	\$23,246,199		\$ 18,142,787	56.2%

- Spent 56.2% of allocation budget of \$41,388,986.
- Salary & Benefits has only spent 51.7% of allocated budget, even with the onetime Unfunded PERS payment and Advanced Discretionary PERS payment. They continue to have salary savings due to staffing issues.
- Other Charges spent \$5,557,581, or 92.6% of their \$6,003,966 allocation. This budget is for support and care of clients.
- Only 15.6% of the Fixed Asset budget has been used. This budget is for the Mobile Clinic for Public Health, 2 vehicles for Mental Health and a new Healthcare Computer software system that will be paid for with COVID funds.

