

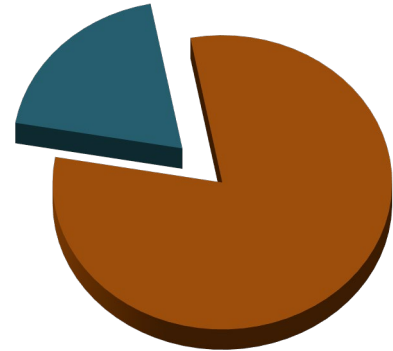
Nondepartmental Program Area Summary

Overview

The two nondepartmental agencies, Unclassified Administrative Expenses and Employee Benefits, support various expenses that are not allocated to specific agencies, including reserves for the General Fund as well as fringe benefits paid by the County.

The County received two federal funding allocations in response to COVID-19. Both are centrally budgeted and tracked in Agency 87, Unclassified Administrative Expenses, to ensure compliance with federal guidance. Funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund was initially received by the County in FY 2020 to support the County's pandemic response; all CARES funding has been expended and the grant has been closed out. In FY 2021, the County was allocated over \$222 million in emergency funding through the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund), distributed in two tranches. The first tranche of \$111 million was received in FY 2021, followed by the second tranche of \$111 million in FY 2022. As of December 2023, all ARPA funds have been allocated, and are being used to support the County's response to and recovery from the COVID-19 public health emergency. This includes supporting the public health response, including services to address behavioral health care needs; providing housing, food, and job training assistance to workers and families; supporting small businesses and impacted sectors that have suffered negative economic impacts of the pandemic; supporting County efforts to recruit and retain staff; supporting communities disproportionately impacted by the pandemic, through housing, education, and childcare assistance; and providing for replacement of lost revenue by local governments.

Nondepartmental



County General Fund Disbursements

Program Area Summary by Category

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2025 Advertised
FUNDING				
Expenditures:				
General Fund Fringe Benefits	\$421,334,988	\$492,890,074	\$495,183,471	\$550,750,926
Operating Expenses	28,922,902	1,337,850	124,082,120	1,422,850
Capital Equipment	35,590,075	0	0	0
Total Expenditures	\$485,847,965	\$494,227,924	\$619,265,591	\$552,173,776

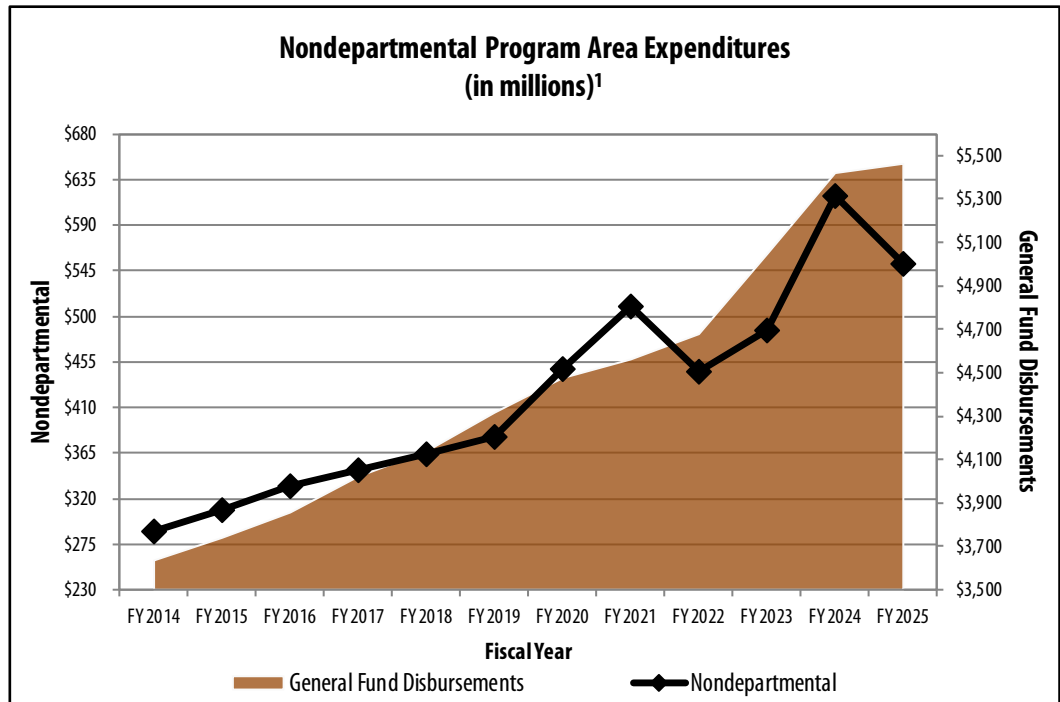
Nondepartmental Program Area Summary

Program Area Summary by Agency

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2025 Advertised
Unclassified Administrative Expenses (Nondepartmental)	\$68,551,391	\$0	\$124,624,869	\$0
Employee Benefits	417,296,574	494,227,924	494,640,722	552,173,776
Total Expenditures	\$485,847,965	\$494,227,924	\$619,265,591	\$552,173,776

Federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund and federal recovery funds provided to the County through the ARPA Fiscal Recovery Fund are accounted for in Agency 87, Unclassified Administrative Expenses (Nondepartmental), in separate sub-funds within the General Fund. FY 2023 Actuals primarily includes spending associated with ARPA Fiscal Recovery Fund, and the FY 2024 Revised Budget primarily includes the unspent ARPA Fiscal Recovery Fund balances reappropriated as part of the FY 2023 Carryover Review in order to allow for spending to continue through the allowability period.

Trends in Expenditures



¹ FY 2020, FY 2021, FY 2022, and FY 2023 included actual expenditures incurred as of June 30 for each of the fiscal years for the CARES Act Coronavirus Relief Fund and the ARPA Fiscal Recovery Fund. The FY 2024 Revised Budget Plan includes the unspent balances of ARPA Fiscal Recovery Fund.